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# How Have Spending Reviews Recently Evolved Through EU Initiatives?

Martijn Hoogeland, Lazaros Dimitriadis  
and Magdalena Mandl

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## How Have Spending Reviews Recently Evolved Through EU Initiatives?

Martijn Hoogeland, Lazaros Dimitriadis and Magdalena Mandl

### Abstract

A spending review is a budgetary instrument that allows national authorities to improve the quality of their public spending. It helps in promoting the re-prioritisation of public expenditure and assessing whether existing expenditure items are still efficient and in line with new policy priorities. Despite the existence of a set of Common Principles on expenditure allocation, spending reviews are not always fully optimised or linked to national budget discussions. Therefore, the European Commission guides and assists Member States in the conduct of spending reviews through the Country-Specific Recommendations, as well as through two other prominent EU initiatives: the Technical Support Instrument and the Recovery and Resilience Facility. This paper provides an overview of the new elements in the reviews conducted in these contexts. The findings show that there are improvements, inter alia, in terms of the scope of the reviews, the steering done during the process and the implementation of results in budgets. This indicates that the recent spending reviews are now more aligned with the Common Principles on expenditure allocation and that governance and transparency have improved. However, there is still further room for improvement, for example in linking review results to (multi-)annual budgets.

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**Keywords:** Country-Specific Recommendations, improvements, Technical Support Instrument, improvements, Recovery and Resilience Plans, spending reviews.

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**Contact:** Martijn Hoogeland, [martijn.hoogeland1@ec.europa.eu](mailto:martijn.hoogeland1@ec.europa.eu) or [ECFIN-SPENDING-REVIEW@ec.europa.eu](mailto:ECFIN-SPENDING-REVIEW@ec.europa.eu), European Commission, Directorate-General for Economic and Financial Affairs.

## ABBREVIATIONS

AIReF	Autoridad Independiente de Responsabilidad Fiscal (Spain)
CSR	Country-Specific Recommendations
ECC	Economic Coordination Committee (Denmark)
EFC-A	Economic and Financial Committee alternates
EWG	Eurogroup Working Group
GDP	Gross domestic product
IFI	Independent fiscal institution
IMF	International Monetary Fund
IT	Information technology
MoF	Ministry of Finance
MTBF	Medium-term budgetary framework
RRF	Recovery and Resilience Facility
RRP	Recovery and Resilience Plan
SMEs	Small- and medium-sized enterprises
SR	Spending review
SRSP	Structural Reform Support Programme
TAIEX	Technical Assistance and Information Exchange instrument
TOR	Terms of reference
TSI	Technical Support Instrument
VfM	Value for Money (Slovakia)

## MEMBER STATE ABBREVIATIONS

AT - Austria	FI - Finland	NL - Netherlands
BE - Belgium	FR - France	PL - Poland
BG - Bulgaria	HR - Croatia	PT - Portugal
CY - Cyprus	HU - Hungary	RO - Romania
CZ - Czechia	IE - Ireland	SE - Sweden
DE - Germany	IT - Italy	SI - Slovenia
DK - Denmark	LT - Lithuania	SK - Slovakia
EE - Estonia	LU - Luxembourg	
EL - Greece	LV - Latvia	
ES - Spain	MT - Malta	

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# 1. INTRODUCTION

**Recent policy challenges have led to rising public expenditure in the EU.** First, interest rates have risen strongly over the last years, meaning that European governments are spending more on servicing their debt. Especially in countries with a relatively high debt, this creates additional fiscal pressure. Second, two major crises have pushed governments to drastically increase public spending: the COVID-19 pandemic meant higher healthcare expenditure and increased economic and social support spending, while Russia's unprovoked full-scale invasion of Ukraine led to an increase in defence spending and also shook the European energy market (leading to more national support measures). Third, the green and digital transitions demand Member States to shift public investment to more green and sustainable projects <sup>(1)</sup>. As a result, government debt levels in many EU Member States have risen and fiscal space has overall become more limited. Member States are thus looking for ways to spend their limited funds more efficiently.

**Spending reviews are an important tool for Member States to increase the sustainability of public spending.** They investigate whether an existing expenditure item is still a priority and if so, whether it is being implemented in an efficient and cost-effective way. This allows national authorities to decide whether they would need to improve the efficiency of existing programmes or if public funds would be better spent on other policy programmes. Due to this role, spending reviews are also seen as a tool to help decrease public debt or deficit levels. The reduction of spending inefficiencies can help identify saving options or can be allocated for new necessary expenditure. They thus provide a way to stabilise public expenditures, without resorting to across-the-board budget cuts. Rather than aiming to reduce inefficient expenditure like in a spending review, such budget cuts potentially penalise well-functioning and efficient public organisations by inadvertently cutting vital expenditure (possibly rendering them less effective in the long run). Moreover, spending reviews can contribute to robust multiannual budget planning. First, it typically takes more than a year from the start of a spending review for the results (especially for efficiency gains) to be visible in practice. As such, spending reviews can help identify potential savings also for two or three years ahead, which goes beyond most annual budget planning. Second, multiannual expenditure will play an important role under a revised EU economic governance framework <sup>(2)</sup>. Spending reviews could be one of the tools that Member States can use to ensure that outturn budgetary data stays in line with initial medium-term forecast expectations.

**The EU encourages Member States to make use of spending reviews and supports their implementation.** First, Country-Specific Recommendations (CSRs) issued in the context of the European Semester call for Member States to implement or improve on existing reviews. Second, spending reviews feature among key reforms and investments supported through the Recovery and Resilience Facility (RRF). Third, through the Technical Support Instrument (TSI), the Commission provides technical support to Member States that seek to develop tools and strengthen their capacity in conducting spending reviews and improve the quality of their public finances. Lastly, the European Commission provides guidance on spending reviews by responding to ad-hoc requests from national authorities and by presenting its research in (sub)committees of the Council of the European Union.<sup>3</sup>

**This paper examines how spending reviews have improved over the last few years, considering spending reviews that received EU guidance and/or support.** The next chapter briefly describes the nature and goals of spending reviews, including existing definitions and earlier findings

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<sup>1</sup> For different reasons, taxes have in many cases not risen commensurately, for example due to the risk of dragging on growth.

<sup>2</sup> For more information, see the Commission website: [https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/economic-governance-review\\_en](https://economy-finance.ec.europa.eu/economic-and-fiscal-governance/economic-governance-review_en).

<sup>3</sup> These (sub)committees prepare the discussions for meetings at ministerial level in the Council of the European Union and consist of representatives from the EU Member States, the European Commission and the European Central Bank. For spending reviews, these subcommittees are the Eurogroup Working Group and the Economic and Financial Committee. The European Commission is sometimes invited to present their research findings in these settings, allowing for a useful exchange of ideas and best practices between EU Member States and the Commission.



from European Commission surveys. Chapter 3 gives an overview of the spending review projects under various EU initiatives and provides a horizontal analysis. Chapter 4 covers the new improvements in these spending review projects vis-à-vis earlier reviews, summarises lessons learnt from the EU programmes and identifies further room for future research <sup>(4)</sup>. Chapter 5 concludes.

## 2. DEFINITION AND EARLIER RESULTS

**This paper builds on a previously established definition of spending reviews.** Drawing on Bova et al. (2020), spending reviews are here defined as “the process of identifying and weighing saving options, based on the systematic scrutiny of baseline expenditure” <sup>(5)</sup>. It entails three main elements, namely checking if baseline expenditure items are: (i) still a (policy) priority, (ii) effective in reaching their goals and (iii) cost effective. Spending reviews focus on existing expenditure rather than planned expenditure and are driven by a clear efficiency goal (rather than solely budget savings), which distinguishes them from regular budget cuts <sup>(6)</sup>.

**Spending reviews are often associated with other budgetary tools/strategies and reforms focusing on the quality of public finances but are not quite the same.** Spending reviews have been linked to (policy) evaluations to identify relevant review criteria for the different steps of a spending review process. However, spending reviews go beyond policy evaluation in the sense that they also seek to give recommendations on how existing expenditure can be re-allocated to better fit the government’s policy priorities <sup>(7)</sup>. Nonetheless, evaluations can inform a spending review working group on the effectiveness, impact and efficiency of policy programmes being considered for savings <sup>(8)</sup>. Spending review projects are sometimes also linked to priority budgeting and performance budgeting, which is concerned primarily with measuring input (resources) and output (services) to evaluate a policy’s efficiency <sup>(9)</sup>. To do this, it is important to have good quality data on the performance indicators or metrics used to determine reform options. Lastly, ‘green’ spending reviews use elements of green budgeting to classify environmental and climate change-related spending and verify alignment with the government’s budgetary objectives in these fields. Hence, spending reviews are often part of a broader public financial management reform agenda and present synergies with other public finance reforms.

**The Eurogroup adopted Common Principles for improving expenditure allocation in 2016 and the Commission performed survey analysis on spending reviews on this basis** <sup>(10)</sup>. These Common Principles, as developed by the Commission, outlined best practices for spending reviews with respect to (1) political commitment, (2) design and implementation, (3) monitoring and communication and (4) consistency with annual budget planning <sup>(11)</sup>. Following these principles, the European Commission developed a survey that was undertaken in the euro area in 2017 and in 2019. The surveys gathered relevant findings on the scope, challenges, stakeholder involvement, and political commitment

<sup>4</sup> Although the focus of this paper is on recent improvements, in many cases weaknesses remain and, where spending review processes have been reformed, the implementation is often still ongoing. This leaves room for future research.

<sup>5</sup> Bova et al., 2020, available here: [https://economy-finance.ec.europa.eu/system/files/2020-12/dp135\\_en.pdf](https://economy-finance.ec.europa.eu/system/files/2020-12/dp135_en.pdf).

<sup>6</sup> The Commission also produced earlier research, in which it outlined the different steps of the spending review process, as well as the differences between targets and comprehensive reviews. See Vandierendonck, 2014: available here: [https://ec.europa.eu/economy\\_finance/publications/economic\\_paper/2014/pdf/ecp525\\_en.pdf](https://ec.europa.eu/economy_finance/publications/economic_paper/2014/pdf/ecp525_en.pdf).

<sup>7</sup> Tryggvadottir, 2022, available here: [https://www.oecd-ilibrary.org/governance/oecd-best-practices-for-spending-reviews\\_90f9002c-en](https://www.oecd-ilibrary.org/governance/oecd-best-practices-for-spending-reviews_90f9002c-en).

<sup>8</sup> Robinson, 2018, available here: <https://utpjournals.press/doi/pdf/10.3138/cjpe.43177>.

<sup>9</sup> Martí, 2020, p.98, available here: [https://lufb.llu.lv/conference/economic\\_science\\_rural/2020/Latvia\\_ESRD\\_53\\_2020.pdf#page=97](https://lufb.llu.lv/conference/economic_science_rural/2020/Latvia_ESRD_53_2020.pdf#page=97).

<sup>10</sup> See 2016 Commission note, available here: [https://www.consilium.europa.eu/media/23664/spending-reviews\\_commission\\_note.pdf](https://www.consilium.europa.eu/media/23664/spending-reviews_commission_note.pdf).

<sup>11</sup> Although outside of the scope of this note, many of these principles also apply to revenue planning. For example, reviews of public revenue streams should align with the budget cycle, so that related recommendations may feed into the budget negotiations. Moreover, like with spending reviews, it is also warranted to occasionally review if revenue measures are still effective and still align with current policy priorities. A clear example are tax expenditures, where a review could identify if they still cover the right revenue items, target the right people and aim for the right savings/efficiency results.



of the reviews undertaken by the reporting Member States. They showed that take-up of the Common Principles was only limited. For example, political commitment dropped in the later stages of the spending review process, meaning that recommendations were not always implemented. The surveys also found that while more Member States were conducting regular spending reviews, these reviews were often not yet fully integrated into the annual budgetary cycle. The main identified reasons for these issues were lack of data, expertise, clear objectives and guidance, but also a lack of ownership by (and cooperation from) the entities being scrutinised in the reviews. A lack of available staff and a tight budgetary schedule often also played a role in the review recommendations not being incorporated into (multi)annual budgets <sup>(12)</sup>.

## 3. EU INITIATIVES INCLUDING SPENDING REVIEWS

### 3.1. COUNTRY-SPECIFIC RECOMMENDATIONS

**The European Commission provides spending review recommendations for the whole euro area.** Each year, the European Commission publishes the European Semester ‘Autumn Package’, which includes recommendations that apply for the whole euro area. For 2022, the euro area was recommended to improve “public financial management, including through green budgeting and effective public investment management frameworks, and make use of spending reviews to improve the composition of public finances ...” as well as to “create fiscal space for additional public investments” <sup>(13)</sup>. In the 2023 recommendation, the Commission reiterated that regular spending reviews can help improve the efficiency of public expenditure and recalled the importance of the Common Principles <sup>(14)</sup>.

**Between 2012 and 2022, 8 Member States also received Country Specific Recommendations (CSRs) for the implementation or improvement of spending reviews** <sup>(15)</sup>. Belgium, Spain, Croatia, Italy and Portugal received recommendations to introduce such reviews and, by now, all five of these countries have successfully conducted at least one review. A majority of the recommendations focused on improving existing spending review practices. In several cases, the Commission provided a general recommendation to improve the reviews, citing the need to improve the quality of public finances or the efficiency of public spending. This also created some leeway for Member States on what to focus on first, taking into account the more specific analysis in the related Country Report under the European Semester. The other recommendations focused on specific elements:

- Improve savings from the reviews (France),
- broaden the coverage of the reviews (France, Malta, Portugal),
- improve independent evaluation (France),
- integrate spending reviews in the budgetary cycle (Italy).

Poland and Portugal were recommended to improve expenditure control and the efficiency of public spending and used spending reviews to do so.

**Several Member States have made good progress on spending reviews after a CSR was issued.** The European Commission assesses that, by now, progress is made on all these recommendations but to different extents (three times limited progress, five times some progress and

<sup>12</sup> See Commission 2017, 2018 and 2019 notes, available here: [https://www.consilium.europa.eu/media/23582/eg-15-june-2017\\_note-on-spending-reviews.pdf](https://www.consilium.europa.eu/media/23582/eg-15-june-2017_note-on-spending-reviews.pdf), [https://www.consilium.europa.eu/media/34836/com-note\\_ownership-in-spending-reviews\\_eg\\_20180518.pdf](https://www.consilium.europa.eu/media/34836/com-note_ownership-in-spending-reviews_eg_20180518.pdf) and [https://www.consilium.europa.eu/media/40626/com\\_technical-note-to-eg\\_spending-reviews-to-promote-investment.pdf](https://www.consilium.europa.eu/media/40626/com_technical-note-to-eg_spending-reviews-to-promote-investment.pdf).

<sup>13</sup> Council Recommendation on the economic policy of the euro area, Staff Working Document (2021) 362 final, available here: [https://commission.europa.eu/system/files/2021-11/recommendation\\_on\\_the\\_economic\\_policy\\_of\\_the\\_euro\\_area.pdf](https://commission.europa.eu/system/files/2021-11/recommendation_on_the_economic_policy_of_the_euro_area.pdf).

<sup>14</sup> Council Recommendation on the economic policy of the euro area, Staff Working Document (2023) 903 final, available here: [https://commission.europa.eu/publications/2024-european-semester-recommendation-euro-area\\_en](https://commission.europa.eu/publications/2024-european-semester-recommendation-euro-area_en).

<sup>15</sup> See annex 1 for a full list of the recommendations.

five times substantial progress) <sup>(16)</sup>. Box 1 illustrates how the Danish government applied its spending reviews process to address a CSR related to public finance.

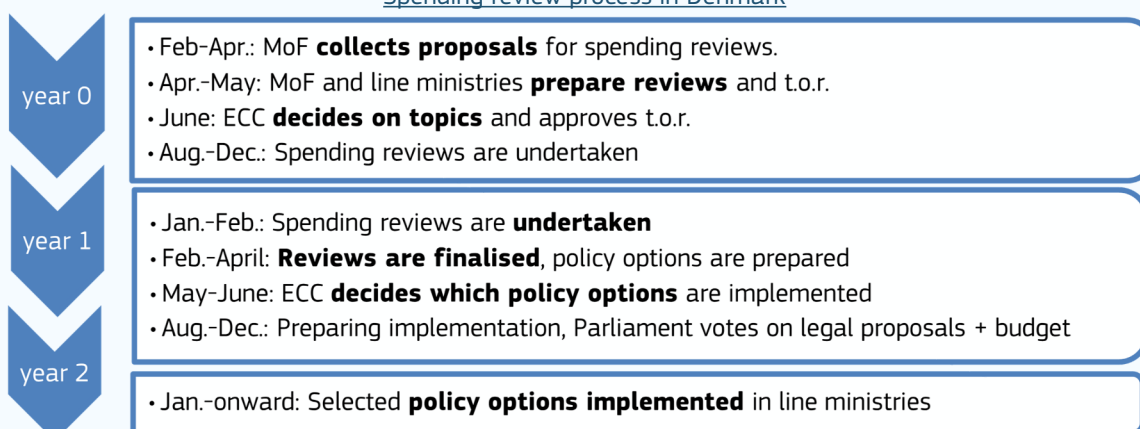
#### Box 1. DENMARK – BUILT THROUGH EXPERIENCE

**Denmark has built capacity through conducting spending reviews for many years.** The country initiated spending reviews in the 1970s, in response to fiscal pressures caused by the oil crisis. There are no legal requirements to conduct spending reviews in Denmark, although the practice has become well-established. The frequency of the reviews has varied over the years, depending on political demand and the need to create additional fiscal space for new policy initiatives. Denmark received a CSR in 2022 (along with several other Member States), encouraging the government to make sure that nationally-financed expenditure growth was in line with a neutral (fiscal) policy stance. So, even in the current situation with available fiscal space in the medium term, the Government has initiated a new round of spending reviews to ensure that COVID-related expenditures are phased out.

**Established practices have led to a solidly institutionalised process.** Although Denmark has no specific legal basis for conducting spending reviews, the spending review process has become strongly entrenched within the government office and ministries. First, the process is anchored in the Economic Coordination Committee (ECC), which meets weekly and is comprised of ministers responsible for economic affairs, chaired by the Ministry of Finance. Second, the Ministry of Finance has employees working with each ministry working on budgeting and spending reviews. They facilitate discussions and questions between the ministries and the ECC. Third, spending reviews are an integral part of the budgeting process and the government starts with the process ahead of time, by setting out the focus, timeline and responsibilities already in the preceding year in the terms of reference (t.o.r.). Analyses start in Autumn to generate results that could be considered in budget discussions of the following year. Fourth, the Ministry of Finance and relevant line ministries remain largely involved in all steps of the process, including implementation (as political parties behind budget agreements commit themselves to vote for legal changes to implement savings).

**Key lessons can be drawn from the Danish case.** First, starting early on ensures that results are available on time for budget preparation. Second, having a joint team and steering committee between the Ministry of Finance and counterparts in the line ministries facilitates the process and promotes ownership by line ministries. Third, lack of a legal basis means there is no guarantee that spending reviews would be conducted when political will is waning (e.g. in economically better times).

#### Spending review process in Denmark



Source: adapted from information presented by the Danish Ministry of Finance.

<sup>16</sup> The Commission annually verifies the progress that countries have made on their CSRs and then updates their status in the CSR database - ranging from 'no progress' to 'fully implemented'. See here: [https://ec.europa.eu/economy\\_finance/country-specific-recommendations-database/](https://ec.europa.eu/economy_finance/country-specific-recommendations-database/).

### 3.2. RECOVERY AND RESILIENCE PLANS

**Nine countries included spending review milestones in their national RRFs, many of which have been assessed by the Commission as satisfactorily fulfilled or are self-reported by the Member States as being completed** <sup>(17)</sup>. Austria, Belgium, France Hungary, Italy, Lithuania, Portugal, Romania and Spain have milestones in their national RRFs that explicitly cover ways to introduce or improve spending review practices in their respective countries <sup>(18)</sup>. Belgium (Flanders), Italy, Portugal and Spain had already introduced spending reviews, after they had received country-specific recommendations along these lines at an earlier stage. For Hungary, the milestones establish a framework for conducting annual spending reviews and carrying out four spending reviews over the time span of the RRF (2021-26), while the Belgian milestones seek to introduce spending reviews for the Walloon, the Brussels Capital, the French Community and Federal Governments and improve on existing practices in Flanders <sup>(19)</sup>. In the other Member States, the milestones specifically focus on improving existing spending review practices, which are detailed in chapter 4 below.

**Nearly all spending review milestones have been completed so far, with clear deliverables.**

There are 36 milestones that focus specifically on introducing, formalising or improving spending reviews, with 19 of these set to be completed by Q3 2023 (see Annex 2) <sup>(20)</sup>. Out of these 19, all but one have been self-reported by the Member States as completed and/or deliverables (such as evidence of new spending review reports being published or new laws on spending reviews being adopted) were presented to the Commission. In some cases, however, the Commission's final assessment of the satisfactory fulfilment of the milestone as part of a payment request is still pending. Many of the deliverables consist of some type of formalisation of the planned spending review improvements. This is (or will be) done in different ways, namely through legal acts (six cases), government decisions (another five cases) or a memorandum of understanding (one case). Most of the more practical deliverables consist of the delivery of spending reports (19 cases), with the remaining ones consisting of proof of budgetary practices (four cases) or capacity to conduct spending reviews (one case) <sup>(21)</sup>.

**Some of the topics covered in the spending reviews demonstrate a link with the green and digital transitions or with fiscal sustainability.**

'Digital' expenditure is reviewed in a handful of those reviews which were conducted in the context of the RRFs, such as reviewing a digitalisation fund (Austria) or cyber security (Belgian federal government). Other reviews tackle 'green' or climate-related expenditure items, such as climate-friendly investments, energy policy support incentives or greening the public sector shareholding and sustainable procurement (Austria) <sup>(22)</sup>. Box 2 contains information on how these topics feature in the new Austrian framework. Some spending reviews are focusing on improving the quality or efficiency of public finance, for example, public investment management (Hungary) and more effective tax benefits (Spain). Member States also focused on expenditure related to the COVID-crisis, such as pharmaceutical expenditure (Portugal, Spain) or general healthcare expenditure (Hungary, Romania). Graph 1 below depicts the topic of the targeted spending reviews (i.e. focusing on a specific expenditure area) from the European Commission's 2019 survey and the spending reviews (to be) conducted within the context of the RRFs. It shows that green and digital topics are now more often featured, but also that COVID-related topics such as employment and healthcare remain prominent.

<sup>17</sup> In its own RRF database (FENIX), the Commission gives the milestones one of three statuses: i) not yet completed, (ii) self-reported by the Member State as completed (but not yet assessed by the Commission as part of a payment request) or (iii) assessed by the Commission as being fulfilled. The publicly available RRF scoreboard, which contains information on the already fulfilled RRF milestones and targets, can be found here: [https://ec.europa.eu/economy\\_finance/recovery-and-resilience-scoreboard/index.html](https://ec.europa.eu/economy_finance/recovery-and-resilience-scoreboard/index.html).

<sup>18</sup> At the time of writing, one Romanian milestone is self-reported as completed. The others are (on track) to be delivered.

<sup>19</sup> The Flemish government conducts spending reviews since 2019.

<sup>20</sup> Additionally, there are two milestones that require the Member State to use previous spending review recommendations when drafting ministerial budgets (Romania) or a legal amendment (Spain).

<sup>21</sup> The budgetary practices mentioned are: including results from spending reviews in annual budgets (Romania) and the setting of ambitious savings targets for the yearly spending reviews (Italy).

<sup>22</sup> Spain is also reviewing climate change policies or the economic impact of climate change-related risks. This review is carried by the Spanish Climate Change Office (rather than by the dedicated team in AIReF). This exercise includes spending review elements (in that it maps expenditures and investments), but also includes creating an economic model for future climate change-related economic and financial projections.

**Box 2. AUSTRIA – A NEW APPROACH WITH THE RRF**

**Although Austria has been conducting spending reviews since 2016, the commitment in the RRP has given the instrument a new push.** In the context of the RRF, Austria has committed to conduct six spending reviews by 2026. Five spending reviews address topics related to climate change and will be conducted consecutively, to build up on one another. One further spending review will address digitalisation <sup>(i)</sup>. Clear milestones and timelines linked to payments increased political ownership and transparency. More information on spending reviews is now available online and final reports are published on the website of the Ministry of Finance <sup>(ii)</sup>. Additionally, spending review recommendations regarding the green transition are tracked in the annual climate and environment supplement to the budget <sup>(iii)</sup>. This created a first important link to the budget and established a regular monitoring process.

**Austria follows a new approach for its latest spending reviews.** While the country still focuses on thematic efficiency analyses instead of top-down spending cuts, it has widened the scope to include governance issues (e.g. the introduction of green budgeting). Additionally, improvements to project management have been made. Project teams are to be kept small, only involving additional institutions when relevant. At the same time, more work went into creating organisational tools such as a project manual to clearly outline responsibilities. Another improvement facilitated through the RRF is the timely finalisation of reports. Spending reviews concerning more than one level of government or multiple institutions/agencies can result in particularly time-consuming exercises. With an officially set deadline, a stronger commitment to working efficiently with timely coordination and implementation is established. As spending review topics are assigned at political level, they generally tend to focus on key strategic areas. Where available or relevant, information on other budget instruments such as performance budgeting is taken into consideration in the reviews. Austria plans to keep spending review in place after the modules on the RRF are finished. A shift to a top-down approach with expenditure ceilings to create fiscal space might be considered in the future.

**Key takeaways can be drawn from the Austrian case.** Creating a link between spending reviews and other strategic instruments such as the RRP can help increase political commitment. Long-term planning is beneficial for preparing the institutions involved and allows for the proper integration of results in related agendas. Ultimately, the importance of publishing final spending review reports should be underlined. It supports transparency of the government and increases political willingness to implement the suggested recommendations.

i: See website Austrian Ministry of Finance:

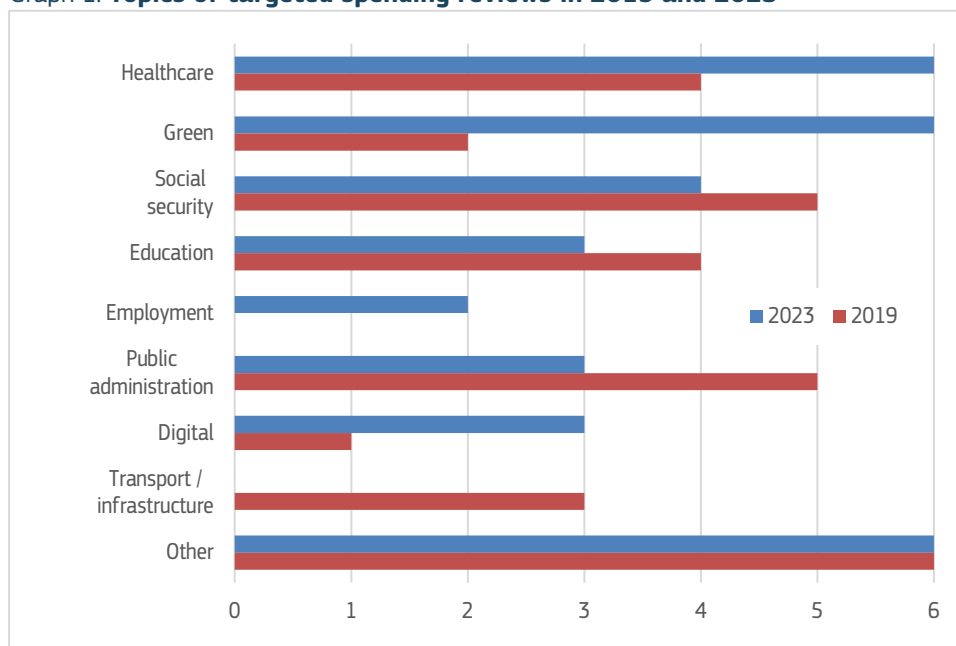
[https://www.bmf.gv.at/en/topics/Climate-policy/green\\_budgeting\\_en/spending\\_review\\_en.html](https://www.bmf.gv.at/en/topics/Climate-policy/green_budgeting_en/spending_review_en.html).

ii: In Austria, the reports are made public on the website of the Ministry of Finance, available here:

<https://www.bmf.gv.at/themen/budget/publikationen/spending-reviews.html>.

iii: See report on climate on climate and environment protection, available here:

[https://service.bmf.gv.at/Budget/Budgets/2024/beilagen/Klima- und Umweltschutz\\_2024.pdf](https://service.bmf.gv.at/Budget/Budgets/2024/beilagen/Klima- und Umweltschutz_2024.pdf).

Graph 1. **Topics of targeted spending reviews in 2019 and 2023**

Source: Commission Services

### 3.3. TECHNICAL SUPPORT INSTRUMENT

**Spending reviews have become an important workstream for the Technical Support Instrument (TSI), leading to more experience in conducting spending reviews in Member States.** Through the TSI, the EU has financed 28 spending review projects in 15 Member States under the SRSP (Structural Reform Support Programme) and TSI since 2017 (Annex 3). Among the recipients, Belgium leads with six projects, followed by Slovakia with four. Belgium (at federal and regional level), Italy, Portugal and Spain have received TSI-support on spending review projects after including related milestones in their RRP, meaning that the specific milestone requirements could be kept in mind when their projects were designed. The projects focus on institutionalising spending reviews and integrating them into their respective budget processes. At the same time, the continuous support has allowed the Member State in question to gain relevant experience in conducting spending reviews. For example, Slovakia received SRSP support in 2017 for core spending review analysis and later received TSI support in 2021 for multi-year performance budgeting. Similarly, Poland initially developed a spending review process and governance structures with SRSP support and subsequently conducted pilot reviews in areas such as healthcare (procurement of expensive medical equipment) and SMEs (tax expenditures on innovation) with TSI support (see Annex A for more details).

**Through TSI projects, a specific set of spending review standards has crystallised.** Good practices and lessons from 27 TSI projects led to the formulation of the following standards, which further operationalise the Eurogroup's Common Principles:

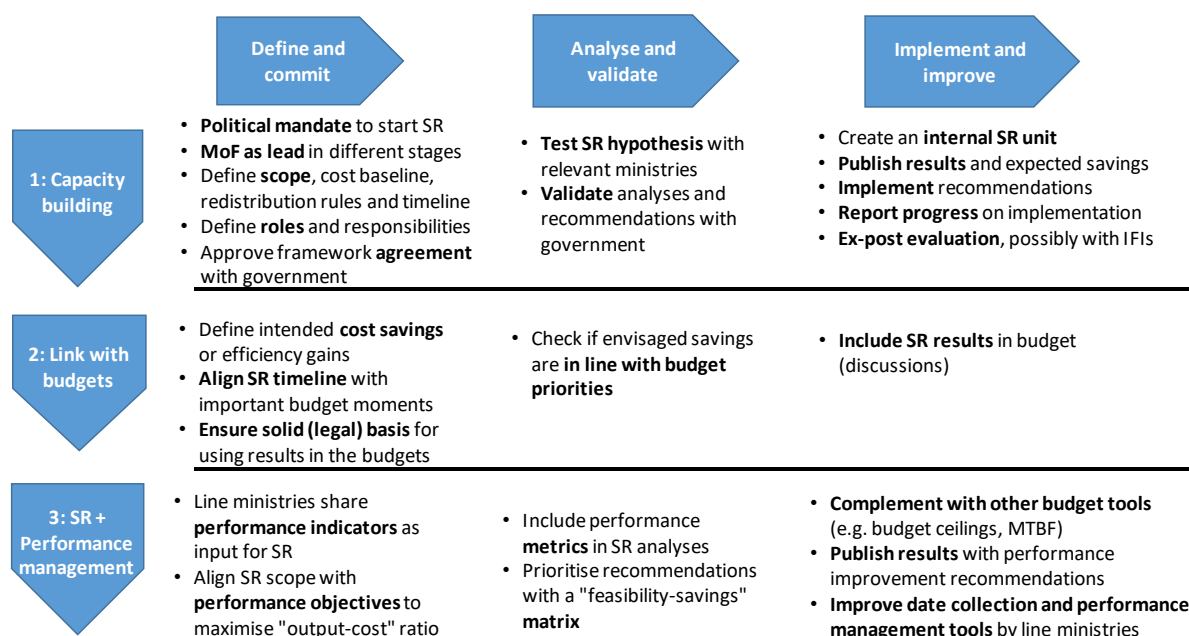
1. Strong and sustained political commitment: From the design phase to implementation, it is crucial to have unwavering support from political leaders.
2. Clear scope and objectives: Clearly define the scope and objectives of the spending review, including the use of pilot projects, access to relevant data, and robust analysis that links spending to desired policy outcomes.
3. Public communication of progress and results: Regularly communicate the progress and outcomes of the spending review to the public and ensure independent reviews are conducted to provide transparency and accountability.
4. Alignment with budget planning: Integrate the findings and recommendations of the spending review into the annual and multiannual budget planning processes.

5. A robust multiannual budgetary framework in place significantly supports the implementation of spending reviews. It provides a stable foundation for conducting analyses and offers a clear timeframe for implementing the results of the review.

**Spending reviews can be viewed as a progressive learning process within the context of the TSI.** We identify three types of projects, which are detailed below. This framework emphasises appropriate sequencing and allows the Commission to group Member States with similar levels of maturity (see Graph 2 below).

1. **There have been twelve "type 1" projects that focus on building capacity for spending reviews.** These projects, involving Belgium (Federal government and Brussels Capital Region), Bulgaria, Cyprus, Czech Republic, Croatia, Poland, Romania, Slovakia and Spain, support Member States in initiating spending reviews with a focus on core analysis. They are aimed at developing methodologies, training internal working groups, and conducting pilot studies. The pilot topics range e.g. from health and SMEs (Poland) to prescription-dispensed medicines and transport (Spain), public investment (Brussels Capital region) and wastewater management (Croatia).
2. **Ten "type 2" projects provide support for the implementation of spending reviews within the budgetary cycle.** This focuses on aligning spending reviews with the budget cycle (Belgian federal government, Flanders, Wallonia, Czech Republic, Germany, Estonia, Finland, Malta, Portugal, Slovakia) and developing a legal framework that is in line with the budget preparation process (Romania).
3. **Five "type 3" projects explore the integration of spending reviews with performance management.** Advice is provided on positioning spending reviews within the performance management system (Belgian federal government, Estonia, Italy), selecting measurable outputs for sectors that have undergone spending reviews (Malta), strengthening the use of evidence in the budget process, and implementing multi-year budgetary planning (Slovakia, more information in Box 3 below).

Graph 2. **Characteristics of types of TSI projects related to spending reviews**



Source: Commission services.



**Box 3. SLOVAKIA – PROGRESS FACILITATED BY THE TSI**

**Technical support has been instrumental in Slovakia's engagement with spending reviews since 2016.** The Commission provided support for two rounds of reviews, collaborating with IMF experts in key sectors such as health, transport, IT, environment, education, and social benefits. Additionally, the Commission assisted in the establishment of an internal spending review department called Value for Money (VfM). The TSI has supported the establishment and operationalisation of the VfM Department, particularly in strengthening its capacity to conduct spending reviews. In 2019, the Slovak government passed a law mandating a comprehensive spending review of public finances.

**Going forward, Slovakia is trying to further institutionalise spending reviews and ensure synergies with other Public Financial Management reforms.** The Ministry of Finance in Slovakia is currently focused on maximising the integration of potential savings into the budget and ensuring their effective implementation. The Commission continues to support these efforts by promoting the institutionalisation of a medium-term budget framework and the use of binding expenditure ceilings. It also supports Slovakia in the assessment of public investment projects.

**A comprehensive spending review was published in 2023 after seven years of sector-focused and cross-cutting spending reviews.** The spending review, supported through a 2021 TSI project, aimed at addressing spending pressures by considering reallocation of expenditures between sectors. This exercise included mapping areas, identifying priorities, and delving deeper into the balance between adequacy and efficiency in expenditures. The objective was to understand how expenses can be reallocated to achieve optimal outcomes.

**The Slovak government will continue with targeted spending reviews.** Spending reviews should cover mainly sectors with the highest priority, as identified in the comprehensive spending review, such as education. These spending reviews will be supported through the 2023 TSI project, including support for policy-makers in developing evidence-based material for reconsidering expenditure priorities.

**The TSI promotes knowledge sharing among EU Member States on spending reviews and will continue to support Member States in undertaking spending review reforms.** Through the Technical Assistance and Information Exchange (TAIEX) instrument, several Member States have already benefited from peer-to-peer exchanges, gaining insights into the practices of other Member State administrations. In 2020, a TAIEX workshop benefited the Estonian administration by exposing participants to best practices in museum funding, assessing effectiveness, cost and revenue structures, and establishing a sustainable financing system. Insights and advice were shared by spending review practitioners from the Ministries of Finance and Culture in Greece, who had successfully conducted a similar review a few years prior. Going forward, the TSI can continue acting as a tool to help implement EU and national policies by supporting Member States in undertaking spending review reforms. Under TSI 2024, spending reviews are part of the so-called flagship initiative on "Enhancing the Quality of Public Finances" <sup>(23)</sup>. As several Member States have shown interest in such projects, the TSI will continue to facilitate peer exchanges in the field of spending reviews.

**3.4. HORIZONTAL ANALYSIS**

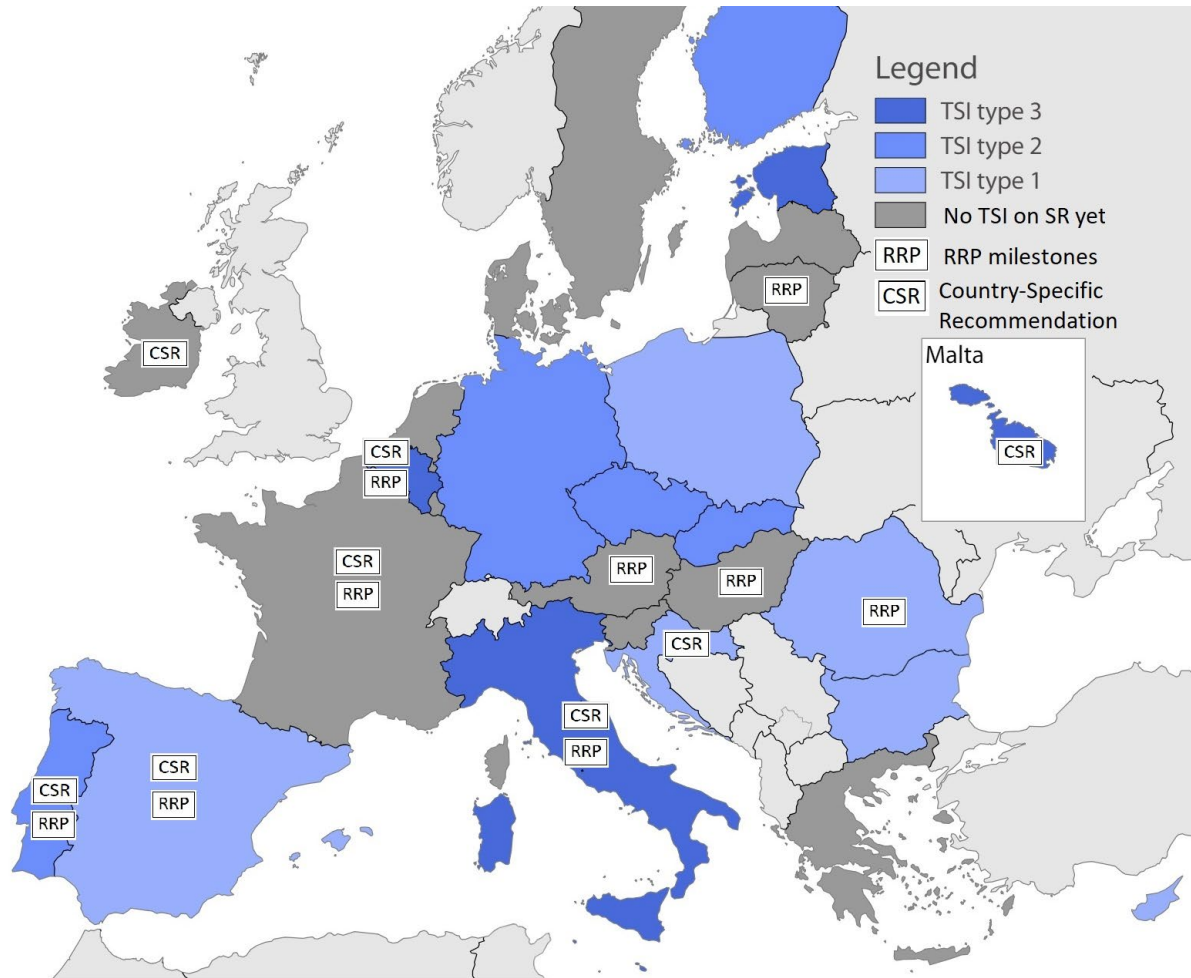
**Nearly all EU Member States are now conducting spending reviews, with most receiving support or guidance.** In 2020, at least four EU Member States did not yet conduct spending reviews (BE, CZ, HU, SI), while some others only conducted such reviews sporadically <sup>(24)</sup>. In total, 20 Member

<sup>23</sup> [https://reform-support.ec.europa.eu/tsi-2024-flagship-enhancing-quality-public-finances\\_en](https://reform-support.ec.europa.eu/tsi-2024-flagship-enhancing-quality-public-finances_en).



States have now benefited from guidance or support on spending reviews via the RRP, CSRs or TSI (25), see Graph 3 below.

Graph 3. Member States with spending review TSI projects, CSRs and RRP milestones



Source: Commission services.

N.B.: in cases where Member States have undertaken TSI projects of multiple types, the highest type is depicted as typically these are the projects for the most advanced spending review set-ups.

N.N.B.: some Member States do not have milestones or TSI projects for spending reviews, as they already have well-established spending reviews practices (e.g. Denmark and Ireland). Greece has also received support for spending reviews, but this was in the context of a broader project on public financial management.

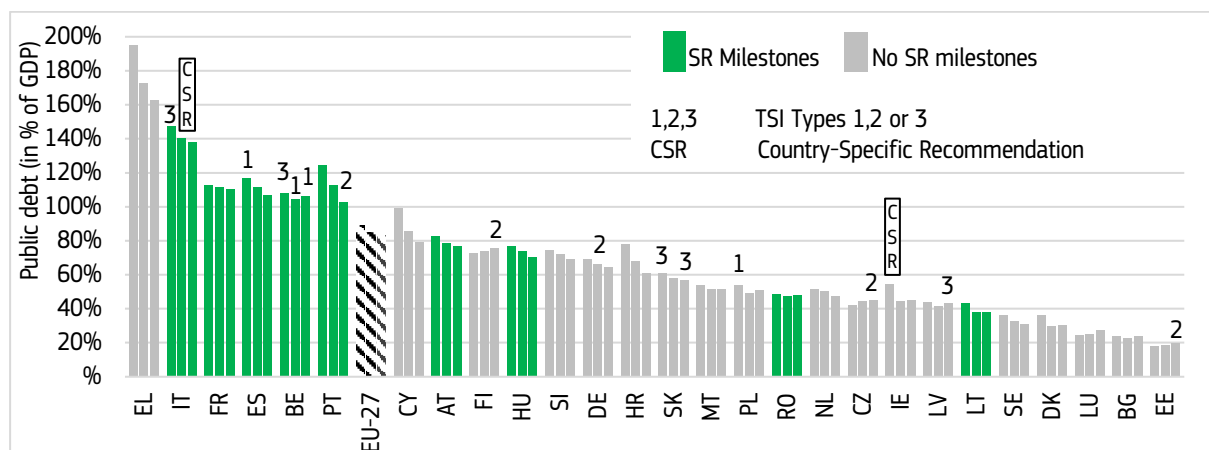
**Many of the Member States with high or rising public debt have recently received support or guidance for developing spending review processes.** In part due to the fiscal pressures from the recent challenges mentioned above, public debt levels in several EU Member States have risen since 2019. Most Member States with relatively high public debt ratios started or renewed spending review efforts through the inclusion of relevant milestones in their RRP and/or through recent TSI projects (see Graph 4 below). It could mean that the need for savings is an important impetus for conducting spending reviews. This aligns with results from the Commission’s 2019 spending review survey, which confirmed

<sup>24</sup> Source: 2020 OECD spending review survey, see here: <https://www.oecd.org/governance/budgeting/spending-reviews/>. For Bulgaria there was no data, but no spending review projects were reported in the Commission survey of 2019.

<sup>25</sup> Additionally, TSI projects in Cyprus, Poland and Slovenia focused on digitalisation of revenue administration, which will be very helpful in case of revenue reviews. As mentioned above, the basic principles that apply for spending reviews could also be useful to support Member States on revenue reviews.

that 'the need to identify and generate savings' was most often a main objective in the strategic mandate. High public expenditure also seems to play a role in pushing forward spending reviews as a tool to make public spending more efficient, as six out of nine countries with spending review milestones are also amongst the countries with the highest relative public expenditure (<sup>26</sup>). Nonetheless, the graph also shows that Member States with lower levels of public debt still seek to improve their existing spending review practices. For example, Estonia and Latvia seek to align their spending review frameworks more with budget discussions and performance budgeting, respectively. In line with a CSR, Ireland integrated evaluation elements and evidence-informed policy making into their spending reviews.<sup>27</sup>

Graph 4. **National public debt levels and spending review initiatives in 2021-2023**



Source: Commission services, AMECO database.

N.B.: Public debt levels are shown as a percentage of GDP at current prices. Per country, the three bars represent the years (from left to right) 2021, 2022 and 2023.

## 4. IMPROVEMENTS FOR SPENDING REVIEWS

**The overview in this chapter lists the most notable improvements made to spending reviews, using country examples from the RRP, TSI and recent CSRs.** Three main categories of improvements can be distinguished: i) increased scope and frequency, ii) clearer results and links with budgets and iii) better governance and alignment with other budgetary strategies. Table 1 presents an overview of these improvements and related examples, while the rest of this chapter provides further details.

<sup>26</sup> More specifically, these six countries are also in the top ten of countries with the highest public expenditure as percentage of their national GDP in 2022. See AMECO database, available here: [https://economy-finance.ec.europa.eu/economic-research-and-databases/economic-databases/ameco-database\\_en](https://economy-finance.ec.europa.eu/economic-research-and-databases/economic-databases/ameco-database_en).

<sup>27</sup> See here: <https://www.gov.ie/en/policy-information/7dc2b1-spending-review/>

**Table 1. Notable improvements in recent spending reviews**

Improvements	Examples from Member States
<b>Improved scope and frequency</b>	
More comprehensive reviews, e.g. to identify relevant savings areas	EE, LT, SK
Pilot studies, to gain experience or identify room for improvement	BE, CZ, EE, PL
More frequent reviews, to maintain momentum or link with budgets	FI, FR, PT
<b>Clearer results and budgetary links</b>	
Clearer targets up front, e.g. to specify minimum savings of the review	BE, HU, IT, PT
Identifiable savings results, to better demonstrate effect of the reviews	ES, LV, PT, SK
Allowing results or recommendations to feed into budget discussions	DK, EE, FR, RO, SK
<b>Improved governance and alignment with other budgetary strategies</b>	
Setting up dedicated spending review units or task forces to build capacity, better steer the process and improve contacts with ministries	BE, DK, ES, PT, SK
Introducing a legal base for different parts of the spending review process, such as the frequency of reviews, ex-post evaluations and links with budgets	ES, FR, IT, LV, PT, RO, SK
Improving transparency through (ex-post) evaluations, making reports public or increasing monitoring of follow-ups for recommendations	AT, ES, PT, RO, SK
Better alignment of the spending review process and methodologies with other budgetary strategies	AT, EE, EL, IE

#### 4.1. IMPROVED SCOPE AND FREQUENCY

**Several spending reviews have become more ambitious, generally increasing in size.** First, a number of Member States increased the size of the review and have recently performed a comprehensive review of government expenditure or are preparing to do so. The Lithuanian government adopted a milestone in its RRP, stating that a more systematic approach would help to reduce inefficient spending and free up fiscal space <sup>(28)</sup>. In Slovakia, the government indicated that this helps to identify the largest challenges through comparison with other EU countries <sup>(29)</sup>. In Estonia, technical support helped the government to develop a general methodological framework for conducting more comprehensive spending reviews, intended to increase the volume of the reviews from around 2% of consolidated state budget to around 10%. Lastly, comprehensive reviews could help identify areas of inefficient or non-priority spending. Spain and Portugal have conducted comprehensive reviews following country-specific recommendations. Following this, Spain now focuses on reviewing specific expenditure areas in the context of its RRP. Portugal is looking to perform such targeted reviews in the coming years, following the support it received within the context of the TSI. After conducting a comprehensive review in 2023, Slovakia will conduct targeted reviews on expenditure areas that were identified as being priority spending (e.g. education), including the possibility to reallocate expenditure between sectors (see Box 3).

**More pilot studies have been conducted, leading to insights on the expenditure items being reviewed and the spending review process as a whole.** For example, a Flemish pilot spending review showed who was using so-called service vouchers, while also identifying avenues for creating savings <sup>(30)</sup>. Following this example, the Brussels-Capital Region has initiated two pilot spending reviews

<sup>28</sup> See Lithuania's RRP, p. 385.

<sup>29</sup> Source: interview with the Slovak Ministry of Finance.

<sup>30</sup> See report on pilot spending review, p. 98, available here: <https://fin.vlaanderen.be/wp-content/uploads/2020/12/VR-2020-0307-MED.0225-2-Spending-review-dienstencheques-bijlage.pdf> and *Vlaamse Brede Heroverweging* (in Dutch), p. 11, available here: [https://fin.vlaanderen.be/wp-content/uploads/2021/09/Studie\\_WSE\\_Dienstencheques.pdf](https://fin.vlaanderen.be/wp-content/uploads/2021/09/Studie_WSE_Dienstencheques.pdf).

and is currently working within the context of the RRP to consolidate the review process. In three other Member States, pilot studies were (Estonia) or are being (Czechia, Poland) conducted within the context of the Technical Support Instrument and the SRSP. Czechia mentioned that the pilot study had shown exactly what was needed to build up capacity for further structured reviews (e.g. more data, better monitoring and more cooperation with line ministries) <sup>(31)</sup>. Lastly, Poland has benefited from TSI support for pilot spending reviews in healthcare and support for innovation in SMEs.

**In several cases, spending reviews are becoming more frequent and more streamlined, allowing for results to be taken into account for budgets.** To successfully include results in the budget cycle, it is important to: i) perform spending reviews frequently enough (preferably annually), and ii) keep the timeline sufficiently short (and start early enough) to align with the budgetary cycles. Several Member States are working on increasing the frequency of the reviews by building capacity, such as Finland (via TSI) <sup>(32)</sup> and Portugal (RRP and TSI). Following up on an earlier CSR, France has adopted a new framework that will entail more regular spending reviews and will focus on a broader scope of expenditure items <sup>(33)</sup>. In 2019, Member States reported that still about half of all reviews (22 out of 46) were part of regular exercises. Five additional Member States (AT, BE, ES, HU, RO) have now committed themselves in their RRP to conduct a series of reviews, meaning that they could build up experience and solidify them as a regular part of the budgetary process. On keeping the timeline short, the Danish authorities emphasised that finalising the terms of reference at an early stage facilitated the search for policy options and the drafting of savings targets. The Portuguese (see Box 4 below) and Slovak cases demonstrate that having permanent contact points in the ministries can also facilitate a quicker process. Both of these elements help Member States to better fulfil the first Common Principle of sustained political commitment and successfully carry out selected reforms.

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<sup>31</sup> Czech TSI for 2023.

<sup>32</sup> See Finnish 2023 Country Report, p. 12.

<sup>33</sup> See French 2023 Country Report, p. 8/9.

Box 4. **PORTUGAL – IMPROVEMENT THROUGH SUPPORT**

**Portugal had been conducting spending cuts since 2010, but a new approach for spending reviews was required.** With the initial goal being fiscal consolidation, the original setup had pre-defined savings goals and a strong top-down approach in selecting review topics. The process became more institutionalised in 2016: an inter-ministerial task force started steering the process <sup>(i)</sup> and a bottom-up approach was introduced where reviewed entities themselves provided initiatives for savings or efficiency gains. Only this bottom-up approach remained in 2021, with the Ministry sending the annual budget circular to more than 500 entities, asking them to self-identify initiatives to improve spending efficiency.

Table 2. **Evolution of Portuguese spending cuts and reviews before the new framework**

Period	General objective	Approach for selection of topics	Steering
<b>2010-2015</b>	Fiscal consolidation	Top-down	Task force in Prime Minister's Office
<b>2016-2020</b>	Fiscal consolidation and efficiency gains	Top-down and bottom-up	Permanent inter-ministerial task force in the Ministry of Finance
<b>2021-2023</b>	Efficiency gains	Bottom-up	Not applicable

Source: OECD report (2023): “supporting the implementation of spending reviews in Portugal”.

**A new governance model has been adopted, to be implemented with TSI support.** In July 2023 <sup>(ii)</sup>, a task force was created (*Grupo de trabalho para a revisão da despesa pública* or GTRD) with the mandate to develop a new framework for the implementation of spending reviews. The OECD, in a project carried out through the TSI provided the GTRD with suggestions for improvement and proposals to integrate spending reviews into the budget cycle from 2024 onwards, as included in the country's RRP. This new approach is more selective and top-down and features more steering from the Ministry of Finance, in close collaboration with the line ministries. The framework will have three tiers: i) thematic teams with elements from the MoF and the line ministries to conduct the reviews, ii) a general coordination team who decide on the scope, objectives and selection of the thematic teams and iii) a permanent technical monitoring team to draft the terms of reference, monitor implementation of the results and perform annual ex-post evaluations.

**The Portuguese experience can also be informative for other Member States.** First, the fact that there are separate teams in the different line ministries working on spending reviews facilitates the process and gives the Ministry of Finance a single point of contact. Second, this approach increases ownership by line ministries (increased buy-in), while not necessarily sacrificing control by the Ministry of Finance over the process. Lastly, it shows that a focus on either efficiency gains or savings can be warranted, depending on the situation.

i Order of the Minister of the Presidency and Administrative Modernisation and Ministers finance, Education and Health No. 13445/2016 of 10 November (Official Journal, *Diário da República* No. 216/2016, second series of 10 November 2016).

ii Order of the Minister of Finance No. 7690/2023 of 25 July (Official Journal, *Diário da República* No. 143/2023, second series of 25 July 2023).

## 4.2. CLEARER RESULTS AND LINKS TO BUDGETS

**Some reviews set out the ambitions (quantifiable savings or efficiency gains) more clearly up front.** This provides the responsible ministry with a clearly set goal at the onset of the review process. This means that these ambitions can already be taken into account when setting the scope of the review (e.g. terms of reference or budget circular). More importantly, it helps the steering group or government when providing or deciding upon different policy options. When the savings ambitions are known, the range of potential policy options can also be narrowed down. The Commission's 2019 survey showed

that the review mandate more often emphasised the quality of public services than generating savings. As fiscal pressures for most Member States have increased since then, new attention is now given to setting savings targets. To ensure that the reviews will yield a minimum amount of savings in order to create fiscal space, Italy and Hungary have several RRP-milestones that focus on setting specific savings targets. For Hungary, it is specified that the concrete outcomes of the reviews shall be made available “in terms of potential savings (expressed in terms of % of the scope of expenditure reviewed) and efficiency gains...”<sup>(34)</sup>. In Italy, there was a requirement to set a “quantitative savings target for the aggregate central state administrations defined in the Document of Economy and Finance - in euro”<sup>(35)</sup>. The different entities in Belgium are also working on reports for their milestones that “shall include, among others, the ex-post quantification of the outcomes, including savings, associated to the spending review programme”<sup>(36)</sup>. Conversely, some countries set out a goal to find efficiency gains rather than savings. In Portugal and Denmark, the focus shifted to efficiency gains through reforms in recent reviews, as the need for fiscal consolidation was seen as less pressing than before.

**Spending reviews have led to some savings results in practice.** For example, the Spanish government declared that these reviews (following recommendations with specific savings estimates provided by AIReF) have contributed to a deficit reduction in 2022<sup>(37)</sup>. In Latvia, spending reviews over the last few years have led to annual savings of 2.1% (of basic state budget expenditure)<sup>(38)</sup>. Slovakia has also experienced net savings from spending reviews during the 2016-2021 period. The potential savings identified amounted to 2.1% of GDP (approximately €2 billion), of which €800 million (0.8% of GDP) were incorporated into the 2021 budget<sup>(39)</sup>. It would be important, also in other Member States, to keep track of the results of spending reviews going forward. This means answering the question of what the actual (not only the expected) savings or efficiency gains were as a result of the reviews being used in the (multi)annual budgets.

**The results of spending reviews can feed into (multi)annual budget cycles.** Specifically, the results of the spending reviews are now being used more often to inform policy makers during budget negotiations. For example, following two milestones in the Belgian RRP, the federal and Walloon authorities have committed themselves to further integrate the spending reviews into the (multi)annual budgetary process. The Brussels Capital-Region is also working on integrating spending reviews in the budget process with support from the TSI, as results from the 2023 spending review of research and innovation investments have been considered in the preparation of the 2024 budget. In Slovakia, the implementation plans are not yet directly linked to budget documentation, apart from the fact that the implementation reports are required by law to be approved together with the main budget document. Via its latest TSI project however, the Slovak Ministry of Finance seeks to identify the options on how to integrate potential savings into the annual budget. In Portugal, it is foreseen that under the new system the policy options from the reviews will be decided upon on time to be included in the discussion of the MTBF expenditure ceilings. In France, the reviews of public expenditure will be finished in the first half of the year, so that the results can be considered in (multi)annual budget discussions<sup>(40)</sup>. All in all, this represents a stronger commitment to the Common Principle of integrating the results into the budgets. Graph 5 below shows for how many projects in the last Commission survey (‘2019’) the results were actually used in the budgets. It also shows that since 2019, nearly all of the remaining Member States have now committed (‘since then committed’) through the TSI or RRP to include spending review results in their budgets. These improvements help them meet the fourth Common Principle, which advises Member States to make the review results consistent with budget priorities.

<sup>34</sup> Milestone 268 and 269 from the Hungarian RRP.

<sup>35</sup> Milestone 104 from the Italian RRP.

<sup>36</sup> Milestone 207 from the Belgian RRP.

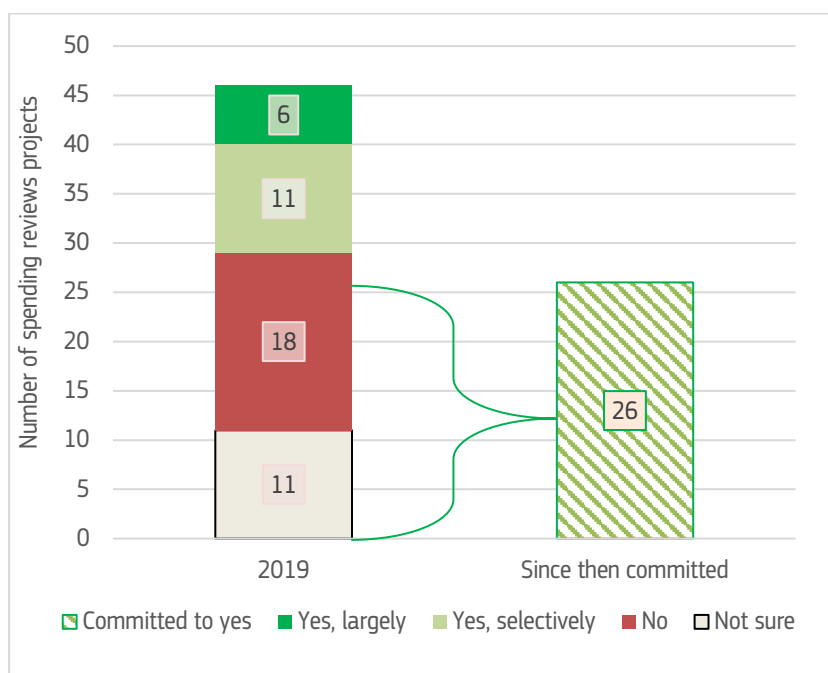
<sup>37</sup> ES 2023-2026 Stability Programme, p.41-42.

<sup>38</sup> 2023 Country Report for Latvia, p. 10.

<sup>39</sup> SK 2023-2026 Stability Programme, p. 33.

<sup>40</sup> See the report *Évaluation de la qualité de l'action publique*, p.4, available (in French) here: <https://www.budget.gouv.fr/files/files/plf/plf-2024/evaluation-qualite-action-publique-rapport-au-parlement.pdf>.



Graph 5. **Decisions from the spending review(s) reflected in the budget(s)**

Source: Commission services.

N.B.: ‘Since then committed’ shows which projects are from countries that have since 2019 committed through relevant RRP milestones or in TSI type 2 projects to use the results of reviews in their (multi)annual budgets.

#### 4.3. BETTER GOVERNANCE AND ALIGNMENT WITH OTHER BUDGETARY STRATEGIES

**Several specific task forces or units were set up to build capacity and support (different parts of) the spending review process.** In Spain, a spending review unit was set up in the independent fiscal institution (IFI), AIReF, which has built analytical capacity over the years<sup>(41)</sup>. Following a RRP milestone, a special unit was set up in the Spanish Ministry of Finance to monitor the extent to which line ministries follow up on the recommendations from the spending reviews<sup>(42)</sup>. Similarly, a permanent team was set up in the Belgian Federal Public Service for Policy and Support (FPS) following a milestone, to monitor follow-ups on spending review recommendations by the federal authorities<sup>(43)</sup>. In Portugal, a task force was set up with TSI support to help ministries carry out more regular and targeted spending reviews, following a switch to a more bottom-up approach. This task force consists of staff from the Budget and Finance Ministries and reviewed the existing spending review process. In Slovakia, the TSI assisted in establishing a dedicated Value for Money department that, inter alia, works on spending reviews<sup>(44)</sup>. A similar task force will be set up in Hungary (in line with an RRP milestone), set to assist in the publication of reports from 2024 onwards<sup>(45)</sup>. These examples align with the second Common Principle, namely a well-designed framework with adequate resources to conduct reviews.

<sup>41</sup> This unit was already active for a few years before, but the RRP built on this by further formalising their role and organisation. See website AIREF, available here: <https://www.airef.es/en/spending-review/>. The Commission has given a positive preliminary assessment for the fulfilment of this milestone (creation of a permanent spending review team in AIReF), available here (on p.45) <https://commission.europa.eu/system/files/2021-12/rfp-preliminary-assessment-1st-payment-request-spain.pdf>.

<sup>42</sup> Milestone 397 in the Spanish RRP.

<sup>43</sup> See website BOSA, available here: <https://bosa.belgium.be/fr/themes/budget-et-comptabilite/le-budget-federal/chiffres-et-analyse/spending-review>.

<sup>44</sup> See website Slovak Ministry of Finance, available here: <https://www.mfsr.sk/en/finance/value-money/about-value-money/>.

<sup>45</sup> See Hungarian RRP, p. 351 (English version).



**More Member States now have introduced a legal base for the conduct of spending reviews and the inclusion of their results in the budgets.**

Providing a legal base for elements of spending reviews helps to define the ‘rules of the game’ by defining the scope of the review and the responsibilities of those involved. It also helps to maintain political commitment in the long-term, ensuring that improvements are not rolled back in economically better times. Earlier evidence from the euro area survey on spending reviews found that in 2019 there were only three Member States with a legal requirement to integrate the conduct of spending reviews in the budget process (Latvia, Italy and Slovakia) <sup>(46)</sup>. The more recent examples from the RRP show that more countries have now adopted legal acts to conduct spending reviews and to effectively integrate the outcomes of the spending reviews into the budgets. For example in Spain, the legal act confirming creation of the new spending review unit (and its mandate to carry out reviews until at least 2026) was published in the Official Journal, as well as confirmed in the annual budgetary laws <sup>(47)</sup>. In Italy, two new legal provisions were adopted following the RRP, in addition to the existing legal act dealing with spending reviews (the Accounting Act). Legislative Decree no.152 of 2021 set up a Scientific Committee to develop the tools for analysing and monitoring the follow-up of spending reviews, while Legislative Decree no.50 of 2022 further solidifies that this committee has to include technical experts <sup>(48)</sup>. Estonia now included legal commitments (in the organic budget law and secondary legislation) for the ministries to carry out spending reviews setting up relevant structures to coordinate and perform spending reviews.<sup>49</sup> In Romania, the legal act was published in the country’s Official Journal, affirming that spending reviews will be conducted in the coming years and the IFI will perform ex-post evaluations of the process <sup>(50)</sup>. A further result of this is that the reports with recommendations will also become public and the results will be fed into the annual budget cycles. In France, the conduct of expenditure evaluations (spending reviews) have been included in both the 2023 initial budget law and the law on planning public expenditure for 2023-2027 <sup>(51)</sup>. Lastly, Portugal issued Ministerial Order No 7690/2023 to formalise the new spending review framework and solidify the commitment to conduct spending reviews also for the coming years.

**Transparency of spending reviews has been improved by making reports public, conducting (ex-post) evaluations and increased monitoring of follow-ups.**

First, in most countries that undertook spending reviews within the context of the RRP and TSIs, the spending review reports were made public after completion. Second, in some cases ex-post evaluation is now also included. In 2019, a rigorous ex-post assessment was done for only ten of the eighteen reviews that were already completed at that time. As these evaluations help to make future reviews run smoother, it is positive that several Member States (BE, IT, PT, RO) have now committed to conduct such evaluations. In Romania, the IFI performs ex-post evaluation of the spending review process. In Portugal, the new governance model will involve ex-post evaluation performed by the new task force in the Ministry of Finance. To inform the national debate, the French Court of Auditors released thematic notes analysing major expenditure categories in parallel to the reviews conducted by the French Government <sup>(52)</sup>. Third, more Member States are improving their monitoring of the follow-ups on recommendations. In their TSI project, Czechia seeks to improve data quality in order to improve their monitoring. In one of its RRP milestones, Romania committed itself to develop a fully-fledged methodology for monitoring the follow-ups. In Spain, the government produces reports on how the different authorities under review have followed up (or intend to do so) on the recommendations made by the Spanish IFI in their reviews. the Spanish

<sup>46</sup> See Commission 2019 note, p. 12.

<sup>47</sup> See ES RRP operational arrangements, p. 308, available here: [https://commission.europa.eu/system/files/2021-12/countersigned\\_es\\_first\\_copy\\_en\\_01.pdf](https://commission.europa.eu/system/files/2021-12/countersigned_es_first_copy_en_01.pdf). See also the Commission’s positive preliminary assessment for the fulfilment of this milestone (approval of the Order of Elaboration of the annual Budgetary Law), available here (on p.43-44): <https://commission.europa.eu/system/files/2021-12/rrf-preliminary-assessment-1st-payment-request-spain.pdf>.

<sup>48</sup> See website Italian Parliament, available here: [https://temi.camera.it/leg19/temi/19\\_t18\\_il\\_programma\\_del\\_commissario\\_straordinario\\_per\\_la\\_spending\\_review\\_d.html](https://temi.camera.it/leg19/temi/19_t18_il_programma_del_commissario_straordinario_per_la_spending_review_d.html)

<sup>49</sup> See Estonia’s State Budget Strategy 2021-2024, p. 134, available here: <https://www.fin.ee/sites/default/files/documents/2021-02/State%20Budget%20Strategy%202021-2024%20%28.pdf%29.pdf>.

<sup>50</sup> See RO RRP operational arrangements, p. 66, available here: [https://commission.europa.eu/system/files/2022-06/countersigned\\_ro\\_oa\\_en.pdf](https://commission.europa.eu/system/files/2022-06/countersigned_ro_oa_en.pdf).

<sup>51</sup> See the report *Évaluation de la qualité de l’action publique*, p. 4-5.

<sup>52</sup> See the report *Évaluation de la qualité de l’action publique*, p. 14.

government follows the comply-or-explain principle, meaning that if the authorities are not following a recommendation from AIReF, they have to explain why not. Lastly, in some cases the results from the spending reviews are also included in the annual budgets as an annex to promote transparency. This allows the Ministry to quickly identify how the evidence gathered through the review feeds into discrete saving decisions in the annual budgets. Slovakia has a dedicated Implementation Unit at its Government Office, which monitors the implementation of recommendations by the stakeholders<sup>(53)</sup>. Austria and Slovakia are examples where spending review results are presented in budget annexes or supplements. These improvements help align the reviews to the third Common Principle, namely proper monitoring and clear communication to the public.

#### **Ties between spending reviews and other budgeting strategies are also being strengthened.**

The first link is between spending reviews and performance budgeting. In Estonia for example, early SRSP projects aimed to integrate spending reviews in the Estonian performance management system. This helped to align indicators for identifying potential savings in spending reviews with existing budget performance metrics<sup>(54)</sup>. Ireland in 2020 received support via the SRSP for further developing its performance budgeting framework, focusing on the methodologies for spending reviews and green budgeting<sup>(55)</sup>. Second, the Commission seeks to reinforce the ties between the MTBF and spending reviews through its 2024 TSI flagship project. The use of binding expenditure ceilings in the MTBF can serve as a basis for clear savings targets for the spending reviews. Vice versa, spending reviews can provide evidence for potential savings used in the medium-term budgets. In this regard, Estonia already started in 2023 with a TSI project to turn spending reviews into a standard tool to inform medium-term budget decisions. The Estonian government seeks to develop the methodologies and inter-departmental oversight to eventually use the results in the medium-term budgets from 2024 onwards. Lastly, the Austrian case described in Box 2 already showed that green budgeting and spending reviews can reinforce each other. After a 2020 OECD review of the fiscal framework<sup>(56)</sup>, Greece has been working to align the results of the reviews more strongly with the annual budget process and focusing on ‘green’ spending reviews as part of its commitments for the green transition<sup>(57)</sup>.

#### **4.4. LESSONS LEARNED AND POTENTIAL FURTHER RESEARCH**

**Several important lessons can be drawn from spending reviews conducted in the context of CSRs, RRP and TSIs.** Specifically, the examples highlighted that:

1. There are several benefits of conducting regular and structured reviews. It helps to retain the built-up capacity (now sometimes with TSI support), speeds up the process through using previously established experience and builds a network and acceptance of the ‘rules of the game’ in the line ministries. Moreover, it may help ensure sustained political commitment, which is crucial for successfully conducting spending reviews.
2. The scope of spending reviews has in many cases been expanded, meaning that savings and reform options were identified across a broader spectrum of topics and at a larger scale. This may include topics related to the green and digital transitions (where new reform options are often sought) or to the COVID-19 crisis (where expenditures have often risen).
3. It is possible and desirable to integrate the spending review process into budgets. It is thus a positive development that more Member States committed themselves through their national plans to align the process with the (multi)annual budgetary cycle. This way, they can use (evidence-based) spending review results to inform budget discussions about potential savings or reforms.

<sup>53</sup> The reports on progress are public and can be found here: <https://www.mfsrc.sk/sk/financie/hodnota-za-peniaze/implementacia/>.

<sup>54</sup> See website Estonian Ministry of Finance, available here: <https://www.fin.ee/en/public-finances-and-taxes/state-budget-and-economy/performance-based-budgeting>.

<sup>55</sup> See website DG REFORM, available here: [https://reform-support.ec.europa.eu/what-we-do/green-transition/sustainable-budgeting-and-financial-management-ireland\\_en](https://reform-support.ec.europa.eu/what-we-do/green-transition/sustainable-budgeting-and-financial-management-ireland_en).

<sup>56</sup> See Moretti et al, 2020: p.7.

<sup>57</sup> Greek 2023 Stability Programme, p. 39.

4. Setting savings targets in advance can be beneficial when specific financial targets must be met. This is less relevant if the main goal of the review is to identify inefficiencies or reform needs, although it is good to be specific in the mandate or terms of reference where possible.
5. Establishing a legal basis for spending reviews (now RRP-milestone requirements in multiple Member States) is relevant, as it sets out the rules of the process more clearly and ensures that political commitment is maintained.
6. Spending reviews might extend over different levels of government (meaning the scope for potential savings/reforms can be broadened) and can involve independent institutions (e.g. for external reviews of the process). TSI support can be used to help build capacity or finetune methodologies.
7. It is important to ensure that the spending review process remains transparent. Making the spending review reports public and ensuring transparent monitoring of results can help maintain political support as policy makers can refer to past results as evidence of efficiency gains.

**Apart from the topics covered in this paper, other elements of spending reviews may warrant further research.** First, it would be useful to look further into ensuring that reforms and investments remain efficient over time. In particular in the context of the often sizeable investments and reforms supported under the RRP and TSI, it would be beneficial to have best practices or guidelines to ensure that the built capacity, networks and expertise remains in place for future reviews. This can for example be done by making sure that newly created working groups stay active by performing regular spending reviews. Second, this paper focuses on the improvements of the new spending review practices. Future work could also analyse which spending review processes do not yet function optimally after the projects are completed. This includes checking the monitoring of implementation for recommendations and the reporting of actual savings and efficiency gains. Developing more specific metrics to measure these savings/gains could be one focus of further research. Third, some examples show that spending reviews can be carried out at the level of (e.g. Belgium) or in close cooperation with (e.g. Spain) regional governments <sup>(58)</sup>. Other Member States with a more federal or decentralised structure could perhaps learn from these experiences how their own sub-national governments (who perhaps have fewer resources) could effectively conduct spending reviews. The European Commission will continue to foster the sharing of best practices on conduct, governance or evaluation of spending reviews, as well as their links with budgets.

## 5. CONCLUSIONS

**EU instruments help put spending reviews back into the spotlight at national level.** In countries where spending reviews were previously not (well-)established, country-specific recommendations in the European Semester (CSRs) and/or milestones in the recovery and resilience plans (RRPs) have helped to renew policy makers' interest in spending reviews as a useful tool to improve the quality of public finance and produce actual savings. In addition, the Technical Support Instrument (TSI) of the European Commission (managed by DG REFORM) has - based on international best practices in the field - successfully supported a majority of Member States to further integrate spending reviews with the budget cycle and help governments take decisions on how to reorient existing expenditure towards new policy priorities.

**Recent spending review projects benefitting from EU support or guidance show promising improvements.** Several Member States have recently started conducting spending reviews or committed themselves to performing the reviews more frequently, sometimes after receiving a CSR on the topic (which may have given an impetus to politicians). The scope of the review was often broadened, with several countries committing themselves to review various major expenditure items over the coming years. A handful of Member States have formalised their spending review process

<sup>58</sup> For Belgium, this reflects the distribution of competencies across the different levels of government, as the Regions have competency for a number of policy areas. In Spain, AIREF is conducting Spending Reviews for 11 regional governments, related to healthcare, education, and social policy spending.

through legal acts, especially in the context of the RRP. The methodologies, capacity for conducting reviews and links with annual budgets were often improved upon, notably with the support from the TSI. Moreover, through commitments in the RRP to make more information public, many Member States promote further transparency of the process. Lastly, we also identified a useful interplay between the different EU initiatives. Most countries that received country-specific recommendations related to spending reviews, eventually included milestones in their RRP that allowed them to make their commitments on this topic more concrete. In turn, the TSI projects contribute to operationalising these commitments.

**The improvements bring the spending reviews in many cases closer to the Eurogroup's Common Principles.** They support the Eurogroup's first Common Principle of 'strong and sustained political commitment' by making the spending review process (including evaluation) more formalised. Some projects also work towards the second Common Principle of better 'design and implementation' by the use of pilots to build expertise, the allocation of adequate resources (e.g. separate task force) and the use of guidelines (e.g. terms of reference). Most of the relevant RRP-projects also committed to make the spending review reports (and where applicable ex-post evaluations) public, further aligning the review process with the third Common Principle of 'monitoring and communication to the public'. Some improvements also make a start towards the fourth Common Principle of 'consistency with annual and multiannual budget planning', in that the use of results is at times incorporated in annual budget laws and the timeline shortened to better align with important moments during the budget process. All in all, more uptake of these principles can be discerned since the 2017 and 2019 Commission surveys. At least some of this progress seems to be facilitated by the technical support and expertise offered through the TSI and the political and administrative impetus offered by the CSRs and RRP. Nonetheless, room for improvement still remains when it comes to the ambition of the reviews (both in terms of size of the review and their intended results), monitoring the follow-ups and performing ex-post evaluations.

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## ANNEX I – SPENDING REVIEWS IN COUNTRY-SPECIFIC RECOMMENDATIONS

Country	Year(s)	Introduce or improve?	Suggested improvement?	Text of the recommendation
<i>Belgium</i>	2018 – 2019, 2021	Introduce	x	<p><b>2018:</b> Improve the efficiency and composition of public spending at all levels of government to create room for public investment, notably by carrying out spending reviews.</p> <p><b>2019:</b> Improve the composition and efficiency of public spending, in particular through spending reviews.</p> <p><b>2021:</b> Improve the composition and efficiency of public spending, in particular through spending reviews, and the coordination of fiscal policies by all levels of government to create room for public investment.</p>
	x			
<i>Spain</i>	2013	Introduce	x	Improve the efficiency and quality of public expenditure at all levels of government and conduct a systematic review of major spending items by March 2014.
	2014	Introduce	x	Carry out by February 2015 a systematic review of expenditure at all levels of government to underpin the efficiency and quality of public spending going forward.
	2017	Improve	Broaden coverage	Undertake a comprehensive expenditure review in order to identify possible areas for improving spending efficiency.
<i>France</i>	2015 – 2019	Improve	General	<p><b>2015:</b> Step up efforts to make the spending review effective, continue public policy evaluations and identify savings opportunities across all sub-sectors of general government, including on social security and local government.</p> <p><b>2016:</b> Specify the expenditure cuts planned for the coming years and step up efforts to increase the amount of savings generated by the spending reviews, including on local government spending, by the end of 2016. Reinforce independent public policy evaluations in order to identify efficiency gains across all sub-sectors of general government.</p> <p><b>2017:</b> Comprehensively review expenditure items with the aim to make efficiency gains that translate into expenditure savings.</p> <p><b>2018:</b> Implement expenditure savings in 2018 and fully specify the objectives and new measures needed in the context of Public Action 2022, for them to translate into concrete expenditure savings and efficiency gains measures in the 2019 budget.</p> <p><b>2019:</b> Achieve expenditure savings and efficiency gains across all sub-sectors of the government, including by fully specifying and monitoring the implementation of the concrete measures needed in the context of Public Action 2022.</p>
		Improve	Improve savings, broaden coverage, independent evaluation	
		Improve	Improve savings	
		Improve	Improve savings	
		Improve	Improve savings	
		Improve	Improve savings	
<i>Croatia</i>	2014 – 2015	Introduce	X	<p><b>2014:</b> “By March 2015, carry out a thorough expenditure review.”</p> <p><b>2015:</b> “Ensure a durable correction of the excessive deficit by 2016 by taking the necessary measures in 2015 and reinforcing the budgetary strategy for 2016. Publish and implement the findings of the expenditure review.”</p>
		Introduce	x	

<i>Ireland</i>	2021	Improve	General	“Improve the composition and efficiency of public spending, in particular through spending reviews...”
<i>Italy</i>	2012 – 2013	Introduce	x	<b>2012:</b> Pursue a durable improvement of the efficiency and quality of public expenditure through the planned spending review and the implementation of the 2011 Cohesion Action Plan leading to improving the absorption and management of EU funds, in particular in the South of Italy.
	2015 – 2016	Introduce	x	<b>2013:</b> Continue pursuing a durable improvement of the efficiency and quality of public expenditure by fully implementing the measures adopted in 2012 and taking the effort forward through regular in-depth spending reviews at all levels of government.
	2021	Improve	Integrate with budget cycle	<b>2015:</b> Ensure that the spending review is an integral part of the budgetary process. <b>2016:</b> Finalise the reform of the budgetary process in the course of 2016 and ensure that the spending review is an integral part of it.
<i>Malta</i>	2017	Improve	Broaden coverage	Expand the scope of the ongoing spending reviews to the broader public sector and introduce performance-based public spending.
	2016 – 2017	Introduce	x	<b>2016:</b> Conduct, by February 2017, a comprehensive expenditure review and strengthen expenditure control, cost effectiveness and adequate budgeting at all levels of public administration.
		Improve	Broaden coverage	<b>2017:</b> Step up efforts to broaden the expenditure review to cover a significant share of general government spending across several policies.

## ANNEX II – SPENDING REVIEWS IN THE RECOVERY AND RESILIENCE PLANS

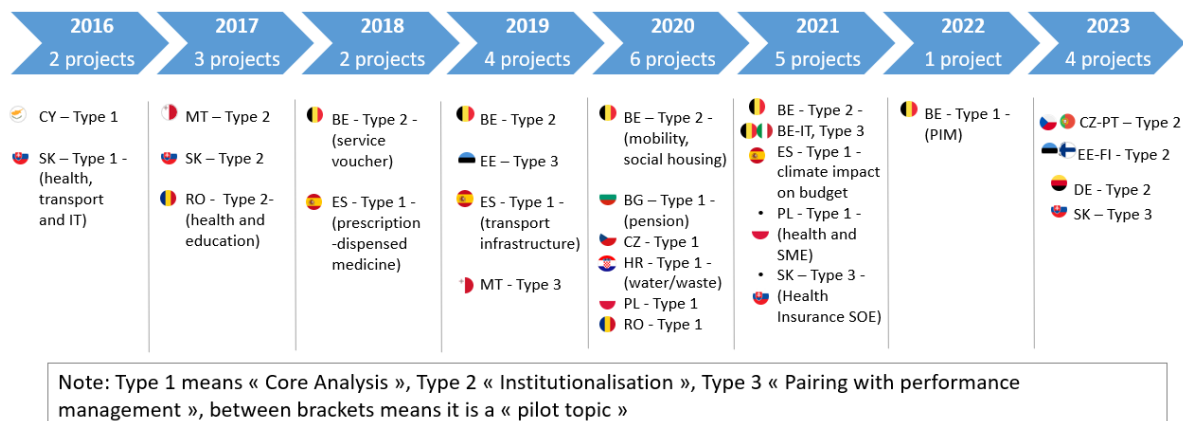
Country	Milestone name	Qualitative indicator	By
<i>Austria</i>	Spending Review on the analysis of the climate and energy policy support and incentive landscape	Dissemination of the report	Q3 2022
<i>Austria</i>	Spending Review ‘Identifying synergies with the funding landscape of the Länder’	Dissemination of the report	Q2 2023
<i>Austria</i>	Spending Review ‘Further advancement of digitalisation in public administration’	Dissemination of the report	Q3 2023
<i>Austria</i>	Spending Review ‘Implementation of the EU taxonomy at national level’	Dissemination of the report	Q4 2024
<i>Austria</i>	Spending Review ‘Public-sector shareholding’	Dissemination of the report	Q2 2025
<i>Austria</i>	Spending Review ‘Sustainability of Public Procurement’	Dissemination of the report	Q4 2025
<i>Belgium</i>	Spending review pilot or integration into budgetary process (1)	Completed pilots and associated reports	Q4 2021
<i>Belgium</i>	Spending review integration into budgetary process (1) or pilot completion	Government decision	Q4 2022
<i>Belgium</i>	Spending review integration into budgetary process (1) or (2)	Government decision	Q4 2023
<i>Belgium</i>	Spending review ex-post analysis	Assessment report	Q4 2024



<i>France</i>	Construction of financial laws articulated with public expenditure evaluations covering the scope of public administration in compliance with the expenditure trajectory of the public finance programming law	Construction of financial laws	Q4 2022
<i>France</i>	Annual assessment of measures taken to improve the quality of public spending that have been implemented in / since the 2023 budgetary law.	Publication of assessment	Q1 2024 / Q1 2025
<i>Hungary</i>	Establishment of the legal and institutional framework for conducting annual spending reviews	Entry into force of an amendment of the organisational and operational rules of the Ministry of Finance, and entry into force of a government decision on the methodology and medium-term work plan for spending reviews	Q2 2023
<i>Hungary</i>	Reports on the outcomes of the first and second spending reviews	Publication of two reports on the outcome of the first two spending reviews on the Government's website	Q2 2024
<i>Hungary</i>	Reports on the outcomes of the third and fourth spending reviews	Publication of two reports on the outcome of the additional two spending reviews on the Government's website	Q2 2025
<i>Hungary</i>	Concluding report on the outcome of the spending review exercise	Publication of the concluding report on the Government's website	Q4 2025
<i>Italy</i>	Entry into force of legislative provisions improving the effectiveness of the spending review - Reinforcement of Finance Ministry	Provision in the law indicating the entry into force of the law	Q4 2021
<i>Italy</i>	Adoption of savings targets for spending reviews for the years 2023-2025	Quantitative savings target for the aggregate central state administrations defined in the Document of Economy and Finance - in euro	Q2 2022
<i>Italy</i>	Completion of the yearly spending review for 2023, with reference to the saving target set in 2022 for 2023	Adoption of the Finance Ministry report on the spending review in 2023, certifying the completion of the process and the achievement of the target.	Q2 2024
<i>Italy</i>	Completion of the yearly spending review for 2024, with reference to the saving target set in 2022 and 2023 for 2024	Adoption of the Finance Ministry report on the spending review in 2024, certifying the completion of the process and the achievement of the target	Q2 2025
<i>Italy</i>	Completion of the yearly spending review for 2025, with reference to the saving target set in 2022, 2023 and 2024 for 2025	Adoption of the Finance Ministry report on the spending review in 2025, certifying the completion of the process and the achievement of the target	Q2 2026
<i>Lithuania</i>	Completion of the comprehensive budget expenditure review	Delivery of the comprehensive spending review results	Q4 2023
<i>Portugal</i>	Implementation of mechanisms to integrate spending reviews in the regular budgetary process, including the ex-post evaluation of efficiency savings	Report on the integration of spending reviews in the regular budgetary process and their ex-post evaluation	Q4 2024
<i>Romania</i>	Entry into force of the methodologies and procedures to improve public policy rationale and planning and administrative simplification	Provision in the laws and the government decisions indicating the entry into force of the laws and government decisions respectively for	Q1 2022

		improving public policy rationale and planning and administrative simplification	
<i>Romania</i>	Entry into force of the amended regulatory framework to ensure multiannual budgetary planning for the significant public investment projects and have an ex-post evaluation of expenditure reviews made by the Fiscal Council	Provision in the law indicating the entry into force of the amendments to ensure multiannual budgetary planning for the significant public investment projects	Q4 2022
<i>Romania</i>	Completion of the spending review in health and education sectors	Publishing the analysis of spending in the fields of education and health	Q2 2023
<i>Romania</i>	Adoption of a multiannual strategy and calendar for a systematic expenditure review across all sectors	Memorandum approved by the Government and published	Q2 2023
<i>Romania</i>	The draft budget includes the results of spending analyses in the areas of health and education	The 2024 draft budget shall reflect the measures and proposals resulting from the spending reviews for health and education	Q4 2023
<i>Romania</i>	Entry into force of the legislative amendment required to include budget spending review outcomes in the budgetary process	The budgetary process takes into account the outcomes of the spending review in the area of health completed in 2023 by the Ministry of Finance	Q1 2024
<i>Romania</i>	Entry into force of the law for tasking the Fiscal Council with a regular impact assessment of spending reviews and the preparation of an implementation report	Provision in the law indicating the entry into force of the mandate of the independent institution	Q2 2024
<i>Spain</i>	Phase III of the spending review	Approval by Council of Ministers	Q2 2021
<i>Spain</i>	Creation of a permanent unit within AIReF responsible for carrying out the spending reviews mandated by the government	Provisions of the RD indicating its entry into force	Q2 2021
<i>Spain</i>	Setting-up of a permanent team in the Ministry of Finance for the active monitoring of the implementation of the results of the spending reviews and approval of the Order of Elaboration of the Annual Budgetary law	Provisions of the legislation indicating its entry into force. Order of Elaboration of the Annual Budgetary Law	Q2 2021
<i>Spain</i>	Approval by Council of Ministers of the new cycle (2022-26) of spending reviews to be commissioned to AIReF	Provision of the agreement of the Council of Ministers indicating its entry into force	Q4 2021
<i>Spain</i>	Publication of a monitoring report	Publication in the Ministry of Finance webpage	Q1 2022
<i>Spain</i>	Phase III of the spending review	Publication of the reports in AIReF webpage	Q2 2023

## ANNEX III – TECHNICAL SUPPORT INSTRUMENT RELATED TO SPENDING REVIEWS



Source: Commission services.

## ANNEX IV – WEBLINKS TO PUBLIC SPENDING REVIEWS

Member State	Weblink
AT	<a href="https://www.bmf.gv.at/en/topics/Climate-policy/green_budgeting_en/spending_review_en.html">https://www.bmf.gv.at/en/topics/Climate-policy/green_budgeting_en/spending_review_en.html</a>
BE	<a href="https://bosa.belgium.be/fr/themes/budget-et-comptabilite/le-budget-federal/chiffres-et-analyse/spending-review">https://bosa.belgium.be/fr/themes/budget-et-comptabilite/le-budget-federal/chiffres-et-analyse/spending-review</a> (Federal) <a href="https://fin.vlaanderen.be/spending-reviews/">https://fin.vlaanderen.be/spending-reviews/</a> (Flanders) <a href="https://ibsa.brussels/le-saviez-vous/2-revues-des-depenses-et-des-recettes-sur-les-depenses-publiques-bruxelloises-ont-ete-menees-en-2023">https://ibsa.brussels/le-saviez-vous/2-revues-des-depenses-et-des-recettes-sur-les-depenses-publiques-bruxelloises-ont-ete-menees-en-2023</a> (Brussels)
DE	<a href="https://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentliche_Finzen/Bundeshaushalt/Spending-Reviews/spending-reviews.html">https://www.bundesfinanzministerium.de/Web/DE/Themen/Oeffentliche_Finzen/Bundeshaushalt/Spending-Reviews/spending-reviews.html</a> (Federal)
ES	<a href="https://www.airef.es/en/spending-review/">https://www.airef.es/en/spending-review/</a>
FR	<a href="https://www.economie.gouv.fr/cgefi/revues-depenses">https://www.economie.gouv.fr/cgefi/revues-depenses</a>
HR	<a href="https://mfin.gov.hr/highlights-2848/international-finance/2872">https://mfin.gov.hr/highlights-2848/international-finance/2872</a> (only year 2000)
IE	<a href="https://www.gov.ie/en/policy-information/7dc2b1-spending-review/#">https://www.gov.ie/en/policy-information/7dc2b1-spending-review/#</a>
NL	<a href="https://www.rijksfinancien.nl/brede-maatschappelijke-heroverwegingen">https://www.rijksfinancien.nl/brede-maatschappelijke-heroverwegingen</a>
LV	<a href="https://www.fm.gov.lv/en/spending-review?utm_source=https%3A%2F%2Fwww.google.com%2F">https://www.fm.gov.lv/en/spending-review?utm_source=https%3A%2F%2Fwww.google.com%2F</a>
SK	<a href="https://www.mfsr.sk/en/finance/value-money/spend/spending-reviews.html">https://www.mfsr.sk/en/finance/value-money/spend/spending-reviews.html</a>

N.B.: The list is not necessarily comprehensive, as new reports may still come out in the future. Moreover, links are not included in this list in the following cases:

1. If results are only made public in other ways than in regular publications (e.g. integrated in annual budgets).
2. If only the successful conclusion of a review is reported, but results are not (yet) made public.
3. If the reviews are conducted and published by other institutions, such as the World Bank.

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The EU Open Data Portal (<http://data.europa.eu/euodp/en/data>) provides access to datasets from the EU. Data can be downloaded and reused for free, both for commercial and non-commercial purposes.

