

To Have the Swiss, but No Money*)

*A search for a new balance between
municipal tasks, control and revenues*

Invitation by the Financial Relations Council (Rfv):
Make your views known on new directions to take!

*) *Bearing arms is a profession for the Swiss, so that they work for every European monarch and get paid for doing so. If they do not get paid, they consider themselves to have been relieved of their duties. Thus, when, during the siege of Milan by Charles V in 1521, Francis I was unable to pay his Swiss crew, they went home, stating, 'No money, no Swiss', giving rise to this Dutch adage (known in English as 'no pay, no play').*

F.A. Stoett, *Nederlandsche spreekwoorden, spreekwijzen, uitdrukkingen en gezegden* (Dutch Proverbs, Locutions, Expressions and Sayings) W.J. Thieme & Cie, Zutphen, the Netherlands, 1923-1925

Invitation for a discussion: How can municipalities continue to fund their tasks in the future?

Municipalities are very dependent on the central government for their income, and the notion of equality receives a great deal of attention in the distribution of these central resources. There is not much room for municipalities to levy their own taxes. This situation is a result of long-established, often unconscious principles. These are expressed most clearly in the Grants to Municipal Authorities Act of 1997. Many far reaching administrative, social and economic developments have occurred since then, providing sufficient reason to take a look at these principles again.

Against the backdrop of these developments, the Financial Relations Council wants to explore with you in this discussion paper new directions for principles by which municipalities can continue to fund their tasks in the future.

Have the discussion first, then take a position

Through this discussion paper, the Council wants to start a dialogue about these principles with members of parliament and municipal councils, aldermen, mayors, regional administrators, executive agencies, representatives of societal groups and umbrella organisations. The Council will review its thinking during a consultation round (spring 2016) and in roundtable discussions (September 2016) and, based on this, it will formulate its recommendations.

Contribution to the broader discussion on revising the municipal fund

The Dutch Ministry of the Interior and Kingdom Relations has initiated a broad discussion on revising the bases for the municipal fund. The Council hopes this discussion paper will make a contribution to the revision process, with the Council approaching financial relations in broader terms than just the municipal fund.

The Council has heard dissatisfaction expressed about how the funding currently works:

“Municipalities rely heavily on the central government for their income. This has led to a counterproductive mechanism: Municipalities are wary of having their own taxation area enlarged, yet complain about the instability of the money from central sources. They often exceed the amount in property taxes which they are allowed to impose¹. On the other hand, the central government dips into the fund without regard to the prevailing agreements, such as the scaling-up discount, and national politicians view the fund as an ATM to finance their policies.”

The advisory report by the Public Administration Study Group (Studiegroep Openbaar Bestuur), ‘Maak Verschil’ (‘Make a Difference’): “To have greater regional economic growth, greater administrative power at the regional level is necessary. The financial relation must be tailored to this.”

“In the last 20 years, financial problems for municipalities have typically been regarded as distribution problems. Many issues, though, can be traced back to control over their own revenues.”

Criticisms in earlier advisory reports by the Council:

The Ministry of the Interior and Kingdom Relations wants to initiate a discussion on revising the bases for the municipal fund, partly in response to the Council’s advisory reports criticising the overhaul of the municipal fund in 2014 and 2015³. The main points were:

- Municipalities have been given considerably greater societal responsibilities, particularly as regards work, welfare and care. More and more municipalities are facing a decline. There is increasing scaling-up and cooperation, too.
- The municipal fund is now distributed in ‘cost-oriented’ fashion, that is, based on the costs which the municipalities themselves incurred in the past. This methodology has reached its limits, especially for tasks carried out in a regional connection and for costs which are investment-like in nature.
- The distribution is looked at an increasingly fragmented way, and not as a whole. This makes the distribution needlessly complex and produces ‘waterbed effects’: Solving one distribution problem results in new distribution problems.
- Due in part to the integration of the social domain, the scope and financing of the municipal fund must be fundamentally examined.
- The relationship with the local taxation areas should be reconsidered.

1 Property tax revenues are expected to exceed the agreed amount by €28.7 million in 2016 (Source: Centre for Research on Local Government Economics (COELO), *Atlas van de lokale lasten 2016* (Atlas of Local Taxes 2016). Still, this is a lot less than the central government’s downward adjustment of the municipal fund by €500 million. (Source: Response to parliamentary questions by the Minister of the Interior and Kingdom Relations on 11 March 2016).

2 Public Administration Study Group, ‘Make a Difference’, March 2016.

3 See, for example: RfV, 17 April 2014: *Advies over Groot onderhoud gemeentefonds 2015* (1st fase) (Advisory Report on Overhaul of Municipal Fund 2015 (Phase 1)); RfV, 1 May 2015: *Advies over Groot onderhoud gemeentefonds 2016* (2nd fase) (Advisory Report on Overhaul of Municipal Fund 2016 (Phase 2)).

The Council sees as a positive development the fact that, partly because of the Council's advice, the fund managers are opening a debate on the municipal fund.

At the same time, the Council believes that these trends and bottlenecks mean that basic choices have to be made, which go beyond the distribution and stability of the municipal fund. A fundamental revision should focus on more income sources than just the municipal fund. The degree to which municipalities must finance expenditures in whole or in part from their own revenues needs to be taken into account more explicitly and more clearly. The Council wants to help here through this approach.

Funding provincial tasks: a different approach than funding municipalities

This discussion paper does not address funding provincial tasks, but the Council will consider this later in its work. After all, the same discussion about balancing tasks, control and revenues applies to provinces. Moreover, the provinces are also facing extensive changes in their range of tasks.

The funding pattern for provinces today is largely the same as for municipalities. Yet the Council maintains that there are various reasons to revise this. The first notable difference is that there are far fewer provinces than municipalities. Second, the provinces' responsibilities are very different from the municipalities'. From a policy perspective, the lion's share of provincial tasks and expenditures relate to services benefitting groups (roads, nature, public transport). There is a big difference financially as well: Many more expenditures are fixed for years. These have to do with investment and depreciation, instead of development. Third, differences with respect to services are much more difficult to objectify. Consequently, differences between provinces are more apt to be accepted societally. Finally, differences in the provinces' own revenues have bigger effects, because these revenues (say, the proceeds from the sale of shares in utility companies) are relatively large in proportion to the total expenditures.

Based on the distribution proposal by the Jansen Commission, a legislative proposal is being drafted which solely pertains to *distribution*. A re examination of *funding as a whole* is also necessary, however. During the course of this year, the Council will open the debate on this.

A search for a new balance between municipal tasks, control and revenues

Financial relations express the balance between tasks, control and revenues:

- Administrative relation: distribution of responsibilities and tasks between governments
- Financial relation: funding which fits best with the chosen distribution of tasks ...
- ... given political, administrative, societal and economic considerations

How do these take shape? The starting point for the Council is what has been laid down constitutionally and legislatively, in combination with the Council's mission: boosting government effectiveness and efficiency as a whole.

Four golden rules: constitutional, administrative and economic principles



Autonomy
Municipalities have statutory discretion



Subsidiarity
Decentralise where possible, centralise where necessary



Co-administrative tasks
The central government can instruct municipalities to perform tasks



Efficiency
Tax money must be used as efficiently as possible

Explanation. By 'autonomy', the Council means that municipalities are entitled to regulate their administration, internal affairs and implementation themselves. The Dutch Constitution provides for this. Nonetheless, the Constitution also states that the central government can instruct municipalities to perform tasks (co-administration). Encouraging decentralisation brings the administration as close as possible to citizens. Spending tax money efficiently is important as well; this may sometimes be an argument for centralisation, for instance, in order to control government expenditures or because of economies of scale. The 'golden rules' therefore have to be weighed against each other, which is what the Council will do with the following five questions.

4 Constitution, Article 124.1.

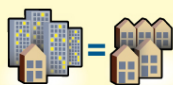
5 Constitution, Article 124.2.

6 Municipalities Act, Article 117.1.

Balancing the golden rules: five questions



Bringing the administration as close as possible to citizens?



How much discretion for municipalities?



How much room for differences?



Payment and determination by the same party?



Which role does the economy play?

Explanation. The administration has to be as close as possible to citizens, as the administration is there for them. The interests of different citizens are not the same, though. These interests, then, must be weighed against each other at the right level. The central government level is too far removed for many tasks. Municipalities are the proper level, certainly if the issues concern private matters or the immediate residential environment. In that case, municipalities need discretion; otherwise, the central government could have just as well done the balancing. Discretion may cause there to be differences between municipalities. On the other hand, the Netherlands is a unitary state: The feeling is that differences are permissible only to a certain extent. Which differences are acceptable? In addition to keeping these administrative and societal questions in mind, the Council adheres to financial economic principles. The first principle is that the party which makes the determination has to pay, too. Otherwise, the determination would unfairly be financed by someone else. Second, the Council looks at economic considerations, such as the effect of behavioural incentives, control of government expenditures and reduction of the wedge (the difference between the employer's wage costs and the net wage).

These principles and questions lead to two variables ('prongs') which determine the financial relation:

First prong: How dependent are municipalities on the central government for their revenues?

This is expressed in the following variables:

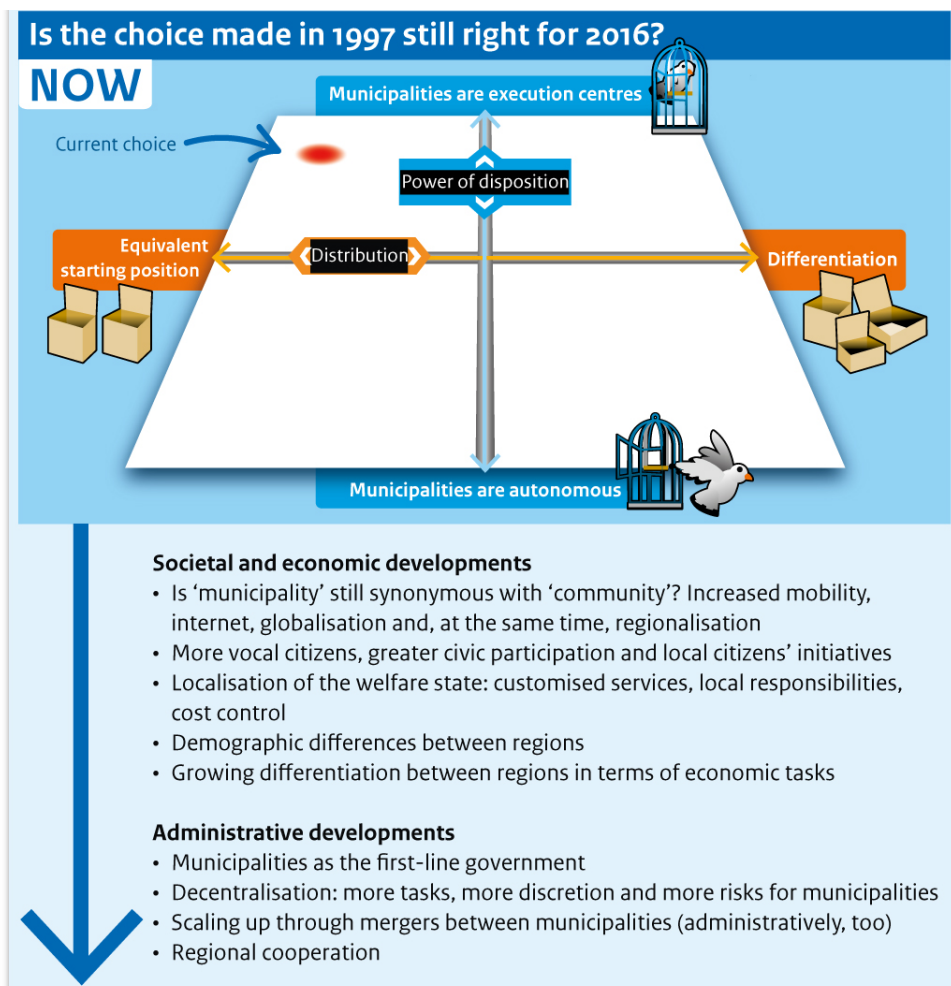
- Municipal taxes: permissible scope and assessment bases
- Scope and structure of grants from the central government to municipalities/provinces

Where municipalities heavily rely on the central government, they function as a kind of 'execution centre' for the State, while municipalities with lots of discretion and autonomy are characterised by independence.

Second prong: What level of difference in revenues between municipalities is permissible?

Are differences in costs and revenue possibilities left totally undisturbed? While that is very efficient, it is not always socially desirable. If, in contrast, the central government taxes away and redistributes all the differences, the starting position is equivalent, but this does not encourage efficient policy by the municipalities. The balance lies somewhere in between.

These prongs can be illustrated by a coordinate system. This is shown in the figure below, in which the current situation is delineated.



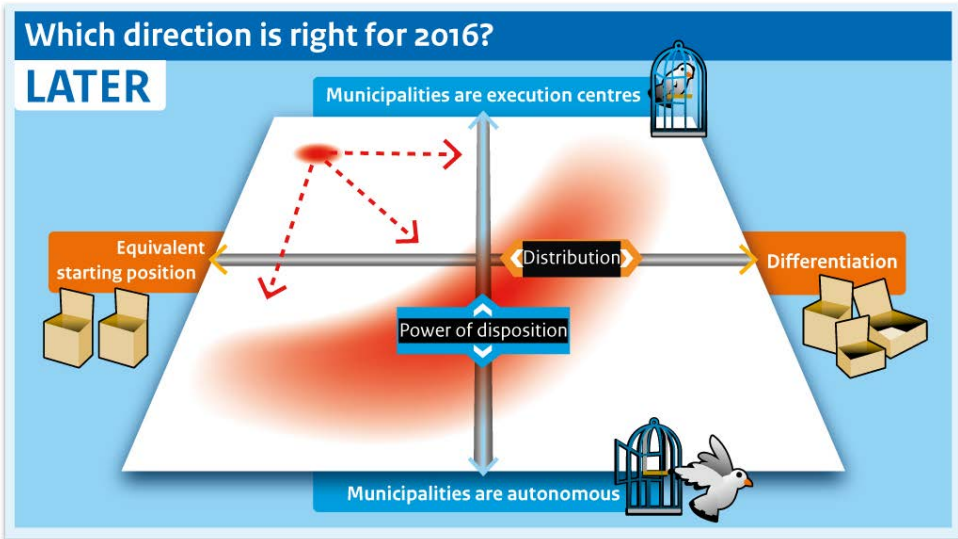
Explanation: the financial relations coordinate system. The current system: heavy reliance on the central government, little room for differences. This choice, which grew after World War II, has become solidified and was affirmed in the Grants to Municipal Authorities Act 1997: All municipalities have an equivalent starting position. The municipalities' own taxation area is small, certainly compared with other countries. Municipalities raise only 3,5% of the total taxes, duties and fees, covering just 9% of their income.

This choice was primarily determined administratively and was prompted by a great desire for equality and a uniform array of tasks. Because of the municipal discretion, a decision was taken not to include any incentives in the funding and to distribute based on past costs.

The figure above mentions societal, economic and administrative developments which call into question the current choice.

7 OECD, Fiscal Autonomy of Sub-Central Governments, 2006.

8 Miljoenennota 2015 (Budget Memorandum 2015) and CBS StatLine, gemeenterekeningen (Statistics Netherlands StatLine, Municipal Accounts).



Explanation: Which direction do we need to go in the coordinate system? The Council wants to review whether the administrative, societal and economic developments should indeed no longer be in the upper left corner of the coordinate system, but instead point in the direction of autonomy, discretion and differentiation. If so, the financial relations must shift in the same direction: more independence from the State and more room for differentiation.

To invest in an efficient government and in the quality of local democracy, the Council puts forth targeted questions here.

In the Council's opinion, the way in which municipalities must finance their tasks now is no longer in keeping with the essential societal position and tasks which they presently have. The lack of independence gives rise to a shaky financial basis and does not promote efficient government. Further, determinations are made locally, while payment is made nationally, thereby limiting the options for municipalities and local democracy.

The Council will hold a consultation round this spring and organise roundtable discussions in September. It wants to conduct the debate on the basis of the following questions and dilemmas.

1 Are municipalities too financially dependent on the central government?

Do you subscribe to the Council's view that the balance between tasks and revenues has been upset, because, although many tasks have been transferred, the opportunity for raising income has not? Is the municipalities' countervailing power thus too little – so that municipalities cannot adequately fulfil their network role?

2 Dilemma: local welfare state, national solidarity?

The welfare state has gone local. What does this mean, however, for solidarity and the ensuing funding principle? The Council observes that solidarity for care and welfare are felt at a national, not municipal level. Hence, the perception is that differences between municipalities should not be too big. Does this sound familiar to you? What consequences does this have for the way in which municipalities finance these tasks? To what extent must differences in costs and revenues between municipalities be compensated for?

3 Municipalities' own revenues for physical tasks and the municipal fund for social tasks?

For which types of tasks is there room for differences in revenues and costs? For which types of tasks is this not the case? Do you agree with the Council's idea that a distinction must be made between social tasks on the one hand (little difference) and physical, spatial and economic tasks on the other hand (more difference is possible)? What do you think of the Council's suggestion that, with regard to physical tasks, the role of the municipality's own taxation area should be much bigger and the fund's role should be much smaller?

4 Regional cooperation: Who determines and who pays?

Whether voluntarily or not, more and more tasks are being carried out in regional cooperation. Larger municipalities are also performing tasks which bordering municipalities benefit from⁹. The question with these tasks is: Who determines and who pays? The motto is have the same party do this as much as possible. This would argue for placing all the power with the municipal councils (as, in theory, with the security regions) or giving them full power to price (parking rates and 'centre function'). Yet this may be inefficient, on account of laborious decision making, shifting of risks and high implementation costs.

- Which manner of funding is best suited to which type of task?
- Can income conceivably be generated on a regional scale?
- Which differences are permissible – not just between municipalities, but between regions as well?

5 Should regional economic growth be promoted through the financial relations? Should this be steered with money from the central government (vertical approach), or should more of the municipalities' own revenues be allowed (horizontal approach)?

The Public Administration Study Group advocates bolstering the regional administration, and contends that the financial relations must be restructured. Specifically, the Study Group envisages having a vertical incentive for regional cooperation in the central government's financing, which may bring about economic growth.

The Council would like to present something else for you to think about, too. If it is concluded that the municipalities' power of disposition should be increased (downward direction in the coordinate system), incentives from above with a different distribution of central government resources are less appropriate. It is better to expand the possibilities for municipalities to generate income and to not syphon off the revenues as much. With economically favourable policy, municipalities can then augment their income. They become the risk bearers themselves, instead of the collection of municipalities. In addition, this income should be syphoned off less, as this happens now, however, with the equalisation process. What is your perspective on this type of 'horizontal' incentive?

⁹ Municipalities functioning as a 'centre' are compensated for this in the municipal fund.

The significance of these questions for six crucial issues

Issue 1.

Municipalities as first-line government: steering without money, chain cooperation and complexity

Dilemmas

As the first line of government, municipalities have tasks in areas which they cannot completely steer and in which they do not directly or entirely control the money. Examples of such areas include education, refugees/asylum seekers, housing and care. How can municipalities fulfil their tasks and duty of care, without money, too? How can they manage financial risks?

Municipalities also work with many chain partners on their social tasks. Potential shifting is a problem: the costs for, say, prevention are borne by one chain partner, while the income goes to a different chain partner (for example, municipality and the Healthcare Insurance Act, respectively, or youth care and the police, respectively). How can this be kept from frustrating the approach?

The complexity is growing, because various partners are fulfilling roles which others have abandoned, but with a different logic. For instance, housing associations take over societal tasks from municipalities, but no longer do (or are allowed to do) this, or municipalities assume light enforcement tasks which the police have hived off.

The Council is struck by the fact that the discussions only revolve around money now, without there being a discussion about 'administration'.

Proposition to review: The financial relation should enable municipalities to deal with complexity

- Municipalities must be able to operate in a financially flexible manner and be able to cash in more on the income generated from their policies. Revenues ensuing from prevention efforts by municipalities should go more to the municipalities.
- The municipality is the only democratically legitimised partner at the local level regarding this complexity of interests. Localising societal tasks enhances local democracy.
- More taxes by the municipality itself and less dependence on the central government are fitting here.
- The distribution system can be simplified, because municipalities depend less on the central government and work more in integrated fashion.

Issue 2. Decentralisation of tasks to municipalities

Since 1 January 2015, municipalities have been responsible for additional tasks concerning care, youth and employability. Previously, they were given a different role in student appropriate education. As a result, municipalities run greater financial risks. Individual grants are often involved as well. It is difficult to explain that national taxes are paid for this, while grants are otherwise paid out per municipality. Solidarity for private matter-related grants is felt at the national level. As they say, stair lifts are viewed differently from lampposts.

Proposition to review: The role of the fund and of municipalities' own revenues must be thoroughly revised

- The Social Domain Central Government Grant should be indexed differently from the current municipal fund, which moves in tandem with central government expenditures. Specifically, these expenditures do not have the same dynamic as social domain costs.
- Under the law, municipalities ask their residents to partly pay for services. This is a source of income which has different effects for different municipalities. – not only because of policy, but also because of differences in abilities to pay. Such differences in payment abilities must be a factor in distributing central government social domain grants.
- More generally, given that 'stair lifts are viewed differently from lampposts', the term 'equivalent starting position' has to be redefined. Residents' payment abilities must be considered.

Issue 3.

Shifting national taxes to the local taxation area: boosting local democracy

In the Council's judgment, a shift to the local taxation area is consistent with the purpose of decentralisation.

- It boosts local democracy and brings decisions closer to citizens, which is consistent with the idea behind decentralisation (including more control and more customised services).
- It enhances efficient use of resources, due to the manifest weighing of benefit and sacrifice.
- It enables municipalities to cushion the increased risks.
- It narrows the wedge and is therefore good for employment.

Dilemma

If the local taxation area is enlarged, equalisation of municipalities' tax and other income needs to be re examined. How many differences between municipalities are we willing to accept?

Proposition to review, partly in connection with the Public Administration Study Group's advisory report:

- For economic, physical and spatial tasks, thought should be given to more limited equalisation of income than now.
- The municipalities' own taxation area will become a major source of income for physical and economic group services which are regional (or sub-regional) and local in character.
- Under this proposition, the public auditing infrastructure must also function properly at the local level (the local audit office, for instance).

To be reviewed: Council's analysis of the financing

- The proportionality to central government expenditures (going up/down together) makes the available budget for municipalities unpredictable. The range of tasks performed by municipalities and the central government are increasingly diverging, and the options for municipalities to cover risks are more limited than for the central government. This makes financially stable policy for municipalities more difficult.
- Moreover, the central government regards the various funds as 'its own money', which is historically inaccurate and at odds with the Municipalities and Provinces Acts and with the Local Self Government Charter. For instance, the fund has repeatedly been dipped into, outside the context of 'up/down together', for policies which were ultimately abandoned (recent example: the scale-up discount). In addition, the fund is used as an 'ATM' for political wishes (such as the attempt with visual art and design).
- As a result of the transfer of specific grants to the municipal fund, the fund has increasingly become a tool for national policy, instead of an autonomous funding source.

To be reviewed: Council's analysis of the distribution and income equalisation

- A lot of attention is given to cost equalisation, even though the differences in *income capacity* are much greater. Partly because of this, the distribution is needlessly complex and has become inexplicable.

Dilemma: What should the new balance be between a cost-oriented and a broad-based approach? Under which circumstances can 'buying administrative peace with an extra standard' be halted?

- The actual equalisation question (income differences) has been underemphasised. Consequently, unintended inequalities have crept into the distribution, due to the different development of property valuations in the various regions. This is a political choice disguised as a technical aspect.
- The regional differences are growing for autonomous tasks in the physical and economic domains (such as urban renewal), and determining necessary costs has become problematic: 'Cost orientation' is reaching its limits.

Proposition to review: The fund must have different roles for different tasks***Tasks which are very discretionary and/or group-directed in nature***

- A much bigger role for the municipalities' own taxation area is appropriate for those tasks which are very discretionary and/or group-directed in nature (roads, swimming pools, shopping centres) and which primarily benefit the municipalities' own residents.

- For these tasks, the municipal fund need only equalise the biggest differences in revenues and costs, and distribution can be much simpler. This may result in municipalities only receiving a small amount of money from the fund.
- One proposal – more prescriptive than cost-oriented in character – is that the fund only finance these tasks at a minimum level.

Tasks which are not very discretionary and/or which are individual-directed in nature, and a desire for uniformity

- Funding by the central government requires much more precision when it comes to tasks or co administrative tasks with very little discretion which are more personalised in nature (particularly social domain co administrative tasks). The central government largely makes the determination, and the payment obligation ensues from this.
- A more specific grant seems logical where there is hardly any discretion and if a large measure of equality is desired.
- If greater differentiation is permissible, funding through a general grant is the way to go. The national government must not, however, set any minimum standards in that case. The steering model (decentralisation and differentiation) would then be out of sync with the political wish (uniformity): This is the tension with decentralisation in the social domain.
- The role of specific grants and of the fund is much more significant with these types of tasks, and the role of the municipalities' own taxation is proportionately less, especially as regards the buffer function. The distribution must do more than just smooth out the biggest differences.

Issue 5. Scaling up and cooperation: administrative and social

The size of municipalities has increased sharply; the number of municipalities has gone down commensurately: from almost 600 in 1997 to 390 in 2016. Nevertheless, municipalities are cooperating more and more with each other, in ever more areas. A major shift occurred with respect to security; since October 2010, municipalities have had to work together on fire fighting and crisis management in security regions. Decentralisation in the care area followed in 2015. For several tasks (youth care, sheltered accommodation, emergency accommodation, employer services), municipalities require a critical mass and certain scale to organise sufficient know-how and to be in line with the usually larger scale of care providers and labour market. This presents the first dilemma: How is the democratic gap between regional determination and local payment to be bridged? Scaling up of municipalities leads to a second issue: Municipalities offering services which residents of other municipalities likewise use (say, theatres, schools, work: the so-called 'spill-overs') are currently compensated for these 'spill overs' through the municipal fund. The question is the extent to which this is still necessary, in light of the many mergers. The question also arises whether these services might not be funded by the users and/or other municipalities in a different, more direct way, or through local taxes. And can 'big data' provide a better definition of 'centre function'?

Proposition to review to have payment and determination by the same party

- A balancing framework to answer: Which manner of funding is most appropriate for which type of task? Are the following factors indeed determinative?
- How much discretion does the municipal/region have?
- Is the task of a strategic, tactical or executive sort?
- Does it relate to group or individual services? Are these solidarity goods?
- Following on this, might income be generated on a regional scale?
- Which differences are permissible – not only between municipalities, but also between regions?
- With central government grants, the distribution should be made based on regional characteristics: A municipality gets money based on the characteristics of the region where it is located.

Issue 6.

Regional economic tasks: strengthening administrative power

In its advisory report, 'Make a Difference', the Public Administration Study Group asserts that public administration must be equipped to take on economic tasks. The Study Group argues for 'greater administrative power at the regional level'. There should be, the Study Group maintains, a different balance between efficiency and equality. It also favours a simpler distribution system and an expanded local taxation area, so as to enable more differences in approach and outcome. Further, it explicitly contemplates an incentive for regional cooperation.

Proposition to review: Don't just think vertically, but think horizontally, too

- This means that the incentive for regional cooperation should not come only from the distribution of central government money, but from greater power for municipalities and/or regions to generate their own revenues, for example, through their own taxes. This will provide more of an encouragement than distribution from above.
- Further, a much smaller portion should be skimmed off for equalisation than is the situation now, so municipalities and provinces can retain more of the benefits from their own favourable policies. This is likewise a better incentive.
- This is very consistent with the proposition on the fund's role for the physical and economic domains (issue 4).
- Provincial responsibility for the regional economy must emphatically be included in this discussion.

Towards an advisory report in November 2016

In a consultation round and roundtable discussions, the Council will review in which direction there needs to be movement in the coordinate system and what this means for the six issues mentioned above. The Council will consider the results of the discussions in a comprehensive advisory report. The date envisaged for this report is November 2016. This report may further the discussion on the municipal fund and on an agenda for a future cabinet.

Previous advisory reports by the Financial Relations Council and the Council for Public Administration

The assumptions, considerations and knowledge bases mentioned above come from previous advisory reports and studies by the Financial Relations Council (Rfv) and the Council for Public Administration (Rob). These are listed below.

Rob and Rfv, 1 August 2005	<i>Autonom of automaat? – Advies over gemeentelijke autonomie</i> (Autonomous or ATM? – Advisory Report on Municipal Autonomy)
Rfv, 19 April 2009	<i>Naar een herijking van de financiële verhouding tussen Rijk en provincies</i> (Rethinking the Financial Relation between the Central Government and Provinces)
Rfv, 26 November 2010	<i>Advies gevolgen Regeerakkoord voor financiële verhoudingen</i> (Advisory Report on Consequences of Coalition Agreement for Financial Relations)
Rfv, 10 November 2011	<i>Verdelen, vertrouwen en verantwoord en – Een heroriëntatie op de financiële verhoudingen</i> (Distribution, Trust and Responsibility – Reorienting Financial Relations)
Rfv, 26 September 2012	<i>Geef decentrale overheden de ruimte, brief aan Tweede Kamer en informateurs</i> (Give Local Governments Space, Letter to the Lower House of the Dutch Parliament and Persons Investigating Potential Success of Proposed Government Coalition)
Rob, 22 November 2012	<i>Loslaten in vertrouwen – Naar een nieuwe verhouding tussen overheid, markt en samenleving</i> (Letting Go and Public Trust – Towards a New Relationship between the Government, Market and Society)
Rob and Rfv, 11 December 2012	<i>Brief Regeerakkoord</i> (Letter regarding Coalition Agreement)
Rfv, 23 July 2013	<i>Aanvullend advies decentralisaties</i> (Supplemental Advisory Report on Decentralisation)

Rfv, 17 April 2014	<i>Advies over Groot onderhoud gemeentefonds 2015 (1^e fase)</i> (Advisory Report on Overhaul of Municipal Fund 2015 (Phase 1))
Rfv, 27 October 2014	<i>Advies over Objectief verdeelmodel Wmo 2015</i> (Advisory Report on Objective Distribution Model under Social Support Act 2015)
Rfv, 11 November 2014	<i>Tussen betalen en bepalen – Publieke bekostiging van maatschappelijk initiatief</i> (Between Payment and Determination – Public Funding of Social Initiatives)
Rob, 20 January 2015	<i>Democratische legitimiteit van samenwerkingverbanden</i> (Democratic Legitimacy of Partnerships)
Rfv, 5 March 2015	<i>Advies over Objectief verdeelmodel Jeugdhulp</i> (Advisory Report on Objective Distribution Model for Youth Care)
Rfv, 26 March 2015	<i>Uitbreiding lokaal belastinggebied</i> (Expansion of Local Taxation Area)
Rfv, 1 May 2015	<i>Advies over Groot onderhoud gemeentefonds 2016 (2^e fase)</i> (Advisory Report on Overhaul of Municipal Fund 2016 (Phase 2))
Rfv, 9 July 2015	<i>Grond, geld en gemeenten – De betekenis en gevolgen van gemeentelijke grondexploitaties voor de bestuurlijke en financiële verhoudingen</i> (Land, Money and Municipalities – The Significance and Consequences of Municipal Land Development for Administrative and Financial Relations)
Rob, 16 December 2015	<i>Wisselwerking, Naar een betere wisselwerking tussen gemeenteraden en de bovengemeentelijke samenwerking</i> (Interaction – Towards Better Interaction between Municipal Councils and Supra-Municipal Partnerships)

The Financial Relations Council (Rfv)

The Financial Relations Council's legal task is to give advice to the government and parliament, either on request or on its own initiative, on how the financial resources of the State can best be divided among the municipalities and provinces. The Council aims to establish a balance in the way financial resources are distributed, thus contributing to the effectiveness of the government as a whole

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