



Spending Review Practices in the Netherlands

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Introduction

This study was conducted for the Budget Community of Practice (BCOP) of PEMPAL (Public Expenditure Management Peer Assisted Learning). PEMPAL is a network that facilitates the exchange of professional experience and knowledge transfer among public finance management (PFM) practitioners across Europe and Central Asia (ECA) countries. The network at present includes members from 23 countries. The objective of this study was to provide the BCOP Program and Performance Budgeting Working Group

(PPBWG) with a knowledge product laying out the spending review approach in a selected advanced country, in this case the Netherlands. In the first chapter the history of spending reviews and their institutionalization in the Netherlands is described. The second chapter covers the current spending review procedure. The final chapter provides an illustration of an influential spending review of child support schemes conducted in 2010. A conclusion summarizes lessons for countries introducing spending reviews.

Summary

Spending reviews (SRs) refer to the process of developing and adopting savings measures and efficiency improvements, based on systematic scrutiny of baseline expenditures. They are also used as a way of identifying alternative options for delivering public services. The Netherlands has a long tradition of undertaking such reviews using an approach and methodology that originated in 1981 and was slightly adjusted in the mid-1990s. Most problems encountered during initial attempts at SRs in the 1970s stemmed from a lack of commitment on the part of line ministries and from attempts to use the SR process to legitimize expenditure increases. These challenges were addressed successfully by strengthening the institutional governance of the SR procedure and by issuing a set of ground rules to safeguard impartiality and creativity.

Unlike in most other countries, SRs were a common practice in the Netherlands long before performance budgeting was first introduced in 2002. Both instruments share a similar goal and can rely on the same legal provision that grants the Minister of Finance authority to collect necessary information on the relevance, efficiency, and effectiveness of spending.

The selection of topics for SRs follows the annual budget cycle. Potential topics are pre-selected by the Ministry of Finance (MoF) but confirmed by the Cabinet (the highest executive body) as part of their decisions on the next year's budget. The topics to be reviewed and each review's terms of reference are shared with Parliament to enable them to discuss and comment on the proposals.

SRs follow an assignment (terms of reference) from the Cabinet and are executed by an inter-ministerial working group. The MoF is strategically involved in the process and its outcomes. Its role is reinforced by the fact that this ministry provides the secretary of each working group and chairs the steering committee overseeing the process.

The working group proposes alternative policy options and estimates their financial and non-financial consequences. This is often done with the help of external expertise. The working group maintains neutrality regarding the policy options it proposes so that the political leadership may choose from an unbiased selection of alternatives.

The alternative policy options generated by SRs are used by the MoF in the budget process, and may become political issues during election campaigns and at the start of a new government's term of office. The extent to which SRs are used in the budget process varies from review to review, is not predictable and not always direct. The MoF may also use SR savings options indirectly as leverage in the budget negotiations.

As SRs in the Netherlands are regulated by broad process requirements, operational ground rules and terms of reference rather than by detailed step-by-step guidelines, the final chapter illustrates the Dutch SR process and the reporting of results through an in-depth analysis of an influential SR on child support schemes that was conducted in 2010.

This SR concerned all publicly financed allowances for parents with children and reviewed 13 different schemes that accounted for € 9.1 billion in total support. The objective was to find savings options amounting to at least 20 percent compared to baseline expenditure. After analyzing the effectiveness, challenges and potential improvements of the current policy, five different policy options were developed. For each of these options, the financial effects, budgetary manageability, social effects (e.g., on disposable income, labor participation, child development) were assessed as well as possible implementation issues. Although the findings and recommendations of the review were not immediately taken up by the government, they informed a €800 million budget cut passed in 2014 and helped shape the major reform of childcare support policies that was announced by the incoming government in late 2021.

CHAPTER 1

HISTORY OF SPENDING REVIEWS IN THE NETHERLANDS

SRs refer to the process of developing and adopting savings measures and efficiency improvements, based on systematic scrutiny of baseline expenditures.¹ Developing alternative policy options to reduce or redirect spending can help governments improve control over the aggregate level of expenditure, facilitate expenditure prioritization and improve the effectiveness of public spending within programs and policies. Spending reviews have gained popularity in many countries as a tool for governments to create fiscal space and reprioritize expenditure during periods when resources are heavily constrained, especially after the global financial crisis of 2008-2010 and the Covid-19 pandemic of 2020-22.

The Netherlands has a long tradition of undertaking SRs to identify possible spending cuts or alternative policy options. The Dutch SR approach has been lauded as a good practice in the international budgeting community for some time.² In this chapter we will look at the origins and the evolution of the Dutch procedure from its inception in 1981 to its current form as introduced in the mid-1990s. The description

will include some of the challenges, obstacles, and pitfalls that were experienced in undertaking SRs and how these were handled.

Early attempts and obstacles

High budget deficits in the late 1970s and the early 1980s, rising to 8 percent of GDP,³ led to the development of an institutionalized approach to the systematic evaluation of budgets in the Netherlands. The new approach was a response to the traditional incremental method of cutting spending ‘across the board’ by equal percentage amounts. Important drawbacks of this traditional approach were that it disregarded government priorities and that policies that had outlived their purpose or their usefulness were left largely intact. In addition, government entities could easily pass on cuts to lower organizational levels or to local governments using a similar proportional formula.⁴

¹ Robinson 2014

² OECD 2007, Schick 2013, Robinson 2014, Shaw 2016.

³ Kraan 2010.

⁴ Van Nispen 1993.

The SR approach was introduced in 1980 but built on a series of unsuccessful experiments in the 1970s with conducting internal self-evaluation by line ministries aimed at producing spending cuts (the *herwaarder* or re-valuing procedure). If a topic was selected for review, the civil servants directly affected would use tactics to prevent, limit or postpone painful evaluation results or distance themselves from them afterwards. In an attempt to reinvigorate the same approach (the *posterioriteiten* or deprioritization procedure) line ministers were requested to indicate their lowest priority expenditure comprising a specified percentage of their baseline budgets. The results were equally disappointing. Insofar as line ministries complied with the request to reduce their budgets by the specified amount, they strategically proposed unrealistic spending cuts or listed reasons why their budgets could not be reduced because of existing government priorities. Both these early procedures were characterized by voluntary cooperation and lacked a strict deadline.⁵ That may largely explain why they did not result in useful proposals by line ministries to substantially reduce their own budgets.

Lessons learned from this early approach were that:⁶

- the initiative to undertake SR exercises is better left to the Ministry of Finance (MoF);
- the responsibility for programming and progress of evaluations should be separated from the responsibility for conducting the actual evaluations; and
- to prevent vested interests from influencing the outcomes, the evaluation exercises should remain confidential while they are being performed.

With these lessons in mind a new type of evaluation process was proposed. It was named “reconsideration” (*heroverweging*) and proved to be more successful. Under this new approach, SR topics were proposed by the Minister of Finance and decided on by the Cabinet. The reviews were to be conducted with the purpose of developing alternatives that would yield savings. They were preferably based on efficiency measures but, if necessary, also on a reduction of service levels or adjusted policy objectives. Only alternatives costing

the same or less compared to baseline spending levels could be considered. Every review had to produce at least one alternative proposal that would lead to at least a 20 percent reduction of budgeted expenditure within four years compared to the existing multi-annual baseline.⁷ This new procedure incorporated several important characteristics regarding the composition of the working group set up to carry out the review, its chair, the methodology for appraising alternatives, and publication of the results (see Chapter 2).

In 1980 the Minister of Finance sent the first list of 30 potential topics for spending reviews to Parliament. This resulted in 31 reports in 1981 and was soon followed by a new batch of 18 new reviews. By 1989, over 100 spending reviews had been conducted. Each review was overseen by a secretariat staffed by budget inspectors from the Budget Directorate of the MoF. The alternative spending options that were developed generally either lowered the levels of public service; increased the efficiency or effectiveness of spending; or improved the allocation mechanism (through decentralization, deregulation, or privatization). The requirement for the groups to propose alternative savings options and the composition of the working groups encouraged both creativity and ownership. Institutionalization of the SR methodology in the early 1980s benefitted from a high degree of political interest and from a new focus on multi-annual budgeting within the budgeting community.⁸

Initially, this revised SR procedure followed six sequential steps:⁹

1. The selection of programs to be evaluated based on a mix of both substantial and procedural criteria.
2. A description of current policies in terms of the goals, instruments, and resources needed to attain these goals.
3. The evaluation exercise that assesses the current policy in terms of goal attainment, effectiveness, and efficiency as well as relevance and timeliness.
4. The generation of potential savings options in contrast to budget estimates over the medium-term with at least one option leading to savings of 20 per cent or more.

⁵ Kabel & Van den Berg 2010, Hardt & De Jong 2011.

⁶ Van Nispen 1993.

⁷ Debets 2008.

⁸ Van Nispen 1993, Kabel en Van den Berg 2010.

⁹ Van Nispen 2015.

5. Decision making by the Cabinet after consultation with the minister in charge of the program under scrutiny.
6. Utilization of the savings to reduce the budget deficit.

While steps 1, 5 and 6 were essentially procedural, steps 2-4 were substantive and usually featured as separate chapters in the SR reports. The description of policy options was characterized by a uniform structure and based on a set of questions that had to be answered for each proposed option. A number of these questions had a uniform character for all reviews:

- What is the policy field?
- Which items in the budget classification are involved?
- What is the current amount of expenditure or revenues?
- What will be the potential budgetary savings, taking into account the costs of collection or implementation?
- Over what period would the savings be generated?
- Would there be any indirect effects on other areas of spending?

The fact that the Netherlands had a traditional line-item budget at the time, is likely to have made matching budget and policy fields somewhat more challenging than with the current program budget.

These standard questions were complemented by several more policy specific ones. For example, the following questions had to be answered for each variant of the 1981 SR on the privatization of public services:

- What impact will the option have on the degree of use of the public service or facility concerned?
- Does the option consider the impact of external factors, the use of goods and services that the government wants to promote, and the impact of the option on the distribution of income and wealth? Please briefly explain
- How does the design and pricing of the option contribute to an improved allocation of resources and more efficient service delivery?

- What considerations are in favor of and against the proposed form of (partial) privatization?
- Briefly describe which concrete steps should be taken before the proposal for privatizing the services is submitted for decision?

Development and institutionalization of current practices

The early 1980s saw several refinements to the SR approach and methodology described above. From 1983 the time-path was adjusted to better fit the budget cycle and the results of the reviews became subject to political appraisal by the Cabinet. From 1984, to increase the focus on generating savings, the evaluation of current policy (step 3) was omitted because in practice line-ministries used this step to plead for extra funds instead of helping to identify savings. When the economic and fiscal outlook improved in the mid 1990s, the mandatory savings option of 20 per cent (step 4) was abolished, and the instrument of SRs was rebranded as Interdepartmental Policy Research (*Interdepartementaal Beleids Onderzoek* or IBO). This should be interpreted as an attempt to shift the focus from generating budget cuts to increasing the effectiveness and efficiency of spending.¹⁰ Pressure from the line ministries also played a role in abolishing the mandatory 20 percent savings alternative.¹¹ Although some of the new types of reports did lead to improvements in policy design and implementation, the budgetary relevance of spending reviews reduced because of dropping the mandatory 20 percent savings option. From 2000 the SR procedure was diluted further with the number of IBO reports dropping from around 10 per year to less than 5 per year (Kraan 2010).

In 2009, in the aftermath of the global financial crisis, a comprehensive round of SRs was announced with the explicit aim of finding options for budget cuts. For this round, the mandatory savings option of 20 percent was reinstated, and the selective approach gave way to a more comprehensive one with a series of 20 SR reports being conducted simultaneously, covering about 80 per cent of central government

¹⁰ Schoch & Den Broeder 2013.

¹¹ Debets 2008.

budget expenditure. These reports were delivered in 2010 and generated potential savings of €40.7 billion in total, exceeding the target of €35 billion.¹²

In 2019, in an attempt to repeat the successful quest for fiscal space of a decade earlier, the Dutch Parliament requested the government to start another comprehensive round of spending reviews. This time there was no urgent budgetary trigger as the government were running a budget surplus at the time. The reason as stated by Parliament was a more proactive one as it requested the Minister of Finance to: *'map out reforms and effective policy options in preparation for a next economic downturn or economic crisis consisting of both pluses and minuses'*.¹³

Reflecting the favorable fiscal situation at the time, SR working groups were encouraged to develop savings options as well as options for additional expenditure. A total of 16 reports was delivered in April 2020 that represented about € 175 billion of public expenditure including tax expenditures and mandatory insurance fees for health and welfare.¹⁴ The number of proposals that increased spending

outweighed those that achieved budgetary savings by almost 2:1 in addition to several proposals with no net budgetary consequences.

Looking back at the more than 300 spending reviews conducted over the last 40 years, the topics selected can be divided into four broad categories that partly overlap and may cut across different budget programs:¹⁵

- Review of a broad policy area (e.g., climate policy);
- Focus on a specific ministerial theme (e.g., funding of water management);
- Review of a topic that cuts across several ministries (e.g., youth policy funding); and
- Review of a topic that lacks a clear ministerial owner (e.g., public administration and accountability for results).

The history of SRs in the Netherlands shows a variety of types that differ in their focus, their requirements for generating savings and their budgetary impact. The four main categories are summarized in **Table 1**.

Table 1. Types and characteristics of spending reviews in the Netherlands from 1980

Type	Focus	Savings option requirement	Budgetary impact
Initial SR (1980-1994)	Generating fiscal space	At least one 20% savings option compared to current baseline expenditure	Substantial (over time)
Interdepartmental Policy Review (1995 -present)	Improving efficiency and effectiveness	Optional, current baseline expenditure is untouched unless stated otherwise in SR assignment	Limited
Comprehensive SR 2009-10	Generating fiscal space	At least one 20% savings option compared to current baseline expenditure	Substantial (over time)
Comprehensive SR 2019-20	Developing options to prepare for next economic downturn	Options for both more and less spending allowed, no minimum savings required	Unknown yet*

*The results of the 2019-20 comprehensive SRs on the new coalition government of December 2021 has not been assessed yet. Their use is likely to have been impacted by the Covid pandemic that started around the time of publication of the reports.

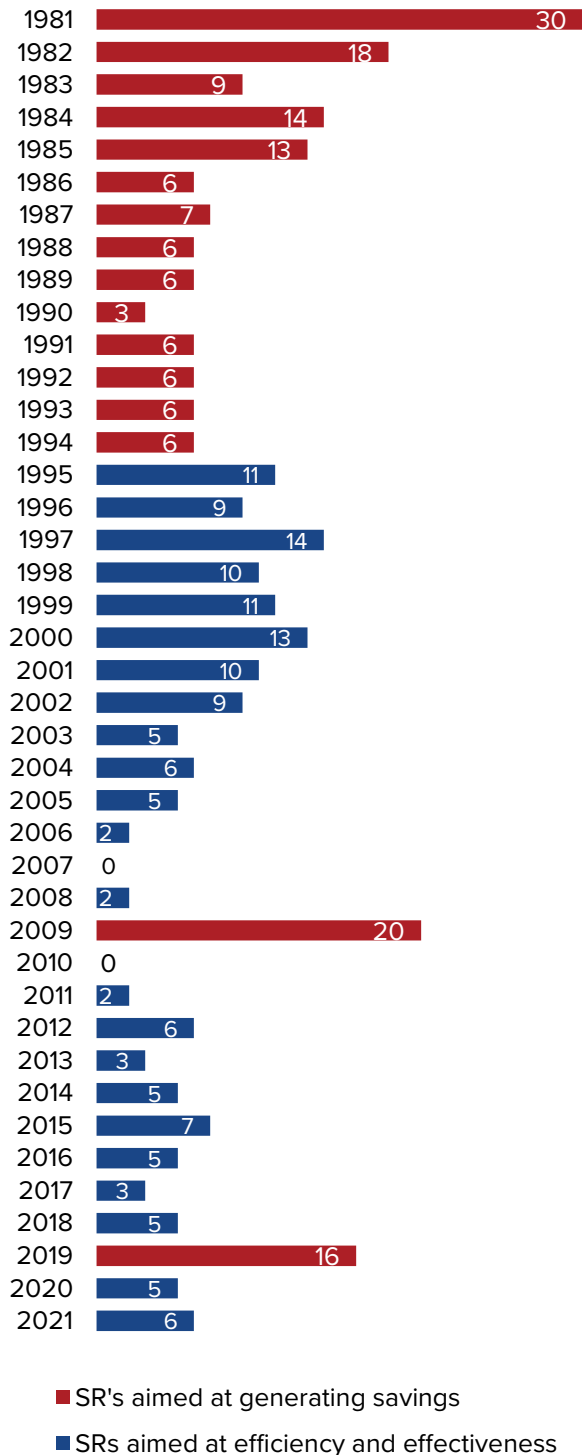
¹² Van Nispen 2015.

¹³ MoF 2019.

¹⁴ When including all budget expenditure, tax expenditures and mandatory insurance fees, €175 billion would represents about 40 percent of public expenditure.

¹⁵ Kabel & Van den Berg 2010.

Figure 1. Number of spending reviews conducted in the Netherlands (according to year of initiation)



The number and type of SRs conducted in the Netherlands also varied. It peaked in the early 1980s and during the two rounds of comprehensive SRs that occurred later. After a drop in the number of SRs in 2005-2010 the number stabilized at 3-7 a year since. This is illustrated in **Figure 1**.

In summary: spending reviews have a long history in the Netherlands. Most challenges encountered in the early days originated from a lack of commitment on the part of line ministries and with attempts by line ministries to use the SR process to legitimize expenditure increases. This was addressed successfully by strengthening the institutional governance of the SR process and by issuing a set of mandatory ground rules to safeguard impartiality and creativity.

Sources: Schoch & Den Broeder 2013 and www.rijksfinancien.nl

CHAPTER 2

CURRENT SPENDING REVIEW PROCEDURE AND RELATIONSHIP WITH OTHER INSTRUMENTS

This chapter describes the way in which the SR procedure is currently employed in the Netherlands. After explaining its link to program and performance budgeting practices, the terms of reference, ground rules and the subsequent steps of conducting an SR are explained. Because of the diversity of topics and reviews and the emphasis on promoting creative solutions, various procedures have been applied and the SR process is not guided by a single step-by-step process. To provide an in-depth illustration of Dutch SR practices and outcomes in practice, a particular SR (child support) was selected (see chapter 3).

The link between spending reviews and performance budgeting

Generally, policy evaluation and spending reviews can be placed in the broad performance budgeting (PB) tradition as both contribute to results-oriented decision-making about funding.¹⁶ In some countries, including the Netherlands, SRs are built upon a long tradition of program evaluation that preceded the adoption of performance budgeting.¹⁷ The same applies for other elements of the contemporary public financial management (PFM) architecture in the Netherlands such as the medium-term budgetary framework (MTBF) and the financial management information system (FMIS) which were not introduced until the mid-1990s.

¹⁶ Schick 2014.

¹⁷ De Jong & Ho 2019.

The Netherlands converted its traditional line-item budget to a program-based performance budget in 2002, more than two decades after introducing its SR procedure. That does not mean that the two instruments operate separately from each other. After PB was introduced, policy evaluation in general has benefitted from increased availability of information on performance. This has facilitated more evidence-based and better ex-post policy evaluations and spending reviews.¹⁸

The positive effect of PB on SRs should not simply be explained by the use of performance indicators from budget documentation in SRs although this does occur. More important is the continued emphasis on links between funding and results (such as outputs and outcomes) in the dialogue between the MoF and line ministries. This has been beneficial to SRs as well as several other PFM tools. More specifically PB brought an increased emphasis on specifying intervention logic and using measurable data to justify policy choices (e.g., statistics on productivity and international benchmarks). This way it supported the analytical skills and knowledge at both line ministries and the MoF required for the SR exercise. With regard to generating savings, the SR procedure is generally seen as a more successful reform than PB.

Legally, the Minister of Finance's supervisory role for both performance budgets and spending reviews is based on his or her authority to request information about the relevance, effectiveness and efficiency of future and current policies. More specifically, the Government Accounts Act¹⁹ states that the Minister has the power to object to spending proposals because of the general budgetary situation, or that a spending proposal is expected to deliver insufficient value for money. As a result, decisions with budgetary consequences cannot be presented to the Cabinet or Parliament before the minister of finance has given his or her opinion. In case of a disagreement between the line department and the MoF, the Cabinet takes the final decision. This enables the Minister of Finance to

substantially influence the spending of line ministries and to request all information that is relevant for decision making.²⁰

As spending reviews and performance budgeting share a similar goal of promoting the relevance, efficiency, and effectiveness of spending, the two instruments can be better adjusted to complement each other. This was demonstrated after the comprehensive SR round of 2009/10 when the program-based performance budgets proved of limited value for financial analysis purposes. To correct this and other weaknesses in the informational value of PBs, the Netherlands drastically reshaped its performance budgets. A PB reform called 'Accountable Budgeting' in 2011-13 aimed at retaining the advantages of program budgeting while toning down unrealistic expectations about performance indicators and the way they are used.²¹ Greater specification of information on costing and the type of financial instruments used (e.g., subsidies, transfers to citizens or contributions to independent government agencies) was a response to the earlier outcome-centered program budget logic that regarded input controls as largely irrelevant if the government delivered its outcome targets. At the same time, inclusion of performance information was more selective and had to meet criteria regarding the actual role of the ministry among other stakeholders. In practice this meant, for example, that outcome targets were mostly omitted from budget programs of the Ministry of Foreign Affairs but often retained in the Ministry of Transportation's programs.

The accountable budget reform resulted in a more realistic, simplified, and transparent budget presentation. As part of this operation about 50 percent of all indicators were omitted from budget documentation.²² The reasoning behind cutting the number of indicators was twofold. First, if an indicator only exists in budgets and annual reports and is not used for oversight by Parliament nor for program management purposes by the responsible ministry it is not worth collecting, controlling, and verifying.

¹⁸ Van Nispen & Klaassen 2010.

¹⁹ Comptabiliteitswet 2016, art. 4.11-4-13.

²⁰ Schoch & Den Broeder 2013.

²¹ World Bank 2015.

²² De Jong, Van Beek & Posthumus 2013.

Second, because of the analytical challenges of using performance indicators to determine program success (e.g., time-lags, conflicting goals, and attribution problems), the analysis of performance outcomes is better done through multi-annual program evaluations rather than annually as part of the budget process. The program evaluations can, just like performance indicators, provide useful inputs for the SR procedure. In this sense the elimination of (mostly) outcome indicators and strengthening program evaluations was seen as a logical and acceptable trade-off.

In summary: unlike most countries, SRs were a common practice in the Netherlands long before performance budgeting was first introduced in 2002. Both instruments share a similar goal and can rely on the same legal provision that grants the Minister of Finance authority to collect information on the relevance, efficiency, and effectiveness of spending. Assessing program effectiveness is usually too complex to perform as part of the annual budget cycle. This can be done more successfully through multi-annual policy evaluation and SRs. PB implementation can contribute to the quality and relevance of SR reports as it increases the availability of performance information. At the same time the relevance and availability of input information should not be neglected during PB reform.

The current SR procedure: process steps and ground rules

The SR procedure in the Netherlands does not rely on a high degree of legal formalization or detailed process descriptions. Instead, the MoF uses its broad legal mandate to safeguard relevance, efficiency and effectiveness in a flexible way to strategically manage the SR process. The MoF's main roles are to identify and recommend topics for SRs, to oversee their implementation, and to control their quality. To ensure

a sufficient level of both quality and creativity, the SR procedure is characterized by the following well understood procedures and practices (ground rules):

- the working group preparing the SR has an independent chair who bears no direct responsibility for the policies under investigation;
- multiple actors participate in the working groups (line ministries, the MoF, experts from other agencies and academics);
- there is an obligation for the group to prepare different spending options that estimate both budgetary and policy impacts. Depending on the assignment these have to include at least one option that results in net savings of 20 percent;
- there is a ban on veto-rights within the working group, so no single member of the group can block an option; and
- final SR reports are published and kept separate from the political appraisal of the report.

Conducting an SR requires significant time and effort for both the MoF and the line ministry or ministries involved. The precise amount of time and resources required vary according to the topic, the availability of data and the number of stakeholders involved. No records are available on the average time invested in an SR. Estimates from interviews indicate that the total time commitment is typically somewhere in the range of 300-450 person days. Most work is done by the secretariat and peaks towards the end of step 3, typically a period of about three months, when variants are developed and the report is written. The workload is shared between the MoF and the line-ministry but due to its greater involvement in some stages of the process (e.g., drawing up the ToR, briefing working group members on the SR procedure, verifying financial calculations) the MoF is likely to have responsibility for a slightly larger share of the entire process.

Generally, the SR procedure follows five sequential steps that will be explained further in the following sections.²³

²³ Based on Van Nispen 1993, Debets 2008, Kraan 2010, De Jong and Hardt 2011, Schoch and Den Broeder 2013, World Bank 2015, OECD 2016.

Step 1. Selection of topics for spending reviews

As noted, the SR is an instrument that operates alongside other tools and procedures intended to increase the relevance, efficiency and effectiveness of public expenditure such as performance-based budgets, evaluations of budget programs and other forms of policy evaluation. With only a limited number of topics chosen annually at the highest government level, the SR procedure can be employed more selectively and strategically for areas that are prioritized or where significant opportunities for savings are expected. Line ministries can also propose SR topics. The topics proposed by the MoF are the result of a dialogue between the MoF and the line ministry. Usually, the MoF presents the proposal for the next round of SRs at the Cabinet meeting that decides on next year's budget. The MoF's list of proposed topics is often related to the outcome of budget negotiations with line ministries on the following year's budget. During the meeting, the Cabinet will formally approve the SRs to be conducted.

There are no rigid requirements for the selection of SR topics, but a few informal rules of thumb apply. A topic for a review often has an interdepartmental nature and is of budgetary significance. Furthermore, there may be reasons for concern regarding the effectiveness and efficiency of spending. To ensure political commitment and support it is also common for SR topics to cover as many ministries as possible during a government's four-year term of office. After the Cabinet decision, the topics for review are announced in the budget memorandum that accompanies the following year's draft budget that is presented to Parliament each September.

In summary: the selection of topics for spending reviews follows the annual budget cycle. Potential topics are pre-selected by the MoF with the line ministries but confirmed by the Cabinet (the highest executive body) as part of their decisions on the following year's budget. The topics to be reviewed and the review's terms of reference are shared with Parliament to enable them to discuss and comment on the proposals.

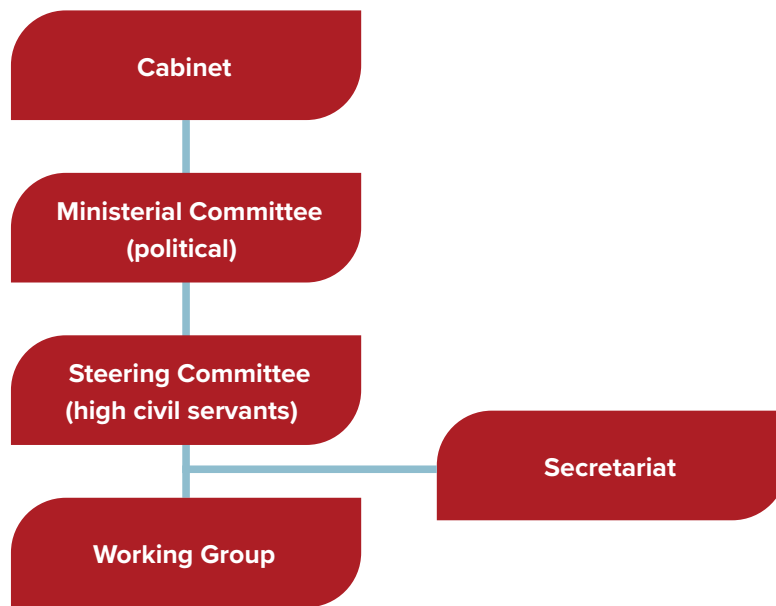
Step 2. Preparing the governance structure, assignment and working group

The success of an SR heavily depends on the arrangements made in advance. With the Cabinet as principal of the SR process, an elaborate governance structure is in place to oversee this politically sensitive process. This governance structure adopted in the early 1980s has remained largely intact (see **Figure 2**). To safeguard the quality of the SR process, an interdepartmental steering committee is established. The steering committee consists of 6-8 high-ranking civil servants and includes the top-ranking directors from the MoF and some line ministries. The steering committee is chaired by the Director General of the Budget.

At the start of the SR process the committee's main task is to agree on the SR assignment and the composition of the working group. At the end of this process, the steering committee checks whether the working group has fulfilled its assignment when executing the SR. It can also ask for an intermediate update during the SR process. Throughout the 1980s, a ministerial SR committee of ministers consisting of a few line ministers such as the prime minister and the vice prime ministers was also put in place. Their main task was to address political resistance to the SR process if this occurred. This was important in the early days of spending reviews when SR's were not a widely accepted institutionalized process. The ministerial SR committee was discontinued later to prevent the risk of political influence in the SR reports.

The SR working group is supported by a secretariat in which the MoF and the most-involved ministries are represented. The secretariat reports to the independent chair of the SR working group and executes most of the analytical work and the drafting of the reports. The secretariat may decide to escalate issues to the steering committee in case of disagreements, although this seldomly occurs. It should be stressed that most line ministries recognize that it is in their interest to cooperate wholeheartedly in the SR process and to assign capable staff members to the working groups and the secretariat. This way they can make sure that if budget cuts or policy adjustments are proposed, at least these will be the most feasible and sensible ones. Participating in an SR is seen as a more effective way

Figure 2. Governance structure for the SR procedure



Source: Based on Van Nispen 1993.

to influence budgetary decisions than leaving this to the MoF by itself or to the often-capricious political process.

The composition of the SR working group is pivotal to the success of the review. As noted, working groups are non-political and usually consist of civil servants at the level of director. As a rule, the MoF and the Prime Minister's Office are represented on the working group in addition to the most relevant line ministries. The MoF issues a formal request to line ministers to nominate working group members. This request is met with nominations from the line ministries involved. The line ministry often opts for a mix of specific expertise and more general knowledge in their proposal. Sometimes another line ministry requests to be represented in the working group if they feel the topic also touches upon their responsibilities. Independent experts such as research-fellows from universities or research organizations like the Netherlands Bureau for Economic Policy Analysis (CPB) or the Netherlands Scientific Council for Government Policy (WRR) may be members of the working groups. In practice a working group's chairperson is typically selected from current or former directors-general of non-related policy areas.

Another vital input is the assignment (or terms of reference) given to the SR working group. The assignment is typically a short document of 1 to 3 pages that starts with a brief analysis of the issues

that led to the selection of the review topic. This is followed by the questions the review should answer. Next, the requirements for the spending options to be developed are specified (e.g., with at least one option representing a net budget cut of 20 percent and another option being neutral in budgetary terms). An important element is the specification of the baseline level of spending for the chosen topic (i.e., spending that assumes the continuation of existing policies), without which potential budgetary savings cannot be calculated. An SR usually must be finalized within 6 to 8 months. Like the topics themselves, these terms of reference are published in the budget memorandum noted above.

In summary: SRs formally follow an assignment (terms of reference) from the Cabinet (the highest executive body in the Dutch government) and are executed by an inter-ministerial working group. The MoF is strategically involved in the process and its outcomes. Its role is reinforced by the fact that the Ministry of Finance is represented in the secretariat and the working group of each SR and chairs the steering committee overseeing the process. Line ministries have a clear interest in contributing to the quality of the SR process.

Step 3. Description of the current policy and development of alternatives

Once the actual SR process starts, the working group meets every 4-8 weeks. The first task is to take stock of the chosen policy area. This includes an analysis of the policy issue, the stakeholders involved, the government's goals, the financial instruments the government employs (e.g., subsidies, transfers, tax discounts) as well as nonfinancial issues (e.g., legislation, inspection). In practice most of the inputs are collected and analyzed by the secretariat working closely with the line ministries' policy and finance departments and staff from the budget inspectorate within the MoF's budget department. Some line ministries with an elaborate experience in modelling and forecasting expenditure will use advanced analytical tools in presenting data and analysis whereas other ministries may rely on more basic Excel files.

Once this preliminary process of data gathering and analysis has been completed the main task of the working group is to develop alternative ways to reshape the current policy and its execution. These alternative policy options need to address problems revealed by the analysis and the questions the working group was given in its assignment. In addition to coming up with savings options, other relevant issues considered by the working group may include the following:

- What bottlenecks or challenges characterize current policy execution?
- Does the current policy effectively serve the government's goals and priorities?
- How does the policy affect the behavior of citizens and companies?
- What will be the fiscal impact of realizing a particular policy objective?
- What measures would be helpful to manage any specific cost pressures that face the selected policy area?

Each member of the working group may propose alternative policy options. The key rule is that no working group member may 'veto' another member's idea. In practice this may lead to some tensions if one member proposes a budget cut at the expense another

ministry. In the case of persistent opposing views the secretariat can intervene, if necessary with the help of the steering committee although this seldom occurs. The formulation of alternative policy options usually occurs quite late in the process. Both the financial and the nonfinancial consequences of the alternative policy options must be estimated as accurately as possible, often with the help of the external experts. Depending on the assignment, usually about 3-6 alternative policy options are investigated and are described in a neutral and balanced manner in the report. This ensures that the Cabinet is presented with a realistic and credible range of alternative policy options. The chair has the difficult task to combine the often-conflicting views within the working group. Before a report is finalized, the steering committee checks whether the procedural guidelines for the SR have been followed, if the technical quality of the report meets minimum standards, and if it adheres to the terms of reference.

In summary: the working group provides policy options in response to the assignment it was given and estimates their financial and non-financial consequences. This is often done with the help of external expertise. The working group maintains neutrality regarding the policy options it provides so that the political leadership may choose from an unbiased set of alternatives.

Step 4. Political judgment of results and publication

To maximize the credibility and the independent status of the SR reports, a clear distinction is maintained between the technical analysis phase (independent of current political preferences) and the political decision-making process. This distinction is reflected in separate processes for drafting the SR report itself, the political appraisal of the report (a separate document), and communication to the Parliament. The Cabinet does not make any amendments to the report itself. Instead, it is customary to send the report to Parliament together with the Cabinet's political view of the analysis and the policy alternatives presented.

The Minister of Finance and the responsible line minister(s) are the first to receive the SR report. Within 2-3 months their strategic staff unit will draft the Cabinet's View that states a political assessment of the policy options that are presented in the report. This view is discussed in a Cabinet meeting, adjusted if needed and sent to Parliament with the SR report. The Cabinet's View is explained in a letter by the responsible minister to the Parliament. Typically, the Cabinet does not adopt one of the options right away but reflects on them and on the analysis in the report. Sometimes the Cabinet's View also states preferences in favor of or against certain options. The Cabinet's View can lead the line minister to announce a change in priorities or announce further investigation into implementing specific measures. This seldom results in immediate budgetary consequences.

After receiving the SR and the corresponding Cabinet's View, the Parliament will choose if and in what form it will discuss the report. The SR reports are made public on the MoF's website the moment they are sent to Parliament. Sometimes policy options may be implementable by a minister himself and Parliament will only be informed (e.g., fine-tuning a measure or re-allocation within a budget program). Other options may require the drafting of new legislation or have major financial consequences and therefore require Parliament's approval.

In summary: creation of the SR report and the political assessment of its content follow distinctly separate processes.

Step 5. Utilization of the results

It is noteworthy that the implementation of options from the SR reports in the budget process is far from linear and straightforward. It should also be emphasized that the MoF not only derives options for savings and spending prioritization from SRs but also from other sources.²⁴ For example, developing

savings options may also be triggered by budget overruns, over- or underperformance according to PB indicators, evaluations of budget programs, reports from national and international research institutions or ideas prepared by MoF staff themselves. These options are retained by the MoF and may be proposed when a natural opportunity arises. This may be during the annual budget negotiations or at the start of the term of a new government. Some of these ideas for alternative policy options may have existed in some form before the SR took place. Likewise, some ideas may have been adopted afterwards in a slightly different form by politicians. These factors sometimes make it difficult to pinpoint exactly which options from SR inspired which policy/budget changes and at what time. Generally, however the MoF regards SRs as the major source for the list of savings options it keeps on hand for budgetary negotiations with line ministries.

For the abovementioned reasons the exact budgetary impact of the adoption of SR policy alternatives is hard to estimate precisely. Some interesting research on this issue has been done. For example, one study reports a use of 25 percent on average of the total value of savings options from the SRs conducted during 1983-1997.²⁵ Another study reports an adoption rate of 31.7 percent for the period 1981-1989.²⁶ A separate category of the use of SRs is the indirect application of savings options by the MoF. This occurs when potential savings serve as a lever during budget negotiations. Used this way, savings options from SRs can prepare the ground for spending cuts that are not rooted in the SRs themselves but would not have been considered otherwise.²⁷ It is important to emphasize that the SR process raises the knowledge level and bargaining power of MoF staff in budget negotiations. It also increases the recognition among civil servants of key areas of policy where changes may be possible and helps create a common language across government for discussing policy issues, improvements in the efficiency of delivering public services, and potential budgetary savings.

In the 2009/10 comprehensive round of SRs the potential savings became part of a public debate about the election manifestos of the political parties in the run-up to the upcoming elections. Political parties

²⁴ Schoch & Den Broeder 2013.

²⁵ Kraan 2010.

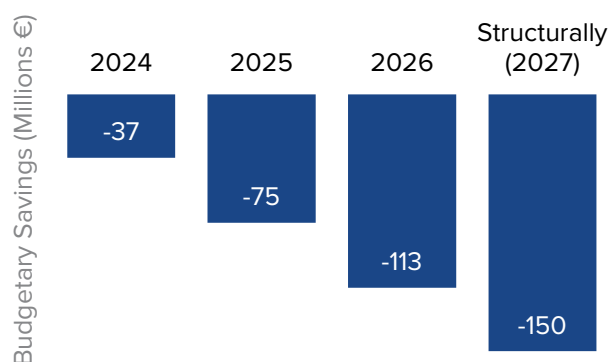
²⁶ Van Nispen 1993.

²⁷ Van Nispen 1993.

Figure 3. Digital presentation of options from SRs (2020/21 round)

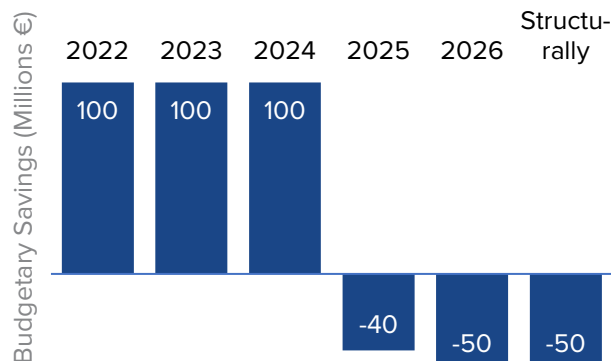
Ministry of Education, savings option nr. 8: *Abolish small school allowance*
- € 150 million structurally

With this measure, the small-school allowance will be abolished. The KST scheme provides specific funding for small schools. However, the scheme does not only apply to schools in sparsely populated areas, but also in places where this is not necessary (large cities) and is therefore not effective. Consideration could be given to introducing a sparse population supplement (see measure 10) instead of abolishing it completely. Abolition involves a change in the law.



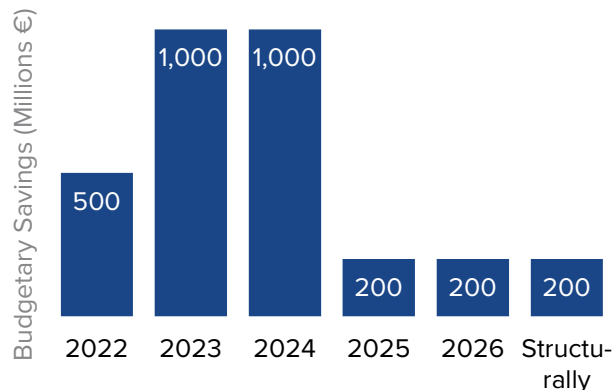
Ministry of Justice, savings option nr.4: *Digitization of safety chain*
- € 50 million structurally

At the time of corona, the possibilities offered by digitization in the field of JenV are being used more. The police have expanded the online reporting desk and are using digital hearings. The IND has also started digitally interviewing asylum seekers. In addition, some of the cases in the judiciary are conducted digitally. By investing a total of 300 million euros in ICT, a target saving of -50 million euros structurally from 2026 is envisaged.



Ministry of Agriculture, expenditure increase nr.4: *Remediation scheme for livestock farmers with the withdrawal of animal rights from the market*
€ 200 million structurally

In addition to remediation of pig farming and the voluntary buy-out of peak-load nitrogen farming in the vicinity of nature reserves, additional arrangements can be made for the compulsory or voluntary buy-out of livestock farmers. As a volume measure, the gradual skimming and cancellation of production rights can also be used in all transactions. In ten years it is expected that the number of animals (dairy cattle, chickens, pigs) could shrink by between 5 and 15 percent (depending in part on the selected creaming percentage and the volume of annual transfers).



used the SR results in their election platforms and some of the savings' options eventually found their way into the austerity package presented by the new government in 2010. Estimates of the take up of SR savings measures in the 2010 Cabinet agreement vary between 13 percent²⁸ and 20 percent.²⁹ These savings are likely to have increased in subsequent years when several follow-up austerity packages were announced.

The most recent round of comprehensive SRs (for 2020/21) saw reports being published 11 months before the general elections of March 2021. The published reports coincided with the start of the Covid-19 pandemic. As a result, the policy debate was dominated by emergency measures to cope with the health crisis and to support the economy. No study has been done yet of the adoption of policy options from SRs by the new coalition agreement that was presented in December 2021. It is likely however that, given the large fiscal expansion planned by the new government, options for increasing spending were more used than savings options.

To highlight the results of SRs and stimulate political use the proposals from SR reports are made available in an interactive way on the budget website of the MoF enabling users to select a menu of measures and calculate their aggregated budgetary impact.³⁰ Currently a total number of 485 savings options and 183 options for expenditure increases can be selected from the 2020/21 round of reviews. For example, for the Ministry of Education there are 131 options available of which 61 are savings options. **Figure 3** illustrates the budgetary impact of SR savings options from three ministries. The amounts shown in the chart are calculated in comparison to the estimated multi-annual expenditure baseline (i.e., the cost of existing policies). It should be noted that the budgetary impact of different options cannot necessarily be added up because they may contain overlapping or offsetting measures (e.g., a proposal to limit a particular policy measure compared to one that abolishes it altogether).

In summary: the alternative policy options generated by SRs can be used by the MoF in the budget process, politically during elections and at the start of a new government's four-year term of office. Use in the budget process is usually not linear and predictable and not always direct. The MoF also uses SR savings options indirectly as leverage in budget negotiations.

Illustrative SR example and institutional context

As the SRs in the Netherlands are regulated by broad process requirements, operational ground rules and terms of reference rather than by detailed step-by-step guidelines, the process may be best illustrated by focusing on a particular SR that is representative of the SR process in general. Not every SR conducted presents an equally rich and valid example of the normal SR process. In selecting a suitable example for the present KP, several selection criteria were defined:

- A policy field that is present in many countries and therefore widely recognizable;
- A policy field where detailed data are likely to be available in most countries and are not classified;
- A policy field that typically represents a significant amount of public expenditure;
- A policy field that does not rely heavily on capital expenditure or on the application of local administrative and accountancy rules;
- A report that contains a rich analysis of available data;
- A report that clearly states the budgetary consequences of various policy options; and
- A report that has had a significant impact on political decisions and the allocation of budgetary resources.

²⁸ Van Nispen 2015

²⁹ Schoch and Den Broeder 2013

³⁰ <https://www.rijksfinancien.nl/brede-maatschappelijke-heroverwegingen>

After discussing with staff of the Dutch Ministry of Finance, a shortlist was chosen that reflected these criteria. The Program and Performance Budgeting Working Group of PEMPAL's Budget Community of Practice selected the SR on Child Support Schemes as it fits most of the abovementioned criteria and is a policy area that cuts across several ministries and agencies.

This SR on Child Support Schemes is one of the series of comprehensive reviews conducted in 2009/10 that looked at a range of programs and policies to subsidize the costs of children for citizens. These programs have diverse goals and include child benefits, tax breaks and subsidies for the costs of daycare. The SR made proposals to save costs by streamlining and adjusting existing programs.

This SR will be used to illustrate the Dutch SR process and the reporting of results in Chapter 3. Before providing a more elaborate description however it may be helpful to briefly discuss the institutional context of the chosen SR topic in the Netherlands, including the entities that are responsible for policy setting and implementation.

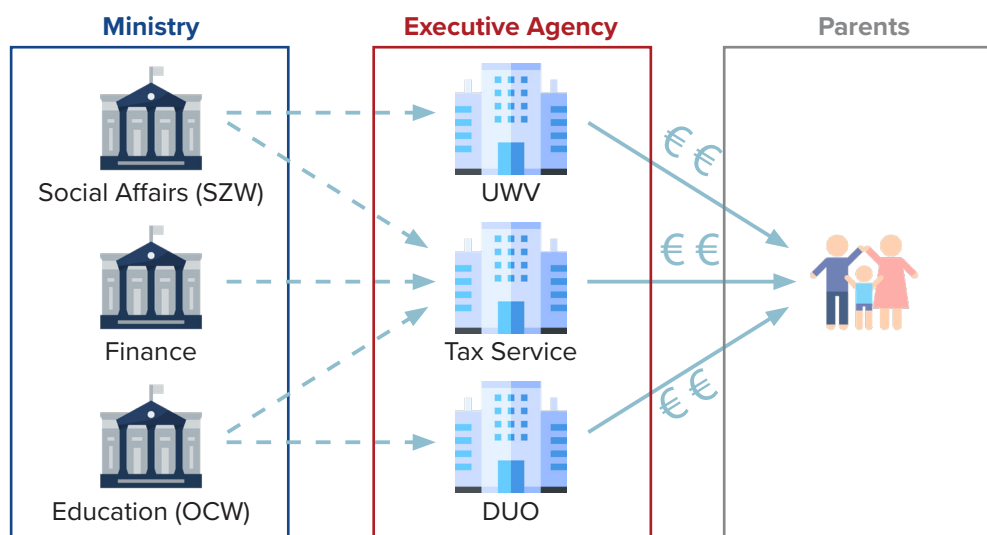
Policy on child support cuts across several government entities. The most important stakeholder is the Ministry of Social Affairs and Employment (SZW) that bore responsibility for designing most of the policies to financially support parents. The execution of the schemes (including providing financial estimates, checking eligibility and actual transfers to parents) was carried out by executive agencies of the central government, notably the Employee Insurance Agency

(UWV) and the Tax Service. The Ministry of Education was responsible for implementing the Child Care Support Act through the Education Executive Service (DUO). Childcare subsidies for parents were paid as a tax credit to households.

Organizationally, some executive agencies in the Netherlands operate as a direct subordinate unit of a ministry (e.g., the Tax Service), others have a principal-agent relationship with the relevant ministry (e.g., UWV). **Figure 4** shows the main stakeholders involved in the SR on Child Support Schemes. Excluded from the chart are the Netherlands Statistical Office (CBS) and the Netherlands Bureau for Economic Policy Analysis (CPB) which supply essential demographic, statistical and economic data. **Figure 4** still correctly shows the current organizational structures in the Netherlands except that responsibility for child care support was transferred from the Ministry of Education to the Ministry of Social Affairs in 2012.

The topic of child support schemes has been the subject of several SRs and budget program evaluations since 2010, each from a different angle. Examples are the 2019/20 SRs on the systems of tax benefit distribution, labor market policies, and primary education. In addition, there were evaluations of the budget programs on childcare and income support for parents in 2015 and 2018 respectively. The 2010 SR, however, is still influential and has inspired further analysis and policy development by the Ministry of Social Affairs and the Netherlands Bureau for Economic Policy Analysis.³¹ The new government coalition agreement of 2020 adapted some of the proposals of the 2010 SR.

Figure 4. Institutional Context Child Support schemes (situation in 2010)



³¹ Ministerie van SZW 2020 and Van Elk and Koot 2020

CHAPTER 3

EXAMPLE: SPENDING REVIEW OF CHILD SUPPORT SCHEMES

In this chapter we will take a closer look at the comprehensive SR on child support schemes to illustrate the process followed in conducting an SR in the Netherlands, as described in Chapter 2. This SR was one of a series of 20 reviews that comprised the comprehensive round of SRs in response to the Great Recession of 2007-2012. The review was announced in the 2010 budget memorandum and was presented to Parliament in September 2009 together with the 2010 draft budget. It stated a list of cross-cutting policy issues to be reviewed. In April 2010 the SR on child support schemes was published together with the other 19 reports of this comprehensive round of SRs.

Why was this topic chosen?

The SR concerns all publicly financed allowances for parents with children and reviewed 13 different schemes that accounted for € 9.1 billion in total support, divided between € 7.0 billion in budget expenditure and € 2.1 billion in tax deduction schemes. The rationale for the review was that the child support schemes had been developed over a period of more than 70

years, serving various goals and objectives that were not necessarily consistent or mutually supportive. The objectives included: compensation to families for the costs of children, promotion of labor participation, and stimulation of the development of the child.

Although many of the child support schemes were tax expenditure schemes for which the performance budget requirements did not apply, some were documented as (parts of) spending programs in the budget and included performance indicators measuring one of these three goals. An example was the childcare support subsidies. This program had experienced serious budget overruns and showed somewhat disappointing results in terms of outcomes despite much higher outputs (see **Box 1**) hinting at possible flaws in policy design. The program was seen as problematic and had been the subject of separate independent studies which contributed to the selection of this SR topic. Additional arguments for conducting this review were that it represented a large amount of public expenditure (roughly 5 percent of both the total budget and tax expenditure) that had grown rapidly and therefore could result in substantial savings. Finally, the schemes had not been considered in a comprehensive manner before.

Box 1. Budget and performance data of one of the investigated child support schemes

Budget document	Ministry of Education (OCW), article 24 Childcare	
General program goal	Childcare enables parents to combine labor and care and contributes to children being able to develop their talents. For children aged 0-4, childcare offers the possibility to make a better prepared start in primary education.	
Indicators	2006	2009
Output indicators		
% Children aged 0-4 with childcare support	34	61
% Children aged 4-12 with childcare support	9	22
Outcome indicators		
% Households with youngest child aged 0-4, in which both parents work at least 12 hours/week	63	71
% Households with youngest child aged 4-12, in which both parents work at least 12 hours/week	60	67

Source: Ministry of Education Budget 2011

Expenses	Nr. of children in childcare	Net government expenses	Net government expenses per child
2005	37,000	€ 667 million	€ 1,779
2008	715,000	€ 2,169 million	€ 3,034

Source: Commissie van Rijn 2009

The SR assignment and the scope of the review

In its assignment, the working group was requested to develop alternative policy options as follows:

The working group is asked to develop policy options that structurally save on the identified expenses. At least one option should structurally save 20 percent of the net expenditure in 2010, in

accordance with the rules of the comprehensive spending review. Depending on the substantive analysis, the working group can also present savings options that go further than 20 percent. The description of the policy variants will at a minimum pay attention to the following aspects: efficiency (in view of the intended objective), controllability of expenditure and income, income effects and feasibility. The working group is asked, where relevant, to make connections with related policies.

Table 2. Child Support Schemes³² included in the Spending Review (x € 1 million)

	2009	2010	2011	2012	2013	2014
a. Child benefits	3,390	3,352	3,310	3,273	3,244	3,222
b. Transfer sum per child	1,045	940	1,059	1,060	1,060	1,060
c. Childcare benefits	2,825	2,612	2,763	2,853	2,905	2,962
d. Parent childcare leave tax discount	78	90	90	90	90	90
e. Parents combined tax discount	1,250	1,255	1,265	1,265	1,265	1,265
f. Single parent tax discount	345	355	365	365	365	365
g. Additional single parent tax discount	175	175	175	175	175	175
h. Child costs tax discount	22	22	23	23	25	25
i. Child livelihood expenses tax discount	200	205	210	215	220	220
j. School expenditure benefits	106	34	33	32	31	31
k. Benefits livelihood handicapped children	60	30	34	38	41	42
Total	9,496	9,070	9,327	9,389	9,421	9,457

Source: Ministry of Finance 2010

To specify which schemes and financial amounts were targeted by the SR, a table was presented in the SR assignment (see **Table 2**). Although this list of schemes determined the scope of the SR, the working group was encouraged to include other policy areas in their analysis and the development of options, notably primary education and a program providing extra kindergarten hours for underprivileged children.

Composition of the working group and role of the Ministry of Finance

The working group tasked with executing the SR comprised seven high ranking civil servants from the Ministries of Education, Social Affairs, Youth & Family,³³ Finance and the Prime Minister's Office. In line with the SR ground rules it was chaired by a Director General from the Ministry of Economic Affairs, a ministry that bore no responsibility for the investigated policies. The Secretariat comprised three members, one each from the ministries of Finance, Education and Youth & Family. In addition to the regular members, participation in the working group sessions included deputies from the ministries involved, an acting member of the

³² Names of the schemes in Dutch are: (a) Kinderbijslag, (b) Kindgebonden budget, (c) Kinderopvangtoeslag, (d) Ouderschapsverlofkorting, (e) Combinatiekorting, (f) Alleenstaande ouderkorting, (g) Aanvullende alleenstaande ouderkorting, (h) Kindertoeslag vrijstelling Box 3, (i) Aftrek levensonderhoud kinderen, (j) Wet Tegemoetkoming Onderwijsbijdragen en Schoolkosten and (k) Tegemoetkoming onderhoudskosten thuiswonende gehandicapte kinderen (TOG).

³³ The Ministry of Youth & Family was a short-lived ministry that existed from 2007-2010 and had a relatively small staff. It was created to reflect the importance that the Cabinet attached to family affairs at that time.

Netherlands Bureau for Economic Policy Analysis, and a policy expert of the Ministry of Social Affairs. During the SR, the working group consulted 20 people during expert meetings with academics and representatives of various labor and sectoral organizations (e.g., primary education, childcare, local government).

Analysis of current policy

The first task of the working group was to gather data on the current child support policies and schemes and draw conclusions about their effectiveness, current challenges, and potential areas for improvement. A prime source of information was budget data. Although the total amount spent on the schemes had nearly doubled between 2002 and 2009 (from €5,322 million

or 1.1 percent of GDP to €9,495 million or 1.7 percent of GDP) it was still comparable to the average of OECD countries.

With the help of data about the estimated number of recipients and the total expenditure, the average amount received by families could be determined. The data for the number of recipient households was available but information on the number of recipient children was not available because tax schemes were aimed at parents and did not record such data (see **Table 3**).

Using data from a study from the National Statistical Office (CBS) the actual child-related expenses for different types of household could be determined at different income levels. This way the child-related expenses for 48 different categories of household

Table 3. Data on Number of Users and Average Amounts Received

	Budgeted amount 2010 (x € 1 M)	Number of households	Number of children	Average per Household (x € 1)	Average per Child (x € 1)
Child benefits	3,352	1,913,000	3,469,000	1,752	810
Transfer sum per child	940	1,100,000	2,200,000	856	427
Childcare benefits	2,612	420,000	691,000	6,219	3,780
Parent childcare leave tax discount	90	65,000	NA	1,385	NA
Parents combined tax discount	1,255	945,000	NA	1,328	NA
Single parent tax discount	355	400,000	NA	888	NA
Additional single parent tax discount	175	180,000	NA	972	NA
Child costs tax discount	22	340,000	NA	65	NA
Child livelihood expenses tax discount	205	229,000	NA	895	NA
School expenditure benefits	34	57,288	59,000	593	576
Benefits livelihood handicapped children	30	35,000	37,000	857	811

Source: Ministry of Finance 2010

could be compared to the level of benefits for which the households were eligible. This analysis revealed that for a single parent household on welfare with a single child 116 percent of child-related expenses were reimbursed by the government. This reimbursement rate dropped to just 10 percent for a single income household with two parents and one child earning 2.5 times the average income. Within income categories the percentage fluctuated substantially depending on the type of household. Generally, within any income category, single parents received the highest allowance (e.g., 75 percent of expenses for a household with average income and 2 children), followed by dual earning households (50 percent) with the lowest percentage going to single earning households (40 percent).

Lower eligibility for child-related subsidies for households with higher incomes is consistent with the policy objective of income support. However, too high a percentage for the lowest incomes can be at odds with the objective of labor participation for those groups as it eliminates the financial incentive to accept a paying job. Like other income-related support schemes, the child support schemes thus contributed to the poverty trap. As illustrated in **Table 4**, the percentage of child-related costs covered by an allowance drops steeply as income increases for a single parent with two children.

A separate analysis was done to compare the situation where parents used formal childcare compared to situations where they did not (see **Table 5**). Sending

children to daycare adds significant child-related costs but also increases the allowances considerably. The analysis showed that for higher income households, the percentage of child-related costs covered by child support schemes increased quite sharply when using formal childcare whereas there was hardly any difference for the lowest income households. Thus, despite the high childcare expenses paid by average and high-income households, these households were actually better off financially by sending their children to daycare. This result did not apply for households receiving the minimum wage. Another important finding was that the expenses for children under 3 years old were higher than those for children aged 4-11 years whereas expenses for children aged 12 and over rose again.

The analysis of child support schemes led the SR working group to formulate several conclusions:

- The system of child support schemes was complex;
- Citizens did not have a clear view of the entire system;
- Simplification could contribute to the system's effectiveness;
- The dual objectives of promoting labor participation and offering income support limited the effectiveness of both objectives;
- The trade-off between both objectives created a dilemma with regard to the most effective approach to countering poverty – some schemes contributed to the poverty trap;

Table 4. Example of the percentage of child-related expenses covered by government allowances

Household type and income category	Average expenses	Allowances	Allowance / Average expenses
Single parent, 2 children (2, 6 yr) - welfare	€5,550	€6,170	111%
Single parent, 2 children (2, 6 yr) – min wage	€6,810	€6,150	90%
Single parent, 2 children (2, 6 yr) – av. wage	€9,270	€6,930	75%
Single parent, 2 children (2, 6 yr) – 1.5x av. wage	€11,770	€6,040	51%
Single parent, 2 children (2, 6 yr) – 2x av. wage	€14,190	€6,040	43%
Single parent, 2 children (2, 6 yr) – 2.5x av. wage	€16,400	€6,040	37%

Source: Ministry of Finance 2010

Table 5. Difference in the coverage of child related expenses for different household with childcare versus no use of childcare

	With childcare				No use of childcare
	Childcare expenses	Childcare benefits	Net childcare expenses	Allowance / Expenses (all costs)	Allowance / Expenses (all costs)
Single parent minimum wage (4 days childcare per week)					
Child 2 years	€11,954	€11,273	€681	94%	93%
Child 6 years	€7,222	€6,718	€504	99%	109%
Dual earners 1 + 0.5 average wage (3 days childcare per week)					
Children 0 + 2 years	€17,932	€15,457	€2,475	66%	29%
Children 2 + 6 year	€13,479	€11,192	€2,287	63%	32%
Dual earners 1.5 + 1 average wage (3 days childcare per week)					
Children 0 + 2 years	€17,932	€13,242	€4,690	52%	24%
Children 2 + 6 year	€13,479	€8,014	€5,465	43%	26%

Source: Ministry of Finance 2010

- The effectiveness of labor participation instruments was limited due to their complexity and the incentive structure;
- Income support could be targeted more effectively;
- The allowances available differed greatly compared to the child related costs; and
- Little was known about what was beneficial for child development in relation to child support schemes.
- All options should contribute to simplification of the system.
- In addition to the options, a long list of individual measures should be presented that simplified and streamlined the schemes.
- Inefficiencies in the existing schemes should be identified and addressed within all options.
- Given the relatively limited knowledge of the effectiveness of schemes and the political nature of the topic, the working group should propose a wide range of options to facilitate political choices.
- Because conflicting policy objectives were being pursued in the current policy, the working group should develop options that prioritize one objective over another.
- Given earlier observations, a closer connection between education and childcare could contribute to improved labor participation.
- The current system focuses very strongly on the parents. Options should be developed that place children at the center of the schemes.

Development of alternative policy options

Given the analysis of the current situation, as described above, the working group considered which alternative policy options should be explored. To guide this process, the working group decided that:

- All options should save 20 percent of the current budget to ease comparability.

- Single parents are a specific and vulnerable group on which some options should focus, aimed at both reducing poverty and improving labor participation.

A total of five alternative policy options were developed by the working group, each one estimated to save 20 percent of the current budget. The options were aimed at addressing one or more of the challenges identified in the analysis of the current system. In addition, a long list of individual simplification measures was identified and included as an annex to the report with estimates of their budgetary impact. It was noted that the savings identified with each option cannot be added together in all cases because of the interaction between different measures and thus their budgetary impact. The options proposed were as follows:

Option 1. Simplification

In this option the emphasis was on streamlining and simplifying schemes to make the system less complex. This was achieved by limiting the number of schemes to five and adjusting the eligibility requirements. The schemes still limited each other's effectiveness to some extent because this option did not prioritize between the two conflicting goals of income support and labor participation. Two different sub-options were distinguished: Option 1A that saved mostly on tax discount schemes, and Option 1B that saved mostly on allowance schemes.

Option 2. Age differentiation

In this variant the working group attempted to make policy goals match the life cycles of children. This meant that the schemes facilitated more time for parents to care for their infants by offering paid parental leave for 6 months after birth. This was followed by a phase in which parents could choose between staying at home and working. In this phase the financial incentives provided by the schemes were not aimed at encouraging either choice. After this phase, as children get older, this option provided higher childcare subsidies that would encourage parents to participate on the labor market.

Option 3. Child budgets

By limiting the schemes aimed at promoting labor participation, this option shifted the balance of policy objectives toward income support. Parents would receive a lumpsum budget per child, partly based on their income. With this allowance parents could make their own choices regarding work, staying at home or using daycare facilities.

Option 4. Participation

In contrast to Option 3, this option prioritized labor participation and included larger cuts in the schemes aimed at providing income support for parents. This option limited the poverty trap for single parents.

Option 5. New school

Instead of financially supporting parents, this option offered parents with children aged 4 and upwards access to a new school that would be open each working day from 8 a.m. to 6 p.m. and was free of charge. For parents with children younger than 4 years, the childcare allowance would be maintained. A child-related budget for income support would remain at approximately half of the current budget.

Analysis: data and method

The options were tested for financial effects, budgetary manageability, social effects such as disposable income, labor participation, child development and caring for children at home. Issues related to the implementation of the options were also considered. To undertake these analyses, the working group relied on the information and knowledge available to the line ministries. For estimating the impact on labor participation, the working group received specialized help from the Netherlands Bureau for Economic Policy Analysis (CPB). The results of these analyses were presented in the SR report.

Analysis of budgetary impact

Budgetary effects were estimated over the period 2011-2015 (see **Figure 5**). The figures shown do not provide reliable estimates of the behavioral effects of the measures, and the implementation costs were also not considered as they were part of another SR. Although the total structural savings were similar for all options, the phasing of these savings over the period 2011-2015 varied.

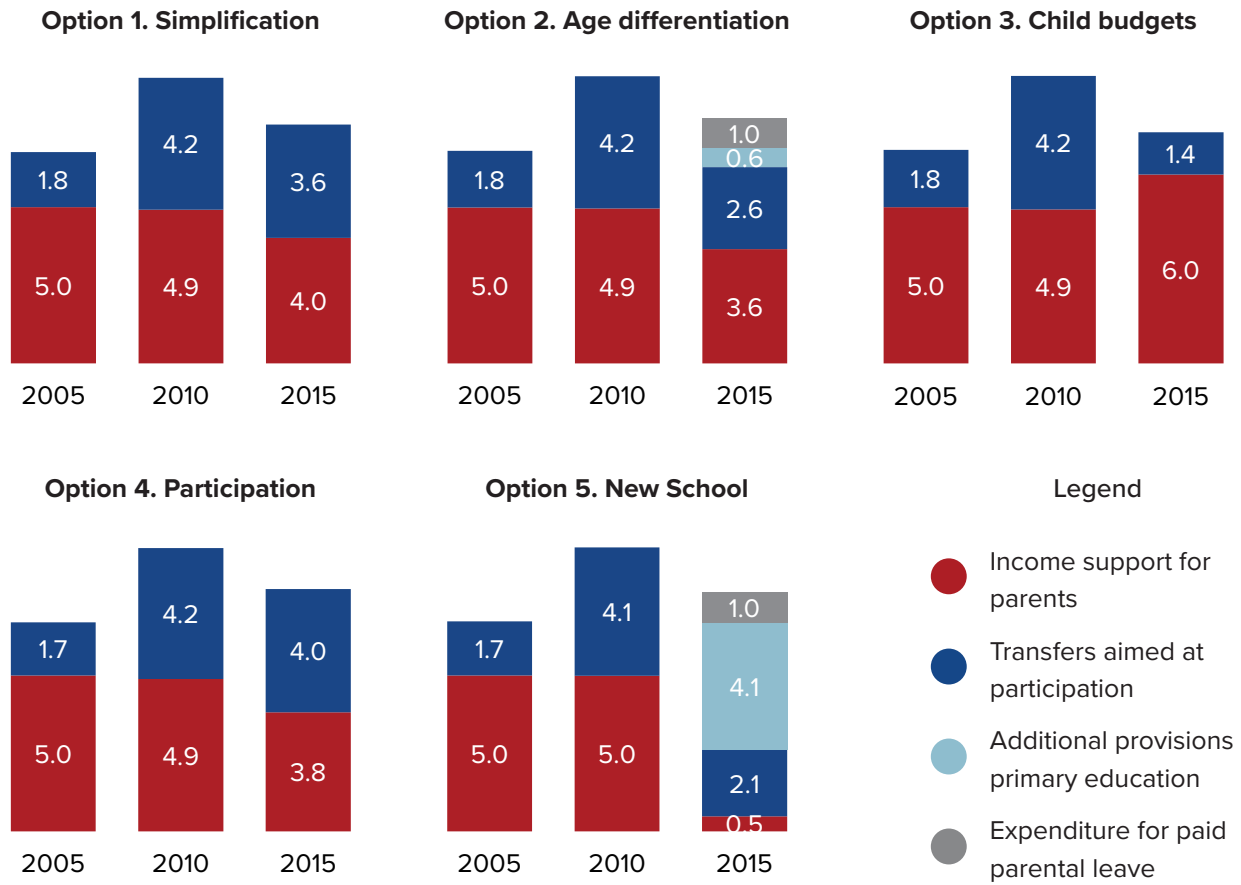
In addition to the savings generated, a breakdown of total expenditure was provided for each option showing how much was allocated to measures supporting the goal of participation compared to the goal of income support. Historical figures and a projection of future benefits were also shown, along with the estimated cost of new measures for options 2 and 5 (see **Figure 6**).

Figure 5. Budgetary impact of the five options over the medium term (x € 1 billion)

	2011	2012	2013	2014	2015	Structurally
Option 1. Simplification	Module 1	0	1.8	1.8	1.8	1.8
	Module 2	0	1.7	1.8	1.8	1.8
Option 2. Age differentiation	2011	2012	2013	2014	2015	Structurally
	0	1.6	1.7	1.8	1.8	1.8
Option 3. Child budgets	2011	2012	2013	2014	2015	Structurally
	0	1.8	1.8	1.8	1.8	1.8
Option 4. Participation	2011	2012	2013	2014	2015	Structurally
	0	1.6	1.7	1.8	1.8	1.8
Option 5. New School	2011	2012	2013	2014	2015	Structurally
	0	1.8	1.8	1.8	1.8	1.8

Source: Ministry of Finance 2010

Figure 6. Estimated budgetary impact of the five options



Source: Ministry of Finance 2010

Analysis of impact on labor participation and the poverty trap

The Netherlands Bureau for Economic Policy Analysis (CPB) provided simulations using an existing Multiple Indicators Multiple Causes (MIMIC) model to estimate the labor supply effects of the options. This model was adapted to simulate the choice of parents with regard the number of days worked and the use of formal childcare. The results of this analysis showed the effect on the poverty trap for different income categories, expressed as the effective marginal tax rate. The lower this rate the higher the percentage increase in disposable income resulting from a rise in gross

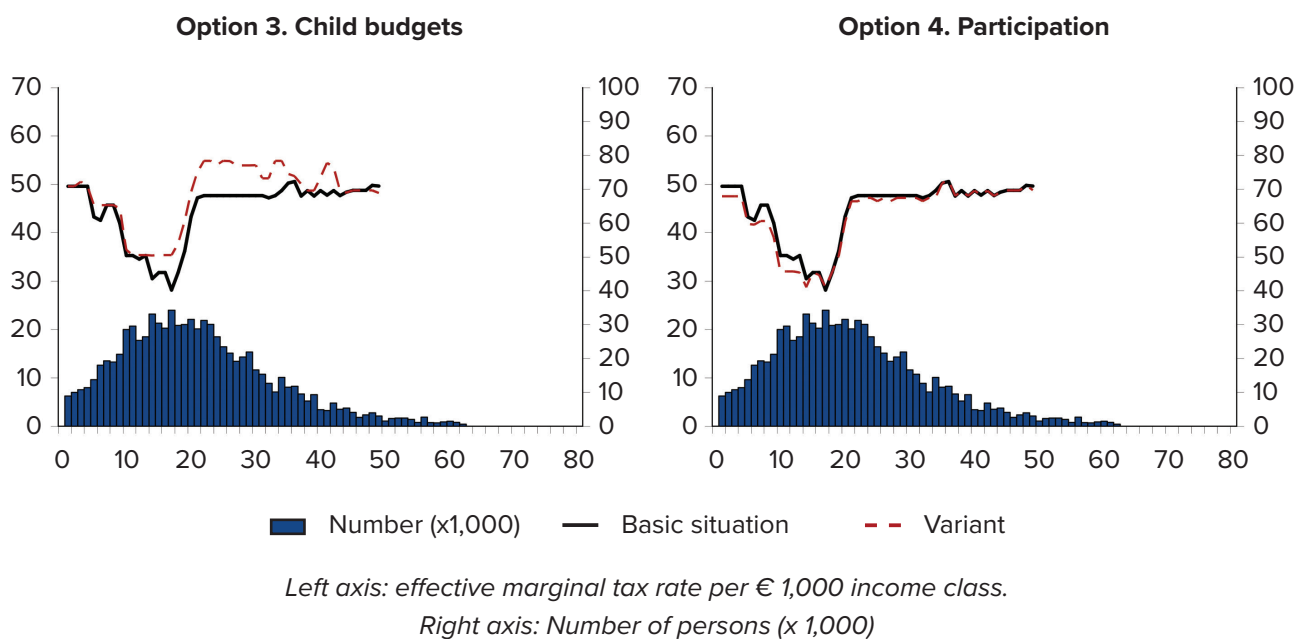
income and therefore the stronger the incentive to seek paid labor. The working group expressed surprise that this simulation showed that the positive impact on labor participation, even for option 4 (participation), was very limited.

The estimated effects on the labor supply and employment are shown in **Table 6**, while **Figure 7** shows the estimated impact of two of the options on the poverty trap. Option 3 that prioritized income support clearly increases the effective marginal tax rate for most medium- and high-income earners resulting in a weaker incentive to seek paid labor. Option 4, aimed at incentivizing labor participation, shows a relatively small impact.

Table 6. Estimated effects of each option on labor supply and employment (% change)

	Option 1a	Option 1b	Option 2	Option 3	Option 4	Option 5
Labor supply in hours	0.1	0.0	-0.3	-0.9	0.1	0.0
• Main breadwinners	0.3	0.1	0.1	-1.3	0.2	0.4
• Partners	-0.2	-0.1	-1.2	-1.5	0.0	-0.7
• Single parents	1.1	0.1	-1.1	-6.7	1.2	0.6
Labor supply in persons	-0.2	-0.1	-0.3	-0.4	0.0	-0.2
Unemployment rate	0.0	0.1	0.1	0.3	0.0	0.2
Labor supply in hrs (private sector)	0.1	-0.1	-0.5	-1.5	0.1	-0.2
Production (private sector)	0.1	-0.1	-0.5	-1.3	0.1	-0.3

Source: Ministry of Finance 2010

Figure 7. Analysis of poverty trap implications

Source: Ministry of Finance 2010

Analysis of impact on household income

The income effects of each option were calculated in two ways. First, the effects on disposable household income were calculated for sample households comprising 24 household/income level combinations. **Table 7** shows that the negative impact of a 20 percent reduction in child support schemes affects groups of parents differently for each variant. For options 1, 2 and 3 modest effects are spread relatively evenly across most categories of parent while option 5 has a strong negative impact on most single parents.

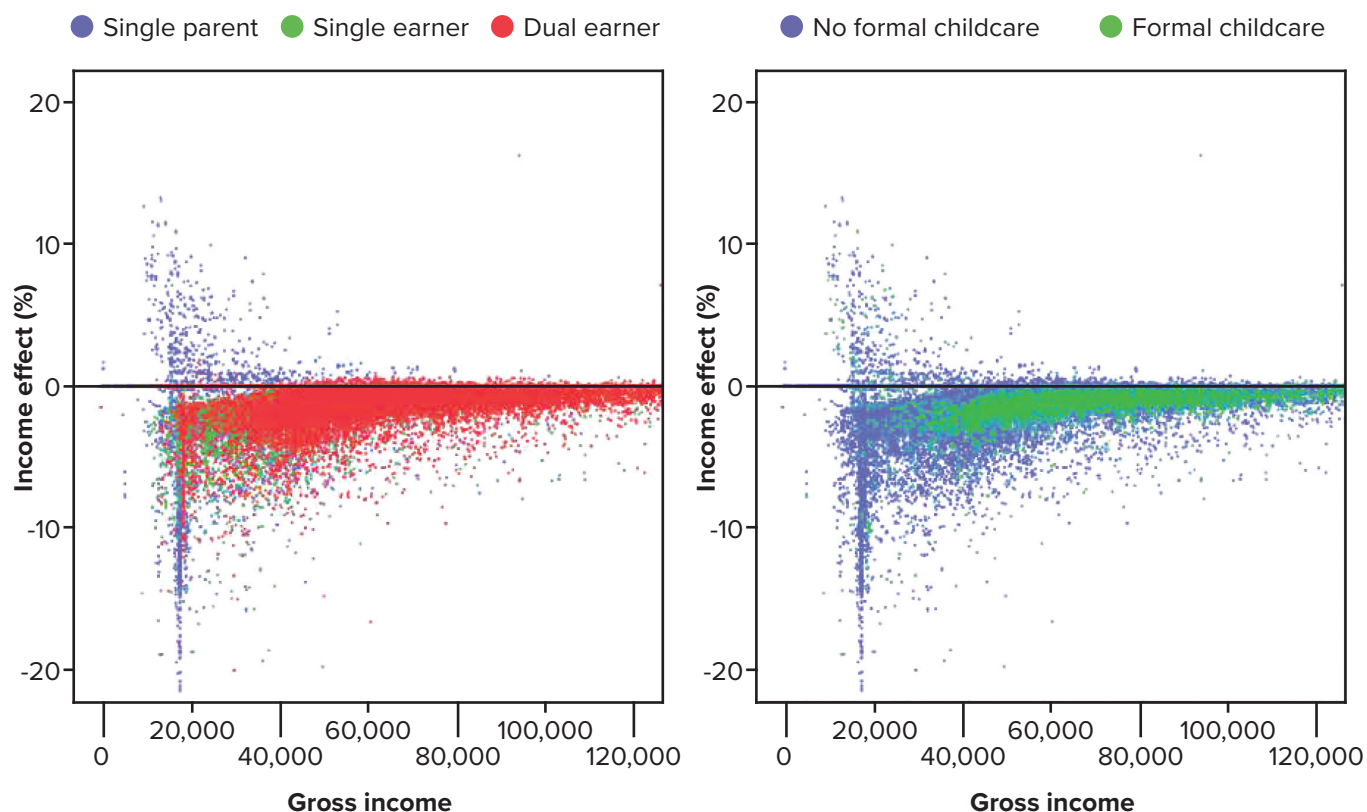
Second, the effects on the entire population were estimated by means of a microsimulation model (MICROS), operating on a representative sample. This simulation used a 2005 data file, to which assumptions about working hours per type of family were added. This resulted in a scatter plot that was broken down according to type of household (single parent, single earner, dual earner) and to whether formal childcare was used or not. An example of this analysis is illustrated in **Figure 8**. The charts show that income effects of this option vary greatly for low income households many of which would experience a fall in income, especially those not making use of formal childcare.

Table 7. Estimated effects of each option on labor supply and employment

Variant	Effect on household incomes
Option 1. Simplification	About 85% of households with children will see a decline between 0 and -5% in both modules. About 5% will benefit. In module 1 single parents' incomes are hit relatively hard. In module 2 there are negative outliers for users of formal childcare.
Option 2. Age differentiation	Most households with children (approx. 65%) lose income of between 0 and -5%. About a quarter of households lose between -5 and -10%, notably users of formal childcare. Positive income effects exist for about 5% of the households. There is a relatively large spread in income effects for single parents. Lowest income households often lose between -5% and -10%.
Option 3. Child budgets	There is a large spread of income effects. Some 50% of households benefit. About 20% of these see an increase of over 5%. About 20% of the households will lose more than -5% of income. About 10% will lose more than -10%. The income effects are more positive for lower incomes groups. The income effects for formal childcare users are almost always negative.
Option 4. Participation	For about 80% of households, the income effect is between 0 and -5%. 10% of households see an improvement. Especially for single parents on welfare, the decline is sharp due to the increasing incentive for labor participation
Option 5. New School	For about 99% of households there is a negative income effect. This is because most financial benefits expire. 70% of single parents have a negative income effect that exceeds -10%. The benefits of the expiry of childcare costs is limited because the net costs are already low and the use of childcare from 4 years up is limited. Income groups that do benefit are mainly childcare users with an income of about three times the average or more.

Source: Ministry of Finance 2010

Figure 8. Example of the simulation model: Estimated effect on income of Option 4 (Participation)



Source Ministry of Finance 2010

Expected effects on child development

The analysis of the effects on child development was based on a qualitative assessment of available information and the results were not regarded as conclusive. Generally, options that reduce the income of lower-income households were expected to have a negative impact on child development, while options 2 and 4 were expected to have a positive impact because of the increase in parental leave and the extra investment in formal childcare.

Preparation, authorization, and publication of the report

Like the other reports from the 2009/10 comprehensive round of SRs, the report contained a convenient summary of the alternative policy options at the beginning of the document. This was followed by an explanation of the analysis and the options. The report included several technical annexes. **Box 2** summarizes the structure of the report.

As discussed above, normally an SR report would be accompanied by a document setting out the Cabinet's views and their political judgement of the options discussed in the SR. Because the Cabinet had resigned at the time of the publication of the 2010 SR report on child support, this step was omitted.

Box 2. Structure of the SR report on child support schemes

1. Child schemes in perspective

- 1.1. Introduction
- 1.2. Subject of the review
- 1.3. Legitimacy of government intervention
- 1.4. Social developments that influence expenditure
- 1.5. What do parents receive and what do they spend?

2. Substantiation of the presented options

- 2.1. Overlooking the system: complex and conflicting objectives
- 2.2. Little information about effectiveness
- 2.3. Single parents with children
- 2.4. Conclusions

3. The options

- 3.1. Principles of elaboration and description
- 3.2. Long list
- 3.3. Variant 1
- 3.4. Variant 2
- 3.5. Variant 3
- 3.6. Variant 4
- 3.7. Variant 5
- 3.8. Other relevant schemes and regulations

References

Appendices

1. Task assignment for the working group on child support schemes
2. Working group members and consulted bodies / experts
3. Longlist of measures
4. Description of the schemes
5. Other sources referred to in the report
6. Income and participation effects of the options

Impact of the SR

The SR report had a limited impact on the 2011 budget as it was presented by a caretaker government following the general elections. The new government that took office in October 2010, decided to make a budget cut in childcare subsidies of about €200 million but without a major reform of the system. This budget cut was considered feasible because many parents had substituted informal childcare (e.g., through grandparents) for formal childcare to benefit from the generous government subsidies. After the government fell prematurely and a successor government took office in 2012, structural reforms were agreed upon.

This government's coalition agreement of 2012 clearly echoed the SR proposals. Although it did not adopt any of the five options exactly as proposed in the SR, its reform plans were clearly inspired by Option 1 (Simplification) and Option 4 (Participation). The government agreement reads:

We are reforming and limiting child support arrangements. The aim is to simplify the system, increase labor participation and provide income support where it is most needed. The nine child support schemes will be reduced to a maximum of four. Two are jointly aimed at income support and two at promoting participation in the labor market.

The planned reforms included eight changes in allowance schemes and the abolishment of two tax discount schemes. In addition, planned budget cuts for the existing child support schemes increased to about € 930 million by 2017 (see **Table 8**).

In 2014, the Minister of Social Affairs prepared a new law to implement this reform (the Child Scheme Reform Law - *Wet hervorming kindregelingen*). Before this law was adopted the Cabinet's initial plans had to be tempered slightly (to € 800 million in savings) to get support of the Parliamentary majority.

More than ten years after publication of the SR, some of its ideas are still relevant. The government that entered office in January 2022 intends to further reform the child support system by replacing childcare subsidies with a direct government transfer to childcare institutions, closely resembling the ideas of Option 5 (New School) of the 2010 SR.

Table 8. Total budgetary consequences of child support scheme reform

	2013	2014	2015	2016	2017
Total budgetary consequences (x € 1 million)	-2	19	-521	-767	-930

CONCLUSION AND LESSONS

Spending reviews have become an increasingly popular tool in the search for fiscal space and budgetary savings by national governments worldwide. The SR procedure in the Netherlands bears important similarities to those of some other OECD countries such as the UK, Australia, Canada, and Denmark.³⁴ Differences include a strong emphasis on policy options and the continuous 40-year history of the Dutch SR procedure which reflects the importance of local institutional circumstances. Notable features of the Dutch SR model include the extent of involvement of line ministries in the process, and the tapping of their specific policy expertise; the safeguarding of the neutrality of the SR process from political views or vested interests; and the requirement for Cabinet unanimity in taking decisions on SR options.

Eleven specific lessons can be learned from the 40 years of conducting SRs in the Netherlands:

- SRs form an element of a broader 'ecosystem' that assesses funding levels together with related tools such as performance budgeting, medium-term budgetary frameworks and periodic evaluation of budget programs.
- Programming SRs as part of the budget cycle can be helpful for institutionalization of the SR procedure but SR results in the Netherlands seldom feed directly into next year's budget.
- Despite understandable resistance from line ministries, participating in an SR presents them with an opportunity to provide their knowledge and expertise in developing feasible options for efficiency gains and budgetary savings. These options are often preferred over less analytical proposals from the MoF (e.g., across the board spending cuts) or politically motivated proposals.
- The SR process is a valuable tool for the MoF in the budget process as it raises the knowledge level of MoF staff in budget negotiations and presents them with leverage in the form of potential savings options. This is helped by direct involvement of MoF staff in the SR process.
- A clear distinction should be maintained between the technical analysis phase of SRs (independent of political preferences or vested interests) and the political decision-making process. The technical analysis phase should be guided by clearly communicated ground rules.
- Staffing of SR working groups is a pivotal success factor. To balance substance and creativity, working groups should include representatives from line ministries, other entities with relevant knowledge and skills, independent experts, as well as the MoF and a neutral chair.

³⁴ Kraan 2010

- The capacities of the members of the SR working groups should provide a balance of knowledge and skills related to economic and budget issues, specific expertise in the policy areas concerned, analytical skills, and political and communication skills.
- The working groups will often benefit from external expertise (e.g., by inviting independent experts as members of the group or conducting study visits) as a regular part of the technical and analytical phase of an SR.
- All required data will usually not be readily available. Therefore, working groups will often need to look beyond official files and ministerial registers into data collected by entities such as the national statistical office, universities and think tanks, and international organizations. New insights can arise by creatively identifying additional data sources and analyzing them in innovative ways.
- The governance structure should ensure that SRs are supported at the highest political level. It should provide opportunities to detect and escalate any technical or administrative problems that arise during the execution of the review or attempts to obstruct the process.
- It may take a long time before decisions are made on the findings of SRs and measures to increase the efficiency and effectiveness of spending programs can be implemented. The MoF should keep the findings and results on hand and wait patiently for the right opportunity to arise to incorporate the measures in the budget.

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