

# Spending Reviews

Conference

An instrument to help  
improve public expenditure

---

**21 November 2022**



ORGANIZED BY:

**IEHPA**

F.P.A. INSTITUTO DE ESTUDIOS SOBRE LA  
HACIENDA PÚBLICA DE ANDALUCÍA, I.P.

FUNDED BY:

**Junta  
de Andalucía**

Consejería de Economía,  
Hacienda y Fondos Europeos

IN COLLABORATION WITH:

**Fundación "la Caixa"**



# Spending Reviews

Conference

An instrument to help improve public expenditure

In accordance with article 8.2. of the Andalusian Law of Public Finance: "Public expenditure, included in the Budget of the Autonomous Region, will carry out a fair allocation of public resources, and their planning and implementation will meet the criteria of efficiency and economy and the principles of solidarity and territoriality". Efficiency and economy are therefore the guiding principles of Andalusian Finance. For the precise purposes of promoting the principle of efficiency, increasing use is being made of what are known as 'spending reviews'. These are systematic in-depth analyses of a programme or batch of public expenditure carried out for the purposes of obtaining improvements to efficiency and opportunities and identifying policies that have ceased being effective or have lost their priority.

Spending reviews have the potential to identify efficiency savings and are an opportunity to limit inefficient items, helping to achieve intelligent fiscal consolidation and freeing up resources for new public priorities. By providing greater understanding of how public resources are spent, spending reviews help improve their composition, guiding such spending towards purposes that are more likely to favour growth or more sustainable over the long term. They also encourage

a culture of evaluation in the Administration and help design better strategies for the future.

The EU has highlighted the importance of spending reviews, recommending them to the Member States. Following these recommendations, many countries have implemented more or less routine programmes of spending review. The Spanish Government has channelled through the AIReF (Independent Authority for Fiscal Responsibility of Spain) a set of spending reviews carried out on different phases and programmes. In the words of the European Commission, "as a fundamentally empirical exercise, the spending review benefits hugely from 'learning by doing' and from the exchange of good practice."

The IEHPA Foundation, a body affiliated to the Regional Ministry of Economy, Finance and European Funds, is organising this awareness-raising day to highlight the interest for public administrations of undergoing a programme of spending reviews, together with the principal aspects to take into account from the perspective of the bodies carrying out such reviews.

# Programme

9.00

## OPENING AND WELCOME

### Enrique RODRÍGUEZ

General Secretary for Budgets, Expenditure and European Finance. Junta de Andalucía  
President of the IEHPA Foundation

9.15

## SPENDING REVIEWS AS A TOOL TO HELP WITH BUDGETARY STABILITY

### Cristina HERRERO

President of the Independent Authority for Fiscal Responsibility (AIReF).

### Jose María CASADO

Director of the Public Expenditure Evaluation Division  
Independent Authority for Fiscal Responsibility (AIReF)

10.00

## ROUND TABLE. HOW AND WHY TO SET UP A PROGRAMME OF SPENDING REVIEWS

### Chair: Carlos DE LA PAZ

General Director of European Funds  
Junta de Andalucía

### Elva BOVA

Deputy Head of the Fiscal Government Unit. Directorate General for Economic and Financial Matters,  
European Commission

**Theoretical framework and contextual information: what is currently being done in the EU and who is doing it?**

### Alfrún TRYGGVADOTTIR

Policy analyst. Public management and budgeting. Directorate for Public Governance  
Organisation for Economic Co-operation and Development (OECD)

**Good practice in spending review plans**

### Koen ALGOED

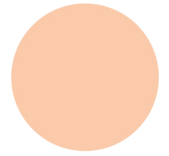
General Secretary, Department of Finance and Budgets  
Region of Flanders

**The experience of the Flanders region of carrying out Spending Reviews**

11.30

## BREAK





# Programme

12.00

## ROUND TABLE. HOW TO TACKLE A SPENDING REVIEW PLAN

**Chair: Eduardo LEÓN**

General Director of Budgets  
Junta de Andalucía

**María ROMERO**

Managing Partner  
International Financial Analysts (AFI)

**Jordi ESTEVE**

Partner Responsible of Economics Area  
PriceWaterhouseCoopers (PwC)

**Ángel DE LA FUENTE**

Executive Director  
Applied Economics Studies Foundation (FEDEA)

13.45

## CLOSING SESSION

**Carolina ESPAÑA**

Regional Minister for Economy, Finance and European Funds  
Junta de Andalucía

**ONLINE EVENT WITH SIMULTANEOUS  
INTERPRETATION PROVIDED IN ENGLISH - SPANISH**

Registrations at: [www.iehpa.es/eventos](http://www.iehpa.es/eventos)