

## Spending reviews as a path towards prioritising durability

The Congress of the Alliance of Liberals and Democrats for Europe (ALDE) Party convening virtually on 11-12 June 2021:

### Whereas:

- spending reviews are at the core of fundamental questions as regards the use of public resources that can lead to create more efficient strategies for the future;
- spending reviews have different purposes: the information on the effectiveness and efficiency on the existing government expenditure gives the government improved control over the level of aggregate expenditure and allows expenditure prioritisation;
- countries with a longer experience of using spending review have demonstrated that it can focus governments to improve expenditure prioritisation and to find fiscal space for new spending priorities and a stronger debt-control;
- if spending review is to be institutionalised, it must be designed appropriately also taking into account differences in member countries institutional frameworks.
- Historically there are two models of spending review: targeted annual reviews (Netherlands and Denmark), and cyclical comprehensive reviews (United Kingdom);
- in 2019, the European Commission Representation to Belgium held a Conference with the intent to provide guidance and foods for thoughts to the authorities on how to carry out spending reviews;
- the Recovery Plan for Europe will lead the way out of the COVID-19-crisis and will lay the foundations for a modern and more sustainable Europe;
- the EU recovery plan is a unique opportunity, yet also creates an unprecedented managerial commitment of the member states to efficiently invest the funds in long-term sustainable projects and encourage growth.

### Considering that:

- taxpayers contributions need to be administered as secure as possible;
- liberals are keen on proper use of government funds;
- taxpayers money should be spent as efficient as possible.

### Resolution:

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**Believes:**

- durability and the creation of durable jobs are at the heart of a sustainable and futureproof economy;
- sharing of best practices on government spending can help national governments on a better use of taxes;
- accessible tips, guidance and mutual sharing of best practices between member states is still structurally missing;
- spending reviews are essential in targeting long-term sustainability;
- spending reviews also create an opportunity to detect ineffective expenditures and improve the development of better strategies for the future;
- the Recovery Plan for Europe must strengthen the member states' commitment to guarantee effective expenditures and improve the spending reviews.

**Calls on EU bodies and member states to:**

- organise an EU-initiative on sharing best practices on spending reviews and fiscal frameworks;
- enhance the technical support by preparing a best practices toolbox on EU level;
- acknowledge that spending reviews represent an opportunity to detect efficiency savings and opportunities for cutting ineffective expenditures;
- acknowledge that the EU Recovery Plan creates a unique opportunity to invest in long-term sustainable projects creating;
- effectively spend the EU Recovery Fund, and closely monitor the expenditures through improved spending reviews and an independent institution should conduct this monitoring.

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