

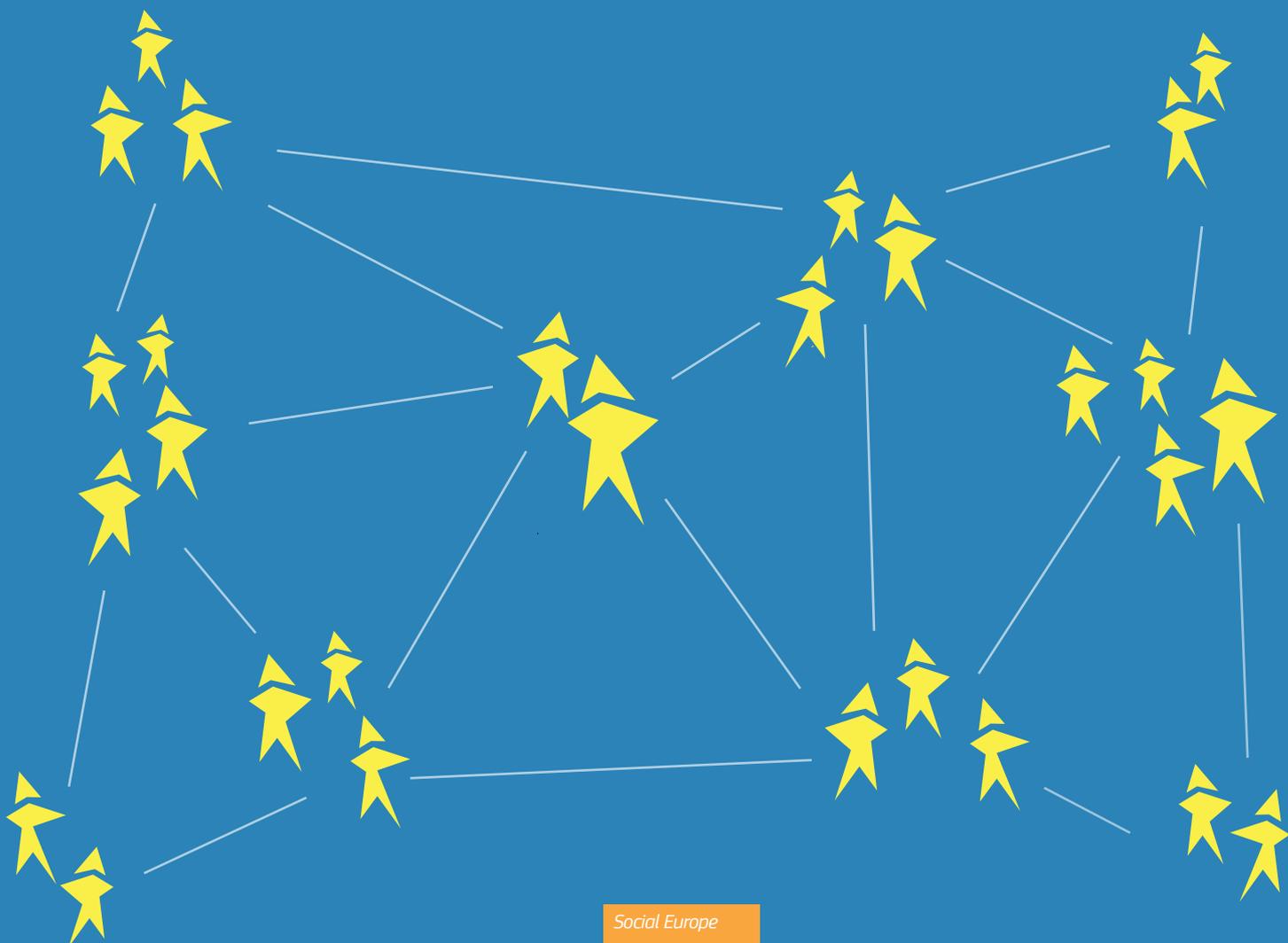


EUROPEAN SOCIAL POLICY NETWORK (ESPN)

National monitoring frameworks for public social spending

Denmark

Jon Kvist



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Directorate-General for Employment, Social Affairs and Inclusion
Directorate D — Social Rights and Inclusion
Unit D.2 — Social Protection

Contact: Flaviana Teodosiu

E-mail: flaviana.teodosiu@ec.europa.eu

European Commission
B-1049 Brussels

European Social Policy Network (ESPN)

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

Denmark

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The European Social Policy Network (ESPN) was established in July 2014 on the initiative of the European Commission to provide high-quality and timely independent information, advice, analysis and expertise on social policy issues in the European Union and neighbouring countries.

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Summary

Denmark has extensive monitoring and review frameworks for public social spending. The monitoring framework chiefly consists of accounting and auditing systems, while the review framework consists of macro- and micro-economic models, evaluations, and regular reporting by various agencies. The effectiveness of public social spending is not covered in the monitoring framework but in the review framework. The development towards more, better, and more easily accessible data and policy models is the strength of the Danish system.

The state, regional and local accounting systems are supplemented by financial data on non-statutory schemes according to the European System of Integrated Social Protection Statistics (ESSPROS) classification. Statistics Denmark publishes the ESSPROS social spending data annually about 11 months after the end of the calendar year and makes them freely available online.

The Supreme Audit Office audits central government finances and public spending and carries out audits on issues related to social spending.

Regarding *ex post* monitoring, the Economic Council provides independent monitoring of policy measures in bi-annual reports. There are also other regular reports that review social spending issues, including the annual Inequality Report by the Ministry of Finance on income distribution and incentives to study, work, and save.

It is not possible to break expenditure down based on the ESSPROS classification according to population groups. However, Statistics Denmark is working on making this possible, starting with insured unemployed people.

The Law Model is a set of register-based micro-simulation models that are used widely by ministries to estimate the effects of policy changes on behaviour and income distribution as well as on public finances.

At the micro level there are several tools for impact evaluations, each with distinct strengths and weaknesses. The relatively new Socio-Economic Investment Model informs policy-making by comparing the economic consequences of different programmes on a given target group, or the impact of a given programme on different target groups. The model is freely available online. Limited coverage of policy programmes and target groups is its main weakness; but coverage is being improved steadily, thereby increasing the relevance of the model.

The Job Measures online database is used widely at the local level, as it gives rich timely information on the recipients of various benefit schemes; but its weakness is that it only has general data on expenditure.

There has been a growing emphasis in recent years on not only seeing social spending as expenditure, but also achieving intended outcomes such as better performance in health, education and the labour market. Indeed, it has increasingly been seen as a weakness of the dominant macro-economic models that they do not include more positive dynamic effects from, for example, investment in education. This has given both impetus to the establishment of the Socio-Economic Investment Model and greater transparency about the assumptions and principles in the macro-economic models. Most recently, the government has set up a Reform Commission on public social spending, which will take into account the effects of policy changes on not only public finances and employment but also promoting social mobility.

Besides regular monitoring and reviews, different actors (such as the Supreme Audit Office, agencies of ministries, applied research institutes, social partners, and various think-tanks and interest organisations) undertake analysis and ad hoc monitoring.

1 Country-specific monitoring frameworks for public social spending

1.1 Country-specific dedicated monitoring framework(s)

Denmark has extensive monitoring and review frameworks for public social spending. In this report, public social spending is defined as payments under social security or social assistance schemes, or in-kind social transfers such as healthcare spending and supplementary schemes (including private ones).

There are *ex ante*, *ex tempore*, and *ex post* monitoring practices. **Ex ante practices include the statutory budgeting process.** According to the Danish Constitution, no public spending (including social) may be made without a mandate under an appropriations law (Article 46) and the proposal for a Budget must be submitted to the Parliament at least four months prior to the start of the financial year (Article 45).¹ In addition to the Finance Act proposal for the coming financial year, the proposal also contains non-binding budget estimates for the coming three financial years.²

The overall regulation of spending by the state, regions and municipalities follows the rules set out in the EU Stability and Growth Pact, in particular Article 3 which stipulates that the total public finances must be in balance or in surplus. The article is implemented in the Danish Budget Law.³

In ex tempore terms, there is an overall assessment of public spending in August by the minister of finance.⁴ If the ceiling for income transfers (social spending plus employment policy measures) is found to have been exceeded, the minister of finance will ask the ministers responsible – in effect the ministers of employment and social affairs – to assess whether the excess expenditure is of a temporary or permanent nature. If it is permanent, the ministers responsible will be required to put forward discretionary measures to curb expenditure.

However, a large part of social spending happens at the local level, either by municipalities or by regions. There are **two authorised budget and account systems, one for municipalities and another for regions.** The systems are set out in state-level laws. According to the Law on Governing Local Government (*Kommunestyrelsesloven*), the minister of economic and domestic affairs has authority to prescribe the form of municipalities' annual budgets, multi-annual budget estimates, and annual accounts, as well as rules on auditing (Articles 46 and 57 of the Law).⁵ According to the Law on Regions, the minister has the same authority for regions.

The government makes annual agreements with the regions and municipalities for their public financing, including for social spending.⁶

In addition, there is an independent **Supreme Audit Office** (*Rigsrevisionen*) under the Danish Parliament, which carries out not only financial and compliance audits, but also performance audits. In performance audits, the Supreme Audit Office investigates whether

¹ Danmarks Riges Grundlov (1953).

² For an example, see: Finansministeriet (2021a).

³ Budgetloven (2012).

⁴ Denmark uses the Classification of the Functions of Government (COFOG) as an integral part of the national accounts. COFOG has 10 main groups, including the main groups 07 on Health and 10 on Social protection. National accounting uses the UN System of National Accounts (SNA), which has as a European version, the European System of Accounts (ESA). Currently, Denmark uses the SNA2008/ESA2010 manual for its national accounts, which makes the information comparable with many countries. Also, it is possible to make time series from 1966 to today. For social spending Denmark uses ESSPROS. ESSPROS and COFOG both use the function or purpose as its starting point. ESSPROS is based on COFOG.

⁵ Bekendtgørelse af lov om kommunernes selvstyre (2019).

⁶ See: Finansministeriet (2021b).

the administration has focused on economy, efficiency, and effectiveness.⁷ The Supreme Audit Office can itself initiate audits or take on audits suggested by the Parliament.

In 2020, the Supreme Audit Office carried out 23 performance audits, including four on public social spending.⁸

The audit of the public accounts is performed in accordance with the Danish standards of public sector auditing (*Standarderne for offentlig revision*).⁹

Regarding ex post practices, Statistics Denmark reports social expenditure according to the ESSPROS framework, established by the European statistical agency, Eurostat.¹⁰ Accordingly, the expenditure data is organised around eight main themes: Sickness, Disability and rehabilitation, Survivors, Families, Unemployment and employment, Housing, and Other benefits. This account of social expenditure includes expenditure financed by both public and private actors. The statistical treatment is based on the public financing statistics and the national accounts sector budgets.

Besides the Ministry of Finance, the relevant ministries of health, employment and social affairs also monitor social spending; but the emphasis is more on the policies and programmes behind spending levels than on expenditure per se, as set out in Section 2.

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

The social expenditure statistics provided by Statistics Denmark use ESSPROS, which includes employment-related social insurance schemes. Indeed, it is particularly the addition of non-public pensions to COFOG which makes the Danish ESSPROS statistics special in a national context. However, the framework does not yet cover private wage insurance schemes that supplement unemployment insurance, albeit some of these are now offered on a collective basis.

The supplementary schemes are to a large extent provided by private pension funds and insurance companies. By far the biggest expenditure items are the occupational and voluntary funded pensions. However, supplementary occupational and voluntary health insurance and unemployment insurance are on the rise. Their interest organisation, Insurance & Pension Denmark, publishes regular analyses and statistics on total coverage, number of payments etc., within which it is possible to distinguish between broad categories of schemes.¹¹

1.3 Distinction between current expenditure and capital expenditure

The monitoring frameworks and practices vary in how they distinguish between current expenditure and capital expenditure. The state Budget process and the authorised budget and account systems for regions and municipalities make a distinction between current expenditure and capital expenditure. However, investment and other forms of capital expenditure are not reported in the regular social expenditure statistics published by Statistics Denmark.

1.4 Type of monitoring: level and outcomes

All monitoring frameworks provide data on social spending, either on the level and composition of social expenditure or on the design and outcomes of social policies.

⁷ Rigsrevisionen (2021a).

⁸ Rigsrevisionen (2021b).

⁹ Rigsrevisionen (2021c).

¹⁰ Danmarks Statistik (2021a).

¹¹ Forsikring & Pension (2021a).

However, no single framework monitors both expenditure levels and policy outcomes systematically and regularly. The chief national monitoring framework relies on COFOG/ESSPROS obligations and as such does not provide information on outcomes. The other frameworks on the outcomes of social spending (such as reducing inequality, the distribution of benefits among different socio-economic population groups, and the accessibility of services and benefits) do not provide regular and systematic information on the level of expenditure.

The Ministry of Finance produces a bi-annual review of the Danish economy that often contains analyses of public social spending. Every review examines the total level of public spending, thus including the aggregate level of social spending. The August review also updates estimates on aggregate levels of social spending in the current and coming years. For example, in the August 2021 review, the earlier estimate of expenditure on social security (transfers) was reduced for both 2021 and 2022 due to a lower-than-expected level of unemployment.¹²

The other relevant ministries (health, employment, and social affairs) also monitor social spending, but are more involved in developing, evaluating, and disseminating policies (see description in Section 2). In an interesting move, the Ministry of Social Affairs and the Elderly is examining whether it is possible to link expenditure on measures to individuals, and the first report found that municipalities in general do register individuals on specific programmes and interventions.¹³ This information can be used to improve knowledge on cost-efficient measures and for municipalities to learn from those that have particularly efficient measures. The information can be used to modify the Socio-Economic Investment Model (see Section 2) and improve regulation based on knowledge about the measures, costs, and effects.

1.5 Level of granularity of public social spending

Social spending statistics are based on ESSPROS and provided by Statistics Denmark. They cover the costs of risks and needs related to sickness and health, disability and incapacity to work, old age, survivors, family and children, unemployment, housing, other social protection, and administration. The data can be distinguished according to benefits in cash or benefits in kind, per capita, yearly percentage changes, expenditure in relation to GDP by function, and the financing of social protection.

1.6 Breakdown of public social spending

It is not yet possible to break down the ESSPROS-based social spending statistics according to population groups. Statistics Denmark is working on combining the ESSPROS data with data on recipients, starting with unemployment insurance.

Statistics Denmark provides regular statistics on recipients of social spending programmes, whether delivered in kind or in cash. Statistics are published regularly on the main schemes. Social security in cash form concerns benefits such as social assistance, unemployment insurance, disability pensions, family benefits, and old-age pensions.¹⁴ In-kind social transfers include services such as childcare, elderly care, and healthcare. Typically, information can be broken down by gender, age, time (quarterly or annually), and sometimes municipality. Further breakdowns can often be provided on an ad hoc and user-payment basis.

Less information is available on the discretionary, locally delivered cash benefits and social interventions, and on the staff providing services (e.g. staff in childcare and long-term care).

¹² Finansministeriet (2021c); Finansministeriet (2021d).

¹³ Social- og Ældreministeriet (2021a).

¹⁴ Danmarks Statistik (2021b).

The Job Measures database (see description in Section 2) makes it possible to break expenditure on income compensation down according to individual benefit schemes, but not by population groups.

1.7 Timing and public accessibility of data

Statistics Denmark makes its social spending statistics publicly available online and in thematic publications. Statistics Denmark has made a lot of its data available online in a statistical databank.¹⁵ The ESSPROSS-based social spending statistics are published annually about 10 months after the end of the calendar year. The recipient statistics are updated quarterly 80 days after the end of the quarter, and annually 110 days after the end of the year. Statistics Denmark is working on how to combine its social spending statistics with recipient statistics, starting with unemployed people in the unemployment insurance scheme.

The social spending data in the online Job Measures database are, generally, updated and made available monthly, mostly with about a three-month lag. For example, January data will come out in April. These data concern, among other things, unemployment insurance, social assistance schemes, disability pension, rehabilitation schemes, early retirement schemes, flexi-jobs, and old-age pensions. It does not include universal family allowances, childcare, long-term care, and supplementary schemes.

Insurance & Pension Denmark also gives online access to central statistics on supplementary schemes, in particular at the aggregate level.¹⁶

1.8 Sub-national frameworks

Denmark has 98 municipalities and five regions. The municipalities are responsible for social affairs, housing, education, employment measures, and certain health benefits. The regions are responsible for healthcare. Both the municipalities and regions use the authorised budget and accounting systems set out centrally.

The authorised budget and accounting systems consist of two parts. The first part gives an overview of the chart of accounts (*kontoplan*) and general posting rules: the municipalities and regions must adhere to both. The second part details: the form and procedural requirements for the budget; grant rules; rules concerning bookkeeping, accounting, and auditing; rules for the recognition and measurement of tangible and intangible assets; and declarations and guidelines of importance to the municipalities' budget and accounting system. There are binding rules, guidelines, and information in the second part.

Expenditure (and revenue) is broken down according to its purposes. The 'main account' indicates the overall purpose – for example, '4 Health' or '5 Social affairs and employment'. The 'main function' specifies the subdivision into single purposes or activities. Finally, the main functions are split further into purposeful activities, called 'accounts'.

2 Reporting/review tools for public social spending

This section shows how traditional regular monitoring and reviews are complemented by new review tools. The section ends with a description of some major reforms involving social spending that may be in the making.

Since its inception in 1962, the **Economic Council** (*Det Økonomiske Råd*) has published review reports of the economy twice a year.¹⁷ The Economic Council was established to

¹⁵ Danmarks Statistik (2021c).

¹⁶ Forsikring & Pension (2021b).

¹⁷ In 2007, the Environmental Economic Council was established and in 2017 the National productivity board. They are all serviced by the Danish Economic Councils (*De Økonomiske Råd*, 2021a). More recently, the Economic Council was also given the task of being the European Union financial watchdog on the Danish

monitor the economy, inform people about long-term perspectives, and bring different interests in Danish society closer together. The Council is chaired by three independent economic experts, usually university professors. The other members of the Council represent different institutions in Danish society (social partners, government etc.). In 2007 the Council was complemented by the Environmental Economic Council, and an expert on environmental economics was added to it. Both Councils are financed from the general budget and are obliged to publish a report on the economy in the spring and in the autumn every year, an annual report on productivity, and a report on the economy and the environment.

The Councils' reports contain economic analysis, recommendations on general economic policy, and economic forecasts. However, the reports also contain **in-depth analysis** on themes central to social spending such as income distribution, social mobility, active labour market policies, and health and retirement. In particular, the in-depth analyses can influence thinking about public social spending and help increase its effectiveness.

For example, the spring 2021 analysis concerned the effects of early interventions in children's lives, which is a key part of social investment. Although most children attend early childhood education and care, and in 2019 €4 billion was spent on childcare, there is limited knowledge on how the design of childcare affects children's development and long-run prospects. The Council analysis found only small effects on school performance of improving child:staff ratios or increasing the share of teaching staff.¹⁸ It is thus not possible to use the Heckman-curve¹⁹ as a blueprint for more investment on top of existing levels. Instead, the Council argues it is necessary to assess the concrete interventions in more detail and in the context of where they will be applied.

There are several micro-simulation models that are used by the central administration to calculate effects on revenue, income distribution, and behaviour across a broad range of policy areas, including ones relating to social spending. These are part of the **Law Model (Lovmodellen)** hosted by the Office of the Law Model and Distribution at the Ministry of Finance.²⁰

Recent years have witnessed a public debate on the use of macro-economic models. Macro-economic models estimate the impact of policy proposals on public finances and employment. "How many people will increase their labour supply if, for example, taxes and social security go down?" is a typical question that the models seek answers to. The main macro-economic model (Adam) is being replaced over the next few years by a new one (Makro) that can better cope with a heterogenous population and overlapping generations. This will allow for more realistic responses to policy changes, as Adam has been especially criticised for too uniform and slow behavioural responses to policy changes.

The remaining critique has been two-fold, as follows.

First, the models have been portrayed as undemocratic because they are untransparent and "belong" to the Ministry of Finance. This has led to more openness about the macro-economic models. Notably, the Ministry of Finance has made public its calculation principles in the field of social security and employment policies.^{21/22} Finally, the Economic Council has been tasked with looking at the macro-economic models and making recommendations on how transparency can be increased, and how the more positive effects of social spending can be included.

economy by evaluating the objectives of the fiscal policy and its compliance with national budget law and EU rules.

¹⁸ De Økonomiske Råd (2021b).

¹⁹ The Heckman-curve depicts a falling rate of return on policies over the life cycle. Investment in, for example, childcare gives better returns than activation measures.

²⁰ Danmarks Statistik (2021d).

²¹ Finansministeriet (2021e).

²² Finansministeriet (2021f).

Second, critics have said that the positive outcomes from social spending are not reflected in the macro-economic models. This is in part addressed by giving government commissions a broader mandate (see the description of the Reform Commission below) and by making new review tools and data available on the effects of social spending.

The new tools that have been developed to inform policy-making include first and foremost the **Socio-Economic Investment Model** (*Socioøkonomisk Investeringsmodel*), which can provide an analysis of the economic costs and benefits of a particular social investment scheme.²³ Because the model can be used to assess and compare the costs and benefits of social programmes for different target groups, it is especially useful for informing policy-making at the local level where decisions on such programmes are made.

The Socio-Economic Investment Model consists of two main parts. One part is a calculator of interventions costs and budgetary consequences. Users (mainly civil servants at the local level) enter the figures that the assessment will build on. The figures concern the costs of interventions, effects on participants, and other effects on the public economy. Economic consequences can include social security, use of health services, and expenditure caused by crime.

The second part is a knowledge database about the effects of social interventions and the economic consequences for different target groups, based on studies undertaken in Denmark and elsewhere. The database also allows estimates for the economic benefits and economic costs at different levels of government (municipal, regional or state level) as well as a time profile (i.e. an estimate of how long the economic consequences are likely to last).

The model is under constant development. In 2021, it incorporated information about the target groups of vulnerable children and young people, vulnerable groups of adults, and disabled adults.

The Socio-Economic Investment Model has been promoted by the National Board of Social Services (Socialstyrelsen, 2018). The Board gives free online access to the model and offers training courses, help and technical support. The model was elaborated by the Board and the Danish Centre for Social Science Research.²⁴

The National Board of Social Services also provides other models and tools for reviewing social services. For example, it has developed a cost-assessment tool for social interventions. The **Cost Assessment Tool** (*Socialstyrelsens Omkostningsmodel*) determines the total costs of starting and running social interventions. It is available online in Excel format and has a helpful user manual.²⁵ It requires knowledge about the type of resources needed (e.g. type of employees, the number of working hours involved, need for education, materials, and IT equipment). In turn, the results coming out of the Cost Assessment Tool can be fed into the Socio-Economic Investment Model to give an estimate of the economic consequences of using the planned intervention based on its effects on citizens.

The cost-assessments generated by the Cost Assessment Tool can be made public in order to facilitate knowledge-sharing and dissemination of promising practices to other municipalities and regions. In November 2021, the National Board of Social Services had made 81 cost-assessments available online. To illustrate, examples of cost-assessments include Feedback Informed Treatment, SibworkS, Critical Time Intervention, Multisystemic Therapy, the New Forest Parenting Programme, Minding the Baby, and Parent Management Training – Oregon Model.

²³ Kvist, Jon (2018).

²⁴ Jacobsen *et al.* (2018).

²⁵ Socialstyrelsen (2021b); see also Socialstyrelsen (2021c).

Another noteworthy instrument is the **online database Job Measures**, provided by the Danish Agency for Labour Market and Recruitment.²⁶ Even though the database only contains a small amount of information on expenditure, it does contain a lot of statistical information on central areas of public social spending, including many aspects of benefit schemes, the labour market and employment, employment measures, government targets, key performance indicators for jobcentres, and changing themes. The statistics on individual benefits cover unemployment insurance, social assistance schemes, disability pensions, rehabilitation schemes, early-retirement schemes, flexi-jobs, old-age pensions, and more. The labour market and employment data cover unemployment and job indicators. Both benefit and labour market data can be broken down according to municipalities and by month. Generally, the data are published with only a three-month lag. Government targets change annually. In 2021, the targets were the number and share of benefit recipients who have started a qualification programme, the share of companies which have unsuccessfully attempted to recruit, and the share of refugees and their family members who are in employment. The key performance indicators include an outcome measure on the expected and actual number and share of people on public support, and two output measures on, respectively, meetings and participation in active measures.

The data in Job Measures come from many different sources, including municipalities, Statistics Denmark, and other state authorities. The data are available free of charge. The data are used widely, both locally and centrally, to monitor public social spending. They allow rankings of how municipalities and jobcentres perform compared with other municipalities and jobcentres. Indeed, the regional labour market authorities contact municipalities and jobcentres that are not performing well, and if their situation does not improve, they will be put under closer monitoring (*skærpet tilsyn*).

Both the Socio-Economic Investment Model and the Job Measures database provide tools and data that are publicly available and of particular relevance to municipalities. Whereas the macro-economic models inform national policy-making centrally, these new models and databases may inform local policy-making in municipalities, where the decisions concerning employment policies and in-kind social transfers are taken.

There has in recent years been a **professionalisation of the analytical work of the central administration**. For several years, the Ministry of Finance has produced an annual report on the effects of social security on work incentives and income distribution, entitled the Inequality Report.²⁷ Characteristically, the Inequality Report of 2021 analysed both the work disincentive effects of social security and the long-term effects of childhoods spent in low-income families.

In addition to the Ministry of Finance, three ministries are crucial for public social spending. Today, the Ministries of Social Affairs and the Elderly, of Employment, and of Health, all have strong analytical capacities to undertake reviews of public social spending. Hence, they all publish regular analysis of the main policy questions in their areas. For example, the Ministry of Social Affairs and the Elderly publishes analyses of families, vulnerable children and young people, vulnerable adults, older people, people with disabilities, and voluntary social work.²⁸ The Ministry of Employment publishes analyses of social and employment policies.²⁹ Finally, the Ministry of Health publishes analyses of prevention, sickness, and psychiatric issues.³⁰

However, many of the published studies made public on the websites of the three ministries have been initiated or undertaken by their agencies (i.e. the National Board of Social Services, the Agency for the Labour Market and Recruitment, and the Danish Health

²⁶ Styrelsen for Arbejdsmarked og Rekruttering (2021).

²⁷ Finansministeriet (2020).

²⁸ Social- og Ældreministeriet (2021b).

²⁹ Beskæftigelsesministeriet (2021).

³⁰ Sundhedsministeriet (2021).

Authority).³¹ All three agencies have strengthened their analytical capacities in policy analysis in recent years. They all promote an evidence-based agenda with policy recommendations based on systematic knowledge about policies, costs and effects.

The ministries and their agencies use **commissioned research and evaluations** to improve the quality and effectiveness of public social spending. The research and evaluations are published, often online by the researchers and consultants undertaking the work, and with links and summaries on the websites of the ministries and agencies themselves.

Of relevance to public social spending is the use of **sectoral research institutes**. The biggest research institute of relevance to social spending is VIVE – the Danish Centre for Social Science Research.³² VIVE focuses on applied social research through analysis, evaluations, literature reviews, metareviews, benchmarking and more.

The Ministry of Social Affairs and the Elderly also makes use of **external partners** to test and evaluate methods in social services and interventions, and to help disseminate good practice. In turn, this enhances the effectiveness of public social spending. One example is the Social Development Centre (*Socialt Udviklingscenter* – SUS), which offers user-driven social innovation.³³ SUS is an independent non-profit organisation that collaborates with other actors to develop social solutions that create better living conditions for people who struggle with their situation.

Statistics Denmark regularly publishes statistics on expenditure and numbers of recipients in relation to social transfers, both in kind and in cash. It also produces descriptive analyses on a wide range of outcomes, including poverty and social exclusion, income distribution, employment, and unemployment.

Think-tanks and interest organisations have also strengthened their analytical capacity in recent years, and they all regularly publish analyses of social spending. Indeed, analyses of varying length and quality are often used to try to influence public opinion. Hence, the social partners and think-tanks associated with liberal, socialist, or centrist starting points publish widely on their homepages.³⁴

In October 2020, the government set up the **Reform Commission** to propose reforms that address complex challenges, also known as wicked problems.³⁵ The Commission has identified five challenges: young people with unused potential, adults at the margins of the labour market, education for the future, unused productivity potential, and the complex interface between the citizen and the public sector. The Commission will for the first time use (positive) social mobility as a guideline alongside the traditional guidelines of the public economy and employment, and will attempt to make cost-benefit assessments of policies that are not part of the traditional monitoring framework and macro-economic models described earlier.

In 2022, the Commission will announce its proposals: a Spring Package on further education, productivity, and qualifications; an Autumn Package on the complexities of helping adults at the margins of the labour market; and a Winter Package on young people. The Commission may broaden the review of public social spending to encompass more policies and more benefits than hitherto.

³¹ Socialstyrelsen (2021d); Styrelsen for Arbejdsmarked og Rekruttering (2021b); Sundhedsstyrelsen (2021).

³² VIVE (2021).

³³ Socialt Udviklings Center (2021).

³⁴ FH (2021), DA (2021), AE (2021), and CEPOS (2021).

³⁵ Reformkommissionen (2021) Reformkommissionen (The Reform Commission), last accessed at <https://reformkommissionen.dk> on 20 November 2021.

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