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National monitoring frameworks for public social spending

Germany

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**ESPN Thematic Report on
National monitoring frameworks
for public social spending**

Germany

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The ESPN brings together into a single network the work that used to be carried out by the European Network of Independent Experts on Social Inclusion, the Network for the Analytical Support on the Socio-Economic Impact of Social Protection Reforms (ASISP) and the MISSOC (Mutual Information Systems on Social Protection) secretariat.

The ESPN is managed by the Luxembourg Institute of Socio-Economic Research (LISER) and APPLICA, together with the European Social Observatory (OSE).

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Summary

In principle, there is no uniform, overarching monitoring framework for public social spending in Germany. As part of public spending, social spending is presented in the public budgets and budget accounts, which – like financial statistics – are based on the principles of public budget law. While information on social spending in federal ministries can usually be obtained from the federal budget and the budget accounts (supplemented by specialised statistics), special rules apply to the social insurance systems, since as semi-autonomous public bodies they prepare their own budgets and benefit accounts on the basis of the Federal Budget Code (BHO).

On the other hand, a “social budget” is compiled according to national accounting principles and the European System of Integrated Social Protection Statistics (ESSPROS) classification. The social budget provides a good overview of the scope, structure and development of public spending on social affairs in the Federal Republic of Germany.

A basic problem in obtaining an overview of the scope, structure and development of public (and private) social spending lies in the federal system of the Federal Republic of Germany. The large number of levels and actors in this multi-level system, which also includes social policy, makes it difficult to obtain an overall picture. As a rule, reporting systems on public social spending are separate from studies and reports on the effectiveness of the programmes and measures financed with it.

Apart from the information on the compulsory pension scheme for civil servants and employers’ contributions to the statutory social insurance system, there exists no monitoring framework regarding occupational pensions provided by employers.

In Germany, the reporting systems on revenue and expenditure are usually separate from the reporting systems on social problems and the outcomes of social spending.

The level of granularity with which social spending is presented varies between the different forms of reporting/monitoring. Social spending is presented in the most differentiated way in the federal budget and in the budgets of other public bodies.

Reporting on social expenditure and beneficiaries usually takes place separately. Only in exceptional cases is expenditure reported by specific population group.

The budgets adopted by public authorities are published in a timely manner and can be downloaded from the website of the respective ministry of finance. The federal budgetary accounts, the financial report (containing information on the actual expenditure of the general public budget) and the social budget for Germany for completed years are published in the course of the following year. Tables, tabular overviews, statistics and reports from the different public authorities are also published in a timely manner and are thus generally accessible to the public.

In accordance with the federal structure of the Federal Republic of Germany, the Länder and the municipalities have their own budgets and accounting responsibility, but have to comply with the BHO.

Special reporting tools include: the spending review at the federal level (which has been in place for several years); the audits and reports of the audit offices at the federal, Land and municipal levels; the monitoring of complex reform projects; the regular evaluation of social policy legislation; and the supplementary reporting systems.

The strength of the German monitoring framework for public social spending lies primarily in the fact that the reporting systems based on public budgets are supplemented by the reports of the individual social security branches as well as by the overview of the annual social budget, and are available in a timely manner. Even though the use of monitoring and evaluation in social reform projects has increased, the lack of cost-benefit analyses still constitutes a weakness.

1 Country-specific monitoring frameworks for public social spending

1.1 Country-specific dedicated monitoring framework(s)

In principle, there is no uniform, overarching monitoring framework or reporting system for public social spending in Germany. As part of public spending, social spending is presented in the public budgets and budget accounts, which – like financial statistics – are based on the principles of public budget law. On the other hand, a social budget is compiled according to national accounting principles and the ESSPROS classification.

A basic problem in obtaining an overview of the scope, structure and development of public (and private) social spending lies in the federal system of the Federal Republic of Germany. The large number of levels and actors in the multi-level system, which also includes social policy, makes it difficult to obtain an overall picture. As a rule, reporting systems on public social spending are separate from studies and reports on the effectiveness of the programmes and measures financed with it.

The following section presents the two main forms of reporting at the federal level. A distinction is made between social insurance, on the one hand, and the various federal ministries, on the other, as different statutory reporting requirements exist for these two areas. Under the BHO, the social insurance institutions, as "*Parafisci*¹", are obliged to manage their own budgets and to report on them. In contrast, the budgets of the individual federal ministries are components of the overall federal budget.

(1a) Monitoring framework for the annual public budget and mid-term financial planning by the federal state

In Germany, the federal budget is adopted annually by the Parliament through the Budget Act. The federal budget contains a systematic compilation of the expenditure budgeted for in the financial year in question and the revenue earmarked to cover it. It authorises the executive to incur the corresponding expenditure and to enter into expenditure commitments. In the middle of a year (e.g. 2019), the draft federal budget for the coming year (2020) is presented by the Federal Minister of Finance together with the medium-term financial plan for a five-year period (2019-2023). In the course of the following months, the budget and the mid-term financial plan are adopted by the federal government and later passed by the Bundestag and the Bundesrat (which makes them retroactive to 1 January)². After the end of the budget year, the budget accounts are presented in spring of the following year³. The budgetary accounts give an account of the federal government's actual revenue and expenditure for the previous financial year. In accordance with Section 81 (1) of the BHO, revenue and expenditure are compared with the budget estimates, taking into account budgetary residuals and appropriations. This makes the results of budget management visible for each budget heading. On the basis of the federal budget and asset accounts and the Federal Court of Audit's report, the federal government is discharged by the Bundestag and the Bundesrat. The federal budget is divided into individual headings, with each individual heading assigned to a federal ministry/department. As a result, social spending is scattered across many headings (of the various ministries). The federal budget also includes expenditure on (or revenue from) the social security schemes.

In the annual financial report (published each spring) (most recently: BMF 2021e or 2021f), federal spending on social security as a whole is presented within the framework

¹ These are independent public bodies for the performance of public functions, which they finance through their own financial sources of a compulsory nature.

² Latest draft budget: BMF 2021a and 2021b. Latest budget law: Gesetz über die Feststellung des Bundeshaushaltsplans für das Haushaltsjahr 2021 (Haushaltsgesetz 2021) vom 21. Dezember 2020 (BGBl. I S. 3208).

³ Latest: BMF 2021c and 2021d.

of medium-term financial planning for a five-year period: in addition to the actual figures for the previous year, the planning includes the target figures for the previous year, the current draft budget figures, and the planning figures for the following three years. Among other things, expenditure is presented by major departmental areas, individual ministries, and also by task areas. They thus include federal spending on social security as a whole, spending of the ministries relevant to social policy, and spending on (groups of) programmes/benefit schemes.

In its financial report the Federal Ministry of Finance (BMF) also presents the combined annual budgets of the federal state, Länder and local authorities, as well as statutory social insurance schemes, to form a general public budget (*öffentlicher Gesamthaushalt*). However, the presentation is highly aggregated, so that information on the total volume of social expenditure or an even more differentiated picture is not provided (see also: Deutsche Bundesbank 2021). Only the budget accounts for the general public budget, which are currently provided with a large time lag (the latest report of the Federal Statistical Office was published in 2021 for the budget year 2013: Statistisches Bundesamt 2021), provide information on the volume and structure of total expenditure on social security.

(1b) Additional reporting of the federal ministries on social spending

The information from the individual federal ministries on their revenue and expenditure is provided within the framework of the federal budget or the budget statement. In addition, the social policy laws generally contain requirements for statistical reporting. These relate in particular to the subject of the survey, survey characteristics, and the periodicity of the statistics to be compiled by the competent authorities. Information on public spending on social benefits is also usually included in the statistics. Further information obligations exist only if they are expressly prescribed by law or parliamentary resolution – see Section 2.5.

A special feature of the basic income support for jobseekers under Social Code II, the most important minimum income benefit scheme in terms of recipient numbers and expenditure, is that it is implemented by the Federal Employment Agency (and local authorities) and that national reporting is also carried out by the Federal Employment Agency. The table headed Expenditure on Benefits under the Second Code Book, Chapter 1101 of the Federal Budget, for the reporting month of December of each year, provides information on federal expenditure on benefits under Social Code II, including the corresponding administrative costs incurred by the Federal Employment Agency. Information on municipal expenditure is not available, with the exception of the municipal share of costs for housing and heating, so that to date there are no complete overall statistics on expenditure on basic income support for jobseekers. In addition, the Federal Employment Agency provides information on the scope and structure of benefit recipients in its monthly reports on the labour market and training market (latest: Bundesagentur für Arbeit 2020b) and in the table headed Structures of basic income support SGB II (time series of monthly and annual figures from 2005) for Germany (latest: Bundesagentur für Arbeit 2021e), which is available in the middle of each subsequent year. In its annual report on basic income support for jobseekers (most recent: Bundesagentur für Arbeit 2019), the Federal Employment Agency explains the evolution of the number and structure of benefit recipients under Social Code II. The same system applies to the Federal Employment Agency's reporting on unemployment insurance under Social Code III – see Section 2.3. The reports and tables can be viewed and downloaded from the Federal Employment Agency's website.

(2) Monitoring frameworks for the statutory social insurance system

Since the statutory social insurance schemes, as the main components of the German social security system, have a special legal status as *Parafisci*, they are also legally obliged to perform their own budgeting, accounting and reporting. This looks very different depending on the social insurance branch. They are therefore briefly outlined in each case below.

(2.1) Old-age pensions

(a) Statutory pension schemes

- Statutory Pension Insurance (SPI) scheme

The SPI is covered by a very rich database. The SPI publishes expenditure and revenue yearly on an aggregate level: pension insurance in figures (Deutsche Rentenversicherung Bund 2021b) and pension insurance in time series (Deutsche Rentenversicherung Bund 2020). It also provides very detailed information. Financial data are also included in the annual business reports, where information is also given on outstanding employers' payments (Deutsche Rentenversicherung Bund 2021a: 31). The SPI Miners-Train-Sea (*Deutsche Rentenversicherung Knappschaft-Bahn-See*) branch of the SPI publishes a yearly report online⁴, which includes not only information on the aggregate level of assets and income statements but also statistics on the Social Insurance for Seafarers. Another branch of the SPI, the German Artists' Social Security Fund, a special social security scheme for self-employed artists and writers, publishes general information on expenditure and revenue online⁵.

- The pension schemes of the liberal professions for members of professional associations

Expenditure and revenue are documented only in the social budget (BMAS 2020c and 2021c). Regarding revenue, the statistics encompass four headings: employees' contributions, employers' contributions, subsidies, and other revenues. The expenditure heading covers benefits in cash, administrative expenses, and the residual category "others".

- Compulsory scheme for civil servants

The Federal Statistical Office General publishes yearly information on expenditure. The statistics include information for three different levels – federal (*Bundesbereich*), Land or regional (*Landesbereich*) and municipal (*Kommunaler Bereich*) – and for social insurance institutions. The statistics consist of the sums of expenditure on old-age pensions, on widow's/widower's pensions, and on orphan's allowances (Statistisches Bundesamt 2020: 71). However, there is no complete picture of the financial situation of the civil service pension schemes managed by the Länder. The ministries of finance or the statistical offices of the Länder sometimes publish detailed information as reports or statistics, which can also be found at times in state parliament documents (*Landtagsdrucksachen*).

At the municipal level, the communities co-operate in local municipal associations (*Kommunaler Versorgungsverband*). The associations publish reports for the financial year, which contain information on expenditure on civil service pensions – for example: Kommunaler Versorgungsverband Mecklenburg-Vorpommern (2017); Bayerischer Versorgungsverband (2021); Kommunaler Versorgungsverband Sachsen-Anhalt (2020); and Kommunale Versorgungskassen Westfalen-Lippe (2020). However, not all local municipal associations make their reports available to the public.

There are specific schemes for church dignitaries, who have the same status as civil servants but fall under canon law (e.g. Evangelische Landeskirche in Württemberg 2014). Information on the revenue and expenditure of those pension schemes is in general not publicly available (Evangelische Ruhegehaltskasse 2020).

There is no clear overall picture of the financial status of the compulsory scheme for civil servants.

- Social insurance for agriculture, forestry and horticulture (*Sozialversicherung für Landwirtschaft, Forsten und Gartenbau – Landwirtschaftliche Alterskasse*) for farmers and their family workers (AdL)

⁴ For example: <https://jahresreport.kbs.de/2020/>.

⁵ <https://www.kuenstlersozialkasse.de/service/ksk-in-zahlen.html>

The AdL publishes its expenditure and revenue in its annual statistics on financial and operating results; the cut-off date is 31 December (Sozialversicherung für Landwirtschaft 2021). The statistics cover the revenue from three sources: contributions, federal funds and a residual heading "other revenue". The expenditure is divided by specific pensions (old-age pensions, pensions due to early retirement, survivors' pensions, and reduced earnings capacity pensions), other benefits (e. g. for home help or allowances towards contributions), and expenditure on administrative overheads. Additionally, quarterly statistics are presented to the public (e. g. Sozialversicherung für Landwirtschaft 2013).

- "Basic income support in old age and in the event of reduced earnings capacity" scheme

The Federal Statistical Office publishes some general statistical information on basic income support in old age and in the event of reduced earnings capacity on an annual basis (Statistisches Bundesamt 2021). For each year, total gross and net expenditure, and revenue, are listed for the federal state and broken down by *Bundesland*. The information is available online⁶.

(b) Occupational and private pension schemes

The expenditure and revenue for occupational and private pension schemes are generally not reported. Information is published only for subsidised private pensions (*Riester Rente*) and the base pension (*Basisrente*) (i. e. private pensions that fulfil certain requirements and will then be certified in order to qualify for subsidies or extra tax relief). The annual social budget contains general information about expenditure and revenue (BMAS 2020c and 2021a). Revenue is divided into contributions by private households and the state. Expenditure encompass cash benefits.

Additionally, the BMF publishes on its website – in co-ordination with the Federal Ministry of Labour and Social Affairs – annual statistics on subsidised private pensions. The data have a time lag of three years (i.e. the latest data are from 2017) (BMF 2020b). The published revenues are divided into cash allowances and tax reliefs. The statistics are based on information from the Central Agency for Pension Assets (*Zentrale Zulagenstelle für Altersvermögen*), which are not available to the public.

(2.2) Healthcare and long-term care

The German health system is highly fragmented because:

- Germany is a federal state in which the federal government and Länder are responsible for specific areas of healthcare;
- in the German social security system several (para-state, semi-autonomous) social security institutions (for health insurance, long-term care insurance, accident insurance, pension insurance, and unemployment insurance) are responsible for the organisation of the health system and for the financing of health expenditure;
- health insurance in Germany is divided into social health insurance and substitutive private health insurance; and
- the same applies to the second important branch of social insurance in the health sector, social long-term care insurance.

Accordingly, not only is the organisation of the German health system extremely complex, but also health expenditure is distributed across a large number of providers. For this reason, a large number of health expenditure reporting systems exist side by side in Germany. All important data on revenue and expenditure for health are available online.

⁶

<https://www-genesis.destatis.de/genesis/online?operation=statistic&levelindex=&levelid=&code=22151&option=variable#abreadcrumb>

As part of its Social Report, the Federal Ministry of Labour and Social Affairs publishes highly aggregated data on social expenditure, which also include revenue and expenditure on health (see Section 2.5).

Total health expenditure is brought together in the Federal Statistical Office's health expenditure statistics (Statistisches Bundesamt 2021). They are usually published once a year in March for the year before last (i.e. in March 2022 for 2020) and record total expenditure in absolute terms, in absolute terms per capita (including the change compared with the previous year) and as a percentage of gross domestic product. Expenditure is differentiated by:

- issuing authority: who pays? (e.g. social health insurance, private health insurance, long-term care insurance, public budgets, employers, private households);
- type of benefits: what type of benefits is the money spent on? (e.g. prevention, in-patient care, out-patient care, pharmaceuticals); and
- institutions: which institutions prompt the expenditure? (e.g. hospitals, out-patient practices, dental practices, pharmacies).

These categories can be combined with one another.

Almost two thirds of health expenditure is borne by the social security system. There are detailed reporting systems for the health expenditure of the social insurance branches. By far the most important source of expenditure is social health insurance. Information on the income and expenditure of the social health insurance scheme can be found in reports by the federal government, the central association of the statutory health insurance scheme, and in the Federal Social Security Office's report. The Federal Ministry of Health regularly publishes current information on the evolution of income and expenditure in social health insurance under the heading "Health insurance facts and figures" (*Zahlen und Fakten zur Krankenversicherung*) (BMG 2021a). In the series "Financial Results of the Statutory Health Insurance Fund: Preliminary Calculation Results", the expenditure for individual services and types of services is recorded in great detail, separated according to the six individual types of insurance (local health insurance, company health insurance, etc.). The data are published quarterly and for the entire calendar year. A very brief and at the same time very meaningful overview is provided by the two-page information sheet "*Kennzahlen und Faustformeln*" published by the Federal Ministry of Health three to four times a year (BMG 2021b). It contains information on premium income and the tax-financed federal subsidy for social health insurance. Expenditure is recorded for individual benefit types in absolute terms, per insured person, and as a percentage of all expenditure. This statistical overview contains current data as well as the data for the previous 10-12 years, so that changes over time are also clearly visible.

In a similar way to health insurance, the Federal Ministry of Health also provides information on social long-term care insurance (*Pflegeversicherung, Zahlen und Fakten* – BMG 2021c). The ministry provides an annual overview of the financial evolution of social long-term care insurance, which also shows the expenditure on individual types of benefits (e.g. out-patient care, care benefits in kind, care allowance, in-patient care) and their development since 1995 (BMG 2021d). Further information provides a detailed overview of the number of benefit recipients by age group, gender, degree of care and benefit type. In addition, the Federal Ministry of Health publishes data on healthcare (*Daten des Gesundheitswesens*) every year (BMG 2020). In addition to information on the state of the population's health, morbidity, mortality, behavioural risks, and the healthcare professions, it also contains information on expenditure and the evolution of expenditure in the healthcare system. In addition, the Federal Ministry of Health publishes an annual report on the situation of the long-term care insurance system, which, in addition to the social long-term care insurance scheme, includes private long-term care insurance and information on the evolution of expenditure (BMG 2021e).

Finally, the Federal Statistical Office presents data on long-term care in Germany every two years, which mainly contains information on the numbers of people in need of care and on care staff and care facilities (Statistisches Bundesamt 2020).

In addition, the Federal Social Security Office plays an important role in the reporting system on health expenditure, because it provides information on the financial evolution of the health fund (Bundesamt für Soziale Sicherung 2021). The contribution income from the social health insurance funds and the tax-financed federal subsidy flows into the health fund. The health insurance providers receive their financial resources from this fund. The Federal Social Security Office reports annually on the revenue and expenditure of the health fund, as well as on the accounting results of individual dedicated funds (e.g. the innovation fund, from which projects for evaluating innovative care models are financed). In addition, the Federal Social Security Office submits reports accompanying the annual accounts of the health fund as well as monthly overviews of the payments into and disbursements from the health fund (Bundesamt für Soziale Sicherung 2021).

The Association of Private Health Insurance publishes annually, usually in December of each year, a report on revenue and expenditure in the previous year (i.e. in December 2021 for 2020). It contains information on the income from premiums as well as on service expenditure, broken down by service type and insurance backlog (full insurance, additional insurance) of the member companies (Verband der Privaten Krankenversicherung 2020). The financial situation of private long-term care insurance is also presented in this report.

(2.3) Unemployment insurance

The Federal Employment Agency is the body responsible for statutory unemployment insurance. At the same time, it is mandated by law to implement the tax-financed basic income support for jobseekers. The Federal Employment Agency publishes the budget and the respective budget accounts for the unemployment insurance scheme (most recently: Bundesagentur für Arbeit 2020a and 2020b). The table headed "Financial Development in the Contribution Budget SGB III" (latest: Bundesagentur für Arbeit 2021c), provides detailed monthly and annual data on revenue and expenditure as well as on the financial status of the unemployment insurance scheme according to Social Code III for Germany and for the individual Länder. The budget figures and accounting results are compiled in accordance with the BHO without further explanations.

In the annual financial report on unemployment insurance (latest: Bundesagentur für Arbeit 2021b), the unemployment insurance scheme's actual expenditure and revenue for the previous year are presented in a highly aggregated manner, broken down by type of revenue and expense, with explanations. In addition, the report contains a medium-term financial assessment (in line with the federal government's medium-term financial planning) and a presentation of the evolution of the scheme's financial results over the previous eight years. Data on labour market developments and on the development and structure of unemployment insurance beneficiaries are provided by supplementary reports of the Federal Employment Agency (latest annual reports: Bundesagentur für Arbeit 2020b and 2020c).

(2.4) Accident insurance

Every year, the German statutory Social Accident Insurance Scheme (*Deutsche Gesetzliche Unfallversicherung*) – the umbrella organisation of the German statutory Social Accident Insurance Institutions for Trade and Industry, and of the Public Sector Accident Insurance Institutions – presents an annual report and accountability report for the preceding year (most recently: Deutsche Gesetzliche Unfallversicherung 2021a). Among other things, it reports on the scheme's revenue, expenditure and assets for the previous year and in a multi-year comparison. Expenditure is presented by purpose of expenditure, and revenue by social security fund. In addition, the Social Accident Insurance Scheme publishes an annual statistics manual in German and in English with supplementary information (Deutsche Gesetzliche Unfallversicherung 2021b and 2021c).

(3a) The federal government's annual social budget

In the federal government's annual social budget, which normally appears in late summer, the Federal Ministry of Labour and Social Affairs publishes data on revenue and expenditure for the previous year and in a multi-year comparison (latest: BMAS 2020c and 2021a). In the case of the 2019 social budget (BMAS 2020c), in addition to an update of data up to 2018, an estimate for 2019 (based in part on still preliminary data) was provided in order to enable timely reporting on social protection benefits and financing in Germany. Each new publication of the social budget updates the preceding social budget. Every four years, the social budget is published as part of the Social Report (BMAS 2021a; see the following sub-section).

The social budget shows the financing by type (e.g. social contributions, taxes), the financing by source (e.g. federal, state, social insurance), the financing by institution (e.g. health insurance, long-term care insurance), the expenditure by type (e.g. cash benefits, benefits in kind), the benefits according to function (e.g. illness, age, disability) and the benefits according to institution (e.g. health insurance, long-term care insurance). In this respect, the social budget provides a good overview of the scope, structure and evolution of public spending on social affairs in the Federal Republic of Germany. The social budget is published as a set of tables and is based on financial statistics data on the social protection revenue and expenditure of the social insurance branches and the Federal Statistical Office, converted according to the system of national accounts⁷.

Due to the high degree of aggregation of the published data, a differentiated analysis of expenditure and revenue by individual social policy areas, their causes and effects is not possible and requires supplementary information. These are delivered once in each legislative period in the Social Report (see the following sub-section).

(3b) The federal government's Social Report

The federal government's Social Report, published every four years, documents the scope and structure of welfare state benefits and services, and the reforms undertaken in this context during the relevant legislative period (the latest one was presented in 2021: BMAS 2021a). It consists of two parts. Part A provides a comprehensive overview of reform measures in social and welfare policy, while part B is devoted to the social budget. The usual annual tabular reporting of the social budget is replaced by a detailed description of the individual social protection schemes and supplemented by a forecast of the future medium-term development of social benefits.

Part A of the report in particular is characterised by the federal government's need to justify the measures it has taken and to identify a positive effect on the population's social situation. In the interests of an unbiased, objective presentation and evaluation, it would be preferable for the report to be compiled by an independent panel of experts. The presentation in Part B also remains highly aggregated. Overall, this report does not provide a systematic description of the individual social policy fields, their specific problems and needs, the measures and instruments used, the public funds allocated to them, and the effectiveness of the measures. For example, it would have been desirable if the Federal Ministry of Labour and Social Affairs had taken into account and incorporated the findings of the Data Report 2021, which was prepared in parallel, in its presentation of social problems and challenges. The Data Report is a social report edited regularly by the Federal Statistical Office, the Social Science Research Centre Berlin, the Socio-Economic Panel of the German Institute for Economic Research and, for the first time in 2021, the Federal Institute for Population Research, and published by the Federal Agency for Civic Education (most recently: Statistisches Bundesamt *et al.* 2021).

⁷ The design and structure of the social budget meet the European standard for the provision of information on social protection revenue and expenditure in accordance with Commission Regulation (EC) No 10/2008 implementing Regulation (EC) No 458/2007 of the European Parliament and of the Council on the European system of integrated social protection statistics (ESSPROS) (see also: Gerlinger, Fachinger, Hanesch 2019).

Although the Federal Government's Social Report is discussed in the Bundestag and the Bundesrat, it is published at the end of the legislative period and therefore can at most lead indirectly to practical consequences in terms of the formation of the new federal government and the agreement of its programme.

1.2 Separate monitoring framework(s) linked to schemes provided by employers

Company or employer social benefits in Germany may be statutory, collectively agreed or voluntary. The first type includes employers' contributions to statutory health, pension, unemployment and long-term care insurance, insurance against occupational accidents and diseases, and sick pay in the event of illness. In addition, there are benefits due to maternity protection and payment for public holidays and other periods of absence. Besides the information on the compulsory scheme for civil servants and employers' contributions to the statutory social insurance system, there exists no monitoring framework regarding occupational pensions provided by employers. Aside from occasional comments on missing information, there are currently no discussions or plans on possible reforms to change this situation.

1.3 Distinction between current expenditure and capital expenditure

In accordance with the BHO, in addition to a budget containing all current revenue and expenditure, the federal government prepares a capital budget, which includes all asset-related revenue and expenditure. Both sub-budgets are part of the federal budget and are adopted by Parliament. The same applies to all public bodies that are obliged to manage their own budgets according to the BHO (Länder, municipalities, and statutory social insurance institutions).

Thus the Federal Statistical Office's health expenditure statistics also distinguish between current expenditure and investment. In addition, hospital investment is the subject of an independent report (Deutsche Krankenhausgesellschaft 2021).

1.4 Type of monitoring: level and outcomes

In Germany, the reporting systems on revenue and expenditure are usually separate from those on social problems and the outcomes of social spending. Even the monitoring frameworks for the old-age pension schemes only monitor the level of spending and not social outcomes.

Aspects of the social outcomes are often addressed in federal government and expert reports (the experts are appointed on behalf of the federal government, individual federal ministries or the Bundestag). They provide information on a number of topics that relate, among other things, to questions of quality of life, the effectiveness of measures, and persistent problems (e.g. Sachverständigenrat für die Begutachtung der Entwicklung im Gesundheitswesen 2021; BMFSFJ 2021; BMG 2021f; Medizinischer Dienst 2020).

1.5 Level of granularity of public social spending

The level of granularity with which social spending is presented varies between the different forms of reporting/monitoring. The most differentiated presentations are found in the federal budget and in the budgets of the other public bodies (presentation by institution, type, and function). The budget contains a sectional plan for each ministry, in which expenditure is detailed by type and function. The same applies to the state and local budgets. The budget accounts are structured according to the same principles. However, the size and complexity of the federal budget, as well as those of the Länder and municipalities, make it difficult to obtain an overview on this basis alone.

1.6 Breakdown of public social spending

Reporting on social expenditure and beneficiaries usually takes place separately. Only in a few social policy areas is expenditure reported by specific population group. Given the heterogeneity of the German pension system and the large number of pension schemes, only the SPI framework provides detailed data. For example, the statistics include information such as the number of pensioners by age/gender/nationality, the average pension amounts, and the distribution of pensions, classified by type. The expenditure by the social health and long-term care insurance institutions is provided for individual age groups. Data on the expenditure for individual age groups are in part also provided for individual types of benefits (e.g. for the supply of pharmaceuticals).

1.7 Timing and public accessibility of data

The adopted budgets of public authorities are published in a timely manner and can be downloaded from the website of the relevant ministry of finance. The federal budgetary accounts, with the actual figures and with the deviations from the adopted budget for the completed fiscal year, are usually submitted by the BMF in April of the following year (i.e. only a few months after the end of the fiscal year). The financial report containing information on the actual expenditure of the general public budget for the completed year is submitted by the BMF in August of the following year. The social budget for Germany for the completed year is presented by the Ministry of Labour and Social Affairs in June of the following year. It contains preliminary data for the previous year and estimated figures for the reference year. The budget figures are thus available earlier than the data on general government expenditure by function (COFOG) of the OECD. The data on the social budget are also available earlier than required by ESSPROS.

Tables, tabular overviews, statistics and reports from the different public authorities are also published in a timely manner and are thus generally accessible to the public. However, the clarity and usability of the reports, tables and websites concerned vary widely. Particularly notorious is the website of the Federal Employment Agency, which makes access and transparency difficult in various ways (through ongoing changes in the methodology of data preparation and presentation etc.), even for experts. Regrettably, the Federal Statistical Office has discontinued more and more statistical reports in recent years. Information on statistical data is now only accessible via a national database, which makes access more difficult and has led to drastically reduced explanations of the data.

In general, the timing and public accessibility of statistics on the SPI and its sub-systems are $t+1$. For other old-age pension schemes, it is not possible to give general information on timing and public accessibility. However, for some schemes the institutions publish basic data in their annual business reports. The reports are sometimes accessible to the public.

In healthcare, data are made available in a timely fashion, although the exact time of publication differs depending on the reporting system (see Section 1.1). In particular, detailed data on social health insurance and social long-term care insurance benefits are available very promptly. Highly aggregated data are often published with a one-year delay. The information provided under the national monitoring frameworks is publicly accessible either in reports or as statistical information, both easily downloadable.

1.8 Sub-national frameworks

In accordance with Germany's federal structure, the Länder and the municipalities have their own budgets and accounting responsibilities, but have to comply with the BHO. The budgets are adopted and published by the respective regional and local authorities. In addition, individual Länder and cities have developed their own reporting systems,

although these focus more on reporting on social problems and programmes to overcome them than on social finances (e.g. North Rhine-Westphalia).

Old-age pension schemes are generally employment-centred and organised at the national level. There are some exceptions: i) for civil servants at Land and municipal level; and ii) for the pension schemes of the liberal professions for members of professional associations, which are mostly organised at Land level. However, the monitoring framework does not cover all schemes.

The Länder and the municipalities (which under administrative law belong to the Länder) have their own areas of responsibility for the design of the health system and accordingly bear part of health expenditure. These include:

- the social security contributions that the Länder and municipalities as employers pay for their employees;
- the Länder and local government subsidies for civil servants to benefit from private health and long-term care insurance;
- the financing of hospital investment to be borne by the Länder; and
- public health expenditure, including local health offices.

The Länder provide their own data on these issues. Information on spending on local health departments is provided at the district and district-free city levels.

2 Reporting/review tools for public social spending

(1) Spending reviews

Since 2015, the German federal government has included annual spending reviews in its top-down procedure for preparing the federal budget. Spending reviews have been introduced in Germany as an instrument to strengthen impact orientation and improve the structure of the federal budget (BMF 2016 and 2017). Spending reviews analyse revenue and expenditure in selected policy areas, with the aim of giving the budget preparation procedure a stronger focus on content and enhancing the outcome orientation of the allocated budget funds. They help to improve the structure of the federal budget, assist in reprioritising funds and create fiscal space for new measures.

Drawing on the experience of Denmark and the Netherlands, a small working group at the BMF has developed a model for annual spending reviews at the federal level. The model has been implemented since 2015, during which time spending reviews have been an integral part of the government's internal procedure for preparing the federal budget. They are used to reassess priorities and to review the effectiveness and efficiency of tax-funded measures and programmes. This should help to improve the effectiveness of the allocated budget funds.

Spending reviews are carried out jointly by the BMF and the ministries responsible for the issues in question. The reviews have a two-level organisational structure. The process is managed by a steering committee at the state secretary level. The steering committee appoints a separate working group for each spending review topic and defines their tasks. The working groups are comprised of staff from the BMF and the competent line ministries. They may also draw on the expertise of invitees, such as representatives of Germany's highest audit institution or authorising agencies. Academics or other experts may also be invited to participate on a case-by-case basis.

As of 2021, six spending review cycles have been successfully completed⁸. The working groups' findings are published in the BMF Financial Report, which is published every

⁸ Previous spending reviews examined the following areas of the federal budget: intermodal transport and labour mobility among young people from Europe (2015/2016); funding programmes in the areas of energy and climate policy and housing policy (2016/2017); public procurement of standardised mass goods as well as humanitarian aid and transitional assistance, including crisis prevention, crisis response, stabilisation and

summer. They are also subsequently published on the BMF website. The reports on social policy issues available (housing policy – BMF 2017b; further training, re-entry, business start-up – BMF 2020b and 2021e) provide only limited insight into the concrete procedure of the *ex post* reviews. However, they suggest that so far it has been more of a cautious approach to critical issues than a differentiated analysis and evaluation of the effectiveness and cost-effectiveness of the policy areas under consideration.

(2) Financial control by courts of audit

In Germany, courts of audit are financial control bodies, independent of the government and subject only to the law, whose task is to examine the budgetary and economic management of the public administration for regularity (i.e. compliance with formal and substantive legal provisions) and efficiency (auditing). In accordance with Germany's three-tier federal structure, there are audit authorities at the federal, Land, and municipal levels. The audit authorities submit an annual audit report addressed to the respective parliament, which is an important aspect of the discharge of the government by the corresponding parliament. The audit authorities are free to select the subjects of their audits, but also take up topics that may be important for parliament and the government. Requests for advice and audits from the parliamentary sphere are also taken into account.

The Federal Audit Office audits the management of the federal government's budget and the financial relations between the federal and Land governments. The state audit offices (*Landesrechnungshöfe*) in the 16 Länder audit the management of the Länder, the municipality budgets, and the financial relations between each Land and its municipalities. Authorities with comparable tasks (auditing of municipal budgeting) at the municipal level are called audit offices (*Rechnungsprüfungsämter*). In principle, audit authorities audit all areas of public budgets or public administration. In this respect, they are not special institutions for auditing social budgets.

The annual "Comments on the budgetary and economic management of the federal government 2020" (Bundesrechnungshof 2020 and 2021) contain the findings of the Federal Audit Office on the federal budget 2019 that are relevant for the discharge of the federal government for that fiscal year by the Bundestag and the Bundesrat. In addition to a statement on the budgetary conduct of the federal government as a whole, the report contains audit findings for the individual plans within the federal budget. The annual comments, as well as further audit results, are published on the Federal Audit Office's website and are thus publicly accessible.

(3) Monitoring of social policy reform packages

The monitoring of social policy processes and, in particular, of concrete reform measures has so far been the exception rather than the rule in Germany. Recently, this procedure has been applied to a few reform measures. This was the case for the expansion of daycare for children aged under 3 years, which was jointly decided by the federal government, the Länder and the municipalities at the 2007 Daycare Summit (*Gesetz über Finanzhilfen des Bundes zum Ausbau der Tagesbetreuung für Kinder vom 10. Dezember 2008*; e.g. BMFSFJ 2015). It also applied to the federal government's provision of funds to the Länder (€55 million up to 2022) to finance measures to improve the quality of daycare, which was adopted with the Good Childcare Act of 14 November 2018 (BMFSFJ 2020). But it was also true of the Housing Offensive (*Wohnraumoffensive*) action programme adopted at the 2018 Housing Summit to expand the supply of housing in Germany (BMI 2018; Federal Ministry of the Interior, Housing, Community 2020). The law on all-day primary school education of 2 October 2021, which introduces a corresponding legal entitlement from 2026 with the participation of the federal

development co-operation (2017/2018); the management of accounts receivable (2018/2019); selected funding programmes in the areas of further education, labour market re-entry and business start-ups (2019/2020); and the staff budget (2020/2021).

government in the financing of the expansion of care, also provides for such monitoring (annual reports on the state of expansion of all-year education and care services for primary school children).

The monitoring is based on a set of target indicators and ongoing reporting on the implementation of the planned/adopted measures, the purpose being to inform policy-makers and the public about the degree to which targets have been achieved. Significantly, such monitoring systems have been introduced mainly where the federal government contributes financially to what are nominally Land (education, housing) or municipal (investment in local infrastructure / essential services) competences⁹, as it has become apparent – as always stated by the Federal Audit Office in its reports – that the Länder do not always use federal funds for the purposes intended (e.g. Bundesrechnungshof 2020). For this reason, the above-mentioned All-Day Promotion/Care Act (*Ganztagsförderungsgesetz*) stipulates that the Länder must report to the federal government every six months on how the funds are being used for their intended purpose.

(4) Evaluation of social policy programmes

In Germany, evaluation has established itself as an instrument of rigorous scrutiny in the field of social policy over the last two decades. Hardly any social policy legislation or any new social policy programme is passed today that does not at least provide for an evaluation after a certain period of time. The purpose of this is to examine the extent to which the law has succeeded in achieving the intended goals and what corrections, if any, are necessary to achieve greater effectiveness.

To date, cost-efficiency or cost-benefit analyses have remained the exception in social policy. The main focus is on examining the impact of the instruments and programmes on the situation of the beneficiaries or participants. An example of this was the evaluation of the federal programme "Social Participation in the Labour Market", in which an analysis of the effectiveness of the instruments was supplemented by an analysis of their cost-effectiveness (Brussig *et al.* 2019). In some cases, evaluations are also used as supplements to the monitoring processes described in (3) (BMFSFJ 2021).

(5) Additional monitoring/reporting/review tools in the various social policy areas

In Germany, in addition to the routine recording of expenditure, there are a number of specific instruments for reporting that can include information on expenditure and the cost-benefit ratio of political regulations. The most important instruments are the reports of councils of experts (*Sachverständigenräte*), of expert commissions (*Expertenkommissionen*) and some reports on specific problem areas that are submitted at regular intervals by the relevant ministries. They contain analyses of their respective areas of responsibility and make recommendations for political action.

Expert commissions are groups of experts newly appointed for each report by the responsible ministry – at the federal or Land level – in order to analyse current, usually very complex, social developments and problems, and to develop proposals for their solution. The commissions are usually composed of experts from science and practice, work independently, and report to the Parliament. These reports include, for example, the Family Reports (*Familienberichte*, latest: BMFSFJ 2021b), the Children and Youth Reports (*Kinder- und Jugendberichte*, latest: BMFSFJ 2020b) or the Reports on the Elderly (*Altenberichte*, latest: BMFSFJ 2020c), produced normally once per legislative period.

In addition, there are a number of *councils of experts* in selected policy areas. The remit of these councils is prescribed by law (see, for example, for the Council of Experts on

⁹ The Länder must also be involved in the case of federal contribution to the costs of fulfilling the municipalities' responsibilities, since direct financial relations between the federal government and the municipalities are prohibited.

Health: § 142 SGB V). Their members are exclusively experts from the academic community who are appointed by the responsible minister. The councils of experts produce reports on developments at regular intervals or, on behalf of the relevant minister, reports on specific aspects in their policy field. They also make recommendations for action.

Finally, *reports on selected problems* – mostly required by law – are published at regular intervals by the responsible ministry itself: for example, the Housing Allowance and Rent Report (*Wohngeld und Mietenbericht*) (most recent: BMI 2021). The federal government's Poverty and Wealth Report, which is published once per legislative period, is also prepared by the relevant federal ministries themselves under the leadership of the Federal Ministry of Labour and Social Affairs on the basis of a series of academic expert reports (latest: BMAS 2021). Such reports are also published regularly by the Länder and municipalities.

These complementary reporting tools are outlined in greater detail below for two areas, old-age provision and healthcare.

(a) Old-age provision

Every year the Federal Ministry of Labour and Social Affairs publishes a Pension Insurance Report (*Rentenversicherungsbericht*) (BMAS 2020a). The report contains a description of the SPI's financial situation and evolution. In particular, the report offers an overview of the expected evolution of the scheme's finances over the next five years on the basis of the country's projected medium-term economic performance. Additionally, the Old-age Security Report is compiled every four years and examines the different pension systems, the income situation of today's pensioners, the uptake of additional private retirement provision, and future pension levels (BMAS 2020b). The Federal Ministry of Labour and Social Affairs also publishes reports at the same interval on "Old age provision in Germany" (*Alterssicherung in Deutschland*) (Heien, Krämer 2020). These reports, among other things, form the basis for the Old-age Security Report (BMAS 2020b: 27).

The Reports on Poverty and Wealth include information on the life situation of pensioners (BMAS 2021a) and can therefore be used to assess the effectiveness of public social spending.

Reports on the financial situation of the civil service pension schemes are released at irregular intervals. Due to the reform of the federal system for the civil servants in 2006, the reports are published separately for each level of public authorities. For the central state, the information is provided in the federal government's Pension Reports (*Versorgungsberichte*), which are published by the Federal Ministry of the Interior, Building and Community – usually one per legislative period (BMI 2020). The same applies to some Länder. For the employees of the Protestant church, who fall under the Civil Service Benefits Act (*Beamtenversorgungsgesetz*), special church institutions exist (*Kirchliche Versorgungseinrichtungen*). Sometimes, the institutions publish reports or some information is given in the yearly budget¹⁰.

With respect to occupational pension schemes, the Federal Ministry of Labour and Social Affairs publishes, again at irregular intervals, reports on the growth of occupational pensions on the basis of a survey and the information provided by the business statistics compiled by the Pension Insurance Association (Riedmann *et al.* 2021). The reports are not based on census data, so they do not give a complete picture and cannot be used to assess the effectiveness of the schemes.

¹⁰ See for example: Evangelische Ruhegehaltskasse (2020); Versorgungskasse für die Pfarrer und Kirchenbeamten der Bremischen Evangelischen Kirche (2020); and Gemeinsame Versorgungskasse für Pfarrer und Kirchenbeamte der Evangelischen Kirche im Rheinland (2020).

At irregular intervals, expert commissions are established by the Bundestag for specific aspects of old-age provision¹¹.

(b) Healthcare

Councils of experts particularly relevant to health include the German Council of Health Experts and the German Council of Environmental Experts. The German Council of Health Experts submits its reports every two years, often on priority topics and sometimes on topics commissioned by the Federal Ministry of Health. The report of the Council of Experts on the Environment often also contains analyses and recommendations for health-relevant aspects of environmental protection. The report of the German Council of Economic Experts also frequently contains references to health expenditure, in particular to expenditure on social health and long-term care insurance. The Council of Experts on Integration and Migration is currently also preparing a report on the topic of health.

In addition, the following reports are of particular importance for the topics of health and long-term care.

- The Prevention Report of the National Prevention Conference (§ 20d para. 4 SGB V): It is to be submitted every four years and deals with the development of prevention and health promotion (Nationale Präventionskonferenz 2019).
- The Prevention Report of the National Association of Health Insurance Funds: It is submitted annually and contains information on the activities and expenditure of the statutory health insurance funds for prevention and health promotion (Medizinischer Dienst/GKV-Spitzenverband 2020).
- The federal government's Long-Term Care Report (§ 10 para. 1 SGB XI): It is submitted by the federal government every four years and contains information on the situation in long-term care, in particular on the situation of social long-term care insurance (Bundesministerium für Gesundheit 2021f).
- The Care Quality Report of the Medical Service (§ 114a para. 6 SGB XI): It is submitted every two years and contains information on the results of the quality audits of the Medical Service (Medizinischer Dienst 2019).
- The Ageing Report: It is submitted every two years – by an expert commission appointed by the responsible federal ministry and commented on by the federal government, and also contains analyses and information on the health of older people (Bundesministerium für Familie 2021).

Furthermore, other reports, such as the Poverty and Wealth Report of the federal government, also contain references to the topic of health.

However, neither these reports nor any submitted by Land ministries (as far as is known) contain a systematic or regular record of expenditure in the health system and the cost-benefit ratio of legal provisions.

¹¹ See for example: Sachverständigenrat zur Begutachtung der gesamtwirtschaftlichen Entwicklung (2011); Helmenstein *et al.* (2004); and Bundesministerium für Gesundheit und Soziale Sicherung (2003).

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