

National collection of purchasing data for security of supply analyses

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Produced by the National Agency for Public Procurement

Summary

The Government has tasked the Swedish Civil Defence and Resilience Agency with preparing the implementation of national supply analyses. The National Agency for Public Procurement shall, within the framework of the government assignment, analyse whether data from purchasing systems and accounts payable ledgers (hereinafter referred to as purchasing data) can be used as input to national security of supply analyses and, if so, propose how such data may be collected at the national level.

The National Agency for Public Procurement's analysis shows that purchasing data can provide relevant and useful input to national security of supply analyses. When purchasing data is structured and aggregated, it can support purchasing analyses that improve understanding of public-sector needs and supply dependencies across different product areas. Purchasing data can show what is purchased, by which public-sector organisations and operations, in what volumes and over time, as well as how purchases are distributed across suppliers and product categories.

Purchasing data can contribute in several ways to the analytical model for security of supply analysis and is particularly valuable in the initial analytical stages: when selecting product areas and when analysing needs and supply. In this context, purchasing data can provide an empirical basis for understanding the public-sector needs, demand and dependencies within a product area. Furthermore, purchasing data can be used, inter alia, to illustrate the scale of the product area, the activities concerned, how needs are distributed and the structure of the supplier base. This helps to make the assessment of needs more concrete and to identify the suppliers and supply structures that should be analysed further. Purchasing data can also contribute to cross-sectoral overview and comparability by providing a consolidated view of public sector purchasing at system level within the civil preparedness system.

Given the assessment that compiled purchasing data can constitute a useful basis for security of supply analyses, the National Agency for Public Procurement has proposed how a long-term and recurring national data collection of purchasing data may be designed.

The National Agency for Public Procurement considers that a national data collection should aim to cover the majority of public sector purchases. The collection should provide a comprehensive and reliable overview of public-sector spending in Sweden and must therefore include all contracting parties. It may, however, be justified to exclude certain purchases, or certain public organisations, entirely from the data collection — for example for reasons of confidentiality or security. The large number of organisations whose purchases need to be included in the national data collection is a complicating factor in designing a national system for collecting purchasing data.

There are several possible models for a recurring collection of the structured purchasing data generated and stored in purchasing systems and accounts payable ledgers. Three models for national data collection have been identified and analysed within the current government assignment. The models represent different ways of organising a national collection of purchasing data. The models differ with regard to which entities are subject to reporting obligations and what data can be included in the collection.

In order to avoid an excessively complex and burdensome collection process, an intermediary is considered necessary between the public-sector organisations and the national database. A model based on the companies that provide Peppol access points¹ is considered well suited for implementation at national level. It is expected to provide a stable and standardised access to core purchasing data, with a reasonable reporting burden and manageable complexity. The model can also be introduced without significant impact on either public-sector organisations or suppliers to the public sector.

A data collection from the companies that provide enterprise systems (purchasing systems and financial management systems) to public-sector organisations is considered to be less administratively complex than collecting data directly from public-sector organisations. At the same time, however, it may introduce other complexities relating to the delineation between different enterprise systems. The model also raises complex issues relating to protective security and confidentiality.

A national collection of purchasing data must also be assessed against other parameters such as the scope for legal regulation, costs for different stakeholders, and privacy, confidentiality and security considerations. An impact assessment needs to be carried out as a basis for a final decision on the method of data collection.

Invoice data should form the basis of the national collection, regardless of the collection model chosen. Invoice data contains much of the core data required for national purchasing analyses and security of supply analyses. By introducing additional requirements for invoice content — making fields that are currently optional mandatory — additional priority data would become available. This may be sufficient to meet the national need for purchasing data for purchasing analysis and security of supply analyses.

The National Agency for Public Procurement does not, within the scope of this government assignment, submit any legislative proposals or a comprehensive impact assessment. The issue of national collection of purchasing data is broad and complex and requires further consideration within the government inquiry system. The need for a national collection is, however, well documented in earlier inquiries and analyses. Further work should therefore focus on specifying how the regulatory framework should be designed. This includes, inter alia, determining the method for data collection and carrying out the associated impact assessments. Further work should also include a broader analysis of the need for purchasing data for purposes other than security of supply analyses.

For a national collection to provide relevant and useful data for national purchasing analyses and security of supply analyses, enabling measures are needed. These include, inter alia, national governance to promote further digitalisation and standardisation of the purchasing process, as well as measures to ensure relevant information in invoices.

¹ Peppol-accesspunkter är de tjänster genom vilka köpare och leverantörer ansluter sig till Peppol-nätverket för att utväxla affärsmeddelanden som exempelvis faktura.

Definitions and concepts

The following concepts and abbreviations are used in the report:

Enterprise system: an IT system that supports and integrates central processes in an organisation, for example finance, purchasing, invoicing and accounting. In this report, the term enterprise system is used as a collective term for purchasing systems and financial management systems.

API (Application Programming Interface): a programming interface enabling different systems to exchange data and invoke functions in a standardised and controlled manner.

Item number: an identifier for an item in an IT system. Item numbers may be buyer-internal (numbers created by the buyer to identify items) or supplier-specific (numbers used by the supplier to identify items). They may also be standardised, such as GTIN/EAN.

Contract-ID: a unique identifier for a contract. Used to identify, reference and link the contract to other data and documents such as procurement notices, orders and invoices.

B2B (Business-to-Business): refers to trade or transactions between companies.

B2G (Business-to-Government): refers to trade or transactions between businesses and the public sector (government agencies, municipalities, regions, etc.).

B2C (Business-to-Consumer): refers to trade or transactions between businesses and consumers.

Bookkeeping: continuous recording of business transactions in the accounts.

CPV (Common Procurement Vocabulary): CPV is a standard for describing the subject matter of procurement. CPV is organised in a hierarchal structure with several levels. The lower levels indicate an increased degree of specificity. The lowest level contains approximately 9,000 codes.

Digital purchasing process: the digital purchasing process encompasses the e-procurement process and the e-commerce process. Sometimes referred to as the electronic purchasing process.

Digg: Agency for Digital Government.

Dimensioning scenario: the scenario selected as the basis for determining a theoretical level of need used in the security of supply analysis.

Procurement that does not require the prior publication of a contract notice: procurement that, for any reason, is not subject to the requirements for prior publication, for example direct awards referred to in Chapter 19a, Section 2 of the Public Procurement Act (LOU), negotiated procedures without prior publication referred to in Chapter 6, Sections 12–19 of LOU, and procurement excluded from the scope of procurement legislation pursuant to Chapter 3 of LOU.

EAN (European Article Number): an identification system used for item identification in trade. Normally constitutes a representation of a GTIN.

e-invoice: an electronic invoice that has been issued, transmitted and received in a structured electronic format enabling it to be processed automatically and electronically.

eForms: the EU's standardised forms for public procurement notices. They are used to publish procurement notices in a structured and machine-readable format in, for example, the EU's procurement notice database TED.

e-commerce process encompasses the parts of the purchasing process supported by purchasing and financial management systems that commence after a contract has been concluded, i.e. ordering, delivery and invoice management.

Financial management system: an IT system for managing and reporting financial information. It typically includes accounts receivable and payable ledgers and a fixed asset register. Supplier invoices are recorded in the accounts payable ledger while the general ledger manages the bookkeeping. A financial management system may be a stand-alone system or a module within an integrated P2P solution.

eProcurement Ontology (ePO): a semantic ontology that defines concepts and relationships relating to procurement and purchasing data throughout the procurement lifecycle.

e-procurement process encompasses the digital management of all stages of the procurement process: planning, competitive tendering, evaluation and award, the conclusion of procurement contracts, and contract implementation and management.

Invoice management system: an IT system used to receive, register, review, match, approve and manage supplier invoices prior to payment and posting. Invoice management systems are often integrated with purchasing systems and financial management systems.

GLN (Global Location Number): an identifier used to uniquely identify physical locations such as invoice addresses, delivery addresses and recipients.

GTIN (Global Trade Item Number): an identification system used to uniquely identify a trade item, such as a product or packaging unit.

General ledger: a general ledger presents all accounting entries sorted by account. A general ledger provides an overview of all accounts and transactions during a given period. The general ledger contains information from both the income statement and the balance sheet.

Purchasing analysis: a systematic analysis of expenditure used to map an organisation's purchasing patterns. Typically addresses questions of what is purchased, how much is spent, which suppliers purchases are made from, and who within the organisation that makes the purchases. Often referred to as spend analysis.

Purchasing data: data generated in connection with purchasing and public procurement. In this report, the term is used to describe structured data (data in a

standardised and machine-readable format) generated and stored in purchasing systems and accounts payable ledgers.

Purchase order: an order from the buyer to a supplier specifying what is to be purchased, in what quantity, at what price and on what terms.

Purchasing system: an IT system designed to structure the purchasing process and manage electronic orders. It may be a stand-alone system or a module within an integrated P2P solution.

Account: displays the compilation of a particular type of financial transaction.

Accounting coding: the specification of how a transaction is to be recorded in the accounts. For example, through the selection of account, cost centre, project and other coding elements.

Cost centre: a code or equivalent that identifies an organisational unit within an organisation.

Supplier: an entity that provides goods or services or carries out works on the market.

Accounts payable ledger: a subsidiary ledger to the accounts payable account. All incoming supplier invoices are recorded in the accounts payable ledger.

Public-sector organisation: the term public-sector organisation refers to institutional units (such as municipalities, regions or companies) classified by Statistics Sweden (SCB) as controlled by central government, a region or a municipality. The standard groups institutional units according to who ultimately owns or exercises control over them.

Public procurement: measures taken by a contracting authority or entity with the aim of acquiring goods, services or works through the award of a contract.

On premises (on-prem): software that is installed and operated locally rather than as a cloud service.

Open Contracting Data Standard (OCDS): an open data standard for publishing structured information and documents relating to purchasing and procurement.

Order response: a message from the supplier confirming that an order has been received and accepted.

Order-ID: a unique identifier for an order.

Peppol BIS (Business Interoperability Specifications): Peppol's standardised format for electronic information exchange, for example for e-invoice, order and order response.

Peppol BIS Catalogue: a standardised Peppol format for the electronic exchange of catalogue information on goods and services between supplier and buyer.

Peppol BIS Order: a standardised Peppol format for the electronic exchange of purchase orders between supplier and buyer.

Peppol BIS Order Agreement: a standardised Peppol format for the electronic exchange of agreed order information between buyer and supplier as a basis for orders.

Peppol BIS Billing: a standardised Peppol format for the electronic exchange of invoices between supplier and buyer.

Peppol BIS Punch Out: a standardised Peppol format for the electronic exchange of a shopping basket between the supplier's web catalogue/web shop and the buyer's purchasing system as a basis for an order.

Peppol-ID: a unique electronic identifier for a party within the Peppol Network (for example a government agency). It is used to address and route electronic business documents, such as invoices and orders, to the correct recipient.

Peppol Service Metadata Publisher (SMP): a service in the Peppol infrastructure that publishes metadata about a connected party, such as the message formats it can receive and through which access point (AP) it can be reached. SMP is used to enable address lookup and the correct forwarding of electronic messages within the network.

Peppol Service Provider: a provider that offers connectivity to the Peppol Network, typically through a Peppol access point, and manages the transfer of electronic business documents between parties in accordance with Peppol's rules and standards.

Peppol access point (AP): a technical connection point in the Peppol Network used to send and receive Peppol messages (such as invoices and purchase orders) between parties. The access point is normally operated by a service provider (Peppol Service Provider).

Product classification: classification of purchases by type of good, service or works in accordance with standardised codes. Examples of product standards include CPV or UNSPSC.

Purchase-to-pay (P2P): a purchase-to-pay (P2P) system is an IT system that manages the purchasing process from order to invoice and payment. It is sometimes referred to as an e-commerce service.

Registered notice database: a notice database registered with the Swedish Competition Authority for the publication of procurement notices in accordance with procurement regulations.

Software as a Service (SaaS): software provided as a cloud service without the need for local software installation.

SNI (Swedish Standard Industrial Classification): SNI is used to categorise companies according to the activities they carry out. SNI is organised in a hierarchical structure with five levels, where the lower levels indicate an increased degree of specificity. The purpose of the SNI codes is to classify companies into one or more industries or sectors. The lowest level contains approximately 800 codes.

TED (Tenders Electronic Daily): the EU database for public procurement notices.

SFTI (Single Face To Industry): a Swedish initiative for a digital and standardised purchasing process in the public sector.

UNSPSC (United Nations Standard Products and Services Code): UNSPSC is an international standard for classifying goods and services. UNSPSC is organised in a hierarchal structure with several levels, where the lower levels indicate an increased degree of specificity. The lowest level contains approximately 40,000 codes.

Contracting party: an organisation subject to the procedural requirements of public procurement legislation, for example central government agencies, municipalities, regions and certain bodies governed by public law. In this report, the term contracting parties is used as a collective term for contracting authorities and contracting entities.

Procurement ID: a unique identifier for a procurement procedure. Used to identify, reference and link the procurement procedure to associated data and documents such as notices, contracts and invoices.

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1 Introduction

The public sector's ability to maintain critical societal functions during crises and wartime is contingent upon the availability and delivery of goods and services. Purchasing and public procurement therefore constitute a central component of security of supply. This report examines how purchasing data for the public sector may be used as a basis for national security of supply analyses.

1.1 The government assignment

The Government has tasked the Swedish Civil Defence and Resilience Agency (formerly the Swedish Civil Contingencies Agency) with preparing for the implementation of supply of supply analyses and identifying goods and services that cannot be expected to fall within the area of responsibility of any other civil preparedness agency. The National Agency for Public Procurement is to examine how data from purchasing systems may be used in security of supply analyses.²

The Swedish Civil Defence and Resilience Agency and the National Agency for Public Procurement are to draw upon the model for security of supply analysis developed by the Swedish Civil Defence and Resilience Agency in the report *National Security of Supply Analysis: Model and Implementation* (Fö2024/02025).³

1.2 The National Agency for Public Procurement's assignment

The National Agency for Public Procurement shall, within the scope of the government assignment, examine how data from purchasing systems may be used in security of supply analyses. The National Agency for Public Procurement shall, drawing upon the model for security of supply analysis, analyse whether data from accounts payable ledgers and purchasing systems can be used in security of supply analyses and, if so, propose how such data may be collected at the national level.

1.3 Purpose and research questions

The purpose of this study is to analyse whether, and to what extent, data from purchasing systems and accounts payable ledgers (hereinafter referred to as purchasing data) can be used as a basis for national security of supply analyses.

The purpose is also, if purchasing data is considered useful, to analyse the conditions for national collection and to submit proposals on how it may be collected at the national level.

² Försvarsdepartementet. Uppdrag att utveckla arbetet med försörjningsanalyser. Fö2025/01148. Regeringsbeslut.

³ MSB och Socialstyrelsen (2024). Nationell försörjningsanalys: modell och genomförande: Myndighetsgemensam redovisning av regeringsuppdrag. Publikationsnummer MSB2522. December 2024. ISBN 978-91-7927-582-2.

The following questions are analysed within the scope of the government assignment:

- The conditions for e-commerce, including process, regulatory framework and supporting IT systems.
- What data exists in purchasing systems and accounts payable ledgers and the opportunities and limitations associated with this purchasing data.
- How purchasing data can be used as a basis for national security of supply analyses.
- How purchasing data may be collected at the national level, including what data is relevant, whose data should be included and how the collection may be designed.
- The need for measures to improve the usefulness of purchasing data and enable national collection.

These questions specify the reports two main purposes: to assess the usefulness of purchasing data in security of supply analyses and to analyse the conditions for national collection.

1.4 Delimitations

. The National Agency for Public Procurement's assignment, as part of the government assignment, is not explicitly limited to public-sector purchasing data. However, considering the orientation of the assignment and the background set out therein, the analysis has been limited to purchasing data for the public sector.

Many types of purchasing data are generated in the purchasing process. In accordance with the assignment, the analysis is limited to purchasing data in purchasing systems and accounts payable ledgers. The National Agency for Public Procurement has chosen to focus the analysis on structured data generated and stored in these systems, rather than on unstructured information that may be associated with the data in the systems, for example in documents or attachments.

Analyses of the usefulness of purchasing data in national security of supply analyses are based on the data that is normally available in purchasing systems and accounts payable ledgers. The approach has been to start from an assessment of the actual data content of these systems, rather than from what purchasing data would be ideal in security of supply analysis. Supply chain-related data, for example, would be highly relevant to security of supply analyses but is not normally available as structured data in these systems.

The National Agency for Public Procurement has not interpreted the assignment as including an examination of the legal conditions for the collection of purchasing data or an analysis of the need for any legislative amendments. No legislative proposals or other regulatory proposals are therefore submitted.

The National Agency for Public Procurement submits high-level proposals on how a collection of purchasing data may be designed, including proposals regarding overarching technical solutions, but does not address the detailed technical design.

1.5 Method and implementation

The National Agency for Public Procurement has primarily based its assessment of what purchasing data is available in purchasing systems and accounts payable ledgers,

including the opportunities and limitations associated with such data, on an analysis of relevant regulatory frameworks and standards. The assessment is also based on national monitoring and reports on e-commerce and e-invoicing in the public sector.

In addition, interviews have been conducted with the leading providers of enterprise systems within the public sector regarding what purchasing data is available in the purchasing systems and financial management systems used by public-sector customers. Interviews were also conducted with the National Government Service Centre, which provides system solutions to many central government agencies, and with the Swedish Association of Local Authorities and Regions (SALAR).

The assessments are also based on previous reviews conducted by the agency within the framework of government assignments and similar work, as well as the agency's expertise as the expert and statistical authority in the field of public procurement.

The National Agency for Public Procurement has analysed how purchasing data may be used in security of supply analyses. The analysis is based on the agency's own assessment of the utility of data from purchasing systems and accounts payable ledgers in such analyses.

As a basis for the assessment, the agency conducted a survey directed at civil preparedness agencies within the civil preparedness sectors of the civil preparedness system. The purpose of the survey was to identify needs for purchasing data and the types of analyses that need to be supported by such data. The survey was sent to 17 agencies, of which 16 responded (a response rate of 94 per cent). The questionnaire is attached in Annex 1.

For further information on the sources and supporting material underlying this report, these the reference list.

The proposals and assessments in the report represents the National Agency for Public Procurement's own positions. The assignment has been carried out in collaboration with the Swedish Civil Defence and Resilience Agency.

1.6 Structure of the report

Chapter 2 provides a brief introduction to the civil preparedness system and the Swedish Civil Defence and Resilience Agency's analytical model for national security of supply analyses, which forms the basis for the analysis in this report. The purpose of the chapter is to provide the context and analytical framework for the assessments presented in subsequent chapters.

Chapter 3 introduces public procurement, the organisations subject to public procurement legislation, and the digital purchasing process. The purpose of the chapter is to provide an overall understanding of the rules governing public-sector purchasing, the organisations subject to those rules, and how purchasing is carried out in practice. The chapter also describe what purchasing data is generated in the purchasing process and where it originates.

Chapter 4 introduces the e-commerce process, relevant regulatory frameworks and standards, and the enterprise systems used in the process. The purpose of the chapter is

to clarify the conditions under which purchasing data is generated in the e-commerce process and the conditions for the national collection of such data.

Chapter 5 presents the structured purchasing data available in purchasing systems and accounts payable ledgers — divided into order data, invoice data and accounting data. The chapter also assesses the analytical usefulness, coverage and degree of standardisation of purchasing data. The purpose is to provide a consolidated overview of the purchasing data available in these systems and of its opportunities and limitations as a basis for purchasing analyses and security of supply analysis.

Chapter 6 analyses how purchasing data in purchasing systems and accounts payable ledgers can be used in national security of supply analyses, based upon the Swedish Civil Defence and Resilience Agency's analytical model for national security of supply analyses. The chapter addresses the first sub-objective of the investigation.

Chapter 7 presents the National Agency for Public Procurement's proposals for the national collection of purchasing data from purchasing systems and accounts payable ledgers. The proposal sets out which data elements should be collected, whose purchases should be included and how the data may be collected. The chapter also addresses overarching conditions for national collection and contains a consolidated assessment and recommended direction. The chapter addresses the first of the study's two main purposes.

Chapter 8 contains concluding reflections on the next steps.

1.7 Previous studies of particular relevance

In 2018, the National Agency for Public Procurement had a government assignment to conduct a preparatory study on what purchasing data could be collected as a basis for national statistics. Within the scope of the assignment, the agency submitted proposals on what basic data should be collected and how data collection could be designed (UHM-2018-0149).

The study included a mapping exercise covering nine contracting parties (including the Swedish Transport Administration, Swedavia and Region Sörmland). The mapping comprised a review of the systems used by each organisation and an inventory of the purchasing data available. It also included an estimate of the resources required for each organisation to compile and submit the data.

The report proposed introducing a reporting obligation for contracting parties to submit basic purchasing data to the National Agency for Public Procurement. In the longer term, it was proposed that the collection be extended to include additional data. The report also noted that such a reporting obligation would affect a very large number of organisations and that it could therefore be justified to exempt certain organisations, for example by applying a reporting threshold.

The report proposed an electronic collection process in which information from contracting parties' financial management systems and purchasing systems is transferred in a standard format to the agency responsible for the statistics. It was noted that the detailed technical design would need to be determined in the subsequent implementation process.

The report also emphasised that a comprehensive national data collection would require a legal basis and further governance towards a more integrated electronic purchasing process, as well as continued standardisation of the format and content of business transactions.⁴

⁴ Upphandlingsmyndigheten (2019). Förberedande studie om vissa inköpsvärden. Rapport (regeringsuppdrag). Februari 2019. ISBN 978-91-985234-0-9

2 National security of supply analyses

Swedish Civil Defence and Resilience Agency have developed a national model for conducting security of supply analyses. The model forms the basis for the National Agency for Public Procurement's analysis of whether purchasing data is useful in security of supply analyses. The model consists of two parts: a governance model and an analytical model. The model is presented in overview in this chapter.⁵

This account draws upon the analytical model for national security of supply analyses set out by the Swedish Civil Defence and Resilience Agency in *National Security of Supply Analysis: Model and Implementation* (Fö2024/02025). The model has subsequently been revised within the framework of the current government assignment (FÖ2025/01148).

The new circular model primarily represents a repackaging of the previous model. All stages of the previous model are retained within four subprocesses: the selection process (step 1), analysis of needs, supply and gaps (steps 2–4), the measures process (steps 5–6), and the management and development process (steps 7–8).

It should be noted that the work on national security of supply analyses is under development and is currently in an implementation phase. The model and methods are being developed progressively within the civil preparedness system.

The purpose of this chapter is to provide the background information on the analytical model for security of supply analysis needed to understand the analyses and reasoning presented in the later parts of the report.

2.1 Governance model for security of supply analyses

National security of supply analyses are conducted within the civil preparedness system. Sector-responsible agencies lead the work of conducting and managing security of supply analyses within their respective areas of responsibility. They are responsible for coordinating the implementation and follow-up of measures as part of the civil preparedness sector's capability planning. Civil preparedness agencies that do not belong to any sector are themselves responsible for leading the work on national security of supply analyses.

Preparedness sectors:

- Economic security
- Electronic communications and postal services.
- Energy supply.
- Financial services.
- Provision of basic data.
- Health, healthcare and social care.

⁵ MSB och Socialstyrelsen (2024). Nationell försörjningsanalys: modell och genomförande: Myndighetsgemensam redovisning av regeringsuppdrag. Publikationsnummer MSB2522. December 2024. ISBN 978-91-7927-582-2.

- Industry, construction and trade.
- Food supply and drinking water.
- Public order and security.
- Rescue services and protection of the civilian population.
- Transport.
- Foreign trade.

Priority measures proposed as a result of security of supply analyses are to be addressed within each sector's capability planning by the relevant sector-responsible authority. Under the model, coordination is to take place within a coordination forum known as the Total Defence Product Coordination Forum (Totalförsvarets produktberedning). The Swedish Civil Defence and Resilience Agency have a specific role in coordinating across sectors and in supporting the government when crises and other serious events occur.⁶

2.2 Analytical model for security of supply analyses

The Swedish Civil Defence and Resilience Agency have developed an analytical model for conducting national security of supply analyses within the civil preparedness system. The model provides methodological guidance for sector-responsible agencies and civil preparedness agencies in conducting national security of supply analyses.

National security of supply analyses within the civil preparedness system are intended to map and analyse needs, supply and other conditions for critical goods and services essential to Sweden's total defence in wartime. The purpose is to provide decision-making support to strengthen Sweden's ability to ensure security of supply.

The model consists of six steps and aims to progressively identify and delimit critical product areas, analyse needs and supply, assess gaps, and develop priority measures to strengthen the ability to ensure security of supply. These are followed by two additional steps concerning the implementation and follow-up of measures prompted by the analysis.

The steps are:

- Selection of product area.
- Needs analysis.
- Supply analysis.
- Gap analysis.
- Identification of possible measures for the selected product area.
- Prioritisation of measures.
- Implementation of approved measures (not part of the model).
- Follow-up of the implementation of measures (not part of the model).

⁶ Myndigheten för civilt försvar (2026). Det civila beredskapssystemet. Hämtad 10 mars 2026
<https://www.mcf.se/sv/amnesomraden/beredskap-for-kris-och-krig/beredskapssystemet/det-civila-beredskapssystemet/>

The two final steps fall outside the analysis and are therefore not addressed in further detail here. They form part of the continuous work on security of supply analyses and capability planning.

The steps of the analysis referred to above are described in more detail below.

2.2.1 Selection of product area

The security of supply analysis model begins with the sector-responsible agency identifying and classifying the product areas falling within its area of responsibility. The purpose of this step is to determine which product areas exist within a preparedness sector and which of them can be considered as critical and thereby suitable for security of supply analysis. The work involves identifying and categorising critical goods and services necessary to maintain the most essential societal functions.

Following the selection of product areas, the sector-responsible agency assesses whether strengthening security of supply in the product areas concerned can be expected to have a significant positive impact on overall security of supply and whether the analyses are feasible. Factors affecting feasibility include the availability of data and whether the product area is sufficiently well defined. This may require the sector-responsible agency to narrow the scope of a broader product area.

2.2.2 Needs analysis

The purpose of the needs analysis is to determine the theoretical needs that arise under a dimensioning scenario. These needs may differ from the actual needs arising in normal operations and relate to the products and volumes required to maintain a specified level of capability.

The analysis is conducted from several perspectives: civilian and military defence, the survival of the population, the needs of businesses to maintain production, and international commitments.

Within the framework of the needs analysis, the sector-responsible agency clarifies which needs are to be met within the selected product area and under what conditions. The needs analysis provides the basis for subsequent steps in the model where needs are matched against supply and used as input to gap analyses and identification of measures. The analysis also involves specifying which parts of the need are most critical, for example the minimum level required to maintain capability and how long organisations can cope with a disruption in supply.

The theoretical needs identified must subsequently be matchable against established available supply including possible measures. The data used must therefore have the same level of detail in the needs analysis as in the supply analysis, gap analysis and identification of possible measures. The level of detail required to ensure consistent data processing across analyses may vary considerably between product areas, and also between different product groups within a product area.

For example, data for one product group may be expressed in general terms as a certain number of months of need, whereas data for another product group may need to be specified down to the number of packages of an exact product with precise model

specifications. To facilitate the analysis, an assessment therefore needs to be made of the highest practicable level of detail for processing data relating to the product area concerned.

2.2.3 Supply analysis

The purpose of the supply analysis is to describe the secured supplies within the product area that are therefore considered available for preparedness purposes. Unlike stocks and flows available under normal conditions, supplies must be earmarked or otherwise secured in order to form part of security of supply preparedness.

To meet society's ongoing needs, products are available from end users or from private and public-sector actors. The volumes held by these actors are typically dimensioned so that normal operations can be maintained in a cost-effective manner. Levels may vary at short notice from one point in time to another. For supplies to be reliably available in wartime, and to form part of Sweden's preparedness, they need to be secured.

The secured supplies available for preparedness purposes may take different forms. The Swedish Civil Defence and Resilience Agency categorise in its model:

- Category A: Secured supplies of products for preparedness purposes held by end users.
- Category B: Secured supplies of products for preparedness purposes at distribution stages prior to end users, including at distributors and manufacturers.
- Category C: Secured supplies of products in government emergency stockpiles.
- Category D: Secured supplies of products through established production capacity secured for preparedness purposes.
- Category E: Internationally secured supplies for preparedness purposes via stockpiles, contracts, arrangements, etc.

The mapping is intended to provide a current overview of the resources available in a crisis or wartime situation. The work involves mapping supply options and conditions on the supply side that affect the ability to meet the needs identified in the needs analysis. The asset analysis thereby provides a basis for subsequent steps, in which needs and assets are compared in a gap analysis and in which measures can be identified and prioritised.

2.2.4 Gap analysis

The gap analysis is a systematic comparison between the theoretical needs identified in the needs analysis and the secured supplies identified in the supply analysis. For each product, the theoretical needs for the specified capability level in the dimensioning scenario are compared with the established assets of corresponding products. The identified gap between theoretical needs and secured supplies forms the basis for the measures proposed.

The analysis focuses on identifying where, and to what extent, needs cannot be met by secured supplies under the dimensioning scenario. The gap analysis thereby clarifies which parts of the supply chain are most vulnerable and which measures need to be

prioritised. The result of the gap analysis provides a basis for subsequent steps in which measures are developed and prioritised.

2.2.5 Identification of proposed measures

The purpose of identifying proposed measures is to determine the actions needed to strengthen the ability to ensure security of supply within the selected product area. For products where the theoretical need identified in the gap analysis exceeds the secured supply, an analysis is carried out to identify possible measures for ensuring a robust supply of those products. The measures are not limited to addressing the specific product gap but may also include measures targeting the supporting systems and structures needed to maintain a robust supply chain.

Different options for securing access to products may be considered in order to identify solutions for closing the gap that are cost-effective, secure, reasonable and environmentally acceptable. The measures considered will often involve purchases or other forms of contractual arrangements that raise public procurement issues. For this reason, purchasing data is always an important consideration in security of supply analyses.

2.2.6 Prioritisation of measures

The purpose of prioritising measures is to determine which proposed measures should be implemented to strengthen the ability to ensure security of supply within the product area. Once possible measures have been identified, they need to be prioritised based on their expected impact, feasibility and cost-effectiveness. The prioritisation is intended to provide decision-making support that clarifies which measures should be implemented to strengthen the ability to ensure security of supply within the product area.

The prioritisation is based on the dimensioning scenario and on the consequences for security of supply if the scenario were to occur without any preparations or measures having been taken, compared with a situation in which measures have been implemented for the product area concerned. The specified level of capability should be regarded as the target level to be achieved once the necessary preparations and measures have been implemented.

3 Purchasing and the digital purchasing process

Public procurement is the process used primarily by public-sector organisations to purchase goods, services and works. In principle, almost all purchases made in the public sector are carried out through public procurement. The process is governed by public procurement legislation.

This chapter provides an overview of the regulatory framework governing public procurement and of the organisations covered by that framework.

The digital purchasing process is introduced from a data perspective. The chapter provides an overview of how a public procurement may be conducted and how purchasing data can be generated throughout the process.

The chapter describes who conducts public procurement, what rules apply and how purchases are carried out in practice. The purpose of this section is to facilitate understanding of the e-commerce process and place it in a broader context. The chapter provides background to the analyses and reasoning presented in the later parts of the report.

3.1 Public procurement legislation

When contracting parties make purchases, they must comply with certain provisions. The rules are largely based on various EU directives that have been implemented into national legislation by EU Member States. For procurements whose value falls below certain thresholds set out in the directives, the directives do not apply. In Sweden, such procurements are instead subject to national public procurement rules.

Swedish public procurement legislation consists primarily of four acts:

- The Public Procurement Act (2016:1145) (LOU), implementing EU Directive 2014/24.⁷
- The Act on Procurement in the Utilities Sectors (2016:1146) (LUF), implementing EU Directive 2014/25.⁸
- The Act on Procurement of Concessions (2016:1147) (LUK), implementing EU Directive 2014/23.⁹
- The Defence and Security Procurement Act (2011:1029) (LUFS), implementing EU Directive 2009/81.¹⁰

⁷ Europaparlamentets och rådets direktiv 2014/24/EU av den 26 februari 2014 om offentlig upphandling och om upphävande av direktiv 2004/18/EG.

⁸ Europaparlamentets och rådets direktiv 2014/25/EU av den 26 februari 2014 om upphandling av enheter som är verksamma på områdena vatten, energi, transporter och posttjänster och om upphävande av direktiv 2004/17/EG.

⁹ Europaparlamentets och rådets direktiv 2014/23/EU av den 26 februari 2014 om tilldelning av koncessioner.

¹⁰ Europaparlamentets och rådets direktiv 2009/81/EG av den 13 juli 2009 om samordning av förfarandena vid tilldelning av vissa kontrakt för byggtjänster, varor och tjänster av upphandlande myndigheter och enheter på försvars- och säkerhetsområdet och om ändring av direktiven 2004/17/EG och 2004/18/EG.

In addition to the aforementioned procurement acts, there is also the Act on Systems of Choice (2008:962) (LOV) which applies to certain healthcare and social services. The Act is applicable where the individual has the right to choose the supplier that is to deliver the service from among suppliers approved by, and under contract with, a contracting party. It is entirely Swedish legislation.

Certain products and services are exempt from the public procurement rules and therefore do not need to be procured in accordance with those rules. Examples include the rental and purchase of real estate and the purchase of certain financial or legal services.

3.2 Contracting parties

The public procurement rules apply to contracting authorities and contracting entities. The term contracting authorities, according to LOU, refers to central or local government agencies and bodies that are to be treated as equivalent to them for the purposes of LOU, such as certain bodies governed by public law. Contracting entity is a broader concept than contracting authority and is used in LUF, LUK or LUFS. In this report, the bodies subject to the public procurement rules are collectively referred to as contracting parties.

There is no comprehensive register of contracting parties in Sweden. However, the organisations classified by Statistics Sweden (SCB) as belonging to the public-sector are considered to provide a relatively comprehensive estimate of their number. Private companies subject to LUF are not included in this estimate. According to SCB, a public-sector organisation refers to institutional units (e.g. municipalities, regions or companies) controlled by the central government, a region or a municipality.

In 2024, close to 4,000 public-sector organisations were registered. These consisted of central government agencies, regions, municipalities and bodies governed by public law such as municipally-owned limited companies or municipal associations. The majority of all public-sector organisations were municipalities or municipally-owned organisations, predominantly limited companies. It is not certain, however, that all organisations in the compilation necessarily make purchases in practice.

About half of all public-sector organisations have no employees. Excluding organisations without employees, 2,158 remain. Of these, close to 1,400 have fewer than 100 employees. A compilation of public organisations with employees likely provides a more accurate view of the organisations that actually make purchases in Sweden.¹¹

¹¹ Upphandlingsmyndigheten (2025). Närmare 4 000 organisationer omfattas av upphandlingslagarna 2024. Publicerad 5 mars 2025. Hämtad 10 mars 2026 <https://www.upphandlingsmyndigheten.se/statistik/annan-statistik/narmare-4-000-organisationer-omfattas-av-upphandlingslagarna-2024/>

Table 1. Number of public-sector organisations by sector and sub-sector, 2022–2024

Sector and sub-sector	2022	2023	2024	With employees 2024
State	1 404	1 402	1 401	480
Central government agency	214	214	214	210
State-owned organisation	1 190	1 188	1 187	270
Region	152	150	155	122
Region	20	20	20	20
Region-owned organisation	132	130	135	102
Municipality	2 368	2 349	2 374	1 556
Municipality	290	290	290	290
Municipality-owned organisation	2 078	2 059	2 084	1 266
Total	3 924	3 933	3 930	2 158

Source: National Agency for Public Procurement 2026.

All procurements, except those that do not require the prior publication of a contract notice, must be advertised in a registered procurement notice database. More than 17,000 procurements are advertised each year. Between 2021 and 2024, a total of 1,548 organisations advertised at least one procurement. A single procurement procedure may give rise to several contracts (or framework agreements) and a large number of separate orders and/or deliveries in accordance with the contract (or framework agreement).

Data shows that all regions and almost all municipalities, as well as the majority of all central government agencies, have advertised at least one procurement between 2021 and 2024. In total, 843 public-sector companies advertised a procurement during the period. The organisation conducting the procurement is not necessarily the organisation that uses the resulting contract, but the statistics nevertheless provide an indication of the number of organisations that make purchases.¹²

The statistics do not, however, include procurement procedures that do not require prior publication of a contract notice, which means that the number of organisations making purchases is likely higher than the statistics indicate. Furthermore, not all organisations covered by the procurement legislation necessarily advertise procurements themselves. Many organisations participate in joint procedures, which means that they are not themselves responsible for the publication of notices.

¹² Upphandlingsmyndigheten (2026). Statistik om annonserade upphandlingar 2024. Publicerad 5 februari 2026. Hämtad 10 mars 2026 <https://www.upphandlingsmyndigheten.se/statistik/upphandlingsstatistik/statistik-om-annonserade-upphandlingar-2024/>

Table 2. Number of organisations that advertised at least one procurement, 2021–2024

Sector and sub-sector	2021	2022	2023	2024	Total
State	206	199	195	196	236
Central government agency	165	162	153	160	184
State-owned organisation	41	37	42	36	52
Region	52	56	53	57	70
Region	21	20	20	20	21
Region-owned organisation	31	36	33	37	49
Municipality	827	813	829	831	1 070
Municipality	273	272	273	268	283
Municipality-owned organisation	554	541	556	563	787
Other	84	66	79	57	171
N/A	0	0	0	1	1
Total	1 169	1 134	1 157	1 142	1 548

Source: National Agency for Public Procurement 2026.

A contracting party must be connected to the Peppol Network as a recipient of e-invoices (registered in the SMP). An extract of public-sector organisations in Peppol shows that 2,836 public organisations are registered using their organisation number. This corresponds to 72 per cent of all public-sector organisations. Most organisations are primarily registered to receive e-invoices according to the Peppol BIS Billing format. Registration for other formats is relatively uncommon.¹³

The data shows how many public-sector organisations have actively registered in Peppol, primarily as invoice recipients, which indicates that they make purchases. It is likely, however, that the number of public-sector organisations that make purchases is higher than the statistics suggest. Not all organisations that make purchases are necessarily connected to Peppol. It is also possible to be connected to Peppol via GLN instead of organisation number. Such registrations cannot, however, be identified through the SMP.

Table 3. Number of public-sector organisations registered in Peppol, 2026

Sector and sub-sector	Number of organisations	Number in Peppol	Share in Peppol
State	1 401	899	64%
Central government agency	214	210	98%
State-owned organisation	1 187	689	58%
Region	155	95	61%
Region	20	20	100%

¹³ SFTI (2026). Underlag från SFTI Verifieringstjänst om Peppol-anslutning för offentliga organisationer enligt SCB. Hämtad 10 mars 2026. <https://sfti.validex.net/en/login>

Sector and sub-sector	Number of organisations	Number in Peppol	Share in Peppol
Region-owned organisation	135	75	56%
Municipality	2 374	1 856	78%
Municipality	290	290	100%
Municipality-owned organisation	2 084	1 566	75%
Total	3 930	2 836	72%

Source: Peppol Service Metadata Register (data), Agency for Digital Government (data), Statistics Sweden (data) and National Agency for Public Procurement (processing) 2026. Note: It is also possible to register in Peppol using a GLN instead of an organisation number. Such registrations cannot, however, be identified in the same way through the SMP. The data has been supplemented with information from the Agency for Digital Government on GLNs for central government agencies, municipalities and regions.

The statistics presented above consistently show the number of organisations. This cannot necessarily be equated with the number of contracting parties under the procurement legislation. The reason is that the definition of a legal entity/institutional unit does not necessarily correspond to the definition of a contracting party (i.e. formally a contracting authority or contracting entity). For example, an individual municipal committee is not a separate legal entity or institutional unit but may, under certain circumstances, constitute a contracting authority. This means that the number of contracting parties is higher than the number of public-sector organisations.

The compilation does not show exactly how many organisations make purchases within the public sector, but it overall supports the assessment that the number is very large.

3.3 The digital purchasing process

A digitalised purchasing process, sometimes referred to as an electronic purchasing process, entails an integrated electronic management throughout the purchasing process from the identification of a need to the conclusion of a contract. The digital purchasing process encompasses both electronic procurement (e-procurement) and electronic commerce (e-commerce).¹⁴

E-procurement encompasses the digital management of all stages of the procurement process: planning, competitive tendering, evaluation and award, the conclusion of procurement contracts, and contract implementation and management.

E-commerce encompasses the parts of the purchasing process that commence after a contract has been concluded, i.e. ordering, delivery and invoice management.

3.3.1 Purchasing data throughout the process

The purchasing process can be divided into three main zones relating to the preparation of the procurement, its execution and, finally, the realisation of the contract. Zone 1 involves preparing the procurement procedure by planning, mapping and analysing

¹⁴ Upphandlingsmyndigheten (2026). En digitaliserad inköpsprocess. Hämtad 10 mars 2026
<https://www.upphandlingsmyndigheten.se/styra-och-leda-inkopsverksamhet/en-digitaliserad-inkopsprocess/>

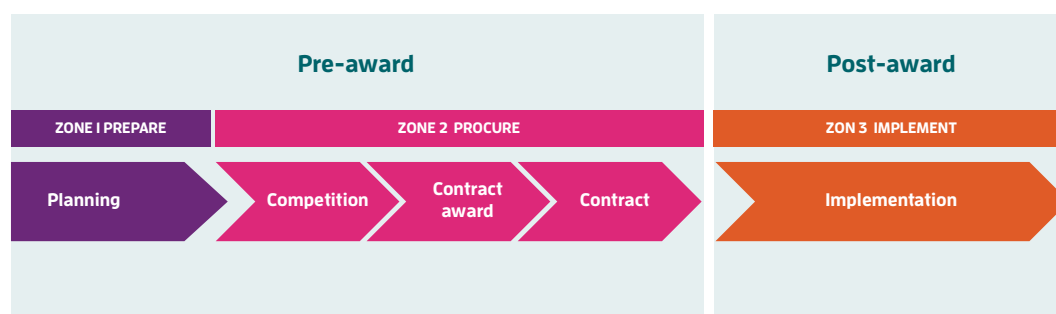
needs, the market and risks. In Zone 2, the actual procurement procedure is conducted, and in Zone 3, the contract is realised.¹⁵

From a data perspective, the process can be divided into five main stages:

- planning
- competition
- contract award
- contract
- implementation.

This division reflects how purchasing data is normally generated through the purchasing process: from the identification of a need to the execution of a contract. The model is broadly consistent with international data models for the purchasing process, such as the Open Contracting Data Standard (OCDS)¹⁶ and the eProcurement Ontology (ePO).¹⁷

Figure 1. Schematic model of the purchasing process



Source: National Agency for Public Procurement 2026.

The purchasing process generates a large quantity of purchasing data relating to each individual procurement procedure. Exactly what data becomes available during the purchasing process depends on various factors, such as whether the value of the procurement exceeds the direct award threshold or whether it falls below or above the EU thresholds for public procurement.¹⁸ In simplified terms, the requirements for formal documentation and disclosure of information are less stringent for lower-value procurements. For higher-value procurements, the requirements for documentation and transparency are more extensive. This means that more documentation and more data is generally available for high-value procurements than for lower-value ones.

Different IT systems are used throughout the purchasing process to support different activities. Some systems cover several parts of the purchasing process while others are used for specific stages or activities. The data generated through the purchasing process

¹⁵ Upphandlingsmyndigheten (2026). Vår modell för inköpsprocessen. Hämtad 10 mars 2026

<https://www.upphandlingsmyndigheten.se/inkopsprocessen/var-modell-for-inkopsprocessen/>

¹⁶ Open Contracting Partnership (2026). The Open Contracting Data Standard (OCDS). Hämtad 10 mars 2026 från

<https://www.open-contracting.org/data-standard/>

¹⁷ Publikationsbyrån för Europeiska unionen (2026). eProcurement Ontology. Hämtad 10 mars 2026

<https://ted.europa.eu/en/simap/eprocurement-ontology>

¹⁸ Upphandlingsmyndigheten (2026). Tröskelvärden och direktupphandlingsgränser. Hämtad 10 mars 2026

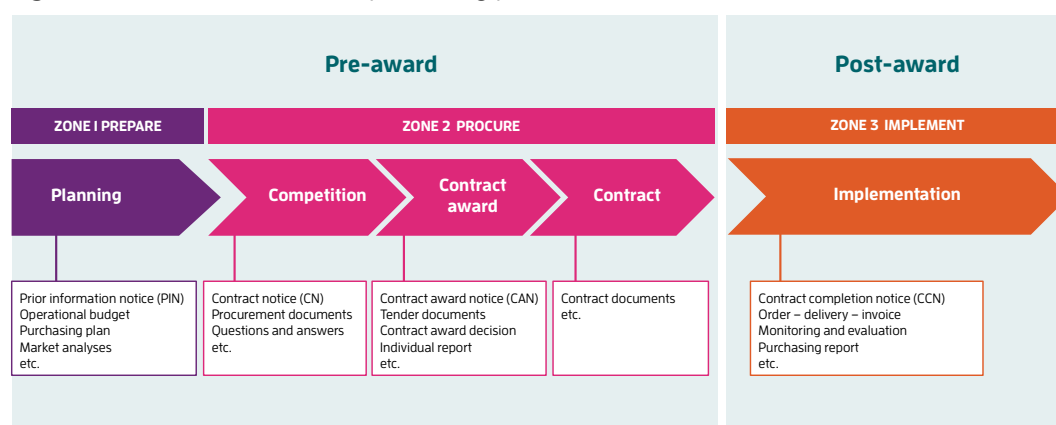
<https://www.upphandlingsmyndigheten.se/regler-och-lagstiftning/troskelvarden-och-direktupphandlingsgranser/>

may be both unstructured, such as procurement documents or contract documents, and structured, such as transaction data in enterprise systems.

The digital purchasing process relies on common standards for information exchange at different stages of the process. The EU's standard forms for public procurement notices (eForms) standardise communication in the procurement process through procurement notices.¹⁹ The European e-invoice standard EN 16931–1 standardises the invoicing process through electronic invoices.²⁰

The following section describes the five main stages of the purchasing process and provide examples of purchasing data that can typically be generated in each phase of the process. The division is schematic and purchases can in practice be made in several different ways.

Figur 2. Schematic model of the purchasing process



Source: National Agency for Public Procurement 2026. Note: PIN = Prior Information Notice, CN = Contract Notice, CAN = Contract Award Notice och CCN = Contract Completion Notice.

The suppliers' enterprise systems also generate purchasing data reflecting the same events from the supplier's perspective, for example tenders, orders, deliveries, invoices and payments. This means that corresponding purchasing data exists on both sides of the transaction. The focus here, however, is on the purchasing organisation's side.

3.3.2 Procurement planning

The planning phase covers preparations for carrying out the procurement procedure, such as mapping and analysing needs, the market and risks. This is the initial stage in which the need for a procurement is identified and planned. It may include, for example, operational planning, budgeting and procurement plans. At this stage, business planning systems, budgeting systems and procurement planning tools containing purchasing-related information may be used.

¹⁹ Publikationsbyrå för Europeiska unionen (2026). eForms. Hämtad 10 mars 2026 från <https://ted.europa.eu/en/simap/eforms>

²⁰ Myndigheten för digital förvaltning (2026). Lag, förordning och föreskrifter för e-handel. Hämtad 10 mars 2026 från <https://www.digg.se/kunskap-och-stod/e-handel/lag-forordning-och-foreskrifter-for-e-handel>

During the planning of a procurement procedure, purchasing data is generated in, for example, budget documents, procurement plans or internal documents held by the contracting party. Purchasing data may also be generated through prior information notices or market surveys.

The purchasing data generated in the planning phase primarily provides knowledge of the contracting party's intentions to make purchases, as well as expected costs and timeframes, and generally relates to future purchases.

3.3.3 Competitive tendering

The competitive tendering phase covers the conduct of the procurement procedure and the process of exposing the procurement to competition. At this stage, the procurement procedure is initiated, and the work includes, for example, preparing the procurement documents and, where applicable, publishing a procurement notice.

All procurements not specifically exempt from the requirement for prior publication of a contract notice must be advertised nationally in a registered notice database. If the value of the procurement exceeds the EU thresholds, it must also be advertised in the EU's notice database TED. For procurement procedures without a requirement for prior publication of a contract notice, there may nevertheless be an obligation to publish the result of the procurement procedure. This means that the contracting party may be required to publish the result of a procurement procedure, also where a contract has been awarded without a prior contract notice.²¹

Dedicated procurement systems are generally used to administer the procurement procedure, including publication, communication and tender management. Procurements are published nationally in registered notice databases and, where they exceed the EU thresholds, also in the EU's notice database TED. Procurement systems are typically integrated with registered notice databases.

For procurements not subject to competitive tendering, such as direct awards, procurements exempt from the notice requirement or procurements exempt from or procurements excluded from the scope of public procurement legislation, the corresponding phase often involves sending the procurement documents to one or more tenderers. This is often done using the same procurement systems as for competitively tendered procurements.

Purchasing data relating to the competitive tendering of an individual procurement includes, for example, information in the contract notices or other procurement documentation. Data is typically also available in the procurement and tendering systems used to administer the procurement and to submit tenders.

Purchasing data from this phase provides information on how a procurement is conducted. It includes, for example, information on what is being procured, at what value, how the procurement is conducted and what requirements and conditions apply. Some

²¹ Upphandlingsmyndigheten (2026). Annonsera. Hämtad 10 mars 2026
<https://www.upphandlingsmyndigheten.se/inkopsprocessen/genomfor-upphandlingen/annonsera/>

data relating to the competitive tendering stage are estimates at the time of competitive tendering and may therefore differ from actual outcomes (such as contract values).

3.3.4 Award of contract

The award phase covers the submission of tenders, evaluation of tenders received, and award of a contract or conclusion of a framework agreement. Once a procurement has been awarded, the result must be published nationally in a registered procurement notice database through a contract award notice. For procurements above the EU thresholds, a contract award notice must also be published in the EU's notice database TED.

Procurements with a value exceeding SEK 100,000 must be documented.²² A procurement system is typically used to receive and manage tenders. It is also used to publish the result of the procurement in national notice databases and in TED.

Purchasing data from the award phase includes, for example, information contained in contract award notices, tenders received, award decisions and other documents relating to the award of contract. Data also includes the individual report and other documentation normally prepared as part of the procedure. Data is also available in the procurement and tendering systems used for advertising and tender submission.

Purchasing data from the award stage provides information on the outcome of the procurement procedure, such as which suppliers submitted tenders and were awarded contracts, the value of the contracts or framework agreements and the number of tenders received. Data relating to the award stage may be estimates at the time of contract award and may therefore differ from the actual outcomes when the contracts are implemented (such as contract values).

3.3.5 Conclusion of contract

The contract phase covers the conclusion of a formal contract with the supplier or suppliers awarded the contract. This involves establishing the exact terms of the contract and documenting the agreement. Contracts are generally administered using procurement systems with contract databases or similar support systems.

Purchasing data relating to contracts is generated in contract documents and the contract management systems used. These data provide more detailed information about the content of the contracts concluded as a result of a procurement procedure, including any amendments, extensions and terminations.

3.3.6 Contract implementation

The implementation phase covers the execution of the contract. The work includes, for example, placing orders, receiving and checking deliveries and paying invoices. Implementation also encompasses contract management, contract monitoring and various evaluations of contract performance. Financial management and purchasing

²² Upphandlingsmyndigheten (2026). Efterannonsering. Hämtad 11 mars 2026
<https://www.upphandlingsmyndigheten.se/inkopsprocessen/genomfor-upphandlingen/efterannonsering/> och
Konkurrensverket (2026). Dokumentation av upphandlingar. Hämtad 11 mars 2026
<https://www.konkurrensverket.se/upphandling/lagar-och-regler/dokumentation-av-upphandlingar/>

systems are typically used to manage processes relating to ordering, delivery and invoicing.

Purchasing data from the implementation of the contract provides information on how the contract is executed in practice. This data includes information on orders, deliveries, invoices and payments, as well as any deviations during execution. Data may also include information on supplier performance and evaluations of the contract.

Information is available in, for example, the financial management and purchasing systems where transactions are recorded. Information may also be available in the form of other documents such as reports and evaluations. Data from the implementation phase provides information on how well the contract has been executed and information on actual outcomes such as invoice and payment information and deliveries.

Contract completion constitutes the final part of the implementation phase, meaning that the contractual relationship is formally concluded, which marks the end of the purchasing process.

4 The e-commerce process

E-commerce encompasses the parts of the purchasing process that are supported by purchasing systems and financial management systems and that occur after contract award, i.e. ordering, delivery and invoicing.²³

This chapter introduces the central conditions for e-commerce in the public sector. It first sets out the regulatory frameworks and standards governing electronic commerce, e-invoicing and accounting.

This is followed by an overview of the IT systems used in the e-commerce process — purchasing systems and financial management systems — and the infrastructure (the Peppol Network) used to exchange electronic information between buyers and suppliers.

The chapter concludes with a more detailed description of the various workflows of the e-commerce process: from ordering and delivery to invoice management and accounting.

The purpose of the chapter is to provide the necessary background on regulatory frameworks, supporting IT systems and process flows for understanding the analyses and reasoning presented in the later parts of the report.

4.1 Legislation on e-commerce

This section provides an overview of the regulation relevant to electronic commerce (e-commerce) and electronic invoicing (e-invoicing) in the public sector. The focus is on the acts, ordinances, regulations and standards governing how information in the electronic purchasing process is structured and exchanged. The section also covers related rules on bookkeeping and accounting.

4.1.1 Act and regulations on e-invoicing

The Act on Electronic Invoices resulting from Public Procurement (2018:1277) (the E-Invoice Act) applies to invoices issued as a result of a public procurement commenced on or after 1 April 2019 and covered by any of the following acts:²⁴

- The Public Procurement Act (LOU)
- The Act on Procurement in the Utilities Sectors (LUF)
- The Defence and Security Procurement Act (LUFS)
- The Act on Procurement of Concessions (LUK).

Under the Act, the invoices issued by a supplier to a contracting party must be e-invoices that comply to the European standard for electronic invoicing. The parties may, however, agree on a different standard for e-invoicing.

Contracting organisations are required to be able to receive e-invoices that comply with the European standard for electronic invoicing, unless another electronic invoice format has been agreed. The provisions of the Act are not, however, to be applied in cases where

²³ The process also typically includes the exchange of product information and prices via catalogues.

²⁴ Lag (2018:1277) om elektroniska fakturor till följd av offentlig upphandling

application would entail a risk of disclosure of information subject to confidentiality or other harm to security-sensitive activities.

Under the Agency for Digital Government's regulations on registration in Peppol (MDFFS 2019:1), contracting parties must also be connected to the Peppol infrastructure as recipients of the e-invoice format Peppol BIS Billing 3. To comply with the Act's requirement concerning the European standard for e-invoicing, the Agency for Digital Government recommends the use of Peppol BIS Billing 3. The Agency for Digital Government recommends that the Peppol Network be used for sending and receiving Peppol BIS Billing 3 invoices.²⁵

Contracts concluded in a system of choice under the Act on Systems of Choice in the public sector (2008:962) (LOV) are not covered by the E-Invoice Act.²⁶

4.1.2 Ordinance and regulations on e-commerce

For agencies under the Government, the Ordinance on Electronic Information Exchange by Government Agencies (2003:770) applies. Under the Ordinance, agencies are to promote the development of secure and efficient electronic information exchange within the public administration. Agencies with more than 50 employees must also manage their outgoing orders for goods and services electronically, with the exception of certain orders relating to security-sensitive activities.²⁷

The Agency for Digital Government has issued regulations on the management of orders and standards in electronic information exchange (MDFFS 2021:1) that apply in connection with the ordering, delivery and invoicing of goods and services.²⁸

The regulations state that central government agencies are to provide a supplier portal for suppliers that do not themselves have the capacity for electronic information exchange with regard to invoicing. Central government agencies with more than 50 employees are also to provide a supplier portal for electronic exchange regarding product catalogues and orders.

Under the regulations, all agencies are to be registered in Peppol's registry, the Service Metadata Publisher (SMP), in order to receive electronic invoices. All agencies must also be able to send electronic invoices through the Peppol infrastructure.

An agency with more than 50 employees is to have the capacity, in its management of the ordering process, to use Peppol BIS Catalogue Without Response, Punch Out, Ordering, Order Agreement, Despatch Advice and Billing. Agencies are to have the capacity to use Peppol BIS Billing in their invoice process.

²⁵ Myndigheten för digital förvaltnings föreskrift om registrering i Peppol (MDFFS 2019:1)

²⁶ Lag (2008:962) om valfrihetssystem

²⁷ Förordning (2003:770) om statliga myndigheters elektroniska informationsutbyte

²⁸ Myndigheten för digital förvaltnings föreskrifter (MDFFS 2021:1) om hantering av beställningar och standarder vid elektroniskt informationsutbyte

4.1.3 Peppol BIS for e-commerce

Peppol BIS e-commerce is the standard recommended by SFTI for orders managed in purchasing systems. It contains a set of message specifications for electronic information exchange in e-commerce.²⁹

Peppol BIS e-commerce enables a fully electronic e-commerce flow. This means that price and item information, orders and order responses, despatch advice and invoices can all be exchanged electronically.

For e-commerce, Peppol BIS includes standardised messages for:

- Peppol BIS Catalogue without response 3
- Peppol BIS Punch Out 3
- Peppol BIS Ordering 3
- Peppol BIS Order Agreement 3
- Peppol BIS Despatch Advice 3
- Peppol BIS Billing 3.

The standards specify what data can and must be exchanged between parties and how that data is to be structured to enable uniform and machine-readable information exchange between different systems. They therefore also affect what data becomes available as structured data in the enterprise systems used to manage invoice and order data.

For the data content of financial management systems, for example, the e-invoice standard EN 16931–1 and Peppol BIS Billing 3 are central. They govern what data an e-invoice may contain and have a significant impact on the content of invoice data. For the data content of purchasing systems, Peppol BIS Order and Peppol BIS Catalogue are equally important. They govern what data is contained in a standardised purchase order and catalogue and thereby influence the content of order data.

4.1.4 e-invoice standard EN 16931–1 and Peppol BIS Billing 3

Peppol BIS Billing 3 is a specified invoice standard for e-invoicing that follows the European standard EN 16931. The European e-invoice standard EN 16931–1 defines a common semantic data model for the basic information content of an invoice. This means that it specifies which data elements may be included in an e-invoice and how these data elements are to be represented.

Peppol BIS Billing 3 is a usage specification of EN 16931 for the exchange of invoices through the Peppol Network. The standard specifies how invoice content is to be structured and contains rules on which data elements are mandatory as opposed to optional or conditional (conditionally mandatory). It also contains validation rules that contribute to more consistent implementation and higher data quality.³⁰

EN 16931 and Peppol BIS Billing 3 are central to determining what invoice content is available as structured data in the enterprise systems used to manage invoice

²⁹ SFTI (2026). Peppol BIS e-handel. Hämtad 10 mars 2026 <https://sfti.se/sfti/standarder/peppolbisehandel.44455.html>

³⁰ Peppol (2026). Peppol BIS Billing 3.o. Hämtad 10 mars 2026 <https://docs.peppol.eu/poacc/billing/3.o/bis/>

information. The standard also contributes to increased uniformity, quality and machine-readability of invoice data. This creates better conditions for invoice data to be used as a basis for national purchasing analyses and security of supply analyses.

4.1.5 Bookkeeping and accounting

The general rules on the recording of business transactions provide a basis for determining what accounting data is available in enterprise systems, since purchases are generally recorded in the accounts. The Accounting Act (1999:1078) establishes that most legal entities are subject to bookkeeping requirements. They are therefore required, inter alia, to record all business transactions, ensure that supporting documentation is available for all accounting entries, maintain system documentation and processing history, and preserve all accounting information as well as the equipment and systems required to present that information in a specified form.³¹

The Accounting Act does not, however, apply to the central government, municipalities or regions, pursuant to Chapter 2, Section 5 of the Accounting Act. Corresponding obligations, including those relating to verification, instead apply to government agencies under the Public Administration Accounting Ordinance (2000:606) and to municipalities and regions under the Municipal Accounting Act (2018:597).³² With regard to the retention of accounting records, central government agencies are subject to the Archives Act (1990:782) and the Archives Ordinance (1991:446).³³

A verification document must include information on when it was compiled, when the business transaction occurred, what it relates to, what amount it concerns and which counterparty it involves. Where applicable, the verification document must also include information on documents or other data that formed the basis for the business transaction and where these are available. The verification document must include a verification number or other identification mark and such other information as is necessary for the connection between the verification document and the recorded business transaction to be readily established.

There is no corresponding national standard for accounting data equivalent to that for invoice and order data. Accounting is to a significant extent governed by the organisation's accounting model and its internal management and monitoring needs. However, there are standard charts of accounts for municipalities and regions, and for central government agencies (the municipal standard chart of accounts for municipalities and regions and the central government standard chart of accounts for agencies). For publicly owned companies, no equivalent common chart of accounts exists (other than the standard chart of accounts for the business sector).³⁴

³¹ Bokföringslag (1999:1078)

³² Förordning (2000:606) om myndigheters bokföring och Lag (2018:597) om kommunal bokföring och redovisning

³³ Arkivlag (1990:782) och Arkivförordning (1991:446)

³⁴ Sveriges Kommuner och Regioner (2026). Redovisning. Hämtad 10 mars 2026

<https://skr.se/ekonomiochbudgetplanering/redovisning.8278.html> och Statskontoret (2023). Baskontoplan och S-koder för statliga myndigheter. Hämtad 10 mars 2026 <https://forum.statskontoret.se/redovisning-och-finansiering/bokforing-och-rapportering/baskontoplan/>

4.2 IT systems supporting the e-commerce process

The e-commerce process in the public sector is supported by several types of IT systems. These include purchasing systems, financial management systems and invoice management systems. The systems support different parts of the process, from ordering and delivery to invoice management, matching and accounting, and provide the organisation's technical support for its purchasing and financial flows.

This section covers only purchasing systems and financial management systems used in the e-commerce process. A range of other IT systems may also be used in purchasing activities, such as procurement systems, contract databases and spend analysis tools.

The section also describes the Peppol network, which is used for the electronic exchange of standardised messages, such as orders and invoices, within the e-commerce process.

4.2.1 Enterprise systems in the e-commerce Process

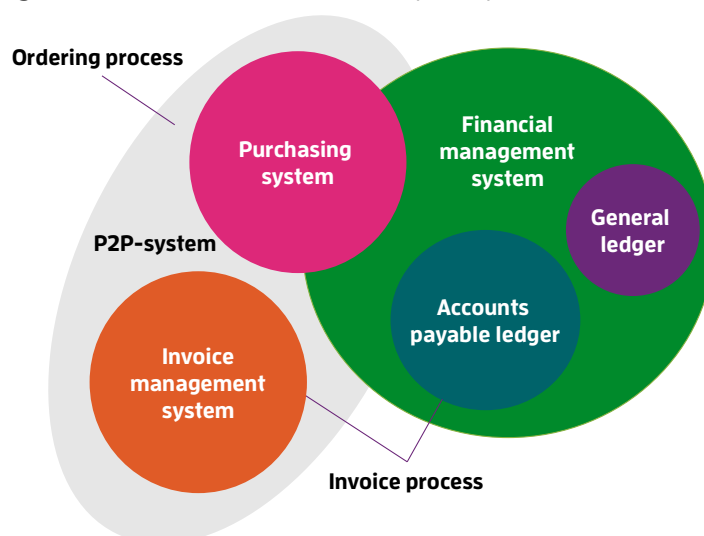
In the public sector, purchasing systems, invoice management systems and financial management systems form the core IT support for the e-commerce process.

Purchasing systems support the organisation's ordering process and manage, for example, orders. This includes standardised Peppol messages such as purchase orders, order response and despatch advice.

Invoice management systems support the invoice process, including the receipt, registration and routing of supplier invoices for review, matching and approval. This functionality may be provided through a standalone system or as a module within a financial management system.

Financial management systems manage the organisation's accounting and payments. Supplier invoices are recorded in the accounts payable ledger, while the general ledger is used for accounting entries.

Figure 3. Schematic overview of enterprise systems and modules in the e-commerce process



Source: National Agency for Public Procurement 2026.

The enterprise systems landscape is often complex, and the functionality of the different systems may partly overlap. A purchasing system may be a standalone platform used solely to manage the ordering process, or an integrated component of a financial management system. A purchasing system may also be provided together with an invoice management system as an e-commerce solution³⁵ or P2P solution. Similarly, an invoice management system may be a stand-alone system or a module within a financial management system.

The system landscape may also differ considerably between contracting parties. Some organisations have more integrated P2P support while others use several different integrated systems. Nor do all organisations use every type of system.

A contracting party may combine solutions from different suppliers, for example a purchasing system from one supplier and a financial management system from another. It is not uncommon for organisations to use a financial management system as the central hub, with a separate purchasing system, and sometimes, a stand-alone invoice management system integrated with the financial management system.

Within the public sector, particularly among municipalities, regions and central government agencies, three suppliers currently account for the most common purchasing and financial management systems: Visma Proceedo (Proceedo), Unit4 (Unit4/Agresso) and CGI (Raindance). There are, however, other suppliers in the market. For publicly-owned companies, the system landscape may more closely resemble that of private companies, with partly different suppliers and enterprise systems.

Financial management systems and purchasing systems are currently provided both as locally installed solutions (on-premises) and as cloud-based services, where the contracting party subscribes to a service and accesses it over the internet (SaaS). Purchasing systems are now mainly provided as SaaS solutions. Financial management systems are also provided to a large extent as SaaS solutions, although some organisations still use locally installed systems. Several system providers are moving towards cloud-based services, but many public-sector customers continue to request on-premises solutions.³⁶

4.2.1.1 Purchasing systems

Purchasing systems supports the process from ordering to delivery and are used to manage orders, order responses and goods receipts. They complement financial management systems by covering the parts of the purchasing process that normally take place before the business transaction is recorded in the accounts.

Purchasing systems are used to automate the creation of electronic purchase orders to suppliers. The systems typically have a search function where users can search among

³⁵ The Swedish National Procurement Services uses the term e-commerce solution for IT support covering the ordering, delivery and invoice management process

³⁶ Upphandlingsmyndigheten (2026). Intervju med företrädare för CGI om systemet Raindance. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026) Intervju med företrädare för Visma Proceedo om systemet Proceedo. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026). Intervju med företrädare för Unit4 om systemet Agresso/Unit4. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2019). Enkätundersökning till offentliga organisationer om inköpsvärden. Underlagsmaterial till regeringsuppdrag Fö2018/01786/OU.

contracted suppliers and products or services. Through catalogues or links to suppliers' webshops (so-called punch-out), users can find products and services covered by existing contracts. In addition to catalogue-based ordering, other ordering methods are also used, for example where the purchaser describes the requirement in free text or sends a request to several suppliers.

Purchasing systems may either form part of an integrated solution where financial management and purchasing functionality are provided on the same system platform (P2P) or operate as stand-alone systems. Many financial management systems include dedicated purchasing modules, but it is common for contracting parties to combine a financial management system from one provider with a purchasing system from another. It therefore cannot be assumed that a contracting party has a fully integrated solution in which financial management and purchasing functionality are provided by the same provider or brought together on a single system platform.

Examples of purchasing systems currently used in the public sector include Proceedo (Visma Proceedo), Raindance (CGI) and Unit4/Agresso (Unit4). The leading providers generally offer integrated solutions. Purchasing systems are available both as locally installed solutions and as SaaS solutions.

It is important to note that not all contracting parties use a purchasing system and that, even where one is used, not all purchasing volume necessarily passes through it. Purchasing systems are used primarily for standardised goods, while many purchases of services and more complex goods are handled wholly or partly outside the purchasing system.

Purchasing systems generate order data providing more detailed and structured information on the goods and services purchased than the information typically available in financial management systems. The data typically includes detailed product and item information, contract references, and ordering and purchase order information. It commonly includes information such as product classifications, item numbers, product descriptions, quantities, units and prices.³⁷

4.2.1.2 Financial management system and accounts payable ledger

Financial management systems support an organisation's accounting and manage the parts of the purchasing process relating to accounting and payment. The module within a financial management system that manages supplier invoices is known as the accounts payable ledger. Incoming invoices are registered in the accounts payable ledger — either directly or after processing in an invoice management system — and entered into the accounts before proceeding to payment.

Financial management systems may form part of a larger integrated solution in which purchasing, invoice management and accounting are provided on the same system platform (P2P), or they may be stand-alone systems integrated with separate purchasing systems and invoice management systems.

³⁷ Upphandlingsmyndigheten (2026). Intervju med företrädare för CGI om systemet Raindance. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026) Intervju med företrädare för Visma Proceedo om systemet Proceedo. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026). Intervju med företrädare för Unit4 om systemet Agresso/Unit4. Underlagsmaterial till regeringsuppdrag Fö2025/01148

Examples of financial management systems currently used in the public sector include Raindance (CGI) and Unit4/Agresso (Unit4). The leading suppliers typically provide integrated solutions (P2P). Financial management systems exist both as locally installed solutions and as SaaS solutions.

A contracting party typically uses a financial management system. The accounts payable ledger is a fundamental accounting function required to manage invoices, make payments and generate accounting records. As these functions are necessary in public-sector operations, an accounts payable ledger forms part of the standard functionality of financial management systems.

Financial management systems contain invoice and accounting data. Typically included is information on suppliers, invoice numbers, invoice dates, amounts and VAT, as well as information on cost centres and accounts and other internal accounting data. Financial management systems often lack structured information on the products or services purchased and the terms on which they were purchased. Product and item information, contract information and order data are normally not available in the accounts payable ledger.

The management of supplier invoices may take place in a separate invoice management system rather than directly in the financial management system. An invoice management system is a system solution for receiving, processing and approving supplier invoices before they are recorded in the financial management system.

An invoice management system receives invoices and checks that they are complete and routes them in a workflow for review, account coding and approval. Once the invoice has been fully processed, it is transferred to the accounts payable ledger in the financial management system for accounting and payment. Regardless of the system used for managing incoming invoices, the process is the same.³⁸

4.2.2 The Peppol Network

Peppol is the common European infrastructure for the electronic exchange of business documents between buyers and suppliers. Trading partners connect to the Peppol Network via so-called access points provided by Peppol service providers.

The buyer's access point routes the business document to the supplier's access point, allowing the parties to communicate in a standardised manner without having to use the same enterprise system or service provider. The Agency for Digital Government is the Swedish Peppol authority³⁹ and is responsible for entering into agreements with the companies that provide access points in Peppol. To operate as a Peppol service provider, a provider must meet Peppol's requirements and complete a certification process.⁴⁰

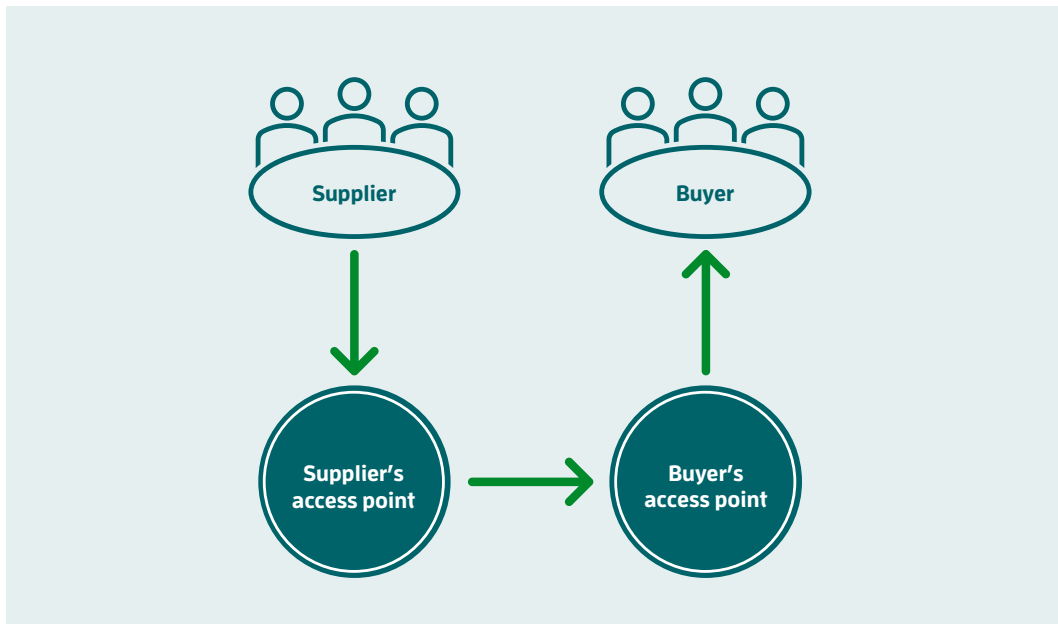
³⁸ Upphandlingsmyndigheten (2026). Intervju med företrädare för CGI om systemet Raindance. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026) Intervju med företrädare för Visma Proceedo om systemet Proceedo. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026).

Intervju med företrädare för Unit4 om systemet Agresso/Unit4. Underlagsmaterial till regeringsuppdrag Fö2025/01148

³⁹ Upphandlingsmyndigheten tar över ansvaret för Peppol från Digg den 1 juli 2026

⁴⁰ Myndigheten för digital förvaltning (2026). Peppol. Hämtad 10 mars 2026 <https://www.digg.se/digitala-tjanster/peppol>

Figure 4. Key components of the Peppol network



Source: National Agency for Public Procurement 2026.

4.3 The e-commerce process

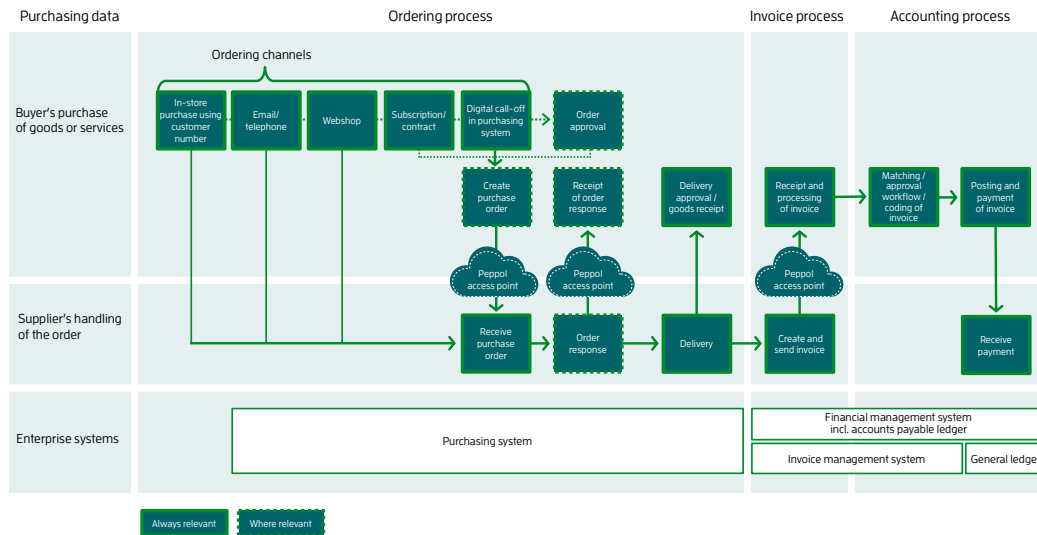
The e-commerce process covers the parts of the purchasing process that take place after contract award: ordering, delivery and invoice management. The process is supported primarily by purchasing systems and financial management systems.

The e-commerce process can be divided into three main processes:

- The order process
- The invoice process
- The accounting process

These processes generate purchasing data in the form of order data, invoice data and accounting data, which is stored in purchasing systems and financial management systems. The enterprise systems used in the e-commerce process therefore constitute a key source of structured purchasing data.

Figure 5. Schematic overview of the e-commerce process



Source: National Agency for Public Procurement 2026. Note: Matching, approval and coding are often closely integrated with the invoice process, but coding is shown here as part of the accounting process because this is where the accounting coding data is generated. The enterprise systems shown relate only to the buyer's side of the process, not the supplier's.

4.3.1 Order process

The ordering process covers the steps in which a purchaser within a contracting party identifies a need, creates an order and sends it to the supplier.⁴¹ The process also includes the supplier's order response and delivery. On the buyer side, the process is supported by purchasing systems. The most common steps in the order process are described below.

4.3.1.1 Need identification and ordering

The ordering process begins with the purchaser identifying a need for a good or service and selecting the channel through which to place the order. In practice, orders can be placed in several different ways: through purchases in a physical store, via email or telephone, via a supplier's web shop, or as electronic orders in a purchasing system used by the contracting party. For certain ongoing contracts and subscriptions, deliveries may occur regularly without a new order being registered on each occasion, as for example telecommunications services or waste collection.

Purchasing systems often include a search function where users can search among contracted suppliers and products or services. Through catalogues or links to suppliers' web shops (so-called punch-out), purchasers can find products and services covered by existing contracts. In addition to catalogue-based ordering, other ordering methods are also used, for example where the purchaser describes the requirement in free text or sends a request to several suppliers.

⁴¹ The process also typically includes the exchange of product information and prices via catalogues.

Products and services ordered via a purchasing system are typically categorised to facilitate searching. UNSPSC is a commonly used standard for such categorisation. Orders are linked to a contract through the use of contract references in the purchasing system.

The choice of ordering channel affects the extent to which order data is stored as structured data in the purchasing system or is available at all. Purchases made in physical stores or via email or telephone, for example, are generally unstructured and generate limited machine-readable information.

When electronic orders are placed in a purchasing system, structured data is generated in the system. When the purchasing system is used in combination with Peppol BIS business documents (e.g. Peppol BIS Catalogue and Peppol BIS Order), the information is also more standardised.

Orders may require approval within the buyer's organisation before a formal purchase order is sent to the supplier. Approval may take place in an approval workflow in the purchasing system, if one is used, or through manual procedures at the contracting party.

4.3.1.2 Purchase order

Where a contracting party uses a purchasing system, an electronic purchase order is generated from the approved order. An electronic order typically contains structured information on the ordered products, such as product descriptions, quantity and unit, item numbers and product classification, and contract references.

Peppol BIS Ordering can be used by the contracting party to send an order to the supplier and receive an order response. The specification covers both order and order response. The purchase order may describe goods and services either in free text or using an item structure based on an imported catalogue containing predefined items. Peppol BIS Ordering supports both basic data and additional data that can be used to specify the product.⁴²

The purchase order is then sent electronically to the supplier either via the Peppol network or using other transmission methods. Many purchasing systems can, for example, send orders via email or directly to a supplier portal where the supplier receives the order. When a purchase order is sent electronically through the Peppol network, it is transmitted via a Peppol access point.

4.3.1.3 Order response

Depending on the design of the contract and the type of good or service, the supplier may need to send an order response to the contracting party confirming that the order has been received and can be fulfilled. As with the purchase order, the order response can be sent electronically via the Peppol network.

Within the Peppol BIS Ordering profile, an electronic order response is required. The supplier may choose to accept or reject the order, or accept it with modifications, for

⁴² SFTI (2026). Peppol BIS Ordering 3. SFTI. Hämtad 10 mars 2026
<https://sfti.se/sfti/standarder/peppolbisehandel/peppolbisordering3.49059.html> och SFTI (2026). Peppol BIS Catalogue without Response 3. SFTI. Hämtad 10 mars 2026
<https://sfti.se/sfti/standarder/peppolbisehandel/peppolbiscataloguewithoutresponse3.49053.html>

example a changed quantity or changed delivery date. Other types of order response may also be used, but the basic principle is that the supplier should provide electronic confirmation whether and when delivery can take place.

4.3.1.4 Delivery and delivery acceptance

Once a purchase order has been sent by the contracting party and, where applicable, confirmed by the supplier, the ordered good or service is delivered. Following delivery, the supplier may invoice in accordance with the terms of the purchase order and the contract.

Following delivery, the buyer may register a formal goods receipt in the contracting party's purchasing system or equivalent IT system. This confirms that the good or service has been received and accepted. Where invoice matching is used, the acceptance of delivery serves as a basis for checking incoming invoices.

4.3.2 Invoice process

The invoice process covers the steps in which the supplier sends an invoice to the contracting party, the invoice is received and interpreted and checked against the order and delivery. The process also includes any necessary corrections before the invoice can be approved and proceed to coding and payment.

On the buyer side, the process is supported by purchasing systems, financial management systems with accounts payable ledgers, and any invoice management systems.

The most common steps in the invoice process are described below.

4.3.2.1 Invoicing

The supplier's invoice is issued on the basis of the terms agreed in the purchase order and contract. The invoice must meet the formal requirements set out in Swedish legislation and comply with the rules governing electronic invoicing to the public sector. The invoices issued by a supplier to a contracting party must be electronic and conform to the European e-invoice standard EN 16931-1 and Peppol BIS Billing 3.⁴³

The electronic invoice contains structured data on, for example, the buyer and supplier, total amount and VAT, as well as invoice lines containing details of the products delivered, such as description, quantity, unit and line amounts.

As with purchase orders, e-invoices can be sent and received via the Peppol network.

The legal requirement means that suppliers need to issue electronic invoices in accordance with the standard referred to above and that the contracting party must be able to receive them. In practice, however, not all incoming invoices are e-invoices, and transmission methods other than the Peppol network may be used. Alternative solutions may also be used for classified or otherwise security-sensitive information.

⁴³ SFTI (2026). Peppol BIS Billing 3. Hämtad 10 mars 2026
<https://sfti.se/sfti/standarder/peppolbisehandel/peppolbisbilling3.49021.html>

4.3.2.2 Receipt and import of invoice

Incoming invoices are now received to a large extent as e-invoices that are structured and machine-readable. Invoices may, however, still arrive as, for example, PDF documents, or in isolated cases, as paper invoices. These invoices need to be imported and interpreted so that the invoice data can be registered and processed in the enterprise systems. Invoice management takes place in the accounts payable ledger within the financial management system or in a stand-alone invoice management system integrated with the financial management system.

4.3.3 Accounting process

The accounting process is the part of the e-commerce process that links the invoice to the organisation's internal financial structure. It covers the steps in which the incoming invoice is checked against the purchase order and delivery, coded in accordance with the chart of accounts, and then recorded in the accounts and processed for payment.⁴⁴ On the buyer side, the process is supported by financial management systems with accounts payable ledgers and any invoice management systems used.

The most common steps in the accounting process are described below.

4.3.3.1 Invoice matching, approval and coding of invoice

An invoice that has been registered in the contracting party's accounts payable ledger or invoice management system undergoes a matching and approval process. Matching may take place automatically by comparing the invoice against an approved purchase order and, where applicable, a goods receipt. If the match is successful, the invoice may be automatically approved for further processing. Where matching is not possible, the invoice needs to be reviewed and approved manually.

An invoice must be account-coded. Coding involves assigning the invoice amount and invoice lines to expense categories, cost centres or other accounting dimensions in accordance with the contracting party's internal chart of accounts. Coding takes place either in the accounts payable ledger within the financial management system or in an invoice management system integrated with the financial management system. It may be performed manually or through automatic matching against a purchase order referenced by the invoice. Approval is often given by the budget or operational manager before the invoice can be recorded in the accounts and paid.

Rule-based automatic workflows for approval and account coding are often used for periodic or orderless invoices, for example relating to telecommunications, laundry services and energy. In such cases, the invoiced item, such as a subscription, is normally registered in an item register together with rules concerning, for example, volume and minimum and maximum amounts.

4.3.3.2 Accounting and payment

Once the invoice has been matched, coded and approved, it is ready for final posting in the organisation's financial management system. Final posting of the invoice in the accounts payable ledger also triggers automatic posting in the general ledger. The posted

⁴⁴ Matching, approval and coding are often closely integrated with the invoice process, but coding is shown here as part of the accounting process because this is where the accounting coding data is generated

invoice may then be included in the contracting party's payment runs, where payment is made in accordance with internal procedures for payment approval.

Once the invoice has been posted, information for each supplier and invoice is available in the accounts payable ledger together with coding information, such as account, cost centre, activity or project, and other accounting information.

5 Purchasing data in purchasing systems and accounts payable ledgers

The National Agency for Public Procurement is to analyse whether data from purchasing systems and accounts payable ledgers (hereinafter referred to as purchasing data) can be used as a basis for security of supply analyses and, if so, propose how such data may be collected at the national level.

Such an analysis requires a clear understanding of what information is generated in these systems. Similarly, developing a well-founded proposal for national data collection requires knowledge of the data content and the opportunities and limitations associated with it.

This chapter provides an overview of the information generated in the e-commerce process as structured purchasing data. Its main purpose is to describe what purchasing data is available and can be used for purchasing analyses, as well as the opportunities and limitations associated with that data. The presentation is structured around three data categories: order data, invoice data and accounting data. These reflect how data is generated through the purchasing process. The description covers typical data found in the systems and should not be regarded as an exhaustive list of all information in different system solutions.

5.1 Order, invoice and accounting data

The information generated in financial management systems and purchasing systems can be divided into three broad data categories. These categories reflect the main types of data generated through the e-commerce process: ordering, invoicing and accounting.

- Order data refers to data generated prior to invoicing and created in the purchasing systems in connection with ordering and delivery.
- Invoice data refers to data generated when the supplier invoices the buyer. It consists of the data contained in the invoice and processed in financial management systems and the accounts payable ledger.
- Accounting data refers to the data generated when the invoice is account-coded, recorded in the accounts and paid in the financial management system. The data is available in the financial management system's general ledger and accounts payable ledger.

To ensure a consistent and relevant assessment, each data category has been analysed on the basis of three parameters: analytical utility, standardisation and coverage.

- Analytical utility describes the usefulness of purchasing data in a national context and how well the data can support national purchasing analyses and security of supply analyses.
- Standardisation refers to the extent to which purchasing data follows common formats, structures and concepts. A high degree of standardisation is a fundamental prerequisite for data to be used effectively in analyses and to be comparable between organisations and systems in the national context.
- Coverage indicates the extent to which purchasing data is considered to be available for the total volume of public sector purchasing. Data elements that is available only for a limited share of the purchasing volume have more limited usefulness. High coverage is essential for the data to be useful at national level.

Together, these parameters provide a sound basis for assessing the quality, relevance and usability of purchasing data in a national context.

5.1.1 Order data

Order data refers to data generated in the purchasing systems in connection with ordering and delivery. It includes more detailed data on purchases such as products, volumes, quantities, prices and contract references. Typical data elements in order data are set out in the table below.

Table 4. Examples of order data

Data element	Description	Example
Header level		
Order reference	Identifier for the order	PO-2025-12345
Order issue date	Date the order was created	2025-01-05
Contract reference	Contract identifier	2025-AVT-045
Buyer reference	Person who placed the order	Anna Andersson
Buyer name	Name of the buyer	Region Västerbotten
Buyer identifier	Organisation number or equivalent identifier	212000-0142
Buyer delivery address	Address or location for delivery	Health Centre Solsidan
Buyer Peppol-ID	Electronic identifier	0007:5561234567
Supplier name	Name of the supplier	AB Kontorsvaror
Supplier identifier	Organisation number or equivalent identifier	556677-8899
Supplier Peppol-ID	Electronic identifier	0007:5566778899
Line level		
Line item identifier	Unique ID for the order line	1

Data element	Description	Example
Item name / item description	Description of good / service	Kontorspapper A4
Buyer item identifier	Buyer's own item number	14117-01
Supplier item identifier	Supplier's own item number	14111507-01
Item standard identifier	Standardised item number, e.g. GTIN/EAN	07312345678901
Quantity / unit	Quantity and unit	10 st
Unit price	Price per item	50
Environmental or sustainability label	Environmental or sustainability label	Svanen
UNSPSC	Product classification according to UNSPSC	43211503

Source: Peppol BIS Order and Peppol BIS Catalogue. Note: Header level means that the data item relates to the entire order. Data at line level relates to individual order lines.

5.1.1.1 Analytical utility of order data

The analytical utility of order data is assessed to be high overall. Order data contains detailed product and item information. This includes standardised product classification, for example according to UNSPSC, and standardised item identifiers, such as GTIN/EAN.⁴⁵

Order data enables in-depth product analyses based on product and item information. It provides detailed information on the content of purchases at item or product level. Product information may include data on, for example, product description, item identifiers, units, quantities and prices, as well as environmental and quality labels. This level of detail enables more advanced purchasing analyses and provides a deeper understanding of what goods and services are being purchased.

Order data enables purchases to be categorised, and category analyses based on structured product and item information. It often contains structured product information based on classifications such as the UNSPSC. Standardised and structured product data is necessary for categorising purchases and conducting relevant analyses of the goods and services being purchased. It is also a prerequisite for category analysis and category management.

Order data typically also contains contract references enabling individual purchases to be linked to the contracts on which they are based. This enables call-off and contract analyses and provides a basis for assessing how contracts are used in practice, including analyses of call-off patterns and contract compliance.

5.1.1.2 Standardisation

The degree of standardisation of order data is assessed to be low to moderate overall. Standardised formats exist for electronic orders but there are no requirements for their use equivalent to those that apply to electronic invoicing.

⁴⁵ SFTI (2026). Identifiering och klassificering. SFTI. Hämtad 10 mars 2026
<https://sfti.se/sfti/standarder/identifieringochklassificering.52820.html>.

Government agencies with more than 50 employees are required to manage their outgoing orders electronically and to have the capability to use the relevant Peppol BIS formats in their ordering process. However, there are no corresponding requirements for municipalities, regions, smaller government agencies or other contracting organisations. The standardised formats developed for electronic ordering, such as Peppol BIS Order and Peppol BIS Catalogue, have not yet been widely adopted in the public sector. For example, it is uncommon for public-sector organisations to be registered in Peppol for formats other than Peppol BIS Billing.⁴⁶ This means that orders placed in purchasing systems do not necessarily comply with the standardised formats developed for electronic commerce.

A wide range of purchasing systems issued within the public sector, and their internal data models are not uniform. The structure and content of order data may therefore vary between systems and organisations. At the same time, because standards for ordering have existed for many years, the systems are often semantically similar in how an order is represented. A key challenge is that a significant share of the purchasing volume handled through purchasing systems is not fully standardised. Many orders are placed using free text or are based on a quotation from the supplier rather than on a catalogue with defined product and price information.

Free-text orders, where the buyer types in what is being ordered rather than selecting a structured item from a catalogue, do generate structured data but they create variation in how goods and services are described and limit the scope for harmonisation and national categorisation.

Item and product information, for example, often follows the suppliers' own catalogue formats. This results in variations in structure and fields between suppliers and systems, since the catalogues used are neither uniformly standardised with each other nor consistently aligned to Peppol BIS Catalogue. Taken together, these factors make it more difficult to use order data at national level without additional standardisation.

5.1.1.3 Coverage

The coverage of order data is assessed to be low overall. Not all contracting parties use purchasing systems. This means that order data is entirely absent for large parts of public-sector purchasing volume. Even in contracting parties that use purchasing systems, not all purchases pass through the system. As a result, many transactions do not generate any order data at all. In 2025, 33 per cent of public-sector organisations reported having an e-commerce process supported by IT systems for electronic management from ordering to invoicing. 25 per cent reported that such a process partially exists and 35 per cent reported that it does not exist. Although the survey shows that the proportion is higher among central government agencies (48 per cent), municipalities (46

⁴⁶ SFTI (2026). Underlag från SFTI Verifieringstjänst om Peppol-anslutning för offentliga organisationer enligt SCB. Hämtad 10 mars 2026. <https://sfti.validex.net/en/login>

per cent) and regions (62 per cent), it is still far from all public-sector organisations that use purchasing systems.⁴⁷ Other surveys show similar results.⁴⁸

Even where e-commerce is used for purchasing processes, coverage depends on how well-established e-commerce is within the individual contracting party. Some organisations have a relatively high proportion of purchases going through the purchasing system, while others use the system to a more limited extent or only for certain purchasing categories.

E-commerce using purchasing systems is typically used primarily for standardised goods supported by catalogue, while purchases of services and more complex goods are often managed outside the purchasing system and therefore never generate any order data. Common categories where e-commerce is currently used include consumables, food and foodstuffs, and workplace IT.⁴⁹

The Swedish Agency for Public Management's annual monitoring of electronic orders by government agencies shows that the share of electronic ordering remains low. The 2024 monitoring found that 79 per cent of the agencies subject to the electronic ordering requirement place less than 60 per cent of their orders electronically. Of these, 57 per cent reported placing less than 30 per cent of their orders electronically, while 22 per cent reported a share of 30–59 per cent.⁵⁰

The three leading providers of enterprise systems to the public sector provide a similar picture. Many public-sector organisations do have a purchasing system or purchasing module, but overall use of the purchasing functionality is often low.⁵¹

Taken together, this means that order data can reasonably be expected to be absent for a large share of purchases made in the public sector and that coverage is likely to be low in relation to total public-sector spending.

Coverage may also vary between different data elements relating to an order. However, there is insufficient evidence to assess the extent to which different types of data are actually present in order data in practice.

5.1.2 Invoice data

Invoice data refers to data generated when the supplier invoices the contracting party and consists of the data elements contained in the invoice and managed in the accounts payable ledger of the financial management system. It includes, for example, invoice

⁴⁷ Upphandlingsmyndigheten (2026). Nationella upphandlingsenkäten riktad mot upphandlande organisationer, 2025. Publicerad 13 mars 2026. Hämtad 10 mars 2026 <https://www.upphandlingsmyndigheten.se/statistik/>

⁴⁸ Upphandlingsmyndigheten (2019). Enkätundersökning till offentliga organisationer om inköpsvärden. Underlagsmaterial till regeringsuppdrag F2018/01786/OU och Myndigheten för digital förvaltning (2025). Enkät rapport om e-fakturerering och e-handel i offentlig förvaltning. Diarienummer 2024–5809. Mars 2025.

⁴⁹ Myndigheten för digital förvaltning (2025). Enkät rapport om e-fakturerering och e-handel i offentlig förvaltning. Diarienummer 2024–5809. Mars 2025.

⁵⁰ Statskontoret (2025). EA-uppföljning 2024: Uppföljning av myndigheternas efterlevnad av det ekonomiska regelverket. Rapport 2025:13.

⁵¹ Upphandlingsmyndigheten (2026). Intervju med företrädare för CGI om systemet Raindance. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026) Intervju med företrädare för Visma Proceedo om systemet Proceedo. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026). Intervju med företrädare för Unit4 om systemet Agresso/Unit4. Underlagsmaterial till regeringsuppdrag Fö2025/01148

amounts and VAT, invoice line descriptions and supplier information. Typical data elements in invoice data are set out in the table below.

Table 5. Examples of invoice data

Data element	Description	Example
Header level		
Invoice number	Unique identifier for the invoice	INV-2025-12345
Invoice issue date	Date the invoice was issued	2025-02-10
Invoice type code	Specifies the type of invoice, e.g. whether the invoice is a standard invoice or a credit note.	380 (vanlig faktura)
Purchase order reference	Reference to the order on which the invoice is based	PO-123456
Procurement-ID	Identifier for the procurement procedure	SE76756
Contract reference	Identifier of the contract	2025-AVT-045
Buyer name	Name of the buyer	Region Västerbotten
Buyer identifier	Organisation number or equivalent identifier	232100-0222
Buyer address	Address of the buyer	Storgatan 5, 111 22 Stockholm, SE
Buyer Peppol-ID	Electronic identifier	0007:5561234567
Supplier name	Name of the supplier	AB Kontorsvaror
Supplier identifier	Organisation number or equivalent identifier	556677-8899
Supplier VAT identifier	Supplier's VAT identifier (VAT-nummer)	SE556677889901
Supplier address	Address of the supplier incl. country	Hauptstrasse 5 10115 Berlin DE
Supplier Peppol-ID	Electronic identifier	0007:5566778899
Invoice total amount excl. VAT	Total invoice amount excluding VAT	10 000
Invoice total amount incl. VAT	Total invoice amount including VAT	12 500
VAT category rate (%)	The VAT rate applied to the invoice or invoice line.	25%
Invoice total VAT amount	Total VAT amount on the invoice	2 500
Invoice currency code	Currency in which the invoice is issued	SEK
Line level		
Invoice line identifier	Unique identifier for the invoice line	1
Invoice line net amount	Amount for the invoice line.	500
Invoiced item VAT rate (%)	VAT rate applied per line	25%
Supplier item identifier	Supplier's own item number	PAP-A4-80-500
Item standard identifier	Standardised item number, e.g. GTIN/EAN	07312345678909

Data element	Description	Example
Supplier item or service description	Description of the good or service	Kontorspapper A4
Quantity / Unit	Invoiced quantity and unit of measure	10 st
Item net price and base quantity	Price per item and the quantity on which the price is based	50 SEK per 1 st
UNSPSC	Product classification according to UNSPSC	14111507
CPV	Product classification according to CPV	30197643

Source: EN 16931–1 and Peppol BIS Billing 3. Note: Header level references apply to the invoice as a whole. Line-level references apply to individual invoice lines.

5.1.2.1 Analytical utility of invoice data

The analytical usefulness of invoice data is assessed to be high overall. It contains much of the core data required for purchasing analyses and therefore provides a solid basis for analyses. Invoice data enables analyses of purchasing volumes, buyer and supplier structures, purchasing patterns, geographical distribution and changes over time. It thereby provides a robust basis for the most central purchasing analyses at national level.

Invoice data is not necessarily sufficient for the needs of individual contracting parties, where more information may be required, but is well-suited to the analyses that are most relevant in the national context.

Invoices contain structured data on the buyer, such as name and organisation number. By combining invoice data with national register data, it is possible to analyse how purchases are distributed among individual public-sector organisations or among societal sectors. This type of buyer analysis can be used to describe purchasing patterns in the public sector and provides a basis for showing which organisations purchase which goods and services.

Invoices contain structured data on suppliers, such as name and organisation number. These data show which actors supply goods and services to the public sector and enable supplier analyses and analyses of the supplier structure. The information can be used to identify market concentration and assess supplier dependencies within and across sectors and industries. Using invoice data in combination with national register data, the supplier base can be analysed by, for example, company size, industry and sector, ownership structure and financial indicators.

The invoice may also contain standardised product classification in accordance with, for example, UNSPSC. The invoice may also contain standardised item information in accordance with, for example, GTIN/EAN. Product classification is currently optional, and the National Agency for Public Procurement's assessment is that the use of this field in practice is limited. Although invoices can include structured product data, standardised product codes are rarely included in practice. If standardised product classifications were used widely and covered the full purchasing volume, invoice data could enable category analyses based on structured product data in much the same way as order data.

Invoice data typically include invoice lines with information on the goods and services delivered, such as short free-text descriptions of the good or service invoiced. This

information may be usable to categorise purchases retrospectively at a broad level. It could therefore enable high-level analyses of the goods and services purchased but is unlikely to be sufficient for more advanced product or assortment analyses based on granular product classifications.

Invoices may also contain contract and procurement references in the form of, for example, a contract number or a national procurement ID. Contract and procurement references are currently optional fields in the invoice. Although such information can be included in invoices, the National Agency for Public Procurement assesses that these references are rarely provided in practice. A contributing factor is that not all system providers have developed support for suppliers to specify or manage such information in the invoicing process.⁵² If these references were used widely and covered the full purchasing volume, invoice data could be used to link individual purchases to the contracts and procurement procedures on which they are based. This would enable analyses of call-offs and contracts and provide a basis for assessing how contracts are used in practice, including call-off patterns and contract compliance.

5.1.2.2 Standardisation

The degree of standardisation of invoice data is assessed to be high overall. Invoices issued by a supplier to a contracting party must be electronic and the invoice format must conform to the European e-invoice standard EN 16931–1 and Peppol BIS Billing 3. This means that the majority of public-sector purchases should result in an invoice that follows the European standard and the Swedish usage specification.

Invoice data therefore has a uniform and common data structure, with defined code lists and structured fields. This ensures that data is represented consistently across invoices, facilitating its use in national purchasing analyses.

Although e-invoicing is generally mandatory in public procurement, in practice invoices may still be sent as PDF or paper invoices. Suppliers may also use e-invoicing formats other than Peppol BIS Billing 3. The e-invoice requirement also does not apply in relation to, for example, contracts under the Act on Systems of Choice (LOV).

In 2023, on average 82 per cent of all incoming invoices were managed as e-invoices in the public sector. The average for e-invoicing in central government was 84 per cent and in regions and municipalities 83 and 80 per cent respectively. Over 85 per cent report using the Peppol network entirely or to a large extent for incoming supplier invoices. However, these figures cover only municipalities, regions and government agencies, and do not include publicly owned companies or other contracting parties.⁵³

The three leading providers of enterprise systems to the public sector provide a similar picture. They estimate that the majority (around 90 per cent) of all incoming supplier invoices in the public sector are e-invoices and that the Peppol network is used to a large

⁵² SFTI (2025) Utredning av affärssystemens användning av referenser. Internt underlag.

⁵³ Myndigheten för digital förvaltning (2025). Enkätrapport om e-fakturerings och e-handel i offentlig förvaltning. Diarienummer 2024–5809. Mars 2025.

extent.⁵⁴ The National Government Service Centre estimates that e-invoices account for 93 per cent of their total invoice volume.⁵⁵

The share of e-invoices is increasing continuously, and it is reasonable to assume that coverage of e-invoicing will be very high within a few years. Under the E-Invoicing Act, all procurements commenced after 1 April 2019, including direct awards, must be invoiced electronically. The share of e-invoices should therefore continue to increase as new procurements procedures result in new contracts replacing older ones.

5.1.2.3 Coverage

The coverage of invoice data is assessed to be high. As a rule, an invoice is generated when a purchase is made, meaning that invoice data is available for virtually the entire volume of public-sector purchasing. The public sector is also subject to legal requirements to receive e-invoices, while suppliers are required to be able to issue them in standardised formats.

The core invoice data included as mandatory fields in e-invoices should therefore be available for the majority of all public-sector purchases. This makes invoice data the most comprehensive data source for national purchasing analysis. This assessment is also supported by the three leading providers of enterprise systems to the public sector.⁵⁶

The coverage of invoice data is not necessarily affected by whether the invoice is sent as an e-invoice via Peppol or through other channels. However, the degree of standardisation and the data content are affected by the extent to which invoices are sent as e-invoices in accordance with the European standard. PDF invoices and paper invoices, in particular, may contain less structured and more variable information.

Coverage may also vary between individual data elements in the invoice. Mandatory data elements can be expected to be consistently available, whereas optional data elements are used less consistently and generally have lower coverage.

5.1.3 Accounting data

Accounting data refers to the data generated when the invoice is coded, recorded in the accounts and paid in the financial management system. It includes, for example, account coding data showing how purchases have been recorded internally. The information is available in the financial management system's general ledger and accounts payable ledger. Typical data elements in accounting data are set out in the table below.

⁵⁴ Upphandlingsmyndigheten (2026). Intervju med företrädare för CGI om systemet Raindance. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026) Intervju med företrädare för Visma Proceedo om systemet Proceedo. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026). Intervju med företrädare för Unit4 om systemet Agresso/Unit4. Underlagsmaterial till regeringsuppdrag Fö2025/01148

⁵⁵ Upphandlingsmyndigheten (2026). Intervju med företrädare för Statens servicecenter. Underlagsmaterial till regeringsuppdrag Fö2025/01148

⁵⁶ Upphandlingsmyndigheten (2026). Intervju med företrädare för CGI om systemet Raindance. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026) Intervju med företrädare för Visma Proceedo om systemet Proceedo. Underlagsmaterial till regeringsuppdrag Fö2025/01148 och Upphandlingsmyndigheten (2026). Intervju med företrädare för Unit4 om systemet Agresso/Unit4. Underlagsmaterial till regeringsuppdrag Fö2025/01148

Table 6. Examples of accounting data

Data element	Description	Example
Voucher level		
Voucher number	Unique number identifying the voucher	V2025-00012345
Posting date	Date on which the voucher is posted to the general ledger	2025-01-31
Voucher type	Type of voucher to which the accounting entry relates, e.g. supplier invoice	LF
Payment date	Date on which payment was made	2025-01-15
Coding level		
Account	Account in the chart of accounts indicating the type of expense to which the invoice is posted	7110 – Consulting services
Cost centre	Identifies the organisational unit to which the expense relates	1203 – Health Centre Solsidan
Project	Project or investment to which the expense is assigned	P10234 – Nybyggnation skola
Activity	Code relating to the organisation's internal classification of activities	310 – Grundskola
Counterparty code	Code classifying the type of counterparty to which the transaction relates, e.g. internal or external	E

Source: National Agency for Public Procurement's assessment based on accounting rules, standard charts of accounts, etc. Note: Voucher level means that the data element normally relates to the voucher as a whole. Data elements at coding level relate to individual accounting lines.

5.1.3.1 Analytical utility of accounting data

The analytical usefulness of accounting data in the context of national purchasing analyses is assessed to be moderate overall. Accounting data can show how purchases are distributed across accounting dimensions such as account, cost centres and activities. This enables national analyses of how purchases are distributed among different operational areas, functions and purposes (the operational context). The data can be used for analyses of activities and functions and of types of expenditure, as well as to allocate purchases across different societal functions.

Information on cost centres and activity codes can, for example, be used to link purchases to different types of activities, such as healthcare, education or social care, thereby enabling analyses of activities and functions. Accounting dimensions make it possible to identify not only which organisation uses a particular good or service, but also which part of the organisation uses it. The analysis can therefore show which activities, and by extension, which societal functions, are making the purchases.

Account information can also to some extent be used to describe the types of expenditure associated with purchases and, at a very high level, what is being purchased. However, the account structure is primarily designed for accounting purposes and, on its own, is often too broad to provide a suitable basis for meaningful product and category analysis. Where

a standardised product classification is available, the main analytical value of accounting data lies in enabling analyses of how purchases are distributed across different areas of activity and function, rather than in classifying what is purchased.

5.1.3.2 Standardisation

The degree of standardisation of accounting data is assessed to be low overall. There is no uniform national standard or national chart of accounts covering all contracting parties. However, standard charts of accounts exist for municipalities and regions, and for central government agencies, which, together with accounting rules, provides a certain degree of standardisation of information.⁵⁷

Municipalities, regions and central government agencies use standard charts of accounts (the municipal standard chart of accounts for municipalities and regions and the central government standard chart of accounts for central government agencies) that provide partial harmonisation. These charts of accounts are not, however, always mandatory to use and are not necessarily harmonised with one another. For publicly-owned companies, no equivalent common chart of accounts exists other than the standard chart of accounts for the business sector. The structure of charts of accounts also varies to some extent between organisations, and accounting dimensions often reflect internal management models rather than national standards.

The absence of a common chart of accounts for the entire public sector, together with variations in how accounting dimensions are used, limits the extent to which the data can be used directly in national purchasing analyses without first being harmonised.

5.1.3.3 Coverage

The coverage of accounting data, at least for basic data elements, is assessed to be high. This is because all invoices recorded in the financial management system must be account-coded in accordance with accounting rules.

Accounting data should therefore cover the majority of the public-sector purchasing volume. However, the extent to which different accounting dimensions are used in practice may vary between contracting parties.

Coverage may also vary between different data elements relating to accounting. There is, however, no basis for assessing the extent to which different types of data elements are present in accounting data in practice.

5.2 Assessment of the data categories

Order data, invoice data and accounting data constitute three complementary data categories in the e-commerce process. They vary with regard to standardisation, coverage and analytical value.

⁵⁷ Sveriges Kommuner och Regioner (2026). Redovisning. Hämtad 10 mars 2026 <https://skr.se/ekonomiochbudgetplanering/redovisning.8278.html> och Statskontoret (2023). Baskontoplan och S-koder för statliga myndigheter. Hämtad 10 mars 2026 <https://forum.statskontoret.se/redovisning-och-finansiering/bokforing-och-rapportering/baskontoplan/>

Order data contains detailed product and item data, including standardised product classification such as UNSPSC, and standardised item identifiers such as GTIN/EAN. The data enables in-depth product analyses and category analyses. Order data also commonly includes contract references, enabling analyses of call-offs and contracts. However, coverage is limited because purchasing systems are not used by all contracting parties and, where they are used, do not cover all purchases made. Order data is therefore available for only a limited share of the public-sector purchasing volume. Moreover, the standardised formats available are not yet widely adopted in the public sector.

Invoice data is the most comprehensive and most standardised data category, since purchases generally result in an invoice that complies with the e-invoice standard EN 16931–1 and Peppol BIS Billing 3. Invoice data contains the core data required for the most important national purchasing analyses.

A limitation is that invoices rarely contain standardised product classification, which is necessary for category analyses. Another limitation is that invoices often lack contract and procurement references needed to link purchases to specific contracts and procurement procedures. However, both contract and procurement references and standardised product classifications can be included in invoices under the European standard and the Swedish usage specification. These fields are currently optional, however, and are assessed to be used only to a limited extent.

Accounting data has high coverage, since invoices are generally coded and recorded in the accounts. Its main additional value lies in the accounting dimensions, which enable analyses of activities and functions. The degree of standardisation, however, is limited. Although standard charts of accounts and accounting rules provide partial harmonisation, there is no uniform national standard. This means that accounting data cannot easily be used for national analyses without harmonisation.

Invoice data can provide a sound basis for basic national purchasing analysis. Order data and accounting data provide additional analytical value, but where these data categories lack standardisation and have limited coverage, their usefulness in the national context is more limited. Accounting data has high coverage and provides important operational context but lacks standardisation. Order data has high analytical value where available but is less useful at national level because of its low coverage and low degree of standardisation.

At present, invoice data is assessed to be the only data category with sufficient coverage and standardisation to support broad use in national purchasing analyses and security of supply analyses.

Table 7. Assessment of data categories

Data category	Analytical utility	Standardisation	Coverage
Order data	High	Moderate	Low
Invoice data	High	High	High
Accounting data	Moderate	Low	High

Source: National Agency for Public Procurement 2026.

6 Purchasing data in national security of supply analyses

Based on the Swedish Civil Defence and Resilience Agency's model for security of supply analyses, the National Agency for Public Procurement is to analyse whether data from purchasing systems and accounts payable ledgers (hereinafter referred to as purchasing data) can be used in security of supply analyses. This chapter examines how public-sector purchasing data can be used as input to national security of supply analyses. The analysis is based on the Swedish Civil Defence and Resilience Agency's model for national security of supply analyses and on the purchasing data assessed to be available as structured data in purchasing systems and accounts payable ledgers. The main purpose is to analyse the extent to which this purchasing data is useful in security of supply analyses and to show how it can be used. The review of purchasing data in purchasing systems and accounts payable ledgers indicates that invoice data is currently the only data category with sufficient coverage and standardisation to support broad use in national purchasing analyses and security of supply analyses. However, the analysis below considers all purchasing data generated in these systems—order data, invoice data and accounting data—in order to illustrate how purchasing data can be used in security of supply analyses regardless of whether the data is, in practice, standardised or available for the full purchasing volume. The chapter introduces the relationship between traditional purchasing analyses and security of supply analyses, and how purchasing analyses can provide a basis for work on security of supply analyses for the public sector more broadly. It sets out the types of purchasing data that the Agency assesses could be useful in security of supply analyses and the analytical opportunities provided by this data. The aim is to illustrate the potential uses and analytical value of purchasing data in security of supply analyses. The analysis is then connected to the Swedish Civil Defence and Resilience Agency's model for national security of supply analyses and its different analytical steps. For each step, the chapter analyses how purchasing data can contribute to the analysis and what types of questions it can help address. The aim is to clarify both the opportunities and limitations associated with using purchasing data as input to national security of supply analyses.

The chapter also presents the results of the survey of the civil preparedness sectors' needs for purchasing data in security of supply analyses conducted as part of the assignment.

Finally, an overall assessment is made of the extent to which aggregated public-sector data from purchasing systems and accounts payable ledgers would be useful in national security of supply analyses within the civil preparedness system.

6.1 Purchasing analysis and purchasing data in security of supply analyses

The section describes how purchasing analysis can provide a basis for security of supply analyses in the public sector. It also sets out what type of purchasing data the National Agency for Public Procurement assesses as potentially useful in supply analyses and what analytical value such data provides.

6.1.1 Purchasing analysis as a basis for security of supply analyses

A purchasing analysis, also referred to as a spend analysis, can be used to describe and analyse public-sector purchasing. Its purpose is generally to establish an evidence-based understanding of what goods and services are purchased, from which suppliers, in what volumes and by which activities. By structuring purchasing data by purchasing, supplier and buyer categories, it is possible to analyse how public-sector purchasing is composed and distributed across different product areas, suppliers and buyers. At national level, a purchasing analysis can provide a consolidated view of public-sector purchasing and how it is structured. Among other things, it can show the scale of purchasing volumes, how purchasing patterns change over time and what types of goods and services are purchased in different areas. It can also show which public-sector organisations make the purchases, within which societal sectors and areas, and which purchases are linked to which contracts and which procurement procedures. In addition, it can show which companies supply the public sector, what share of purchases they account for, and which companies supply different types of goods and services within different product areas.

A security of supply analysis for the public sector can be seen as an expanded national purchasing analysis. It draws on the same fundamental purchasing data as a traditional purchasing analysis—data on suppliers, buyers and categories—and is based on broadly similar questions concerning who buys what, from whom, when, where and on what terms. The primary difference lies in the focus and purpose of the analysis.

A traditional purchasing analysis is primarily focused on analysing expenditure and purchasing patterns in order to support purchasing management and more cost-effective and fit-for-purpose purchasing. A security of supply analysis instead focuses on understanding how public-sector purchasing reflects dependencies and vulnerabilities in society. This involves identifying and assessing risks, vulnerabilities and dependencies in supply chains, as well as estimating the potential consequences of different types of disruption.

A security of supply analysis can therefore be regarded as a variant of purchasing analysis in which the same underlying data is analysed from a broader perspective, with a focus on resilience and security of supply rather than primarily on cost-effectiveness.

6.1.2 Purchasing data for security of supply analyses

Conducting a national security of supply analysis for the public sector requires essentially the same core foundation of purchasing data as a national purchasing analysis. Security of supply analyses require purchasing data that can reliably describe what is purchased, from whom, by whom, when, how and in what volumes. The table below sets out the types of data assessed to be central for conducting security of supply analyses and the types of analyses they enable. It is based on the purchasing data assessed as available as structured data in purchasing systems and accounts payable ledgers. The analyses that can be carried out in practice will depend on what purchasing data can be used and on the quality of that data in terms of, for example, standardisation and coverage.

Taken together, invoice data provides a solid foundation for national purchasing analysis and security of supply analysis. Invoice data is needed as a basis for all analyses, and many analyses can be carried out using invoice data alone. It enables analyses of

purchasing volumes, supplier structure, purchasing patterns and changes over time, and thereby provides the basis for the most fundamental analyses at national level.

Order data and accounting data provide additional analytical value and enable more in-depth analyses. The extent to which order data is needed depends, however, on what information is mandatory in invoice data. Linking purchasing data to national register data provides further analytical opportunities.

Table 8. Purchasing data for national security of supply analyses

Type of analysis	Examples of required data	Data category
Buyer analysis	Information on the buyer, e.g. name and organisation identifier	Invoice data
Operational and functional analysis	Information about the buyer e.g. cost centre	Invoice data Accounting data
Supplier analysis	Information on the supplier, e.g. name and organisation identifier	Invoice data
Category analysis	Information on what the purchase relates to, e.g. invoice line descriptions and product classifications	Invoice data Order data
In-depth product analysis based on standardised product and item information	Information on what the purchase relates to, e.g. standardised product and item information	Invoice data Order data
Purchasing analysis	Information on purchasing volumes, e.g. amount, VAT, currency	Invoice data
Temporal analysis	Information on when the purchase was made, e.g. invoice date	Invoice data
Call-off and contract analysis	Information on the terms of the purchase, e.g. contract and procurement references	Invoice data Order data
In-depth supplier and buyer analysis Industry analysis	National register data, e.g. ownership, sector classification, SNI, company size, financial key figures, etc.	Invoice data National registers

Source: National Agency for Public Procurement 2026. Note: Invoice data is needed as a base for all analyses. Whether order data is needed depends on the content of the invoice data.

6.1.3 Analytical opportunities offered by purchasing data in security of supply analyses

When purchasing data is structured and aggregated, it can be used as input to purchasing analyses that improve understanding of the public sector's needs and supply dependencies across different product areas. Purchasing data can show what is purchased, by which public-sector organisations and activities, in what volumes and over time, as well as how purchases are distributed across suppliers and product categories. Some key types of analysis that purchasing data can support in security of supply analyses are described below. These are illustrated through buyer analyses, operational and functional analyses, supplier analyses, category analyses, industry analyses, and call-off

and contract analyses. They also include examples of the security-of-supply-related questions they can help address.

6.1.3.1 Buyer analyses

Purchasing data contains structured information on the contracting party, such as name and organisation identifier. This basic data can be used to analyse how purchases are distributed across individual public-sector organisations, such as municipalities, regions and government agencies, or across different sectors of society within the public sector. The data can be used to analyse purchasing volumes and purchasing patterns and provides a basis for understanding which public-sector organisations purchase which goods and services.

In security of supply analyses, buyer data can be used to conduct high-level buyer analyses that identify purchasing patterns and clarify which public-sector organisations account for demand within different product categories and the extent to which they are dependent on specific suppliers. Once critical product categories have been identified, these analyses can be used to determine which public-sector organisations are critical from a security of supply perspective. This makes it possible to assess which parts of the public sector would be affected by disruptions in the supply of certain goods and services or by delivery problems affecting specific suppliers.

By linking purchasing data with national register data, individual public-sector organisations can be categorised by, for example, sector affiliation, allowing purchases to be analysed according to established classifications. Public-sector organisations can also be linked to a geographical location (such as a municipality or region) enabling geographical analyses of purchasing to identify where demand and needs are concentrated across the country. At the national level, buyer analyses can reveal vulnerabilities and dependencies that are not apparent from the purchases of individual public-sector organisations. When purchasing data for the entire public sector is aggregated and analysed as a whole, it becomes possible to identify situations in which many public-sector organisations depend on the same suppliers or product areas. This provides a system-level view of supply dependencies that cannot be obtained from local or sector-level analyses alone.

6.1.3.2 Operational and functional analyses

Access to accounting data and accounting dimensions, such as cost centres and activity codes, enables more in-depth analyses of which parts of a public-sector organisation's purchase particular goods and services.

Accounting data makes it possible to identify not only which public-sector organisation uses a particular good or service, but also which part of the organisation is responsible for the purchase. Without cost-centre data, for example, an analysis may show that Region X purchases a particular product from Supplier Y. With cost-centre data, it may also be possible to determine that the purchase relates to healthcare or to a specific hospital. This provides a deeper understanding of where within public-sector organisations particular goods and services are used.

By combining accounting dimensions and product categories, the use of goods and services in different operations can be translated into functional dependencies. An

analysis may, for example, show that food products are used in municipal school meals or municipal elderly care. This enables identification of which societal functions depend on particular goods and services and, consequently, which functions may be affected by disruptions in the supply chain.

6.1.3.3 Supplier analyses

Purchasing data contains structured information on suppliers, such as name and organisation identifier. This basic data can be used to identify which companies supply goods and services to the public sector and how purchasing volumes are distributed among them. The data can also be used to analyse the supplier base. A supplier analysis can, for example, show how purchases within a particular purchasing category are distributed across suppliers and which companies account for the largest volumes within a particular product category.

Linking purchasing data with national register data enables more in-depth supplier analyses. Individual suppliers can be categorised according to parameters such as industry affiliation, company size and country affiliation, and the supplier base can then be analysed on the basis of these categories. This provides a more comprehensive basis for analysing the supplier base than purchasing data alone.

Ownership data can also be used to group individual suppliers into corporate groups and identify foreign-controlled suppliers. This can reveal dependencies on foreign suppliers or exposure to specific regions. Suppliers can also be analysed using financial indicators to identify those with a high-risk profile.

In security of supply analyses, supplier data can be used to systematically analyse the public sector's supplier base and identify dependencies and vulnerabilities in supply chains. By analysing purchasing volumes by supplier, it is possible to assess the degree of supplier concentration within different product categories and identify strong dependencies on individual suppliers (so-called single-source situations).

The analysis can show whether large shares of purchasing volumes within a particular product category are concentrated among a small number of suppliers or distributed across many. It can also identify which suppliers provide critical goods and services and whether alternative suppliers are available in the market. In this way, supplier analyses can help identify situations in which the loss of a supplier could have major consequences for security of supply.

Supplier analyses provide a basis for identifying vulnerabilities and dependencies in the supplier base and for assessing whether supply is robust or vulnerable within different product categories. They can highlight areas of risk and identify areas in which the supplier base may need to be broadened or strengthened. Supplier data can thus be used both to identify supply risks and to formulate measures to reduce vulnerabilities and strengthen security of supply.

At the national level, supplier analyses can reveal concentrations and dependencies that are not visible to individual public-sector organisations. By aggregating and analysing purchasing data, it is possible to identify suppliers that supply many public-sector organisations or account for a dominant share of purchasing volumes within critical

product categories. The analysis can thereby identify critical vulnerabilities in the supplier base.

Supplier analyses can also be conducted from a geographical perspective. Purchasing data can, for example, be used to analyse the supplier base in different parts of the country and identify regional dependencies or geographical concentrations that may create particular vulnerabilities in supply.

The purchasing data typically available as structured data primarily provides information on the first tier of suppliers. It does not generally include information on subcontractors, producers or raw-material suppliers further upstream in the supply chain. Purchasing data alone therefore cannot be used to analyse the entire supply chain, including which subcontractors are used, where products are actually produced or which inputs are used. Nor does it generally contain information on inventories or production capacity, or on the different stages of logistics and transport chains, such as production sites, storage facilities, transport routes, transshipment points or lead times. Analyses based on purchasing data can therefore primarily describe dependencies on the direct contractual counterparty, rather than the entire supply chain from production to final use. Analysing the full supply chain requires additional information and knowledge.

At the same time, information on the first tier of suppliers is highly valuable in itself. Purchasing data makes it possible to identify critical product categories and can show which suppliers dominate within those categories and which public-sector organisations or operations depend on them. Purchasing data can therefore be used to identify the product areas and suppliers that should be prioritised for more in-depth supply-chain analysis.

6.1.3.4 Category analyses

Product classification is, in practice, a prerequisite for systematically describing and analysing what is purchased. Without some form of structured classification of goods and services into categories, for example through classification systems such as UNSPSC, it is difficult to carry out anything beyond very broad category analyses of purchasing volumes. Product classification is also necessary for conducting meaningful supplier analyses within specific product areas. Without structured information on what is purchased, it is only possible to analyse the supplier base as a whole, rather than within specific categories. The importance of product classification cannot be overstated.

In traditional purchasing analyses, product classification is used to analyse how purchasing volumes are distributed across different categories and which categories account for the largest expenditure. Category analysis generally provides a basis for prioritising categories in purchasing activities and for applying category management.

At a more aggregated level, purchases can be grouped into broad categories (such as food, fuel or pharmaceuticals), while detailed item or product information (such as item number, unit, quantity and price), enables more in-depth analyses of specific products and input materials. This level of detail enables more advanced purchasing analyses and provides a deeper understanding of the goods and services purchased and the underlying needs.

In security of supply analyses, category analysis can be used to identify critical goods and services areas and assess the vulnerabilities and dependencies associated with them. By combining product categories with information on suppliers and purchasing volumes, it is possible to identify which categories account for large purchasing volumes and the extent to which volumes are concentrated among particular categories and suppliers. The analysis can thus identify product areas in which disruptions could have particularly serious consequences and where more in-depth analysis or risk-reducing measures may therefore be needed.

At the national level, category analysis can provide a basis for identifying which types of goods and services are most important from a security of supply perspective and where more in-depth analyses of specific product areas or supply chains are needed.

6.1.3.5 Industry analyses

Because purchasing data contains suppliers' organisation identifiers, it can be combined with data from national registers. This makes it possible to assign each supplier an SNI code, indicating the company's main industry or economic activity. SNI codes can be used to carry out high-level analyses of the industries or economic activities from which the public sector purchases goods and services. The method provides a broad categorisation of purchases that can be used to identify how purchasing is distributed across different industries and economic activities and to analyse the supplier base according to such classifications.

In security of supply analyses, this information can be used to analyse dependencies within specific industries or economic activities, or to identify industries that are particularly critical from a security of supply perspective.

SNI cannot replace product classification, since it describes the supplier's main economic activity rather than the goods and services supplied. It can, however, provide valuable indirect categorisation at national level, particularly where product classification is incomplete or entirely absent. In such cases, SNI can serve as a complement, enabling high-level industry and economic activity analyses based on purchasing data. It is important, however, to emphasise that SNI is not a product classification standard and therefore does not provide the same level of precision as product classification.

6.1.3.6 Call-off and contract analyses

Purchasing data containing contract and procurement references makes it possible to link individual purchases to the contracts and procurement procedures on which they are based. These references provide traceability throughout the purchasing process, from need identification to payment. In traditional purchasing analyses, such references are used primarily to analyse contract compliance and contract utilisation. This may include, for example, analysing the share of purchases made under contracts, within different categories, how framework agreements are used, and the extent to which purchases are made outside existing contracts.

In security of supply analyses, the same data can be used to complement buyer, supplier and category analyses. Contract references make it possible to analyse contract utilisation across the public sector and identify critical hubs in supply, for example contracts under which many public-sector organisations make large call-offs within a critical product area.

It also becomes possible to analyse whether critical product areas are supplied primarily through framework agreements or through individual contracts, which may be relevant when assessing the robustness of supply.

Procurement references make it possible to identify the procurement procedures underlying the contracts and subsequent purchases. This, in turn, enables the use of data from procurement notices, which is already available at national level for the majority of procurement procedures.

Even where the contracts themselves are not available as structured data, contract references in purchasing data can be used as keys for targeted information collection. For example, a register of contract identifiers relating to critical product categories could be used to retrieve the underlying contracts separately for more detailed analysis. In this way, the quantitative analysis of volumes and dependencies can be complemented by a qualitative review of contractual terms. For example, concerning delivery commitments and preparedness-related provisions.

Contract and procurement references are not a prerequisite for conducting national security of supply analyses based on purchasing data in the same way as, for example, supplier data and product classification. They do, however, enable more in-depth analysis. They make it possible to complement analyses of which goods and services are purchased from which suppliers with analyses of how supply is organised contractually and what options are available in the event of disruptions.

6.2 Analytical model for national security of supply analyses

This section analyses how purchasing data for the public sector can be used in the Swedish Civil Defence and Resilience Agency's model for national security of supply analyses. Using the model as its starting point, the section examines how purchasing data can be used at each stage: from the selection of product areas to needs analysis, supply analysis, gap analysis, and the identification and prioritisation of measures. The purpose is to clarify the opportunities and limitations associated with using purchasing data as input to national security of supply analyses.

For a more detailed description of the analytical model, see Chapter 2.

6.2.1 The utility of purchasing data in security of supply analyses

The National Agency for Public Procurement's assessment is that purchasing data for the public sector can provide relevant input to security of supply analyses. Purchasing data can contribute at all stages of the analysis. It is particularly valuable in providing an empirical basis for understanding the public sector's needs, demand and dependencies within a product area.

At an initial stage, purchasing data can support cross-sectoral overview and comparability by providing a consolidated, system-level view of public-sector purchasing within the civil preparedness system.

Purchasing data is particularly useful in the initial stages involving the selection of product areas and the needs and supply analyses. Purchasing data provides a basis for identifying and defining the product areas within a preparedness sector and assessing which of these may be critical to the functioning of society.

Purchasing data can also help specify and quantify the assessment of needs within the selected product area as it relates to the public sector. For example, purchasing data can provide a quantified reference level for needs under normal conditions, which can serve as a starting point for assessing how needs may change under a dimensioning scenario.

Purchasing data can also provide an overview of how the public sector is supplied within a product area under normal conditions, including the supplier base, and thereby help identify vulnerabilities and dependencies that warrant further analysis.

Finally, purchasing data can also support the development of concrete measures and provide a basis for assessing the scale and resource requirements of proposed measures.

The uses of purchasing data in the model for national security of supply analysis are summarised in the table below.

Table 9. Purchasing data in the model for national security of supply analysis

Analytical steps in security of supply analyses	Uses of purchasing data
Selection of product area for conducting a security of supply analysis	• Define the product area in the data • Indicate the scale of the product area and associated dependencies
Needs analysis for the selected product area	• Provide a reference level for needs under normal conditions • Specify and quantify needs
Supply analysis for the selected product area	• Analyse the supplier base, dependencies and vulnerabilities
Gap analysis for the selected product area	• Specify and quantify the gap based on the results of the needs and supply analyses
Identification of measures for the selected product area	• Develop more concrete measures Provide a basis for assessing of measures and resource requirements
Prioritisation of measures for the selected product area	• Provide a basis for prioritising between measures • Provide a basis for assessing the scale, feasibility and resource requirements of measures
Implementation of measures for the selected product area	
Follow-up of measures for the selected product area	

Source: National Agency for Public Procurement 2026.

The different steps of the model and how public-sector purchasing data can be used at each step are described below. Each step begins with a brief description of the step, followed by an explanation of how purchasing data can be used in the model and the relevant analyses that can be carried out using this data.

6.2.1.1 Cross-sectoral overview and comparability

The model for conducting a security of supply analysis of a specific product area begins with analyses being conducted within each civil preparedness sector, with sector-responsible authorities or civil preparedness agencies identifying and defining product areas within their respective areas of responsibility.

The National Agency for Public Procurement's assessment is that purchasing data for the public sector can also contribute at a broader, system-wide level. As a complement to the sector-based work, purchasing data for the public sector can provide a consolidated and comparable view of public-sector purchasing across the civil preparedness system.

Many goods and services that are important to the functioning of society are used across the civil preparedness sectors and are often supplied through common markets and partly overlapping supplier bases. A consolidated view of purchasing can therefore provide a common starting point for the analysis and contribute to greater consistency across sectors.

A consolidated view of purchasing can also help identify cross-sectoral dependencies. Purchasing data can, for example, reveal product areas in which several sectors depend on the same suppliers, corporate groups or stages of the distribution chain. This may indicate shared vulnerabilities and a need for coordinated measures. Such an overview can also help identify product areas that risk falling between sectors. It can also provide a basis for common classifications and definitions that make analyses more comparable.

A common view of public-sector purchasing can also improve the efficiency of security of supply analysis. If a common data foundation for public-sector purchasing is available, sector-responsible authorities and civil preparedness agencies can make greater use of the same purchasing data and the same reference level for needs under normal conditions. This reduces the need for parallel mapping exercises and frees up resources for those parts of the analysis that require sector-specific expertise and supplementary information. Taken together, this can strengthen the ability to produce robust and comparable evidence for planning and prioritisation within the civil preparedness system.

6.2.1.2 Selection of product area

The security of supply analysis model begins with the agency responsible for the analysis identifying and classifying the product areas falling within its area of responsibility. The purpose of this step is to determine which product areas exist within a preparedness sector and which may be considered critical to the functioning of society. The work includes identifying and categorising critical goods and services that are necessary to maintain the most essential societal functions.

When selecting a product area, public-sector purchasing data can be used to provide an empirical basis for identifying which product areas are important within the public sector and may therefore be relevant to prioritise for further security of supply analysis.

Purchasing data can initially support the definition of the product area. In practice, a product area needs to be translated into product categories that can be identified in the data and reused in subsequent analytical steps. Purchasing data can provide a relevant and empirically grounded basis for such product categorisation.

When a product area is selected and defined in accordance with the model, purchasing data can be used to identify relevant product areas and examine, for example, their scale, dependencies and supplier base. This provides a data-driven basis for determining which product areas may warrant further analysis.

One initial contribution of purchasing data is that it can be used to estimate the scale of a product area, for example in terms of purchasing expenditure or purchasing volumes. Purchasing expenditure does not in itself indicate how critical a product area is. It can nevertheless serve as an initial indicator for identifying product areas that are particularly significant within the public sector, either because of their economic importance or because they affect a large number of organisations.

Furthermore, purchasing data also help identify which public-sector organisations or operations make purchases within a particular product area. By distributing purchases across, for example, societal sectors or operational categories, it becomes possible to see whether a product area is broad or more concentrated within particular sectors. This also provides an early indication of where the consequences of a disruption may be greatest.

Breaking purchases down by operation can further show which operations are most dependent on particular product areas. This is important because a product area that accounts for only a small share of total purchasing volume may nevertheless be critical to a specific operation's ability to maintain essential societal functions.

Purchasing data also provides an initial view of the supplier base within the product area. It can enable the sector-responsible authority or civil preparedness agency to identify the suppliers used within each product area and assess the degree of vulnerability. By analysing how purchases are distributed among suppliers, it is possible to determine whether the supplier base consists of many suppliers or is concentrated among a few. A high degree of concentration may indicate increased vulnerability and risk.

Developments over time are also important, as they can reveal changing trends, increasing dependencies or shifts in market conditions. A sharp increase in expenditure within a product area may, for example, indicate both increased need and potential vulnerability.

Taken together, public-sector purchasing data is assessed to provide a concrete basis for identifying and defining the product areas within a preparedness sector and assessing which of them may be critical to the functioning of society. However, the relevance of public-sector purchasing data may vary between product areas, depending, for example, on the relative roles of the public and private sectors in the supply of goods and services within the product area concerned.

6.2.1.3 Needs analysis

The purpose of the needs analysis in the model is to determine the theoretical needs that arise under a dimensioning scenario. These needs may differ from the actual needs under

normal conditions and refer to the products and volumes required to maintain a specified capability level. The analysis is conducted from several perspectives: civil and military defence, the survival of the population, the needs of businesses to maintain production, and international commitments. As part of the needs analysis, the sector-responsible authority or civil preparedness agency specifies which needs are to be met within the selected product area and under what conditions. The needs analysis provides a basis for subsequent steps in the model, in which needs are matched against supply and used as input to gap analyses and the to identify measures.

In the needs analysis, public-sector purchasing data can provide an empirical basis for understanding public-sector demand within the product area and thereby support the assessment of needs. Historical purchasing data can be used to establish a reference level for needs under normal conditions. This describes expenditure and volumes under normal conditions and can be used to estimate normal consumption. It can serve as a starting point for assessing how needs may change under a dimensioning scenario. Such an assessment will normally require additional assumptions and supplementary information, however, since purchasing under normal conditions needs to be translated into the theoretical needs associated with the specified capability level.

Purchasing data can also be used to break down needs across different parts of the public sector. By distributing purchases across operational categories or sectors of society, it becomes possible to identify which operations account for the needs within the product area and how those needs are distributed. Such a breakdown can also help identify needs that may appear small in terms of purchasing volumes but may nevertheless be critical to a specific operation's ability to maintain essential societal functions.

Public-sector purchasing data can also contribute to a geographical assessment of needs, highlighting regional differences in demand and where needs are greatest. The geographical dimension is often important in a needs analysis because needs within a product area may be unevenly distributed across different parts of the country, and because geography may affect both the consequences of shortages and the measures that are relevant.

Taken together, purchasing data is assessed to be capable of helping to specify and quantify public-sector needs within the selected product area. At the same time, it is important to emphasise that purchasing data primarily describes public-sector needs and consumption. To obtain a consolidated national assessment of needs, the analysis will need to be supplemented with information on private-sector needs and consumption within the product area.

6.2.1.4 Supply analysis

The purpose of the supply analysis in the model is to describe the secured supplies within the product area that are considered available for preparedness purposes. Unlike stocks and flows available under normal conditions, supplies must be earmarked or otherwise secured in order to form part of security of supply preparedness. Examples include secured supplies for preparedness purposes held by end users, within the distribution chain or in government emergency stockpiles, as well as secured production capacity and supplies secured through international agreements.

The mapping is intended to provide a current overview of the resources that would be available in a crisis or wartime situation. The work involves identifying supply options and conditions on the supply side that affect the ability to meet the needs identified in the needs analysis. The supply analysis provides input to subsequent steps, in which needs and supply are compared in a gap analysis, and measures can be identified and prioritised.

Purchasing data does not in itself show which supplies within a product area have been secured for preparedness purposes. It primarily describes how the public sector is supplied under normal conditions. However, the supply analysis is not solely concerned with secured supplies, it also involves understanding how supply within the product area is organised and what supply options, vulnerabilities and dependencies exist on the supply side. In this context, purchasing data can provide an empirical overview of the supplier base under normal conditions and thereby provide relevant input for assessing how robust supply actually is.

In the supply analysis, public-sector purchasing data can be used to provide an empirical overview of how the public sector is supplied within the product area under normal conditions. Purchasing data can be used to identify the suppliers used and how purchases are distributed among them. It can also be used to analyse the supplier base and identify which suppliers account for the majority of purchases within the product area. For example, it is possible to analyse the extent to which purchases are concentrated among a small number of suppliers or distributed across many. A high degree of concentration may indicate vulnerabilities and risks in the supplier base that need to be addressed in preparedness planning.

Using purchasing data over time, the sector-responsible authority or civil preparedness authority can analyse how the supplier base develops within the product area, for example, whether purchasing becomes more concentrated and how the supplier base changes, and identify changes in trends and other market developments that may affect supply options.

Purchasing data can be combined with national register data to provide a more informative view of suppliers within the product area. Suppliers can, for example, be profiled on the basis of company information such as size, industry and ownership structure. Such profiling can help identify structural risks, such as dependencies on suppliers with limited resources or low financial resilience. Ownership data can be used to group individual suppliers into corporate groups and identify foreign-controlled suppliers. This can reveal false redundancy, where purchases appear to be spread across several suppliers but those suppliers in fact belong to the same corporate group. It can also reveal dependencies on foreign suppliers or exposure to specific regions. Suppliers can also be analysed using financial indicators to identify those with a higher risk profile.

The purchasing data typically available as structured data primarily provides information on the first tier of suppliers, i.e. the direct contractual counterpart. The information normally does not cover It does not generally include subcontractors or production stages further upstream in the supply chain, nor does it contain information on production capacity, inventories or the structure of logistics and transport chains (e.g. production sites, storage locations, transport routes or lead times). Purchasing data alone therefore

cannot be used to analyse the entire supply chain from production to end use but needs to be supplemented with other information and knowledge.

At the same time, information on the first tier of suppliers is valuable in itself. Purchasing data makes it possible to identify dominant suppliers and show which public-sector organisations or operations depend on them. It can be used to identify the suppliers that should be prioritised for more in-depth supply-chain analysis.

Where purchasing data includes contract information, the sector-responsible authority or civil preparedness agency can use it in the supply analysis to obtain an overview of the contracts in place within the product area and thereby of how supply to the public sector is organised. Contract information can be used to identify which contracts should be retrieved and analysed from a preparedness perspective, for example to assess whether they contain preparedness-related provisions intended to secure supply in the event of disruptions.

Taken together, public-sector purchasing data is assessed to be capable of contributing to the supply analysis by clarifying the public sector's supplier base within the product area and enabling more detailed analyses of its structure. At the same time, purchasing data describes only the supplier base and supply relating to the public sector. A consolidated national supply analysis of a product area will therefore generally need to be supplemented with information on supply and the supplier base relating to the private sector.

6.2.1.5 Gap analysis

The gap analysis consists of a systematic comparison between the theoretical needs identified in the needs analysis and the secured supplies identified in the supply analysis. This comparison results in an identified gap representing the difference between needs and supply. The analysis focuses on identifying where, and to what extent, needs cannot be met by secured supplies under the dimensioning scenario. The gap analysis thereby clarifies which parts of the supply chain are most vulnerable and which measures may need to be prioritised. The results of the gap analysis provide a key basis for the subsequent steps in which measures are identified and prioritised.

The focus of the gap analysis is to compare the results of the needs and supply analyses, including those parts based on public-sector purchasing data, in order to identify and describe the gap between needs and secured supplies.

At this stage, the value of purchasing data lies primarily in its contribution to the evidence generated in the needs and supply analyses. Its contribution is therefore indirect, but it can nevertheless be important in making the gap within a product area more concrete and quantifiable.

6.2.1.6 Identification of measures

The purpose of identifying proposed measures is to determine the actions needed to strengthen the ability to ensure security of supply within the selected product area. For products where the theoretical need identified in the gap analysis exceeds the secured supplies, an analysis is conducted to identify possible measures for ensuring robust supply of those products. The measures are not limited to addressing the specific product

gap but may also target the supporting systems and structures necessary to maintain a robust supply chain.

When identifying proposed measures, public-sector purchasing data can be used to help translate the results of the gap analysis into concrete measures. Purchasing data can, for example, clarify where vulnerabilities and dependencies are greatest and can be used to target and specify measures.

When developing measures relating to secured supplies, the agency will generally need to assess both volumes and costs in relation to the proposed measures. Purchasing data can provide a basis for estimating volumes and cost levels, thereby supporting assessments of the scale, feasibility and resource requirements of measures.

Purchasing data can also help assess which measures are most relevant in light of how supply is organised under normal conditions. It can provide a basis for identifying measures aimed at reducing dependencies on individual suppliers, broadening the supplier base or otherwise strengthening the resilience of the supply chain.

6.2.1.7 Prioritisation of measures

The purpose of prioritising measures is to determine which identified measures should be implemented to strengthen the ability to ensure security of supply within the product area. Once possible measures have been identified, they need to be prioritised on the basis of their expected impact, feasibility and cost-effectiveness. The purpose of the prioritisation is to provide decision-making support that clarifies which measures should be implemented to strengthen the ability to ensure security of supply within the product area..

Public-sector purchasing data can provide input to prioritisation decisions and to analyses of the scale, feasibility and resource requirements of different measures. Purchasing data can, for example, help assess which measures best address the identified gap within the product area, the scale at which the measures need to be implemented and the associated cost levels.

6.3 The civil preparedness sectors' need for purchasing data in security of supply analyses

As part of the assignment, the National Agency for Public Procurement conducted a survey directed at civil preparedness agencies within the civil preparedness sectors of the civil preparedness system. The survey examined the authorities' needs for purchasing data in national security of supply analyses, the types of purchasing data considered relevant, and the analyses that need to be supported by such data.

The survey results show that civil preparedness agencies in most preparedness sectors consider public-sector purchases of goods and services to be of high or very high importance within their sector. Only in some cases is the public sector considered to be of limited importance.

Several preparedness sectors emphasise that the public sector is a major purchaser in key areas of society and, in many areas, accounts for a significant share of total consumption.

It is also highlighted that the public sector is often responsible for essential societal functions that depend on access to necessary goods and services.

The survey shows a clear interest among the preparedness sectors in aggregated public-sector purchasing data, but also some uncertainty about the precise nature of the need. Several respondents state that they do not know whether they need aggregated public-sector purchasing data and that its usefulness depends partly on what purchasing data can be aggregated and what the resulting data content would include.

Current access to public-sector purchasing data is reported to be limited and to meet the sectors' needs only to a limited extent. Existing information is often too aggregated or unevenly available across product areas. The results therefore indicate a gap between the information currently available, and the actual needs associated with security of supply analyses. There is, however, variation between individual preparedness sectors.

Demand for purchasing data is broad. The need concerns purchasing data that can be used to understand what is purchased, purchasing volumes over time, which public-sector organisations or operations account for the purchases, and which suppliers provide the goods and services. The data requested includes, for example, purchasing volumes, suppliers, product categories, market structure, and geographical and organisational distribution. There is an explicit need to use purchasing data to analyse dependencies, the supplier base and potential shortages. The overall view is that purchasing data needs to be structured and based on clearly defined product categories in order to be useful in security of supply analyses.

Many respondents highlight the need for both high-level and more detailed purchasing data, considering both levels relevant. In some cases, a high-level overview may be sufficient, while in others there is a need to identify markets at item and product-range level. Many respondents emphasise the need for standardised and more detailed item or product data in order to conduct security of supply analyses. A recurring view is that the level of detail needs to be flexible. Purchases should be capable of being analysed at item or product level where necessary, while also being capable of aggregation to higher levels for strategic overview.

Many respondents highlight the need to break down purchases by specific operations, as a complement to breakdowns by organisation. The need for analysis at both organisational and operational level is evenly distributed. In some preparedness sectors, it is considered important to identify the specific part of an organisation in which the need arises, while in others the overall organisational level is considered most important. In several preparedness sectors, purchasing data structured by organisation is often considered insufficient for conducting fit-for-purpose security of supply analyses. Several sectors emphasise that purchases instead need to be analysed at an operational or functional level, that is, in relation to the specific operation in which the good or service is used. At the same time, analysis by organisation is often considered a reasonable starting point for providing an initial overview that can serve as a basis for further information gathering and more in-depth analysis.

Overall, the majority of civil preparedness authorities consider that they would benefit from a national database containing aggregated data on public-sector purchasing, provided that the purchasing data is structured, sufficiently detailed and suitable for

practical analysis. However, purchasing data is rarely considered sufficient on its own to conduct security of supply analyses. It needs to be combined with other data sources to provide a comprehensive view.

Based on the Swedish Civil Defence and Resilience Agency's analytical model for security of supply analysis, purchasing data is considered particularly useful in the needs analysis, supply analysis and gap analysis. The data can provide an empirical basis for the selection of product areas. It can also contribute to the needs and supply analyses through information on volumes, suppliers and purchasing patterns, and can be used in the gap analysis to indicate imbalances between needs and supply. Taken together, the results indicate that purchasing data can have broad relevance throughout the entire analytical process.

The results suggest that purchasing data needs to cover the entire public sector — including municipalities, regions, central government agencies and publicly-owned companies — to be useful in security of supply analyses. Several civil preparedness sectors emphasise the importance of comprehensive purchasing data in providing an overall view and enabling assessment of aggregate needs at national level and within different product areas.

As regards the timeliness of purchasing data, an annual update is generally considered sufficient, and demand for real-time data is low. One argument put forward is that purchases that are critical to essential societal functions do not normally change from day to day, and that more frequent updates may be resource-intensive without necessarily providing corresponding analytical value.

Taken together, the results indicate that aggregated public-sector purchasing data has significant potential to strengthen national security of supply analyses. However, its usefulness depends to a large extent on the precise content of the purchasing data and, consequently, on the types of relevant analysis that the data can support.⁵⁸

6.4 Assessment of the usefulness of purchasing data in security of supply analyses

The assignment has been to analyse, based on the Swedish Civil Defence and Resilience Agency's model for national security of supply analyses, whether data from purchasing systems and accounts payable ledgers (hereinafter referred to as purchasing data) can be used in national security of supply analyses.

The National Agency for Public Procurement's analysis shows that purchasing data and purchasing analyses can provide valuable input to security of supply analyses for the public sector. Purchasing data is useful in several parts of the analytical process, particularly by providing an empirical basis for understanding the public sector's needs, demand and dependencies within a product area. Purchasing data is particularly useful in the initial stages of the analysis, including the selection of product areas and the needs and supply analyses.

⁵⁸ Upphandlingsmyndigheten (2026). Enkätundersökning riktad till beredskapsmyndigheter inom beredskapssektorerna. Underlagsmaterial till Fö2025/01148

By enabling purchasing analyses of which public-sector organisations purchase what, in what volumes and over time, and how purchases are distributed across suppliers and categories, purchasing data can provide concrete evidence supporting several stages of the security of supply analysis. Purchasing data can also contribute to a consolidated, system-level view of public-sector purchasing across the civil preparedness system.

Taken together, the analysis indicates that aggregated public-sector purchasing data has significant potential to strengthen national security of supply analyses. Its usefulness, however, depends on the content of the purchasing data and the types of analysis that the data can support.

Overall, the analysis shows that public-sector purchasing data constitutes relevant and useful input that can strengthen work on national security of supply analyses.

7 Proposals for national data collection from purchasing systems and accounts payable ledgers

As part of the government assignment, the National Agency for Public Procurement is to analyse whether data from purchasing systems and accounts payable ledgers (hereinafter referred to as purchasing data) can be used as input to security of supply analyses and, if so, propose how such data could be collected at national level.

The National Agency for Public Procurement assesses that purchasing data can provide a useful evidence base for such analyses. The agency has therefore formulated a proposal.

This chapter presents the National Agency for Public Procurement's proposals for how a long-term and recurring national collection of purchasing data may be designed. The proposal is based primarily on the information needs associated with national security of supply analyses and the purchasing data assessed to be needed within the civil preparedness system.

The proposal sets out which organisations should be covered by the collection, what data should be collected and how the data may be submitted. It also describes the high-level conditions required for national collection to be feasible in practice and to provide useful input to analysis.

As part of this assignment, the National Agency for Public Procurement does not present any legislative proposals or a full impact assessment. The question of national collection of purchasing data is broad and complex and requires further consideration through a government inquiry. The purpose of this chapter is therefore to provide a consolidated basis and direction for further preparatory and inquiry work.

7.1 Organisations to be covered by the data collection

A central question in the design of a national collection of purchasing data is deciding on which organisations should be covered — in other words, whose purchases should be included in the collection. The scope ultimately depends on the purpose of the collection and what analyses it is intended to support. It also involves balancing the need for comprehensive data against the reporting burden imposed on data providers and on the system as a whole.

The aim of a national collection should nevertheless be to cover the majority of public-sector purchasing. If the purpose is to create a comprehensive and reliable view of public-sector purchasing in Sweden, the collection needs to cover all public-sector organisations. The starting point should therefore be that all contracting parties are included, with the possibility of exemptions in specific cases. If significant parts of the public sector are excluded, the purchasing data risks being incomplete and consequently less useful for national purchasing analyses and security of supply analyses.

There may be reasons to exempt certain organisations or purchases from the collection entirely, for example on grounds of confidentiality or security. Examples may include

purchases in the defence and security field or other purchases where confidentiality or security considerations weight against including the data in the collection.

There is currently no comprehensive register of contracting parties in Sweden. According to Statistics Sweden (SCB), however, there are close to 4,000 public organisations. It is reasonable to assume that the majority of these are subject to public procurement rules. It is not certain, however, that all these organisations actually make purchases in practice. Available statistics indicate that approximately 1,500 unique organisations have conducted an advertised public procurement procedure since 2021 (excluding procurements that do not require prior publication of a contract notice) and that more than 2,800 organisations are registered to receive e-invoices in Peppol. For further information, see Section 3.2.

Taken together, this represents a very large number of organisations whose purchases would need to be included in the collection in order to ensure comprehensive data and reliable analyses of public-sector purchasing. The large number of organisations is one of the most complex factors in designing a national collection of purchasing data.

If parts of the public sector are to be excluded, the consequence of the delimitation should be analysed more closely in terms of how it affects the usefulness of the data. If the scope is to be limited, the limitation should be based on a clear and justified parameter such as purchasing volume. This would make it possible to focus data collection on the contracting parties that account for the majority of purchasing volume and still provide a robust basis for national analyses even if not all contracting parties are included.

A significant share of public-sector purchases takes place through companies owned or controlled by the central government, a region or a municipality. Excluding these companies would risk underestimating the volume of public sector purchasing and result in an incomplete basis of analysis.

7.2 Data content of the national data collection

A central issue in designing a national collection of purchasing data is determining what data should be collected. This ultimately depends on the purpose of the collection and the analyses it is intended to support, that is, the information needs. At the same time, the selection of data is affected by what purchasing data is actually available and the extent to which it is standardised. Legal conditions, costs and the reporting burden also need to be taken into account.

7.2.1 Framework for national data collection of purchasing data

The proposal is based on the premise that the data collection should meet the need for purchasing data in national security of supply analyses. It should provide input for civil preparedness agencies' work on security of supply analyses within the civil preparedness system and contribute to strengthening Sweden's security of supply.

In view of the analytical and information needs described in the preceding chapter, a national data collection needs to provide a basis for analysing who buys what, from which suppliers, when and in what volumes, and to enable the purchasing analyses required for national security of supply analyses.

To meet these information needs, the following types of data are considered particularly relevant to include in a national collection:

- Information on the buyer. E.g. name and identifier of the buyer.
- Information on the supplier. E.g. name and identifier of the supplier.
- Information on purchasing volumes. E.g. amount, VAT, currency, quantity.
- Information on the timing of the purchase. E.g. invoice date.
- Information on what is purchased. E.g. invoice line description, standardised product classifications, standardised product and item data.
- Information on the terms of the purchase. E.g. contract and procurement references.

Invoice data should form the basis of the national collection. Invoice data is the most standardised and comprehensive purchasing data available in purchasing systems and accounts payable ledgers and can, taken together, provide a sound basis for national purchasing analyses and security of supply analyses. This makes it a natural and robust starting point for a national data collection. Its main limitations are that product classifications and contract references are generally not included in invoices.

Invoice data is currently assessed as the only information category with sufficient coverage and standardisation to be used broadly in national purchasing analyses and supply analyses. Order data and accounting data add further analytical value, but where data is not standardised and/or has limited coverage, usability in a national context is in practice more limited.

Accounting data should generally be available for the full public-sector purchasing volume. It provides important operational context to purchasing data but lacks standardisation. Order data has high analytical value but is available for only a limited share of purchasing volume and currently has a lower degree of standardisation.

The usefulness of order data and accounting data is closely linked to what data elements are included as mandatory fields in the e-invoice. Product classification and contract and procurement references (priority data elements for national purchasing analyses) are already available as fields under the e-invoice standard EN 16931–1 and Peppol BIS Billing 3 but are currently optional. The same applies to standardised product and item information.

If these data elements were made mandatory in e-invoices and used consistently across the full purchasing volume, a large share of the analytical value currently available only through order data would become available in a standardised and structured format through invoice data. This would reduce the national need to collect order data or at least shift such collection towards more in-depth analytical uses. Invoice data cannot, however, provide the operational context available from accounting data.

The method of collection also determines what purchasing data can be collected in practice, since it determines the source from which the data is collected and, consequently, which data can be requested at all. This means that not all data can necessarily be collected using every collection method.

7.2.2 Level of detail of the data collected

A central issue in designing a national collection of purchasing data is the level of detail at which the data should be reported. The level of detail refers to how granular the data is, that is, the level at which it is submitted. Data may be reported at a more aggregated level, for example by public-sector organisation or by supplier, or at transaction level, where each individual invoice or order, or each invoice or order line, is reported.

A national collection of purchasing data should always be designed so that data elements are reported on a transaction basis and at line level. Aggregated data may be sufficient for high-level statistics, but more advanced purchasing analyses at product and category level require transaction-level data.

Transaction-based collection also provides greater flexibility. It makes it possible to produce new aggregations retrospectively without changing the reporting model. It is also a prerequisite for linking individual invoices to specific procurement procedures and contracts and for classifying purchasing volume into product categories (since that information is only available at transaction and line level).

7.2.3 Data model and data specification

At a later stage, a data specification incorporating a semantic data model will need to be developed. It should clearly specify exactly what data is to be submitted, how the data elements are defined, and which data elements are mandatory or optional for reporting entities.

The data specification should be based on the European e-invoicing standard EN 16931–1 and Peppol BIS Billing 3. These standards already specify what data an e-invoice may contain, how the data elements are to be structured and validated, and which elements are mandatory or optional.

Drawing upon an established standard provides a uniform semantic data model for reporting that is already used throughout the public sector. This would reduce implementation costs and ensure comparability of purchasing data across organisations and systems. Any additional data requirements not covered by the e-invoicing standard could be added as extensions to the data specification.

Accounting data is not included in the European e-invoicing standard but could, where necessary, be linked to invoice data by adding supplementary fields to the data model. Order data from purchasing systems could be incorporated in a similar way. Extending the e-invoicing standard with additional data would, however, require standardisation work.

7.2.4 Priority data elements for purchasing analysis

The following are examples of data elements that the National Agency for Public Procurement considers highly relevant for purchasing analyses and security of supply analyses and that could be included in an initial version of the data specification. The list should be regarded as illustrative rather than exhaustive. It has been developed primarily on the basis of the needs associated with national security of supply analyses.

Exactly w data elements can be included depends on how the data collection is designed and what collection method is used, since this determines what purchasing data can be collected from reporting entities. The data elements are therefore presented separately for invoice data, order data and accounting data.

The order and accounting data should, however, be seen primarily as illustrative. More detailed analysis and standardisation work will be required to develop a data specification covering order and accounting data.

Invoice data is assessed as providing a solid foundation for a national data collection. The data elements that are mandatory in e-invoices should be available for the majority of public-sector purchasing volume and should be capable of being included in a national collection regardless of how it is designed.

Regardless of the collection model, it may be appropriate to begin with invoice data and gradually expand the data content to include other types of data. Collecting invoice data is assessed to be considerable simpler than collecting order and accounting data, since the latter are not standardised to the same extent as invoice data.

The data specification should be developed and managed by the central government agency responsible for the national collection. It should be updated on an ongoing basis i to reflect changes in standards, legislation and the need for emerging needs for new analytical dimensions.

Table 10. Invoice data – examples of priority data elements

Data element	Description	Rationale	EN 16931-1	Example
Header level				
Invoice number	Unique identifier for the invoice	Uniquely identifies the invoice	BT-1	INV-2025-12345
Invoice issue date	Date the invoice was issued	Temporal analysis	BT-2	2025-02-10
Invoice type code	Specifies the type of invoice, e.g. whether the invoice is a standard invoice or a credit note.	Identifies the transaction type	BT-3	380 (vanlig faktura)
Purchase order reference	Reference to the order on which the invoice is based	Traceability to the purchase order	BT-13	PO-123456
Procurement-ID	Identifier of the procurement procedure	Traceability to the procurement procedure	BT-17	SE76756
Contract reference	Identifier of the contract	Traceability to the contract	BT-12	2025-AVT-045
Buyer name	Name of the buyer	Identifies the buyer	BT-44	Region Västerbotten
Buyer identifier	Identifier of the buyer	Uniquely identifies the buyer	BT-47	212000-0142
Buyer address	Address of the buyer	Identifies the buyer's geographical location	BG-8	Storgatan 5, 111 22 Stockholm, SE
Buyer Peppol-ID	Electronic identifier	Identifies the buyer in Peppol	BT-49	0007:5561234567
Supplier name	Name of the supplier	Identifies the supplier	BT-27	AB Kontorsvaror
Supplier identifier	Organisation number or equivalent identifier	Uniquely identifies the supplier	BT-30	556677-8899
Supplier VAT identifier	Supplier's VAT identifier (VAT-nummer)	Uniquely identifies the supplier	BT-31	SE556677889901
Supplier address	Address of the supplier incl. country	Identify geographical location and foreign suppliers	BG-5	Hauptstrasse 5 10115 Berlin DE
Supplier Peppol-ID	Electronic identifierElektroniskt	Identifies the supplier in Peppol	BT-34	0007:5561234567

Data element	Description	Rationale	EN 16931-1	Example
Invoice total amount excl. VAT	Total invoice amount excluding VAT	Core data	BT-109	10 000
Invoice total amount incl. VAT	Total invoice amount including VAT	Core data	BT-112	12 500
VAT category rate (%)	The VAT rate applied to the invoice or invoice line.	Core data	BT-119	25%
Invoice total VAT amount	Total VAT amount on the invoice	Core data	BT-110	2 500
Invoice currency code	Currency in which the invoice is issued	Core data	BT-5	SEK
Line level				
Invoice line identifier	Unique identifier for the invoice line	Core data	BT-126	1
Invoice line net amount	Amount for the invoice line.	Core data	BT-131	500
Invoiced item VAT rate (%)	VAT rate applied per line	Core data	BT-152	25%
Supplier item number	Supplier's own item number	Product information	BT-155	14111507-01
Item standard identifier	Standardised item identifier, e.g. GTIN/EAN	Product information	BT-157	07312345678901
Supplier item or service description	Description of good / service	Product information	BT-153 och T-154	Kontorspapper A4
Quantity / Unit	Invoiced quantity and unit of measure	Product information	BT-129 och BT-130	10 st
Item net price and base quantity	Price per item and the quantity on which the price is based.	Product information	BT-BT-146 och BT-149	50 st
UNSPSC	Product classification according to UNSPSC	Product classification	BT-158	43211503
CPV	Product classification according to CPV	Product classification	BT-158	30213100

Source: EN 16931-1 and Peppol BIS Billing 3. Note: Header level means that the data element relates to the invoice as a whole. Data elements at line level relate to individual invoice lines.

Table 11. Accounting data – examples of priority data elements

Data element	Description	Rationale	Example
Voucher level			
Voucher number	Unique number identifying the voucher	Identifies the transaction	V2025-00012345
Posting date	Date on which the voucher is posted to the general ledger	Temporal analysis	2025-01-31
Voucher type	Type of voucher to which the accounting entry relates, e.g. supplier invoice	Identifies internal and external transactions	LF
Coding level			
Account	Account in the chart of accounts indicating the type of expense to which the invoice is posted	Operational context	7110 – Consulting services
Cost centre	Identifies the organisational unit to which the expense relates	Operational context	1203 – Health Centre Solsidan
Projekt	Project or investment to which the expense is assigned	Operational context	P10234 – Nybyggnation skola
Activity	Code relating to the organisation's internal classification of activities	Operational context	310 – Grundskola
Counterparty code	A code classifying the type of counterparty to which the transaction relates, e.g. internal or external.	Identifies whether the counterparty is internal or external	E

Source: National Agency for Public Procurement's assessment based on accounting rules and standard charts of accounts, etc. Note: Voucher level means that the data element relates to the voucher as a whole. Data elements at coding level relate to individual accounting entries.

Table 12. Order data – examples of priority data elements

Data element	Description	Rationale	Example
Header level			
Order reference	Identifier for the order	Identifies the order	PO-2025-12345
Order issue date	Date the order was created	Temporal analysis	2025-01-05
Contract reference	Contract identifier	Traceability to the contract	2025-AVT-045
Buyer name	Name of the buyer	Identifies the buyer	Region Västerbotten
Buyer identifier	Identifier of the buyer	Uniquely identifies the buyer	212000-0142
Buyer delivery address	Address or location for delivery	Identifies the geographical location	Health Centre Solsidan
Buyer Peppol-ID	Electronic identifier	Identifies the buyer in Peppol	0007:5561234567
Supplier name	Name of the supplier	Identifies the supplier	AB Kontorsvaror
Supplier identifier	Organisation number or equivalent identifier	Uniquely identifies the supplier	556677-8899
Supplier Peppol-ID	Electronic identifier	Identifies the supplier in Peppol	0007:5561234567
Line level			
Line item identifier	Unique identifier for the order line	Core data	1
Item or service description	Description of good / service	Product information	Kontorspapper A4
Buyer item number	Buyer's own item number	Product information	14117-01
Supplier item number	Supplier's own item number	Product information	14111507-01
Item standard identifier	Standardised item number, e.g. GTIN/EAN	Product information	07312345678901
Quantity / unit	Quantity and unit	Product information	10 st
Unit price	Price per item	Product information	50
UNSPSC	Product classification according to UNSPSC	Product classification	43211503

Source: Peppol BIS Order and Peppol BIS Catalogue. Note: Header level means that the data item relates to the whole order. Data at line level relates to individual order lines.

7.2.5 Reporting frequency and timeliness of the data

Another central question in the design of a national data collection is how frequently data should be reported. The reporting frequency needs to be adapted with analytical needs. The data need to be sufficiently up to date to be useful in purchasing analyses and security of supply analyses. At the same time, technical feasibility and the reporting burden need to be taken into account.

For many security-of-supply-related questions, it is more important to have a comprehensive and robust view of purchases than for the data to be updated in real time. This applies particularly to analyses of a more strategic and structural nature. At the same time, the data needs to be sufficiently current to capture changes in purchasing patterns and dependencies over time. During an ongoing crisis or disruption, the need for more up-to-date data may be greater.

Near-real-time or continuous reporting can provide better conditions for rapidly identifying changes in public-sector purchasing, the supplier base and dependencies. Near-real-time data can therefore increase the usefulness of the data both for ongoing purchasing analyses and for security of supply analyses, particularly where conditions are changing rapidly

The reporting frequency also depends on the method used for data collection. Where data is transferred automatically through technical interfaces, such as APIs, reporting can take place continuously or at shorter intervals without significantly increasing the reporting burden. With automated collection, there is no reason to restrict reporting to less frequent intervals.

The aim should be to establish an automated collection system, designed, as far as possible, to enable near-real-time collection and continuous access to purchasing data.

7.2.6 Supplementary data from national registers

Purchasing data can be supplemented with data from national registers. By linking identifiers for buyers and suppliers with information from national business registers, additional dimensions can be added to purchasing data. This enables considerably more extensive and in-depth purchasing analyses than would be possible using purchasing data alone.

The purchasing data collected will not be suitable for purchasing analysis without further processing. National register data will be needed both to quality-assure and clean the purchasing data. Examples include supplier names and identifiers, which are often based on manual entry and are not always recorded correctly in the source data. Many analyses also require the data to be enriched with reference data, such as company information or established classifications relating to, for example, SNI or company size.

Because this information is obtained from national registers, it does not increase the reporting burden for the organisations covered by the national data collection.

7.3 Methods for national data collection

The most central question in the design of a national data collection is how the data can be collected at national level and which actors should be subject to reporting obligations. This question is closely related to the design of future regulation.

There are several conceivable models for a consolidated and recurring collection of the structured purchasing data generated and stored in purchasing systems and accounts payable ledgers.

Three main options have been identified:⁵⁹

- Data collection from public-sector organisations.
- Data collection from enterprise systems.
- Data collection from Peppol access points.

The three models represent different ways of organising a national collection of purchasing data. The models differ with regard to which actors are subject to reporting obligations and presuppose different forms of legal regulation to enable the collection.

The models are described below at a high level, including how they could operate, the types of data they could cover, and the opportunities and limitations identified for each model. This is followed by an overall assessment of each model.

In addition to the options presented here, other methods have also been analysed but were considered less suitable and therefore rejected at an earlier stage. Examples include the establishment of a national invoicing platform similar to those used in Italy and Poland, requiring public-sector organisations to use common purchasing and financial management systems, and requiring the publication of a contract completion notice when a contract is completed.

7.3.1 Data collection from public-sector organisations

7.3.1.1 Description of the model

A national collection of purchasing data from public-sector organisations means that each public-sector organisation has primary responsibility for submitting the required data to a national database.

Data could be transferred automatically via an API. In practice, reporting should be supported by the public-sector organisations' enterprise systems (purchasing and financial management systems), where technical reporting functionality would need to be developed if it is not already available.

An API-based solution would involve connecting the organisation's enterprise systems directly to the national data platform through a standardised interface. Data could then

⁵⁹ Here, the term public-sector organisation is used to describe the practical reporting model. It is not intended to define the legal scope of the organisations that should be covered by a national collection

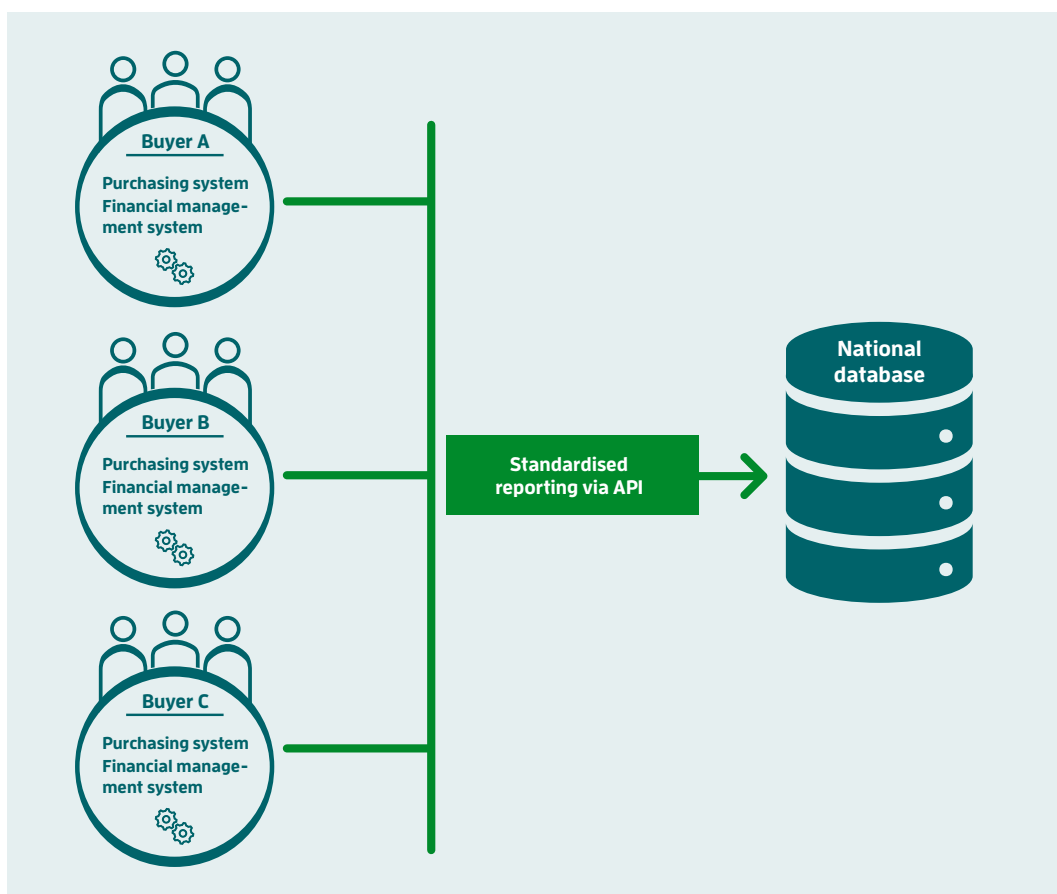
be transferred continuously or periodically without manual processing. This would provide a high degree of automation and ensure that the collected data is kept up to date

The model assumes that data from several internal systems is combined within each public-sector organisation before being transferred to the national database. This could, for example, be done through a reporting module that consolidates data from financial management systems and purchasing systems into the standardised format used for national reporting.

The collection could therefore include invoice and accounting data from financial management systems, supplemented by order data from purchasing systems where such systems are used.

In the national database, the data would be received, validated and normalised in accordance with a common data model that ensures a consistent structure across different organisations and systems. Following validation, the data would be quality-assured and processed to enable consolidated analysis at national level. The resulting data would be stored in an analytical data layer, where it could be structured for different uses.

Figure 6. Schematic overview of national collection of purchasing data from public-sector organisations



Source: National Agency for Public Procurement 2026.

7.3.1.2 Data covered by the collection

A data collection model based on public-sector organisations provides scope for a broad range of data. The collection can include invoice and accounting data from financial management systems and can also be supplemented with order data from purchasing systems.

The data content may include:

- Invoice data from financial management systems.
- Accounting data from financial management systems.
- Order data from purchasing systems.

Data from different systems can be combined within the public-sector organisation before being transferred to the national database. This could be done through an integration layer or data layer, where data from financial management systems and purchasing systems is consolidated and transformed into the standardised format used for national reporting.

Invoice data should be prioritised in an initial phase. Accounting data and order data require more extensive standardisation work before they can be collected and used in a consistent manner.

7.3.1.3 Opportunities and limitations with the model

Opportunities offered by the model
• Broad data coverage. A data collection model based on public-sector organisations provides scope for a broad range of data. The collection can include invoice and accounting data from financial management systems and can be supplemented with order data from purchasing systems. Other purchasing-related data could also be included.
• A scalable solution. Data collection could initially focus on standardised invoice data from financial management systems and subsequently be expanded in stages to include other data, such as accounting data from financial management systems and order data from purchasing systems.
• Clear responsibility for data quality. Where public-sector organisations have primary responsibility for reporting their own data, data ownership and reporting responsibility are aligned. This provides a clear allocation of responsibility and creates incentives to ensure that the data submitted is accurate.
• Facilitates management of confidential and sensitive data. Where the public-sector organisation has primary responsibility for reporting, it retains greater control over which data is reported.
• Verified and quality-assured invoice data. Reporting of invoice data is based on supplier invoices that have been recorded in the accounts. This means that the data is based on invoices that have been reviewed and approved by the public-sector organisation, providing a high level of quality and reliability in the purchasing data reported.
• Potential for comprehensive invoice data. The accounts payable ledger includes all supplier invoices recorded in the accounts, including those that are not currently issued as electronic invoices. By collecting data from accounts payable ledgers, reporting can cover the full volume of public-sector purchasing even before electronic invoicing achieves full coverage.

Limitations of the model
A very large number of reporting entities. If all contracting parties are to be covered by the data collection, the number of reporting organisations will be very large. This means that a large number of organisations would need to be connected to the national data platform and managed on an ongoing basis. This would entail significant administrative requirements and complexity for the government agency responsible for the national collection.
Impact on public-sector organisations. The model would require each public-sector organisation to establish technical solutions, internal procedures and organisational capacity for reporting. This would create a reporting burden and could place a particular strain on smaller organisations.
Risk of variations in data quality. Where a large number of entities report data, there is an increased risk of variation in how reporting standards are interpreted. This could result in uneven data quality and a greater need for central validation and quality assurance.
Consolidation of data by system providers. Although public-sector organisations would be the reporting entities, the model would in practice require technical reporting solutions to be developed in enterprise systems. Data from many public-sector organisations could thus be consolidated by system providers before being transferred to the national database. This means that information that would otherwise be distributed across many public-sector organisations could become concentrated among a smaller number of private-sector actors. Such consolidation could in itself make the information more sensitive. This raises issues relating to protective security and confidentiality that would need to be further analysed.
Register of contracting parties. For the model to function, a register is needed of the organisations covered by the reporting obligation and required to report data. Contracting parties must be capable of being identified. Without such an arrangement, it would not be possible to determine which organisations are required to report or to ensure that the reporting requirements are applied consistently. There is currently no register of contracting parties. The regulatory framework would need to ensure that it is possible to determine clearly, and reliably which organisations are subject to the reporting obligation. This could, for example, be achieved by establishing a register.
Data standardisation and coverage. Accounting data and order data are not standardised to the same extent as invoice data, meaning that their collection and consolidation would require significant standardisation work. Order data is also not comprehensive, since purchasing systems are not used by all contracting parties and, where they are used, not all purchasing volume passes through them. It is therefore uncertain whether order and accounting data, even if collected, could currently meet the need for purchasing data for fit-for-purpose purchasing analyses and security of supply analyses.
Development and maintenance costs for central government. The model would entail costs for developing and maintaining the national collection. These would include technical infrastructure, receipt, validation and quality assurance of data, support for reporting entities, and continued development of the data platform over time. Additional costs would also arise for data management and analysis..

7.3.1.4 Assessment of the feasibility of the model

A collection model based on public-sector organisations would mean that each organisation has primary responsibility for reporting data from its enterprise systems to a national database..

A clear advantage of the model is that it provides scope for a broad range of data. Purchasing data can be consolidated from several internal systems within the public-sector organisation before being reported to the national database. The model could therefore include invoice data, accounting data and order data.

The model also has the advantage that reporting takes place close to the data owner, providing better conditions for controlling the content of the data and managing sensitive information.

At the same time, it is important to recognise that neither order data nor accounting data is standardised to the same extent as invoice data. Order data is also not available for the full purchasing volume. In practice, this means that a collection extending beyond invoice data would require extensive standardisation work and that data would still be missing for a large share of the purchasing volume even if it is formally included in the collection. The model may therefore appear more attractive at an initial stage than it would prove to be in practice.

The main disadvantage of the model is its practical feasibility if the collection is intended to be comprehensive. If all contracting parties are to be covered, the number of reporting entities would be very large. This would make the model resource-intensive and costly to establish and operate. It is uncertain whether such a collection would function effectively or even be feasible in practice.

The model would also require each individual public-sector organisation to establish its own technical and organisational capacity for reporting, which would increase the overall administrative burden and the costs of implementation and management.

Overall, the model is assessed to provide good opportunities for collecting a broad range of data but appears to be administratively and practically very demanding to implement at full scale.

7.3.2 Data collection from enterprise systems

7.3.2.1 Description of the model

A national collection of purchasing data from enterprise systems would mean that data is collected through the companies that provide enterprise systems (financial management systems and purchasing systems) to contracting parties. Examples of such systems include Proceedo (Visma), Raindance (CGI) and Unit4/Agresso (Unit4).

The model assumes that the companies providing the enterprise systems are subject to reporting obligations and have primary responsibility for reporting data from the systems used by the contracting parties whose purchasing data is covered by the collection.

Data would be collected by system providers reporting the required data to the national database. This could be achieved by developing a reporting module within the enterprise systems and connecting them through a standardised technical interface, such as an API or equivalent solution. The data would be transferred in accordance with a common data specification.

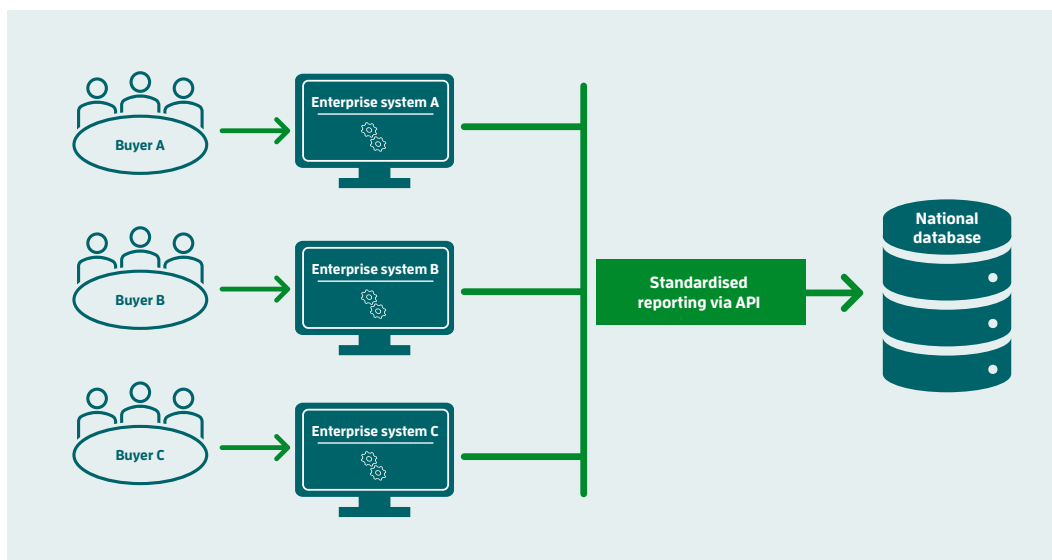
The model concentrates data collection to a smaller number of reporting entities. Since a system provider often serves many public-sector customers, large volumes of data could be transferred in a consolidated and consistent manner for many public-sector organisations at the same time. This would reduce the need for individual integrations at each public-sector organisation and facilitate national coordination and reporting.

To avoid an overly complex model, it may be appropriate to introduce the collection in stages. For example, the reporting obligation could initially cover financial management systems and subsequently be extended to purchasing systems. At the outset, the model would need to be based on financial management systems and accounts payable ledgers in order to cover the full volume of public-sector purchasing.

If both financial management systems and purchasing systems are included, data from different enterprise systems would need to be linked in the national database. This places significant requirements on the identifiers included in the purchasing data so that data from financial management systems and purchasing systems can be linked. The need for identifiers also exists where data is collected directly from public-sector organisations, but it is particularly important in this model because data from many different systems would be linked centrally. This requires well-defined standards and structures for identifiers.

In the national database, the data would be received, validated and normalised in accordance with a common data model that ensures a consistent structure across organisations and systems. Following validation, the data would be quality-assured and processed to enable consolidated analysis at national level. The resulting data would be stored in an analytical data layer, where it could be structured for different uses.

Figure 7. Schematic overview of national collection of purchasing data from enterprise systems



Source: National Agency for Public Procurement 2026. Note: Enterprise systems refer to financial management systems or purchasing systems.

7.3.2.2 Data covered by the collection

A data collection model based on enterprise systems provides scope for a broad range of data. The collection could include invoice and accounting data from financial

management systems and could also be supplemented with order data from purchasing systems where such systems are used. The latter would, however, require both financial management systems and purchasing systems to be covered by the reporting obligation.

The data content may include:

- Invoice data from financial management systems.
- Accounting data from financial management systems.
- Order data from purchasing systems.

This model requires data from different enterprise systems and modules to be capable of being linked in the national database. This places requirements on the use of unique identifiers to integrate data from financial management systems and purchasing systems. A clearly defined standard for such identifiers is essential to ensure that the data can be integrated correctly in the national database.

Invoice data via financial management systems should be prioritised in an initial phase. Accounting data and order data require more extensive standardisation work before they can be collected and used in a consistent manner.

7.3.2.3 Opportunities and limitations of the model

Opportunities offered by the model
• Broad data coverage. A data collection model based on enterprise systems provides scope for a broad range of data. The collection could include invoice and accounting data from financial management systems and could also be supplemented with order data from purchasing systems. This would, however, require both financial management systems and purchasing systems to be covered by the reporting obligation.
• Fewer reporting entities. Instead of requiring a very large number of public-sector organisations to report data, the data would be submitted by a limited number of system providers. This would simplify the national collection and reduce administrative costs. The government agency responsible for the collection would not need to manage connections and provide support to each individual public-sector organisation.
• Limited impact on public-sector organisations. Public-sector organisations would not need to be operationally involved in the reporting process and would not themselves need to directly finance or develop integrations or maintain connections to the national data platform. Their role would largely be limited to managing their data in the enterprise systems in accordance with normal procedures.
• Better conditions for consistent reporting. Where data is reported by a limited number of entities, there are better conditions for ensuring consistent application of a national data specification. This could result in more consistent reporting and reduce the risk of variations that adversely affect data quality.
• More efficient system development. It could be inefficient for a large number of public-sector organisations to commission similar technical solutions for the reporting of purchasing data from enterprise system providers. By instead placing the reporting obligation on system providers, the development of technical solutions for consolidating and reporting purchasing data could be made more efficient and standardised.

Opportunities offered by the model
• Verified and quality-assured invoice data. Reporting of invoice data would be based on supplier invoices that have been recorded in the accounts. This means that the data would be based on invoices that have been reviewed and approved by the public-sector organisation, providing a high level of quality and reliability in the purchasing data reported.
• Potential for comprehensive invoice data. The accounts payable ledger contains all supplier invoices recorded in the accounts, including those that are not currently issued as electronic invoices. By collecting data from accounts payable ledgers, reporting could cover the full volume of public-sector purchasing even before electronic invoicing achieves full coverage.

Limitations of the model
• Complex systems landscape. Public-sector organisations use a wide range of enterprise systems, and many use separate solutions for financial management and purchasing. In practice, functionality may be distributed across several interconnected systems, and the division of functions between them is not always clear. This makes both the reporting arrangements and the design of the regulatory framework more complex, particularly if the collection is to include systems other than financial management systems.
• Data standardisation and coverage. Accounting data and order data are not standardised to the same extent as invoice data, meaning that their collection and consolidation could require significant standardisation work. Order data is also not comprehensive, since purchasing systems are not used by all contracting parties and, where they are used, not all purchasing volume passes through them. It is therefore uncertain whether order and accounting data, even if collected, could meet the need for purchasing data for fit-for-purpose purchasing analyses and security of supply analyses.
• Need for unique identifiers to link data. If purchasing data is collected from many different systems, robust identifiers are required to enable data to be linked across systems at national level. Without such identifiers, there is a risk that purchasing data cannot be integrated correctly into the national data platform.
• Data access and deployment models. System providers' access to data may vary depending on whether enterprise systems are cloud-based SaaS solutions or installed on premises. In cloud-based solutions, the system provider often has technical access to customer data and may therefore be able to carry out the reporting. In on-premises systems, however, the data is often held by the public-sector organisation. This means that system providers may not always be able to report data for all customers even if they are subject to a reporting obligation. This issue requires further analysis and needs to be taken into account in the design of both the technical model and the legal framework.
• Management of confidential and protected information. Since system providers process customer data, the regulatory framework must ensure that information subject to confidentiality or otherwise requiring protection is not inadvertently disclosed. Public-sector organisations need to be able to flag confidential information in their systems or otherwise restrict the reporting of sensitive data, and the national data platform must be capable of accommodating such restrictions.
• Allocation of legal responsibilities between actors. The model is based on system providers reporting data that is owned by, and for which responsibility rests with, the public-sector organisation. In most cases, the system provider processes the data as a data processor on behalf of the public-sector organisation, which is the data controller. For the system provider to

Limitations of the model	
	report the data to a national data platform, such processing must therefore be permitted under the applicable legal framework.
Consolidation of data by system providers. The model gives enterprise system providers a central role in integrating and reporting public-sector purchasing data. Since a system provider often serves many public-sector customers, reporting may result in data from many public-sector organisations being consolidated by the system provider before being transferred to the national database. Information that would otherwise be distributed across many public-sector organisations could therefore become concentrated among a smaller number of private-sector actors. Such concentration may in itself make the information more sensitive. This raises issues relating to protective security and confidentiality that require further analysis.	
Register of enterprise systems. For the model to function, a register would be required of the enterprise systems and system providers covered by the reporting obligation. Without such a register, it would not be possible to determine which actors are required to report or to ensure that reporting requirements are applied consistently. Such a register would need to be established as part of the legal framework.	
Register of contracting parties. For the model to function, it must be possible to determine which organisations' data is covered by the collection. Contracting parties must therefore be capable of being identified. Without such an arrangement, system providers would not be able to determine the scope of their reporting or ensure that data relating to the correct organisations is reported. There is currently no register of contracting parties. The regulatory framework would need to ensure that it is possible to identify clearly, and reliably which organisations' data is subject to reporting. This could, for example, be achieved by establishing a register.	
Risk of unclear responsibility for data quality. Under the model, data is reported by the system providers that provide the enterprise systems, while responsibility for the accuracy of the data rests with the public-sector organisations. This means that the actor subject to the reporting obligation does not have direct control over data quality. Other mechanisms would therefore be required to ensure that the data reported is of sufficient quality.	
Development and operating costs for system providers. Enterprise system providers would need to develop functionality for submitting data in accordance with the national data specification. This would entail some initial costs, but if the specification is based on EN 16931-1, the development effort should be relatively limited and would mainly involve developing a reporting module and packaging existing data into a standardised reporting process. There would, however, also be ongoing operating costs associated with establishing arrangements for managing corrections, incidents, monitoring, etc.	
Development and maintenance costs for central government. The model would entail costs for developing and maintaining the national collection. These would include technical infrastructure, receipt, validation and quality assurance of data, support for reporting entities, and continued development of the data platform over time. Additional costs would also arise for data management and analysis.	

7.3.2.4 Assessment of the feasibility of the model

The model means that the companies providing enterprise systems (financial management systems and purchasing systems) would report data from the systems used by contracting parties to a national database. In theory, the model could cover invoice data, accounting data and order data. This would, however, require both purchasing systems and financial management systems to be included in the collection.

It is also important to recognise that order data and accounting data are not standardised to the same extent as invoice data. Order data is also not comprehensive across the full public-sector purchasing volume. A collection extending beyond invoice data would therefore require extensive standardisation work and data would still be missing for a large share of purchasing volume. The model may therefore appear more attractive at an initial stage than it would prove to be in practice. The main advantages of the model relate to its feasibility. The number of reporting entities would be significantly lower than under a model involving direct collection from public-sector organisations. This would reduce administrative requirements and complexity in establishing and operating the data collection. The model could also support more coordinated and standardised technical development, since reporting solutions would be developed by system providers rather than separately by each public-sector organisation.

The main limitations relate to the complexity of the regulatory and reporting arrangements. In practice, several different systems may be used for purchasing and financial management, and the division of functions between them is not always clear. It may be complex to determine which systems should be subject to a reporting obligation and to specify exactly what data each system should report. The complexity increases if the collection is to cover several types of systems.

The feasibility of the model is also affected by the fact that system providers' access to data may vary depending on how the enterprise systems are deployed. For on-premises systems, providers do not always have the same technical access to the data to be reported as they do for cloud-based services.

The model also raises complex issues relating to protective security and confidentiality. Reporting could result in data on public-sector purchasing, that is otherwise dispersed across many public-sector organisations, being consolidated by system providers.

Overall, the model appears more feasible than direct collection from all public-sector organisations but would require a clear regulatory framework addressing the legal, security and technical issues that need to be resolved for the collection to function in practice.

7.3.3 Data Collection via Peppol Access Points

7.3.3.1 Description of the model

A purchasing data collection model based on Peppol access points would require the actors providing access points in the Peppol network to submit data to a national database. Examples of such providers include Arratech, Tickstar AB and InExchange Factorum AB.⁶⁰

Under the model, when an invoice from a supplier is sent to a contracting party, the Peppol service provider would send a copy of the electronic invoice (or a specified subset of its data) to a national database.

⁶⁰ Peppol (2026). Peppol Certified Service Providers. Hämtad 10 mars 2026 <https://peppol.org/members/peppol-certified-service-providers/>

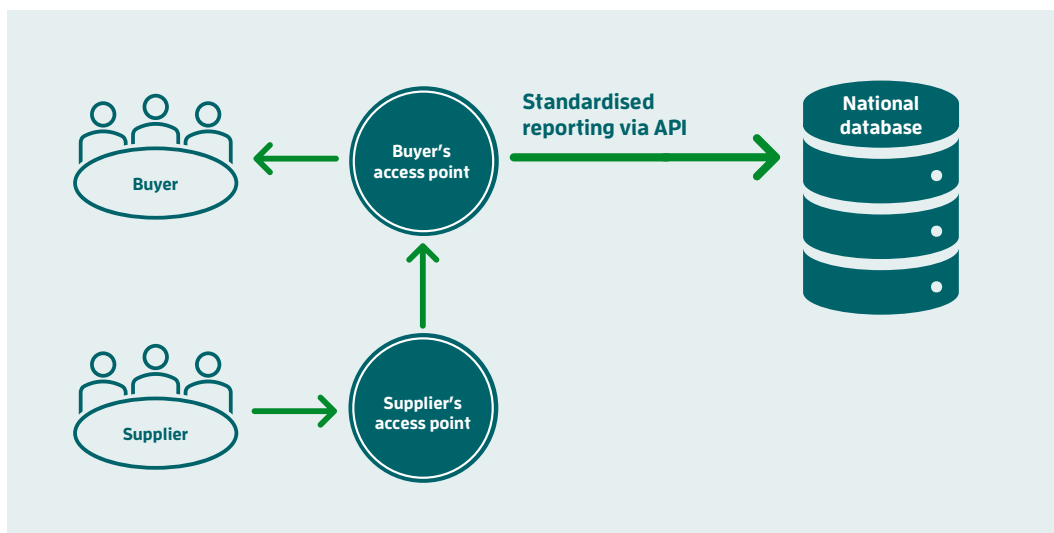
The Peppol service providers would be subject to the reporting obligation and responsible for reporting data relating to supplier invoices issued to contracting parties. Reporting would take place through a standardised technical interface and in accordance with specified requirements for format and data specification.

Under this model, the reporting obligation should rest with the provider of the buyer's Peppol access point (C3 in the four-corner model). The buyer-side access points are provided by a limited number of actors. They are significantly fewer in number than the access points used by suppliers (C2).

Since invoicing to the public sector already takes place electronically and through the Peppol network, to a large extent, the data collection could largely be implemented without changes to the invoicing processes of either suppliers or public-sector organisations. The model does, however, require e-invoicing in the public sector to achieve very high coverage and also requires e-invoices to be transmitted predominantly through the Peppol network.

In the national database, the data would be received, validated and normalised in accordance with a common data model that ensures a consistent structure across organisations and systems. Following validation, the data would be quality-assured and processed to enable consolidated analysis at national level. The resulting data would be stored in an analytical data layer, where it could be structured for different uses.

Figure 8. Schematic overview of national collection of purchasing data from Peppol access points



Source: National Agency for Public Procurement 2026.

7.3.3.2 Data covered by the data collection

A data collection model based on Peppol access points can only include invoice data. The model is based on e-invoicing in the Peppol network. Consequently, only data elements included in the European e-invoicing standard EN 16931-1 can be covered by the collection.

Accounting data from financial management systems and order data from purchasing systems cannot be included, since these data are either generated later in the process or generated internally by the public-sector organisation.

The data content may include:

- Invoice data.

The data content under this model is therefore limited to the data elements included in the electronic invoice and cannot be extended to include additional information in the same way as under the other models.

Other Peppol business documents, such as purchase orders, could in theory be included in the collection when transmitted through the Peppol network. However, the use of such business documents is not considered sufficiently widespread and consistent for the model to be regarded as covering order data.

The content of the invoice is nevertheless broad, and it should be possible to expand the data available by making additional optional fields mandatory in order to meet the needs of national purchasing analyses. Several of the data elements included in order data can also be included in invoice data.

7.3.3.3 Opportunities and limitations of the model

Opportunities offered by the model
• Fewer reporting entities. Instead of requiring a very large number of public-sector organisations to report data, the data would be submitted by a limited number of Peppol service providers. This would simplify the national collection and reduce administrative costs. The government agency responsible for the collection would not need to manage connections and provide support to each individual public-sector organisation.
• High feasibility. The model is assessed to be relatively straightforward to implement from a technical perspective, since reporting can be concentrated among a limited number of Peppol service providers and is largely based on existing e-invoicing. The national data platform would, however, need to be capable of handling large volumes of data and a high reporting frequency.
• Invoice data provides core data for purchasing analyses. Even without supplementary accounting or order data, invoice data provides a sufficiently solid basis for analysing purchasing volumes, the supplier base and developments over time. The data content of the invoice could also be expanded by making additional optional fields mandatory. For example, the invoice already includes optional fields for standardised product classification and procurement and contract references. The legal conditions for making additional invoice data mandatory would, however, need to be examined in greater detail if such an extension were considered.
• Limited impact on public-sector organisations. Public-sector organisations would not need to be directly involved in reporting and would not themselves need to finance integrations or maintain connections to the national data platform. Data would be collected at the transmission stage through Peppol service providers.
• Automated and efficient reporting. Reporting would take place as the e-invoice passes through the Peppol network. This would enable automated and continuous data collection and provide

Opportunities offered by the model
highly up-to-date data. The data would be reported at the same time as the invoice is transmitted, making it possible to monitor purchasing flows in near real time.
Access to complete invoice data. By collecting data directly from Peppol service providers, the entire e-invoice could be obtained in its original format (UBL/XML), with all fields and structures preserved. This would ensure that all information contained in the invoice could be collected and made available for national analysis.
Consistent logic for national data collection. The collection would be transaction-based, with each invoice constituting a separate transaction. This reflects the way procurement notice information is collected nationally on a notice-by-notice basis. This would provide a consistent approach to the national collection of purchasing and procurement data.
Favourable conditions for data collection. Sweden already has mandatory e-invoicing in the public sector and established use of the Peppol network for B2G invoicing. This means that the majority of invoices are already e-invoices and already pass through the Peppol network to a large extent.

Limitations of the model
More limited data content. Since only invoice data can be reported, the accounting and order data available in enterprise systems would not be included. The model is therefore less scalable and cannot be expanded with additional data over time to the same extent as the other models. If additional data is to be included in the reporting, it would need either to be included in the invoice or to be provided through supplementary arrangements.
Management of confidential and protected information. Invoices may contain sensitive information about public-sector activities, for example purchases relating to security, preparedness or services provided directly to individuals. The solution must ensure that such data is protected and not inadvertently disclosed and that the central platform is capable of managing information subject to confidentiality and protective security requirements. In many cases, however, electronic invoices are not used where they would contain sensitive information, since the e-invoicing requirement does not apply to security-sensitive information under Section 3 of the E-Invoicing Act.
Coverage of e-invoicing. Although e-invoicing is generally mandatory in public procurement, a small proportion of invoices are still sent as PDF or paper invoices in practice. A data collection model based on electronic invoicing therefore cannot cover all purchases. However, the share of e-invoices is already very high in Sweden and continues to increase. It is reasonable to assume that coverage will be virtually complete within a few years.
Use of the Peppol network. Not all invoices are transmitted through the Peppol network. Many municipalities and government agencies, for example, operate their own portals through which smaller suppliers can submit invoices. This means that suppliers still use other channels to some extent for electronic invoicing. Such invoices would not automatically be covered by the model and would require either supplementary solutions, or a requirement to use Peppol, in order to achieve full coverage.
Invoice data is not verified. Reporting takes place when the supplier sends the invoice to the public-sector organisation, before the invoice has been received and the data has been reviewed and approved. This means that the data has not been quality-assured by the public-sector organisation, which may affect its reliability.

Limitations of the model
Need for a register of Peppol service providers. To ensure that all relevant actors are covered by the reporting obligation, a register of Peppol service providers subject to reporting obligations would be required. Such a register would need to be established as part of the legal framework.
Register of contracting parties. For the model to function, it must be possible to determine which organisations' data is covered by the collection. Contracting parties need to be identifiable in the Peppol network through their Peppol IDs. Without such an arrangement, Peppol service providers would not be able to determine the scope of their reporting or ensure that data relating to the correct organisations is reported. There is currently no register of contracting parties or their Peppol IDs. The regulatory framework would therefore need to ensure that it is possible to identify clearly, and reliably which organisations' data is subject to reporting. This could, for example, be achieved by establishing a register.
Development and operating costs for Peppol service providers. Companies providing Peppol access points would need to develop functionality for reporting data in accordance with the national data specification. This would entail some initial costs, but if the specification is based on EN 16931-1, the development effort should be relatively limited. There would, however, also be ongoing operating costs associated with managing corrections, incidents, monitoring, etc.
Development and maintenance costs for central government. The model would entail costs for developing and maintaining the national collection. These would include technical infrastructure, receipt, validation and quality assurance of data, support for reporting entities, and continued development of the data platform over time. Additional costs would also arise for data management and analysis.

7.3.3.4 Assessment of the feasibility of the model

A data collection model based on Peppol access points would involve Peppol service providers reporting invoice data transmitted through the Peppol network to a national database. The model is primarily limited to invoice data.

The clearest advantage of the model is that reporting would be concentrated to a very limited number of actors and would, in principle, have little impact on public-sector organisations or suppliers. Existing invoicing could largely continue unchanged.

The main limitations of the model relate to the data content. Since the model is limited to invoice data, only data elements that can be included in the invoice can be included. Invoice data contains much of the core data required for the most important national purchasing analyses. Ensuring that all priority data elements are available, however, would require additional requirements concerning invoice content.

Another limitation is that the data would not have been verified by the public-sector organisation at the time of reporting, since collection would take place before the invoice has been reviewed and approved. Coverage may also initially be lower, as not all invoices are currently electronic or transmitted through the Peppol network.

Overall, an invoice-based collection model using Peppol access points is assessed to offer good conditions for implementation at national level. It would provide a stable and standardised basis of core purchasing data, with a reasonable reporting burden and manageable complexity.

7.4 Governance model

For a national collection of purchasing data to function effectively over the long term, a clear governance model is required. A designated government agency needs to have overall responsibility for establishing the data collection and for maintaining and developing it over time.

The agency responsible for the national collection should have the mandate to determine exactly what data is to be submitted and how it is to be reported. This includes, for example, establishing rules for reporting and developing data specifications.

The agency should also be responsible for the national data platform and the technical components used for the collection. This includes technical interfaces, such as APIs, and data specifications for reporting, as well as technical solutions for storing, processing and analysing purchasing data. There should also be a national database for purchasing data, with interfaces through which users can access the collected data.

A clear governance model is needed regardless of how the data collection is designed. An agency needs to be responsible for requirements for reporting entities and ensuring that reporting is carried out correctly, that the receipt, validation and storage of data function properly, and that the purchasing data collected is quality-assured, processed and analysed.

The purchasing data collected will not be suitable for purchasing analyses without quality assurance and processing. Even where data is obtained in structured form, it will normally need to be validated, standardised and supplemented before it can be used for purchasing analyses. Resources therefore need to be secured for the long-term management of the national collection and to ensure that the full value of the purchasing data collected can be realised.

Quality controls and ongoing monitoring are a natural part of any data collection and are essential if the collection is to deliver real analytical value. Controls need to be in place to detect deviations and deficiencies in reporting, together with procedures for feedback and correction. Without such quality assurance, the purchasing data collected risks producing misleading results and being difficult to use in purchasing analyses and security of supply analyses.

Management also needs to include support and coordination for the actors' reporting data. This may, for example, include developing guidance, technical documentation and providing support services.

Management also needs to include support and coordination for the actors' reporting data. This could include developing guidance and technical documentation and providing support services. It should further cover issues relating to protective security, data protection, confidentiality and information security, as well as responsibility for the continued development and long-term maintenance of the platform and the data collection.

Management should also include monitoring developments in relevant standards and legislation relating to purchasing and public procurement and, where necessary, initiating

updates to the data to be reported. This would allow the national data collection to be adapted over time to changing needs and new external requirements.

The purpose of the national collection of purchasing data is primarily to provide analytical input for national security of supply analyses within the civil preparedness system. This requires a national actor that not only collects purchasing data but also processes and aggregates it into useful analytical material that sector-responsible authorities and civil preparedness authorities can use when conducting and maintaining security of supply analyses within their respective areas of responsibility.

For the collection to be fit-for-purpose, it requires not only governance for collecting and making the data available, but also sufficient capacity among the civil preparedness authorities that will use the data.

The authorities concerned need to have the organisational capacity to receive, process and use the data in national security of supply analyses. This may include data and analytical expertise, clear allocation of responsibilities, and working methods for integrating the data into the authorities' analytical processes.

The governance model needs to encompass both a supply side (collection and compilation of materials) and a user side (receipt and use of the materials in security of supply analyses). Without such arrangements, there is a risk that purchasing data will be collected but not used effectively within the civil preparedness system.

7.5 Prerequisites for national data collection

This section sets out the prerequisites that need to be in place for a national collection of purchasing data to be feasible in practice and to provide useful input to analysis.

7.5.1 General prerequisites

The following issues need to be analysed in greater detail in connection with a national collection of purchasing data, regardless of what data is collected or how the collection is designed.

7.5.1.1 Legal framework to support data collection

A legal framework is required to enable a national collection of high-quality data. A reporting obligation needs to be introduced for the actors required to submit data. The precise design of the regulatory framework will depend on which actors are required to report data and how the collection is designed.

A central government agency should be given the authority to issue regulations specifying in greater detail how the collection is to be designed, what data is to be submitted, how it is to be submitted and when it is to be submitted.

The regulatory framework also needs to clarify how protective security, information security, data protection and confidentiality are to be managed in the reporting process.

For the collection to be feasible in practice, registers need to be established identifying the actors that are to be subject to reporting obligations. In models where an intermediary is responsible for reporting, it must also be clear which organisations are covered by the

reporting, so that the reporting entity can determine what data is to be submitted. This could, for example, be addressed by establishing a register of contracting parties or through another arrangement that makes it possible to identify clearly, and reliably which organisations' data is covered by the reporting obligation.

7.5.1.2 Protective security, information security, data protection and confidentiality

Issues relating to protective security, information security, data protection and confidentiality need to be analysed in greater detail when designing a national collection. Privacy, confidentiality and security considerations arise in different ways under all of the collection models. Some purchasing data may be subject to confidentiality, commercially sensitive or contain personal data. The collection should therefore be designed so that sensitive data can, where necessary, be excluded or protected through appropriate technical and organisational security measures.

Purchasing data may also indirectly give rise to sensitive information when aggregated. Protection requirements therefore need to be taken into account throughout the entire data lifecycle, from collection and storage to processing and access by end users.

Where data is subject to confidentiality, legal and technical mechanisms need to be in place to enable such data to be managed when reported to a national data platform. This could, for example, involve introducing provisions that permit disclosure to an appropriate extent, or limiting or excluding certain data from reporting. The conditions for doing so may vary depending on how the data is collected. Enterprise systems may, for example, provide technical functionality for marking transactions or documents, such as invoices, as sensitive, but the assessment of whether information is subject to confidentiality needs to be made by the public-sector organisation.

Personal data may occur in purchasing data for several reasons. Sole traders and private individuals may act as suppliers and may both be awarded contracts and invoice contracting parties. Their names and identifiers, which in such cases may be personal identity numbers, may therefore appear in purchasing data and constitute important data for analysing supplier structures and market dependencies.

In healthcare, social care and social services, invoices and other transaction records may contain information subject to confidentiality. Such information is therefore not always managed in ordinary enterprise systems but may instead be processed in separate standalone systems. At the same time, these areas account for very large purchasing volumes and are important from an analytical perspective. Completely excluding them is therefore not a sustainable solution. There is a need to develop methods for anonymisation or de-identification that make it possible to include relevant purchasing data without compromising confidentiality or information security.

The way in which the data can be made available to end users, and any limitations on such access, also needs to be analysed in greater detail, including whether there are legal or other barriers to the disclosure or use of the data in analyses.

7.5.1.3 Impact assessments and socio-economic effects

A national collection of purchasing data is a substantial undertaking requiring a thorough impact assessment, including an assessment of socio-economic effects.

An impact assessment needs to, inter alia, examine how the proposal would affect the actors concerned, the costs and resource requirements associated with implementation and ongoing operation, the expected benefits, and any potential risks and related consequences.

A national collection of purchasing data is expected to entail significant costs for central government, including costs for developing IT systems for data collection, storage and information management, as well as for ongoing operation and maintenance and the staff resources required for data management and analysis.

The collection would also entail costs for reporting entities, for example for developing supporting IT systems and reporting procedures. The overall cost implications will depend to a large extent on how the collection is designed and which actors are made subject to the reporting obligation.

7.5.1.4 Broader assessment of information needs

Before designing a national collection of purchasing data, a broader assessment of information needs should be carried out, covering uses of purchasing data beyond national security of supply analyses. Such a broader assessment is important because different uses may impose different requirements in terms of data content, timeliness, quality and access, and may therefore influence how the collection should be designed.

Purchasing data could, for example, provide a basis for broader analyses of efficiency, competition, and environmental and social sustainability in public procurement. It could also support governance and monitoring in the field of public procurement and provide an evidence base for developing public procurement and identifying areas where regulatory frameworks, working methods or support measures need to be strengthened.

Purchasing data could also contribute to transparency and public scrutiny of the use of public funds and provide a basis for audit, compliance monitoring and supervision.

Purchasing data is also needed for public procurement statistics, where it is necessary to provide a comprehensive and relevant view of public procurement. It could also provide important input to research and evaluations of developments in the field of public procurement.

For the practical conduct of procurement procedures, purchasing data could support procurement and tendering activities by both contracting parties and suppliers, for example by providing information on needs, volumes and market conditions.

Purchasing data can also contribute to innovation and the development of new digital services.

Against this background, any proposal for a national collection of purchasing data should be preceded by a comprehensive assessment of information needs from different perspectives, including potential needs and uses. Taken together, these broader uses

further strengthen the case for a national collection of purchasing data, including for security of supply analyses.

7.5.1.5 VAT in the Digital Age (ViDA)

The question of national collection of purchasing data should be analysed further in relation to ViDA (VAT in the Digital Age). The EU adopted the ViDA package in March 2025. The package consists of three legal acts: Directive 2025/516, Regulation 2025/517 and Implementing Regulation 2025/518.⁶¹

Implementation will take place progressively until 2030. By then, all cross-border transactions between businesses within the EU will need to be reported digitally and e-invoicing with a common standard will be used for these transactions. Member States are also given the option to introduce mandatory e-invoicing and continuous digital reporting for domestic transactions.

ViDA aims to modernise VAT reporting in the EU through mandatory e-invoicing and digital reporting of invoice data. Initially, the reform covers cross-border business-to-business (B2B) invoices within the EU. It is not yet clear how ViDA will be implemented in Sweden or whether domestic invoices — and if so which ones — will be included in a future system for digital reporting of invoice data.

Depending on how ViDA is implemented in Sweden, a national infrastructure may be established for reporting invoice data to the Swedish Tax Agency or another national recipient. Such a national infrastructure could also be used for purposes other than VAT reporting. If ViDA were extended to cover domestic invoices to the public sector, this data could also be used for purchasing analyses and security of supply analyses.

It is not yet clear how the EU rules will be implemented in Swedish law or how the technical solution for digital reporting will be designed. The current direction is, however, that reporting of invoice data may at least partly take place via the Peppol Network.⁶²

It is particularly worth noting that with ViDA electronic and structured invoice data, corresponding to the data currently available to purchasing organisations in the public sector, will become available for invoices between private-sector actors, at least for cross-border transactions. For security of supply analyses that need to examine several tiers of the supply chain, such data could provide a valuable complement to analyses based solely on the public-sector end of the supply chain. Extending the collection of transaction data further upstream in the supply chain would, however, be a complex undertaking.

7.5.2 Development needs at national level

Identified areas where further development may be needed to enable a national collection of purchasing data and fit-for-purpose national purchasing analyses.

⁶¹ Rådets direktiv (EU) 2025/516 av den 11 mars 2025 om ändring av direktiv 2006/112/EG vad gäller mervärdesskatteregler för den digitala tidsåldern, Rådets förordning (EU) 2025/517 av den 11 mars 2025 om ändring av förordning (EU) nr 904/2010 vad gäller de arrangemang för administrativt samarbete på mervärdesskatteområdet som krävs för den digitala tidsåldern och Rådets genomförandeförordning (EU) 2025/518 av den 11 mars 2025 om ändring av genomförandeförordning (EU) nr 282/2011 vad gäller informationskrav för vissa mervärdesskatteordningar.

⁶² Skatteverket (2025). Läget med ViDA? Presentationsunderlag. 2025-11-13.

7.5.2.1 Digitalisation of the purchasing process

To create better conditions for structured and comprehensive purchasing data, the public-sector purchasing process needs to be digitalised to a greater extent with the support of e-commerce.

Digitalisation of the public-sector purchasing process through e-commerce offers several potential benefits. It helps make purchasing data more standardised and available for a larger share of purchasing volumes. This, in turn, facilitates both national collection and analysis of purchasing data.

Under the Ordinance on Electronic Information Exchange by Government Agencies (2003:770), central government agencies with more than 50 employees must, with certain exceptions, manage their outgoing orders for goods and services electronically. There is, however, no corresponding requirement for municipalities, regions, smaller government agencies and other contracting parties to use e-commerce for their purchases.

In 2025, 33 per cent of public-sector organisations stated that they had an e-commerce process supported by IT systems for electronic management from order to invoice. A further 25 per cent stated that such a process was partly in place, while 35 per cent stated that they did not have one. Although the proportion is higher among government agencies, municipalities and regions, purchasing systems are still far from universally used across public-sector organisations.⁶³ Other surveys show similar results.⁶⁴

The Swedish Agency for Public Management's annual monitoring of electronic ordering by government agencies shows that the proportion of orders placed electronically remains low. The monitoring report for 2024 shows that 79 per cent of the agencies subject to the electronic ordering requirements place less than 60 per cent of their orders electronically. Of these agencies, 57 per cent state that less than 30 per cent of their orders are placed electronically, while 22 per cent report a share of 30–59 per cent.⁶⁵

To make relevant purchasing data available for the entire volume of public-sector purchasing, more contracting parties need to digitalise their purchasing processes, and common standards for relevant data need to be developed and used.

To achieve greater digitalisation of the purchasing process, the requirement to use electronic purchasing should be extended to the entire public sector. Consideration should also be given to what specific support needs are needed for organisations with more limited resources that may find it difficult to transition to an e-commerce infrastructure. E-commerce also needs to be given higher priority among central government agencies, where its use remains limited despite the legal requirement.

⁶⁴ Upphandlingsmyndigheten (2019). Förberedande studie om vissa inköpsvärden. . Februari 2019. ISBN 978-91-985234-0-9 och Myndigheten för digital förvaltning (2025). Enkät rapport om e-fakturerings och e-handel i offentlig förvaltning. Diarienummer 2024-5809. Mars 2025

⁶⁵ Statskontoret (2025). EA-uppföljning 2024: Uppföljning av myndigheternas efterlevnad av det ekonomiska administrativa regelverket. Rapport 2025:13.

7.5.2.2 e-invoices via the Peppol network

To create favourable conditions for standardised and accessible purchasing data, it is important to promote the use of e-invoices for incoming invoices to the public sector, primarily via the Peppol network and in accordance with the European e-invoicing standard EN 16931-1. Other channels for e-invoicing should be avoided except in exceptional cases. Legacy e-invoice formats that do not comply with the European standard should be phased out.

Invoices issued by a supplier to a contracting party must be electronic and the format must comply with the European e-invoicing standard EN 16931-1. The parties may, however, agree to use another e-invoicing standard. Contracting parties must be registered to receive e-invoices through Peppol, and Digg recommends the use of the Peppol network for sending and receiving invoices.

Systems of choice under the Act on System of Choice in the Public Sector (LOV) are not, however, subject to an equivalent e-invoicing requirement to that which applies to public procurement under the procurement legislation. Given that systems of choice account for substantial expenditure and likely generate a large number of invoices to the public sector, there are grounds for considering an equivalent requirement for invoicing under LOV.⁶⁶

The most recent follow-up, relating to 2023, shows that on average 82 per cent of all incoming invoices in the public sector were managed as e-invoices. Just over 85 per cent stated that they only or to a large extent used the Peppol network for incoming supplier invoices.⁶⁷ These figures, however, cover only municipalities, regions and government agencies, and do not include publicly owned companies or other contracting parties.

Although e-invoicing is generally mandatory in public procurement, a small proportion of invoices are still sent as PDF or paper invoices. In addition, not all e-invoices are sent via the Peppol network, and some suppliers use e-invoice formats other than Peppol BIS Billing 3.

A high proportion of electronic invoices sent in accordance with the European standard via the Peppol network is an important prerequisite for structured and standardised invoice data. It provides a basis for improved data quality and makes it possible to set requirements regarding which data elements must be included in invoices. In a model where the national collection of purchasing data is based on the Peppol network, it is, of course, essential that invoices are issued electronically and, as a rule, transmitted via the Peppol network.

7.5.2.3 Mandatory information in e-invoices

The content of e-invoices need needs to be expanded to include additional mandatory information. It is unlikely that purchasing systems will become sufficiently widespread in the near term for the majority of public-sector purchasing volumes to be managed through such systems in a consistent and standardised manner. This means that data

⁶⁶ Konkurrensverket (2025). Nya grindvaktsfunktioner i LOV: förslag som bidrar till att motverka kriminella eller oseriösa leverantörer i valfrihetssystem. Rapport 2025:8.

⁶⁷ Myndigheten för digital förvaltning (2025). Enkät rapport om e-fakturerings och e-handel i offentlig förvaltning. Diarienummer 2024-5809. Mars 2025

such as standardised product and item information and procurement and contract references cannot be expected to be available through purchasing systems for the entire purchasing volume in the near term.

A more feasible way of ensuring that certain priority data elements for purchasing analysis are available across the entire purchasing volume would be to make additional data elements mandatory in e-invoices. The highest-priority data elements are product classification according to UNSPSC and contract and procurement references. Standardised item information should also be considered in this context.

Expanding the content of e-invoices is independent of the choice of collection method. If certain priority data elements are to be collected comprehensively across the entire purchasing volume, they need to be included in the invoice regardless of whether the collection takes place via public-sector organisations, enterprise systems or Peppol access points.

Product classification is needed to enable purchasing volumes to be divided into product categories and thereby support basic analyses of what is purchased. Standardised item information allows for more detailed analysis. Contract and procurement references are needed to link purchasing data with procurement data and to ensure traceability throughout the purchasing process. This ensures that an invoice can be linked to the relevant contract and procurement procedure.

The European e-invoicing standard EN 16931-1 already contains fields for both product and item classification (BT-158 and BT-157) and contract and procurement references (BT-12 and BT-17). These are, however, optional and the National Agency for Public Procurement assesses that they are currently used to a limited extent.⁶⁸

The conditions for making these data elements mandatory in the standard need to be analysed further as part of the further consideration of the proposal, including the impact on suppliers. The analysis should also consider whether any additional data elements should be made mandatory and, if so, which ones.

The legal conditions also need to be analysed further. Requirements concerning invoice content are harmonised at EU level. The E-Invoicing Act implements Directive 2014/55.⁶⁹ Provisions on invoices in VAT legislation are also harmonised through Directive 2006/112.⁷⁰

7.5.2.4 Standardisation of the purchasing process

To enable efficient national data collection and fit-for-purpose purchasing analyses, purchasing data needs to be standardised to a greater extent throughout the purchasing process.

⁶⁸ Peppol (2026). Peppol BIS Billing 3.0. Hämtad 10 mars 2026 <https://docs.peppol.eu/poacc/billing/3.0/bis/>

⁶⁹ Europaparlamentets och rådets direktiv 2014/55/EU av den 16 april 2014 om elektronisk fakturering vid offentlig upphandling

⁷⁰ Rådets direktiv 2006/112/EG av den 28 november 2006 om ett gemensamt system för mervärdesskatt.

Data standards are crucial for ensuring high data quality. The use of standards helps ensure that purchasing data is consistent across organisations and systems and that it can be used and analysed reliably.

A national collection of purchasing data requires a high degree of standardisation for data from different actors and systems to enable data to be collected and analysed at the national level. Without standardisation, there is a risk that data from different actors and systems cannot be harmonised at the national level.

Invoice data is highly standardised through the European invoicing standard EN 16931-1. Order data in purchasing systems and accounting data in financial management systems are not standardised to the same extent.

The standardised formats developed for order data via Peppol BIS have not been widely adopted in the public sector and are used to a limited extent. The content and structure of order data therefore vary between actors and systems.

Accounting data is likewise not standardised to the same extent as invoice data. Although standard charts of accounts and accounting rules provide partial harmonisation there is no uniform national standard that ensures consistent and uniform accounting practices.

Future standardisation efforts need to take a comprehensive view of the entire purchasing process, covering both the stages before and after contract award (the so-called pre-award and post-award stages). This requires an integrated approach to the purchasing process in which these stages are not treated as two separate processes, but as parts of the same overall process.

7.5.2.5 A product classification standard for purchasing data

To enable fit-for-purpose purchasing analyses, a requirement needs to be introduced for purchasing data to use a consistently applied product classification standard. Such a standard is one of the most important prerequisites for producing purchasing data that can be used and analysed at national level. The standard also needs to be maintained over time and have clear ownership and responsibility for updates, content and consistent application.

A fundamental prerequisite for fit-for-purpose purchasing analyses is the ability to describe what is actually being purchased. This requires purchasing data to include a product classification indicating what the purchase relates to. Consistent product classification is a fundamental building block of modern purchasing analysis and a prerequisite for using purchasing data strategically, for example as a basis for category-based approaches.

Without a classification of what is purchased, analysis is limited to who purchases are made from and how much is spent. This provides only a very limited understanding of purchasing patterns and severely restricts the scope for meaningful analysis. Product classification is therefore a fundamental prerequisite for meaningful purchasing analyses and national security of supply analyses.

Product classification can be achieved in several ways. The most robust solution is for goods and services to be classified in the invoice or order using a standardised product classification system. The product classification standard most commonly used is

UNSPSC. There is no reason why other standards could not be used as a complement in product areas with specific needs, but UNSPSC has a broad scope and is already in use in the e-commerce process.⁷¹

Where product classification is absent, invoice data can be classified retrospectively by analysing invoice-line text in combination with other information, using either rule-based algorithms or AI and machine learning models, to link the information to a category structure. The result will, however, depend on the quality of the underlying purchasing data and require, for example, the information provided on the invoice to be sufficiently detailed to enable meaningful categorisation. Such a method needs to be tested and evaluated in practice, but it is likely to result in a less detailed and less complete classification than when classification codes are assigned at source.

Where structured product information is absent from purchasing data, accounting coding dimensions can sometimes be used as a rough proxy for product categories. This should, however, be regarded as a fallback solution. Accounting codes primarily describe how expenditure is recorded and do not normally provide a sufficiently robust indication of what is actually being purchased. Basing a national category structure on accounting coding dimensions is therefore not considered to provide a fit-for-purpose product classification.

Another related method that can provide some information on what is being purchased is to categorise purchases indirectly using information about the supplier. By linking the supplier's identifier to national registers and SNI codes, purchases can be grouped according to the supplier's main industry. This does not provide an exact indication of what is being purchased, but it can provide a broad industry-based categorisation that enables high-level analyses. This approach is likewise not considered to provide a fit-for-purpose product classification. SNI is not a product classification standard.

A requirement therefore needs to be introduced for purchasing data to use a consistently applied product classification standard. UNSPSC appears to be the natural main option for product classification in e-commerce.⁷² However, the question of which classification system should constitute the future standard, and how such a requirement should be introduced, needs to be analysed in greater detail.

7.5.2.6 Traceability across the purchasing process

To improve the scope for purchasing analyses, purchasing data needs to be linkable across the purchasing process. This means that procurement procedures need to be linked to subsequent purchases so that it is possible to identify which invoices relate to which contracts and procurement procedures.

When purchases can be linked to the underlying procurement procedures and contracts, this provides the context needed to understand what the purchases relate to, the terms under which they are made and the circumstances in which they take place. Without

⁷¹ SFTI (2026). Identifiering och klassificering. Hämtad 10 mars 2026
<https://sfti.se/sfti/standarder/identifieringochklassificering.52820.html> och SFTI (2025). UNSPSC: behov av ny översättning. Hämtad 10 mars 2026
<https://sfti.se/sfti/standarder/identifieringochklassificering/unspscbehovavnyoversattning.86994.html>

⁷² Other relevant classification systems include CPV, SPIN, CPA and ATC, among others

linked purchasing data, individual transactions risk remaining isolated, with no clear connection to the underlying procurement procedures.

To enable reliable linkage, national identifiers need to be used consistently throughout the purchasing process. This could, for example, be achieved by requiring a national procurement ID and contract ID to be included, as a minimum, in both the procurement notice and the invoice.

Fields for procurement and contract references already exist in the European e-invoicing standard EN 16931-1 and Peppol BIS Billing 3 and in the European standard forms for public procurement notices (eForms). This means that these references can be included in both invoices and procurement notices.

Procurement notices and purchase invoices are central in this context, but from a broader perspective on traceability throughout the purchasing process, it may also be appropriate for the same references to appear in other relevant documents, such as contracts.

National rules on the use of a national procurement identifier are already in place. These are set out in the Act on procurement statistics (2019:668) and the National Agency for Public Procurement's regulation on procurement ID (UFS 2023:2). There are currently no corresponding national rules on contract identifiers⁷³.

National rules could probably be designed in several ways, and several legal, technical and practical issues need to be analysed further. The rules governing the allocation of national procurement identifiers may also need to be reviewed and adapted.

It is important to take a comprehensive view of the entire purchasing process, covering both the stages before and after contract award (the so-called pre-award and post-award stages). If data is to be linked across procurement procedures, contracts, orders, invoices and accounting records, robust identifiers and structures need to be used consistently throughout the process.

7.6 Overall assessment and recommended direction

The National Agency for Public Procurement does not, within the scope of this assignment, submit any legislative proposals or a comprehensive impact assessment. The question of national collection of purchasing data is broad and complex and needs to be considered further through a government inquiry. At the same time, the need for a national collection has been well documented in previous inquiries. Further work should therefore focus on specifying how the regulatory framework should be designed. This includes, inter alia, choices regarding the data collection method and associated impact assessments.

The National Agency for Public Procurement considers that the objective for a national collection should be for the majority of public purchases to be included. The collection should provide a comprehensive and reliable overview of public-sector purchasing in Sweden and therefore needs to cover all contracting parties. It may, however, be justified to exclude certain purchases, or certain organisations, entirely from the system — for

⁷³ Lag (2019:668) om upphandlingsstatistik och Upphandlingsmyndighetens föreskrift (UFS 2023:2) om upphandlings-ID⁷⁴ Försvarsdepartementet. Uppdrag att utveckla arbetet med försörjningsanalyser. Fö2025/01148. Regeringsbeslut.

example for reasons relating to confidentiality or security. The large number of organisations whose purchases need to be collected is a complicating factor in the design of a national collection of purchasing data.

There are several conceivable models for a recurring collection of the structured purchasing data generated and stored in purchasing systems and accounts payable ledgers. Three models for national data collection have been identified and analysed within the scope of this assignment. The models represent different ways of organising a national collection of purchasing data.

A model based on direct reporting by public-sector organisations appears, on an initial assessment, to be fit for purpose. It would make it possible for reporting entities to consolidate purchasing data from several internal enterprise systems before reporting. It could therefore include invoice, accounting and order data. The challenge with this model is the practical feasibility of scaling a comprehensive collection to the entire public sector. Direct reporting would involve a very large number of reporting entities and consequently high costs and substantial complexity in implementation and governance. It is questionable whether a comprehensive collection based on this model would be feasible.

A model based on enterprise systems also has potential for broad data content, provided that both purchasing systems and financial management systems are included in the collection. Its main advantage is the smaller number of reporting entities, resulting in lower complexity in implementation and governance. The principal challenges relate to unclear functional boundaries between enterprise systems and technical issues concerning access to customer data. The model also raises complex issues relating to protective security and confidentiality. Overall, this model appears more feasible than direct collection from public-sector organisations. It does, however, require a clear regulatory framework addressing the legal, technical and security issues that need to be resolved.

A model based on Peppol access points is limited to invoice data. Its clearest advantage is that reporting is concentrated among a very limited number of reporting entities and that, in principle, it would have no significant impact on public-sector organisations or suppliers. The main limitations are that the data content is restricted to information that can be included in e-invoices and that e-invoicing via Peppol does not, at least initially, cover all incoming invoices.

To avoid an excessively complex and burdensome collection, an intermediary is considered necessary between public-sector organisations and the national database. Invoice-based collection via Peppol access points offers the best prospects for national implementation, given current conditions and data availability. It would provide a stable and standardised core of purchasing data with a reasonable reporting burden and manageable complexity.

Invoice data should form the basis of the national collection regardless of the collection model chosen. Invoice data contains much of the core data required for national purchasing analyses and security of supply analyses. By making additional invoice fields mandatory rather than optional, further priority data could become available. This may be sufficient to meet the national need for purchasing data to support purchasing analysis and security of supply analyses.

At present, invoice data is also considered to be the only purchasing data in purchasing systems and accounts payable ledgers that has sufficient coverage and standardisation to support broad use in national purchasing analyses and security of supply analyses. This could, however, change through national governance.

A national collection of purchasing data must also be assessed against other parameters, including the scope for legal regulation, costs for reporting entities and central government, and privacy, confidentiality and security considerations. Privacy, confidentiality and security considerations arise under all the collection models, and they need to be analysed further. A more detailed impact assessment is required as a basis for a final decision.

Enabling measures need to be taken to make a national collection of purchasing data and fit-for-purpose national purchasing analyses possible. These include national measures to promote digitalisation and standardisation of the purchasing process. Measures are also needed to ensure that priority purchasing data is available for national collection. For example, by expanding the information content of invoices in a standardised manner.

8 Concluding recommendations

The National Agency for Public Procurement was tasked with analysing whether, and to what extent, purchasing data from purchasing systems and accounts payable ledgers can be used as input to national security of supply analyses, and with proposing how such purchasing data could be collected nationally.

The National Agency for Public Procurement's analysis shows that purchasing data constitutes relevant and useful input to national security of supply analyses. When structured and aggregated, purchasing data can support purchasing analyses that improve understanding of public-sector needs and supply dependencies across different product areas. Purchasing data can show what is purchased, by which public-sector organisations and operations, in what volumes and over time, as well as how purchases are distributed across suppliers and product categories.

Purchasing data can contribute in several ways to the analytical model for security of supply analyses and is particularly valuable in the initial analytical stages: when selecting product areas and when conducting needs and supply analyses. At these stages, purchasing data can provide an empirical overview of public-sector needs, demand and dependencies within a product area. It can also be used to examine, among other things, the scale of the product area, which operations are affected, how needs are distributed and the structure of the supplier base. This helps to make the assessment of needs more concrete and to identify the suppliers and supply structures that warrant further analysis. Purchasing data can also support cross-sectoral oversight and comparability by providing a consolidated system-level view of public-sector purchasing within the civil preparedness system.

Given the assessment that aggregated purchasing data can provide useful input to security of supply analyses, the National Agency for Public Procurement has proposed how a long-term and recurring national collection of purchasing data could be designed.

For the collection to provide a comprehensive and reliable overview of public-sector purchasing in Sweden, it should cover all contracting parties. The report presents three different models for the national collection of purchasing data from purchasing systems and accounts payable ledgers. The models differ in terms of which actors would be subject to reporting obligations and the data that could be included in the collection.

The National Agency for Public Procurement considers that a national collection should initially focus on invoice data. Invoice data should form the basis of the national collection. It contains much of the core data needed for national purchasing analyses and security of supply analyses. By making additional invoice fields mandatory rather than optional, further priority data could become available for purchasing analysis.

The National Agency for Public Procurement does not, within the scope of this assignment, present any legislative proposals or a comprehensive impact assessment. The issue of national collection of purchasing data is broad and complex and needs to be considered further through a government inquiry. The need for national collection has, however, been well documented in previous inquiries. Further work should therefore focus on specifying how the regulatory framework should be designed. This includes, inter alia, the choice of collection method and the associated impact assessments. It is

also important that further work include a broader assessment of the need for purchasing data for uses other than security of supply analyses.

For a national collection to provide relevant and useful data for national purchasing analyses and security of supply analyses, enabling measures are needed. These include national measures to promote digitalisation and standardisation of the purchasing process as well as measures to ensure that more information is included in invoices.

Further standardisation and harmonisation are needed for purchasing data relevant to national analyses, such as order data and accounting data. This includes, for example, the use of standardised formats in e-commerce and how charts of accounts and accounting coding dimensions are applied.

An important issue is the use of a standardised product classification. For purchasing data to be useful for analysis, it needs to be structured and classified into defined product categories. This is a fundamental prerequisite for systematically analysing what is purchased and for conducting relevant purchasing analyses and security of supply analyses.

Against this background, it is positive that the Government has recently tasked the Swedish Agency for Government Management with analysing how a national procurement database and an analytical function for purchasing and procurement data may be established, and with reporting the costs and impacts of different solutions.⁷⁴ The National Agency for Public Procurement considers this report an important input for that work. This report identifies several issues and considerations that should be considered.

The National Agency for Public Procurement has also previously highlighted the need to make progress on the issue of a national collection of purchasing data. It is now important that concrete steps are taken to ensure progress. Further work should therefore focus on concrete legislative proposals that would enable a national collection of priority purchasing data.

The National Agency for Public Procurement considers itself a natural choice to manage the analytical function and be responsible for a future national collection of purchasing data. The agency's mandate, expertise and experience provide a strong basis for assuming such responsibility. This would, however, require an expanded remit, the necessary mandate and long-term funding.

⁷⁴ Försvarsdepartementet. Uppdrag att utveckla arbetet med försörjningsanalyser. Fö2025/01148. Regeringsbeslut.

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10 Annex 1 Questionnaire for survey on the need for purchasing data

1. Background

1.1 Please indicate civil preparedness sector:

- ☐ Economic security
- ☐ Electronic communications and postal services
- ☐ Energy supply
- ☐ Financial services
- ☐ Provision of basic data
- ☐ Health, healthcare and social care
- ☐ Industry, construction and trade
- ☐ Food supply and drinking water
- ☐ Public order and security
- ☐ Rescue services and protection of the civilian population
- ☐ Transport
- ☐ Foreign trade
- ☐ Other

1.2 Familiarity with MSB:s model for national security of supply analyses

- ☐ We are not familiar with the model
- ☐ We are familiar with the model but have not used it in practice
- ☐ We are familiar with the model and have used it to a limited extent (e.g. for exploratory purposes)
- ☐ We use the model in practice
- ☐ Don't know / unable to assess

2. Importance of the public sector in your civil preparedness sector

2.1 How important are the public sector and its purchases of goods and services within your preparedness sector? The public sector includes municipalities, regions, central government agencies and bodies governed by public law (including companies owned by municipalities, regions or central government, etc)

- ☐ Very important
- ☐ Important
- ☐ Of some importance
- ☐ Of little importance
- ☐ Not important
- ☐ Don't know / unable to assess

2.2. Please describe why you consider the public sector and its purchasing to have the importance indicated above.

Click or tap here to enter text.

3. Need for public-sector purchasing data

3.1 Do you need aggregated public-sector purchasing data in your work on security of supply analyses within your preparedness sector?

- ☐ Yes
- ☐ No
- ☐ Don't know

Please describe why purchasing data would / would not be useful to you.

Click or tap here to enter text.

If you answered No, you may proceed to question 4.

3.2 What public-sector purchasing data would be relevant to you in your work on security of supply analyses within your preparedness sector?

Please describe which information would be most useful to you, and why.

Click or tap here to enter text.

3.3 What level of detail in purchasing data would be most useful to you in your work on security of supply analyses within your preparedness sector?

Purchasing data can describe what goods and services are purchased at various levels of detail- ranging from broad categories to more detailed information at item and product-range level. Select the options that best match your needs. Please select the options that correspond to your needs.

- ☐ Broad categories (e.g. food, fuel, medical equipment)
- ☐ Item and product-range level (e.g. item numbers, product names, quantities)

Please describe what level of detail you need, and why.

Click or tap here to enter text.

3.4 At what organisational level would it be useful to be able to analyse purchasing when conducting security of supply analyses within your civil preparedness sector?

Purchasing data can be analysed at various organisational levels – for example by organisation (municipality, region or central government agency) or at the level of individual operations within an organisation (e.g. elderly care or primary school).

- ☐ By organisation (shows which public-sector organisations are making the purchases)
- ☐ By operation within an organisation (shows which function or part of the organisation is making the purchases)

Please describe which level is most relevant to your work, and why.

Click or tap here to enter text.

3.5 From which types of public-sector organisations do you need purchasing data in order to conduct security of supply analyses within your civil preparedness sector?

- ☐ Municipalities
- ☐ Regions
- ☐ Central government agencies
- ☐ Publicly owned companies
- ☐ Other
- ☐ Don't know

Please describe why you consider that purchasing by certain types of organisations or sectors should be included..

Click or tap here to enter text.

3.6 How up to date does purchasing data need to be to be useful in your work on security of supply analyses within your civil preparedness sector?

- ☐ Near real time (ability to monitor purchasing activity in near real time)
- ☐ Monthly (monthly updates on purchasing activity)
- ☐ Annually (annual updates on purchasing activity)
- ☐ Other
- ☐ Don't know

Please describe why you require a particular level of timeliness..

Click or tap here to enter text.

4. Current access to purchasing data

4.1 Do you currently have access to any aggregated information on public-sector purchasing?

- ☐ Yes
- ☐ No
- ☐ Partly
- ☐ Don't know

If you answered No, you may proceed to question 5.

4.2 What type of information do you currently have access to, and how is it used?

Click or tap here to enter text.

4.3 To what extent does the information currently available to you meet your needs?

- ☐ To a very great extent ☐ To a great extent
- ☐ To some extent
- ☐ To a limited extent

- ☐ Not at all
- ☐ Don't know / unable to assess

5. Use in national security of supply analyses

5.1 For which stages of MSB's security of supply analysis model do you consider public-sector purchasing data to be useful?

- ☐ Selection of product area
- ☐ Needs Analysis
- ☐ Supply analysis
- ☐ Gap Analysis
- ☐ Identification of measures
- ☐ Prioritisation of measures
- ☐ Implementation of approved measures
- ☐ Follow-up of the implementation of measures

5.2 Please describe how public-sector purchasing data would be useful to you at each stage.

Click or tap here to enter text.

5.3 What types of analyses would you like to be able to carry out using public-sector purchasing data at each stage?

Click or tap here to enter text.

6. National database on public-sector purchasing

6.1 Would a national database containing aggregated information on public-sector purchasing be useful to you?

- ☐ Yes
- ☐ No
- ☐ Don't know

Please describe how you would use it.

Click or tap here to enter text.

6.2 What type of purchasing data would be valuable for you to have access to?

Please select the relevant options below:

Scale of purchasing

- ☐ the scale of purchasing (volumes, expenditure, number of purchases) and how purchasing develops over time
- ☐ the frequency of purchases and variations over the year

Suppliers and markets

- ☐ which companies supply the public sector and what share of purchasing they account for
- ☐ which companies supply which types of goods and services
- ☐ information about suppliers, such as industry, company size, geographical location, ownership, relationships, financial indicators, etc. ☐ which subcontractors they use
- ☐ which suppliers participate in public procurement and compete for contracts Public-sector organisations making the purchases ☐ which public-sector organisations make the purchases
- ☐ which parts of the public sector account for the purchases (central government/region/municipality, etc.)
- ☐ what type of operation makes the purchases (e.g. hospitals, social care, infrastructure, schools)
- ☐ which purchases are linked to which contracts and procurement procedures

Goods and services purchased

- ☐ which types of goods and services are purchased in different areas
- ☐ broad categories of purchases (e.g. food, fuel, medical equipment)
- ☐ detailed product or item information

If you wish, you may explain your answers here:

Click or tap here to enter text.

7. Other

7.1 Is there anything else you would like to highlight regarding the need for public-sector purchasing data?

Click or tap here to enter text.