Netherlands Court of Audit

**HAND DELIVERED**
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**date** 23 September 2025
**subject** Points for attention regarding the draft 2026 budgets

Dear Mr Bosma,

Each year, ahead of the House of Representatives' debate of the budget, the Netherlands Court of Audit sends your House its considerations on the various draft budgets. The budget forms the basis for government accountability through annual reports. The Court of Audit's role in this process is that of an independent auditor of the annual reports of the central government. In this overarching letter we share our main findings on central government and on tax revenues. Owing to the government's current caretaker status, the draft budgets are policy-light. They form the basis for expenditure of €486.3 billion in 2026 and €451.4 billion of revenues.

## Main findings

In this letter we share our main findings on the following:

1. Can we trace expenditure and revenues?
2. Have goals been clearly defined and are effective plans in place to evaluate performance?
3. Are financial and policy risks clearly understood and has the minister explained how these will be mitigated?

In doing so, we discuss budgeted expenditure and tax revenues and also the 2026 Tax Plan. Establishing a clear overview of the goals, resources and risks is important in order for parliament to be able to assess the proposals for the new financial year.

**our reference** 25004220 R

**Summary:**

- *The main budgetary adjustments and changes are traceable.*
- *Too little information is provided on the government's main policy goals.*
- *Too little attention is paid to financial and policy risks.*

Besides this letter, we publish 16 letters on the ministries' individual draft budgets for 2026.

## 1. Can we trace expenditure and revenues?

We examined whether the major financial changes are clearly accounted for and explained in the draft budgets. Owing to the caretaker nature of the draft budgets, our analysis also included adjustments proposed for 2026 in the Spring Memorandum. In this way we aligned with the request made by the Government Expenditure Committee in its letter of 3 July 2025, in which the Committee asked the Minister of Finance to show major adjustments relating to the Spring Memorandum *separately*. Presenting budgetary changes in this way shows developments from one Budget Memorandum to the next.[1]

As the changes arising from the first supplementary budget were clearly explained in the Spring Memorandum, they are not discussed in any detail in the Budget Memorandum. However, changes arising from the Spring Memorandum are included in the table showing the main policy-related changes in the ministries' draft budgets. As such, therefore, they are identifiable. The main changes arise from agreements made in the Spring Memorandum. As is known, however, certain agreements from the Spring Memorandum have since changed. These include:

- The decision not to freeze rents in the social housing sector;
- Reversal of the plan to end the educational opportunities scheme.

The most significant changes referred to in the draft budgets include:

- €8,150 million: one-off contribution to financing military pensions (Defence);
- €7,751 million: loan granted to *Energie Beheer Nederland* for filling the natural gas storage facility (flow-back of funds at the end of the loan term) (Climate and Green Growth);
- €1,312 million: an increase in the resources available to municipalities to improve youth care and elimination of the 2026 reduction in the Municipalities Fund (Municipalities Fund);

1. Letter from the Government Expenditure Committee to the Minister of Finance of 3 July 2025, ref. 2025Z13677/2025D32057.

- - €612 million: introduction of the new system for funding childcare postponed from 2027 to 2029 (Social Affairs and Employment);
- €264 million of underutilised funding in 2025, and a total of €5 billion (€3 billion in the Budget Memorandum and €2 billion in the Spring Memorandum) has been moved from 2025 to subsequent years;
- €2.6 billion (set aside for the agricultural sector for 2028-2030) and a structural provision of up to €287.5 million for agricultural stewardship from 2027 have been added to the Ministry of Agriculture, Fisheries, Food Security and Nature's budget for dealing with nitrogen depositions;
- - €600 million: general reduction by limiting wage and price adjustments.

With regard to the limitation of for wage and price adjustments, we note that the financial shortfalls in the previous Spring Memorandum were partly covered by 'not fully adjusting for price inflation'. This amounts to €600 million of the approximately €1.2 billion required to offset the costs of inflation in the budgets for 2025. Not compensating for wage and price developments is regarded as an 'efficiency gain' and will continue to impact on the budgets for 2026 to 2030. Although such cost savings can boost the creativity and efficiency of ministries and executive organisations, previous audits by the Court of Audit have shown that they can also erode the quality of public services. We also note that we found most of the draft budgets to lack substantiated plans for achieving the €1 billion reduction in civil service administration costs referred to in the coalition government's Outline Agreement. How ministries and particularly executive agencies will, in practice, achieve this intended reduction in spending remains to be seen. So, too, does the question of possible implications for staff workloads and the quality of services provided.

The draft budgets also include changes proposed for 2025, such as in the budget for the Ministry of Economic Affairs (included in the September supplementary budget):

- €99.4 million reserved in 2025 for the AI factory in Groningen. This will house a supercomputer and an AI knowledge centre for researchers and businesses. This amount has been reserved subject to receipt of the proposed co-financing from Brussels and approval of the financing arrangements by Parliament. The total reserved for the AI factory for the years to the end of 2030 is €127.9 million.
- €270 million has been allocated as business support for a specific case on which the House of Representatives has been informed on a confidential basis.

**Main revenue changes**

The 2026 Budget Memorandum assumes an increase of €4.6 billion in tax and social security contributions compared with the Budget Memorandum for 2025.

The largest change in absolute terms is foreseen in corporate tax revenues, with a forecast rise for 2025 of €1.9 billion. The analysis by the expert group reporting on the current process of budget estimates and revenue forecasts (report of 14 March 2025) also shows recurring upward adjustments of revenues, particularly from corporate tax.

With regard to the relatively substantial change in revenues from sometimes minor tax measures, it is striking that anticipated effects of policy measures are regularly used to explain changes in revenues (see Annex 3 in the 2026 Budget Memorandum), with these changes consistently involving at least several hundreds of millions of euros:

- In the case of tax on games of chance, the sharp rate increase and new rules designed to protect gamblers are seen as the cause of the lower than forecast revenues;
- Lower revenues from excise duties are attributed, for example, to the increase in tobacco tax as from 1 April 2024;
- Lower revenues from taxes on private motor vehicles are attributed to the introduction of tax on delivery vehicles as from 1 January 2025 and the consequent increase in sales of such vehicles in 2024.

Such *behavioural responses to tax measures* are currently seen as possible explanations of the lower revenues forecast. Our report on responsible taxation, to be published in November this year, will discuss the accountability information provided in respect of tax revenues, as well as the information provided (or lacking) on revenues realised from tax measures. We will make recommendations for obtaining the information currently lacking.

The total tax-to-GDP ratio (including mandatory payments for social security) in 2026 will rise from 38.2% to 38.5%.[2] In absolute terms, tax and social premiums increase in 2026 with €21.8 billion. The endogenous growth forecast (i.e. economic growth and growth in wages and profits) is €18.7 billion, with the remaining €3.1 billion being attributed to policy measures.

The most significant budget movements in 2026 arising from tax measures are:[3]

1. Reversal of the increase in VAT on culture, media and sport (revenue loss: €1.3 billion);
2. Income tax bands and tax credits will not be fully adjusted in line with inflation (revenue gain: €1.4 billion);

2. CPB Netherlands Bureau for Economic Policy Analysis – Macro Economic Outlook 2026, page 6.
3. Based on the income consequences, as set out in the 2025 Spring Memorandum and the 2026 Budget Memorandum.

3. The cost of postponing the taxing of actual rather than notional investment returns to 2028 and disregarding owners' own use of residential properties will be covered by increasing the notional rate of return and reducing the tax-free allowance on investments (revenue gain: €1.3 billion);[4]
4. Extending the discount on fuel excise duties for a further year (revenue loss: €1.7 billion).

The 2025 Tax Plan provided for VAT on hotel stays to increase from 9% to 21% in 2026. At the time, it was estimated that this would generate an additional €1.1 billion. This estimate assumed a limited behavioural effect. We regard the provision made in the evaluation agenda for monitoring the effects of this tax measure as positive. The 2025 Tax Plan also set out plans for a two-phase increase in the tax on gambling. An increase from 30.5% to 34.2% came into force in 2025, with a further increase to 37.8% scheduled for 2026. This means a 24% increase within two years. Despite the indications of lower than forecast revenues following the initial rate rise in 2025, no provision has been made to monitor the impact of the rate increase on the revenues generated from this tax.

## 2. Have goals been clearly defined and are effective plans in place to evaluate performance?

In the State of Central Government Accounts 2024 (May 2025) we recommended selecting a number of specific and measurable short- and long-term goals for government policy (such as nitrogen reduction, housing, business climate and migration) and for these to be included in the responsible minister's policy agenda in the draft budgets. The specific results achieved can then be compared to the goals and discussed in the annual report. This will make it easier to monitor goals and the extent to which they are achieved.

Since the adopting of the Van der Lee et al motion following the Accountability Debate 2024 (May 2025),[5] the annual report will have to include a table summarising the specific and measurable goals set and the main results achieved.

While it would be logical for these main goals also to be included in the draft budget, this information has not been provided. The policy agenda in the draft budgets could provide a useful framework for communicating the main goals of government policy, given that this agenda already includes details of policy priorities. At present, however, these priorities are not worded sufficiently specific and measurable and so do not provide a

4. The increase in notional returns on investments and the reduction in the tax-free allowance will also generate similar revenues in 2027.
5. House of Representatives 2024-2025, 36740, no. 7.

clear central government-wide overview of the main goals to be achieved in specific and measurable terms. We regard the fact that some of the budgets specify main goals as positive. Examples of possible goals in such an overview could include:

- 100,000 homes to be built per year (Housing and Spatial Planning);
- Reduction of at least 3.5 Mton in greenhouse gases by 2030 (Agriculture, Fisheries, Food Security and Nature);
- 3% of GDP to be allocated to R&D investments in the public and private sectors (Economic Affairs);
- The Netherlands to be one of the top 5 most competitive economies (Economic Affairs);
- Target for 2040 of no smokers between the ages of 12 and 25, and an MMR vaccination rate of at least 95% (Health, Welfare and Sport);
- Achieving a circular economy in 2050 through, for example, a 15% reduction in raw material use in 2035 compared with 2026, increasing the share of organic and/or secondary raw materials to at least 55% in 2035, increasing the recycling of raw materials to at least 85%, and increasing the high-value recycling of raw materials to at least 15% in 2035 (Infrastructure and Water Management).

**Wellbeing**

Like last year, the draft budgets make only occasional mention of wellbeing as contextual information. Indicators relating to wellbeing are not linked to ministers' goals and policy measures. The agenda for future-proof budgeting and accountability published by the government in late 2024[6] recognises the value of wellbeing and also emphasises the importance of specifying a clear set of indicators for steering purposes. The Court of Audit reiterates the importance of setting key indicators for long-term steering purposes and taking account both of the various interests at stake and the need to make choices, as also recently recommended by the 18th Advisory Group on Fiscal Policy.

**Strategic evaluation agenda (SEA)**

Ministers are responsible for periodically assessing the efficiency and effectiveness of the policies underlying their budgets. For each policy theme, the strategic evaluation agenda shows what has been evaluated and what is planned to be evaluated. The House of Representatives can assess the evaluation agenda and the explanatory information provided in the relevant budget and notify the minister of the evaluations to which particular attention will be devoted. In the event of any shortcomings in the agendas, the House of Representatives can press for tighter scheduling. We make various suggestions in this respect in our budget letters. We would ask the House of Representatives to

6. Letter from the Minister of Finance to the House of Representatives, 8 October 2024, ref. 2024-0000468866.

consider making more active use of these and other evaluations. We regard the House of Representatives' guidance on periodic reporting as a useful tool.[7] If policy is to improve, it is vital for parliament to ensure that evaluations are properly scrutinised.

With regard to the SEA we consider:
- The extent to which evaluations cover expenditure;
- Possible blind spots in the agenda;
- Evaluations considered by the Court of Audit to be of particular importance.

Positive points:
- The House of Representatives will receive many evaluations in 2026, with the SEAs indicating that over 450 evaluation and monitoring reports are due to be completed during the year. At your request, we have listed the most important evaluations in the budget letters sent to each ministry (see the annex to this letter);
- Starting with the draft budgets for 2026, each ministry's SEA will include a table clearly showing how each budget article is reflected in the SEA themes, as announced by the Minister of Finance in his letter of 17 December 2024. Ministers will also have to include notes explaining which subjects will and will not be evaluated during the coming period and where the focus will be.

Considerations:
- The evaluation agendas show the relationship between periodic reporting and budget articles. While this represents an improvement on last year's position, we continue to emphasise that the extent to which, in practice, budget resources have been evaluated is not yet entirely clear. When considering the design of periodic reports to be submitted ('Harbers letters'), the House of Representatives is also advised to be alert to whether budget items are covered, wherever possible.

**Strategic evaluation agenda – taxes**

As usual, the most important theme in the policy evaluations of taxes was the availability of tax expenditures. An official follow-up report issued by the Ministry of Finance on 30 June 2025 examined various options for dealing with tax expenditures that do not represent value for money. Tax expenditures not found to represent value for money now account for up to €85 billion in the budget.

Abolishing these expenditures, however, would not generate the billions of euros referred to. Owing to anticipatory effects, the budgetary revenues generated by any decision to abolish these expenditures would be considerably lower, while also increasing the tax

7. https://www.tweedekamer.nl/sites/default/files/2025-06/2025D23902%20-%20Handreiking%20periodieke%20rapportages.pdf.

burden (sometimes substantially) on the citizens and businesses that use them. The official report referred to above presents policy options in four areas (owner-occupied properties, reduced VAT rates, enterprise expenditures and individual tax expenditures), generating a maximum of €35 billion. The report shows how abolishing or reducing the benefits of tax expenditures in these areas may result in a more efficient and straight-forward tax system, with lower tax rates. In many of these variants, the budgetary revenues are returned to taxpayers through generic tax cuts.

Apart from adopting a broader-ranging approach when discussing the Tax Plan, you may also wish to consider individual tax expenditures that have been assessed as not representing value for money. Various tax expenditures were identified in 2024 and 2025 as being inefficient and/or ineffective. We refer to Annex 4, Table 4.6.1. in the Budget Memorandum for an overview of these expenditures.

## 3. Financial and policy risks

We noted in the State of Central Government Accounts 2024 that the government had not managed to spend all the budgeted resources. This was due to a combination of over-optimistic estimates, staff shortages and other implementation problems. As a result, the government is not doing what it has promised. Feasibility studies are an important tool for preventing plans from derailing during the implementation phase. Nevertheless, as we noted in our 2024 accountability audit, there are many examples of such studies not being carried out or providing only limited information on the consequences for executive organisations' staff.

With regard to the current round of budget letters, we reiterate the need to consider plans' feasibility. Initially, this means critically examining draft budgets to establish whether estimates are robustly underpinned and seeking to identify risks and uncertainties in envisaged results. We note that the budget for 2025 shifts items totalling some €5 billion (€2 billion in the Spring Memorandum and €3 billion in the Budget Memorandum) to future years. While this admittedly makes the estimates more realistic, it also means that agreed results will not be achieved or not be achieved until a later date.

The House of Representatives is also mindful of the need to pay attention to risks. After the Accountability Debate in May 2025, the House of Representatives asked the government to submit an annual risk management plan in response to the list of 'high risks' regarding the implementing of government policy that the Court of Audit is planning to compile.[8]

8. Van der Lee *et al*, House of Representatives 2024-2025, 36740, no. 8.

We view the following risks as requiring attention:

- The aim to allocate 3% of GDP to R&D in 2030 cannot be achieved with the resources currently available. The government has identified this risk and refers to the 3% R&D action plan as the pathway to achieving this goal (Economic Affairs);
- As implementation of the climate plans is proceeding less rapidly than expected, the minister has revised planned expenditure by shifting items to subsequent years. While this more realistic framework is positive, it may result in climate goals increasingly disappearing over the horizon (Climate and Green Growth);
- The goal to reduce asylum costs may be unachievable because of the substantial cut in the relevant budget (from over €4 billion in 2026 to under €1 billion in 2027). Long-term investments in standard (and so cheaper) asylum facilities are not included in the multiyear estimates and so would not appear possible. If we compare the planned number of asylum seekers to be accommodated in reception centres with the contributions budgeted for the COA, the amount per person in a reception centre would seem to be cut in 2027 to €7,500 (compared with around €40,000 in 2026) (Asylum and Migration);
- An amount of €1.6 billion is recorded as a reduction in EU contributions as from 2028. This may prove unachievable (Foreign Affairs);
- Further implementation delays mean the multiyear costs of settling damage claims and reinforcing properties in Groningen will increase (Interior and Kingdom Relations);
- Uncertainty as to whether €2.9 billion will be received from the European Recovery and Resilience Facility (RRF) because of milestones and objectives not being achieved on time;
- The draft budget of the Ministry of Agriculture, Fisheries, Food Security and Nature includes a one-off amount of €2.6 billion (for the agricultural sector for 2028-2030) and a structural reserve of up to €287.5 million for agricultural stewardship from 2027. These amounts have been added to the budget for dealing with nitrogen depositions. Whether the government will be able to achieve its goal of reducing agricultural emissions is uncertain, as discussed in the document published on 1 July 2025 by a knowledge consortium consisting of the Netherlands Environmental Assessment Agency, RIVM, Deltares and Wageningen University and Research and reflecting on a draft package of measures;[9]
- The Climate Fund and the National Growth Fund have been tasked with designating and deploying financial resources for specific policy goals (climate, earning capacity via R&D). However, these funds face major challenges as they currently have only limited scope to intensify policy: almost all the financial resources have already been allocated or reserved, while some of the resources have been used to resolve other budgetary issues.

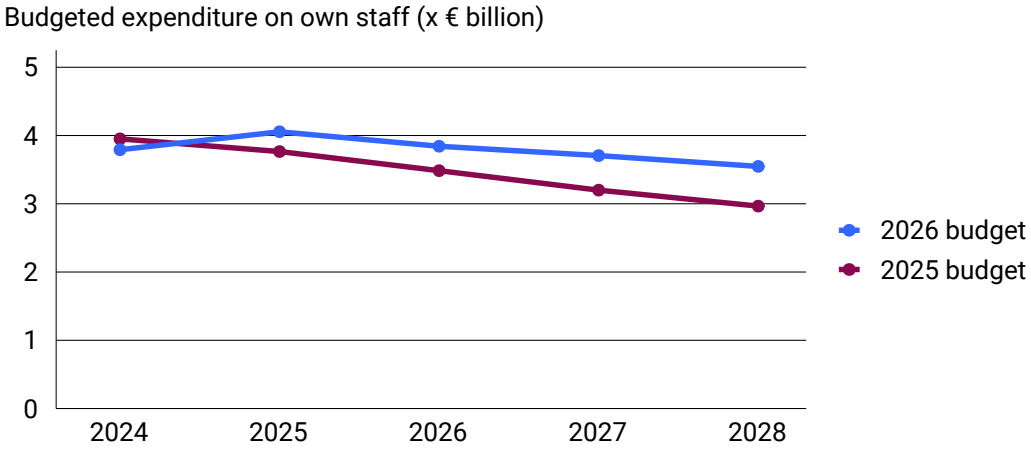
9. PBL, Deltares, RIVM & WUR, *Reflectie op MCEN-maatregelenpakket spoor 2* (Reflection on the Draft Measures Package of MCEN, Track 2), 1 July 2025.

**Risks of general budget cuts: civil service administrative costs**

We draw specific attention to the targets set for cutting administrative costs. The Schoof government has undertaken to curb growth in the central government by reducing administrative costs by 22%, with a large share of this planned saving coming from a 'substantial cut in the costs of core departments (excluding executive agencies)'. Setting an such an untargeted budget cut may affect different parts of government in various ways and may adversely impact efficiency and effectiveness in some parts of the public service (see our earlier comments on adjusting for wage and price developments).

This planned saving was visible in the 2025 budget because the amounts estimated for the core departments in 2025-2028 were 22% lower than in 2024. However, core departments' costs for *own staff* in 2026 are forecast to be 10% higher than in 2025 and, at €3.85 billion, almost the same as in 2024. The reduction for the years to 2028 is also lower than in the previous budget.

### Reduction in planned savings on core departments' own staff in 2026




Source: Total staff expenditure in the central government administrative expenditure articles

Some of the difference is accounted for by adjusting, although only partly, for wage developments. Another factor is that the budget cuts may be covered elsewhere in the central government article (external hirings, material expenditure) or possibly outside the central government article. The desired reduction in external hirings may also result in increased own staff costs. Although a substantial reduction in external hirings over a period of several years has been budgeted, experience shows that actual expenditure tends to come out higher than estimated in the draft budget. In 2024, for example, the costs of external hirings by core departments was actually almost three times higher (€628.1 million) than budgeted (€212.1 million).

**Risks of guarantees**

Lastly we draw your attention to the risks of guarantees. As of 2026, the central government has issued guarantees for third-party risks totalling €645 billion, or 52% of GDP. These amounts do not represent direct expenditure, but rather the total financial risk to which the central government is exposed.

While there may be societal and economic reasons for the central government to accept financial risks that other parties cannot bear, whether wholly or otherwise, accepting financial risks also means accepting the possibility that this choice is not 'for free'. Indeed, and certainly in exceptional circumstances and times of geopolitical volatility, accepting such risks may result in actual expenditure, with major consequences for government finances. It is consequently important for the extent of the financial risks to which the central government is exposed to be clarified. Annex 7 in the Budget Memorandum shows that, as of 2026, the central government has issued guarantees for third-party risks totalling €296 billion. These include export credit insurance guarantees and guarantees issued for funds such as the European Stability Mechanism (ESM) and Tennet. The remainder of the amount referred to relates to the €349 billion issued in the form of counter-guarantees. These represent indirect risks for the central government, given that they will be called on only if institutions such as the Social Housing Guarantee Fund (WSW) or the Healthcare Guarantee Fund (WFZ) are unable to meet their commitments.

**Risks relating to 'Box 3' taxes**

Following the 'D-Day rulings' of 6 June 2024, the Tax and Customs Administration has had to initiate a large-scale operation for investors previously assessed as liable for tax on notional rather than actual investment returns. The Rebuttal Provision Box 3 Act [*Wet Tegenbewijsregeling box 3*] provides a statutory framework for the arrangements in place for the years from 2017 onwards. This will apply until new legislation on Box 3 arrangements for taxing actual returns comes into force. The starting date for this new legislation has now been postponed until 1 January 2028, subject to parliamentary approval.

The Budget Memorandum estimates that the 'D-Day rulings' will result in a lost revenue in excess of €6 billion for the years to 2024 and subsequently around €2 billion a year. An amount of over €6 billion of lost revenue for 2024 was included in the Budget Memorandum 2025 (EMU basis). Submitting digital requests for tax rebates only became possible this summer and is resulting in outgoing cash payments having to be made. Although these rebates will mean a net reduction in tax revenues, this is not yet the case on an EMU basis, providing outgoing payments remain within the estimates. Whether the

revenue losses from Box 3 rebates will prove to have been overestimated will become clear over the coming years.

Any further postponement of the new regime for taxing actual returns will result in additional budgetary revenue losses. These losses are offset in the Tax Plan in the form of a higher notional return (7.78%) on investments and a lower tax-free allowance (€51,396). From 2026, this may result in more taxpayers being assessed as liable for higher amounts of tax in Box 3 and then presumably in more requests for rebates. We note that this is likely to mean further pressure on the Tax and Customs Administration.

**Our starting point: an orderly budget process**

*Draft budgets to be adopted in a timely and prudent manner*
An orderly budget process is necessary if the budget is to be properly scrutinised. This means:

- Draft budgets should be discussed and take effect in a timely manner;
- A budget approved by parliament should be in place before 1 January, being the start of the new financial year;
- Ministers are then authorised to use the budget resources to implement existing policy and for taking new measures.

Owing to the forthcoming elections, parliament is not expected to start discussing the draft budgets until a later date. That will then mean the draft budgets not being approved by the Senate and House of Representatives in time. To prevent government from coming to a standstill in that event, the legislature has stated that implementation of current policy may continue. In other words, a minister may implement existing policy in the expectation that the draft budget will be approved in due course. Provision has also been made to allow new measures to be implemented in emergencies where a minister believes that postponing implementation is not an option. In such situations, ministers may use the exceptional powers granted under Sections 2.25 (for bills concerning budget statements) and 2.27 (for bills concerning supplementary budget statements) of the Government Accounts Act [CW] 2016. Our letter of 3 April 2025, written in response to the Grinwis motion, details various scenarios for dealing with:

1. A draft budget adopted in a timely manner;
2. A budget adopted after 1 January;
3. A draft budget that is rejected, including possible ways of avoiding rejection.

*Orderly budget process under pressure (Education, Culture and Science)*
The 2025 budget process of the Ministry of Education, Culture and Science did not proceed in an orderly manner, as we indicate in the timeline in our letter accompanying

the ministry's draft budget for 2026. This clearly shows that budget decisions taken by the minister in 2025 were not taken in a timely and consistently prudent manner. Owing to the resultant delay, the question of whether budget resources would be available remained unclear for quite some time. We regard this as regrettable. We note that the forthcoming elections will result in discussions of the draft budgets for 2026 coming under renewed pressure. There is therefore a realistic possibility that the budget may not be approved until after 1 January. We emphasise that this must be regarded as exceptional. An orderly budget process is necessary, and starting the new calendar year with an approved budget is clearly preferable. This creates clarity for citizens and businesses, government institutions, and local and regional government bodies. An orderly and transparent budget process is fundamental if parliament is to be able to exercise proper scrutiny of the budget. It also forms the basis for trust in the government. Yet, the planned abolition of the educational opportunities scheme has now been reversed in the Budget Memorandum, while parliament has not yet finished discussing the Spring Memorandum and the Ministry of Education, Culture and Science's first supplementary budget for 2025.

*Orderly discussion of the Tax Plan*

The elections are also making it more difficult to ensure orderly discussion of the Tax Plan. Save for a round of written questions, the plan is for the 'new' House of Representatives to complete its handling of the Tax Plan in ten days. Although the package of tax measures is policy-light in comparison with previous years, it nevertheless includes eight bills and dozens of different measures. With less time available for agreeing tax changes and discussing amendments to the Tax Plan, the quality of scrutiny, debate and advice will be less optimal than otherwise. Delayed voting on the Tax Plan also means that any changes required will no longer be able to be incorporated into the Tax and Customs Administration's systems in good time. This, in turn, will mean provisional or other tax assessments not necessarily being able to be adjusted. The then State Secretary for Finance informed the House of Representatives to this effect shortly before the summer recess.[10]

*Exceptional discharge of Minister of Justice and Security*

With regard to an orderly budget process we also draw your attention to the conditions attached to the discharge granted to the Ministry of Justice and Security for the 2024 financial year. Following the Mutluer motion,[11] your House attached certain conditions to the discharge. This was due to various matters referred to in our accountability audit, including the incorrect use of convicted persons' names.

10. Letter from the Minister of Finance to the House of Representatives, 20 June 2025, ref. 2025-0000175546.
11. House of Representatives 2024-2025, 36600 VI, no. 153.

Your House expects these conditions ‘to be detailed in the budget for 2026’. We have not yet seen any such details in the draft budget for 2026. We assume that the relevant information will be available in good time before the budgetary procedure starts.

## 4. Concluding

We trust that this letter will be of use in your House’s budgetary procedure and budget debates. Despite the government’s caretaker status, as well as the elections and changes in the House of Representatives, we would suggest that you continue to maintain control over the budgets through budget rapporteurs in the committees.

To coincide with this overarching letter, we are sending your House letters with considerations on the 2026 draft budgets of Agriculture, Fisheries, Food Security and Nature; Asylum and Migration; Climate and Green Growth; Defence; Economic Affairs; Education, Culture and Science; Finance; Foreign Affairs; Foreign Trade and Development; Health, Welfare and Sport; Housing and Spatial Planning; Infrastructure and Water Management; Interior and Kingdom Relations; Justice and Security; and Social Affairs and Employment.

We will be pleased to provide any further explanation required in the standing parliamentary committees.

Netherlands Court of Audit

Pieter Duisenberg
President

Cornelis van der Werf
Secretary-General

Netherlands Court of Audit

## ANNEX Overview of evaluations considered by the Court of Audit to be particularly important for the House of Representatives

**Agriculture, Fisheries, Food Security and Nature (XIV)**

- Periodic reporting on the ministry's knowledge and innovation policy.
- Evaluation of agricultural exemption
- Final evaluation of the European Maritime and Fisheries Fund (EMFF) 2014-2023

**Asylum and Migration (XX)**

- Agency audit - IND
- Independent public bodies assessment - COA

**Climate and Green Growth (XXIII)**

- Evaluation of sustainable energy investment subsidy scheme (ISDE) for 2019-2023
- Interministerial Policy Review (IBO) of funding of electricity infrastructure

**Defence (X)**

- Evaluation research into Ministry of Defence staff's social and physical safety

**Economic Affairs (XIII)**

- Periodic reporting on the business climate
- Periodic reporting on innovation policy
- Evaluation of small projects investment credit scheme
- Evaluation of mission-driven innovation policy
- Evaluation of the Proportionality Guide

**Education, Culture and Science (VIII)**

- Impact assessment of grant scheme for improving basic skills (theme: Quality of Primary Education)
- Annual monitoring of aims of appropriate education 2021-2027 (theme: Appropriate Education at Primary School)
- Evaluation of agreements on the quality of secondary vocational education 2023-2027 (theme: Quality of Secondary and Tertiary Education)

**Finance (IX)**

- Periodic reporting by the ministry's benefit agency (*Dienst Toeslagen*)
- Evaluations of tax expenditures

**Foreign Affairs (V)**

- Policy evaluation of international cooperation for promoting national and allied security
- Policy evaluation of Dutch arms exports

**Foreign Trade and Development (XVII)**

- Impact assessment of the effectiveness of results achieved by the PROSPECTS programme
- Periodic reporting on peace, security and sustainable development

**Health, Welfare and Sport (XVI)**

- Medicines, medical devices and body materials
- Employment market and healthcare and welfare sector training
- Societal support

**Housing and Spatial Planning (XXII)**

- Implementation test - Environment and Planning Act [*Omgevingswet*]
- Integrated financial evaluation of Environment and Planning Act one year after it came into effect

**Infrastructure and Water Management (XII)**

- Monitoring: The State of Our Water
- Monitoring: State of Infrastructure
- State of Infrastructure 2025 - ProRail

**Interior and Kingdom Relations (VII)**

- Periodic reporting on Employers and Operational Management Policy
- Data on local and regional authority finances
- Research programme on impact of disinformation

**Justice and Security (VI)**

- Follow-up evaluation of the Police Act 2012

**Kingdom Relations (IV)**

- Evaluation research regarding the Regional Envelope for the Caribbean Netherlands

**Social Affairs and Employment (XV)**

- Reintegration under the Participation Act
- Periodic reporting on young people with a disability
- Interministerial Policy Review (IBO) of Work and Income (Capacity for Work) Act