

## THE NETHERLANDS

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### **I Introduction**

The Kingdom of the Netherlands is a constitutional monarchy with a so-called parliamentary system. This principle is laid down in several provisions in the Constitution. A feature of the parliamentary system is the central role of Parliament. The specific question in this paper is concerned with the way in which Parliament evaluates government policy and legislation. More specifically, the role of Parliament regarding financial legislation and the budgetary process will be described in this paper.

The structure of this article is as follows: first, some definitions will be given. Second, the constitutional framework is essential for describing and understanding the Dutch system of evaluation, so next, attention will be given to the Dutch parliamentary evaluation mechanisms. Finally, the possibility of feed-back and sanctions will be discussed.

### **II Definitions**

From a constitutional and political point of view, Parliament in the Netherlands ought to play an important role in the process of evaluation. The Constitution and several Acts of Parliament are not very explicit on the question of evaluation. Evaluation of government policy and legislation is embedded in the general rules and procedures of both Chambers of Parliament. Only one single committee in the Lower House is concerned with the review of all financial legislation. Evaluation of government policy coincides with the treatment by parliament of reports and Acts concerning the final supervision phase (audit) of the (yearly) budget cycle. Supervising the financial management of all ministries is ultimately the responsibility of the General Chamber of Audit, whose tasks and responsibilities are provided in the Constitution and in Acts of Parliament. This Chamber of Audit is supported by several ministerial audit departments (agencies). However, not all organisations concerned with the supervision of financial management fall under the ambit of public law. It has become the practice in the last twenty years to involve private organisations in supervising the financial management of each Ministry and private institutions like universities and quangos. These private audit organisations provide support for the work of the audit

department within each Ministry. Ultimately, the so-called Central Audit Office of the Ministry of Finance bears responsibility for the audit reports which are submitted to the General Chamber of Audit. Parliament, especially the Lower House, bears the ultimate responsibility for the acceptance (or, in theory, rejection) of these reports. This whole process is closely connected with ministerial responsibility. The final but of parliamentary power over the purse is the formal acceptance of the several ministerial audit reports and the Account Act.

### III Constitutional framework

#### *Representation*

The Kingdom of the Netherlands has a written Constitution. The central feature of Dutch constitutional law is that it is not strongly tinted by ideology compared with the constitutional law of a number of other Western European countries. Neither does it contain an unequivocal concept on the foundation of government power (see for example the British concept of the sovereignty of parliament). Dutch constitutional law is an amalgam of diverse unexpressed values and principles, none of which has been designated as the leading principle. In this sense it may be asserted that the Dutch Constitution is not very doctrinaire.

In Article 50, on the organisation and composition of the States-General (Dutch: *Staten-Generaal*), the Constitution states first and foremost that the States-General represents all the Dutch people. The States-General consists of the Lower House (Dutch: *Tweede kamer*) and the Upper House (Dutch: *Eerste Kamer* or *Senaat*). This bicameral system dates from 1815. Members of the Lower House are elected directly by the people every four years, members of the Upper House are elected indirectly by the members of the Provincial Councils (Dutch: *Provinciale Staten*). The Dutch bicameral system cannot be properly compared with the British, German or French systems, so the Dutch system of bicameralism may be considered as a system *sui generis*. In essence, both Houses fulfil the same functions: they are part of the national legislator and are charged with reviewing government policy. This last-mentioned task is closely related to the unwritten but most important rule in the Dutch system, the responsibility of ministers towards Parliament (ministerial responsibility). The consequence of this important rule is that Parliament can call every member of government to account for his or her policy-decision or (Private Member's) bill. The also unwritten basic principle of the Dutch parliamentary system, the rule of confidence, is based on this constitutional principle. This rule states that every member of the govern-

ment can hold his seal of office until a majority of one of both houses of parliament (for example by motion) decides otherwise, which means that he or she no longer has the confidence of the House. This means that parliament has an important role in evaluating government policy and can discharge members and even the whole Cabinet if the majority of the House so decides.

### *Position of the two Houses*

The question can be asked to what extent the constitutional position of both Houses in the Netherlands differs from other bicameral systems. In the first place, both Houses fulfil a complete and equally valuable role in Parliament. This can be deduced from several constitutional provisions. Both form part of the legislator (see article 50 cited above) and both have been given important parliamentary rights such as the power of the purse, the right of inquiry and the right to ask the government for information. Ministerial responsibility and the confidence rule of the parliamentary system apply to both Houses of Parliament. Draft legislation (bills) is always first debated in the Lower House. Only this Chamber has the right to introduce legislation and the right of amendment. In the legislative process, the Upper House therefore only has the opportunity to accept or reject a bill. Besides this constitutional framework however, parliamentary practice has changed the position of both Chambers over the years. In general, it can be stated that the Lower House has gained political supremacy in Parliament, especially in the sphere of the operation of ministerial responsibility and the confidence rule. So, in the relation between the Government and Parliament, the Lower House dominates. The Upper House takes a backstage position. Nowadays its work is of great value in the legislative process. It is generally assumed that it will guard against unconstitutional acts and precipitate legislation.

Both the composition and the working methods of the two Chambers are linked to the development of political practice. As a result of this (slow) process of development as regards constitutional institutions, the Lower House now mainly consists of professional politicians. The frequency of the sittings is high and takes virtually a whole working week. The inter-connecting meetings with members of the government are frequent. The Upper House is made up of members whose main occupation remains outside Parliament. They usually meet only once a week and consultation with members of the government is much less frequent.

### ***Trias Politica***

The essence of the *Trias Politica*, which means a balanced dispersal of powers over the different central government institutions, is realised to a considerable degree in the Dutch constitutional system. The central governmental institutions are relatively independent from each other and occupy separate positions. However, this does not mean that there are no checks and balances to supplement the separation of powers. These checks and balances may to a certain extent infringe upon the autonomy and independence of the institutions. However, these features of the Dutch constitutional system do not create a hierarchical relationship, but rather aim to facilitate joint cooperation between central government institutions.

The concept of (relative) autonomy and independence forms the background of the constitutional provisions on the legal status of parliament. An example of this is the prerogative of the government to dissolve the Houses of Parliament (article 64 Constitution). This power may be seen as an infringement of the aforementioned autonomy and independence, but over the years, governments have only rarely made use of this power. Another important feature of the Dutch system is the rule that membership of one of the Houses cannot be combined with other functions (article 57 Constitution), and especially a combination with the position of State Secretary or undersecretary (Dutch: *staatssecretaris*) is forbidden by this Article. This so-called incompatibility is typical of the relationship between the Government and the States-General. Dutch constitutional law assumes that the Government and Parliament are two separate and distinct government institutions (dualistic system).

In practice however, day to day politics have made the relationship between Government and (the majority of) Parliament much closer. This is mainly due to the way in which cabinets are formed in the Netherlands.

### ***Formation of a cabinet***

The Dutch system of proportional representation makes it almost impossible nowadays for one party to gain an overall majority in the Lower House after the general elections. The consequence is that after all the votes have been counted, different political parties in the Lower House have to form a government which will get the support of a majority of the MPs. During the seventies a trend developed in which the final result of the negotiations between these parties was published in a "coalition agreement". This agreement between the participating parties outlines the policy of the new government for the next four years. Thus, at least initially, these party

factions have a great influence upon Cabinet policy. Members of these cooperating parties in the Lower House are at least morally bound by this agreement. In fact, members of parliament who do not belong to the opposition must support their colleagues in the newly formed cabinet. This simple political fact results in the different position of Parliament towards its role as the evaluator of government policy and legislation. The parliamentary majority that supports the Cabinet does not accept a critical evaluation. The close link between the Cabinet and the majority in Parliament often proves to be so strong that government *mistakes* have relatively few or no consequences!

The relationship between the Upper House and the Cabinet is less close, partly because this Chamber is not involved in the formation of a new cabinet. It therefore often stands more aloof from the Cabinet, but this does not mean that it can easily force a minister or cabinet to step down. That is the political prerogative of the Lower House.

### *Parliamentary competence*

Regarding parliamentary competence, both Chambers have two main powers: a shared role in the legislative process and the task of supervising government policy and administration. Its legislative role can be found in Article 81 Constitution which reads as follows:

“Acts of Parliament shall be passed jointly by the Government and the States-General”.

The second role of Parliament, supervising the Government, is not defined in any specific article or clause in the Constitution. The most important element of this task is ministerial responsibility, which is regulated in Article 42, section 2 (“The Ministers, and not the King, shall be responsible for acts of government”) in connection with Article 68 Constitution (“Ministers and Under secretaries shall provide either orally or in writing the Chambers either separately or in joint session, with any information requested by one or more members,...”). The requested information may be asked for in a number of ways. e.g., through oral or written questions. A different way of exercising supervision over the government is the right of inquiry. Both Houses have this right, based on Article 70 Constitution (“The two Houses shall jointly and separately have the right of inquiry (Dutch: *enquête*) to be regulated by Act of Parliament”). This Article authorises both Houses, without hindrance, to conduct inquiries into abuses or any other matter about which they consider that they need information. Up to the present date, thirteen inquiries

have been carried out, some of which have resulted in the resignation of a government minister or undersecretary.

### *Power to levy tax and the power of the purse*

Article 104 Constitution regarding the power to levy tax reads as follows:

“Taxes imposed by the State shall be levied pursuant to Act of Parliament. Other levies imposed by the State shall be regulated by Act of Parliament”.

This article underlines the importance of laying down important (tax) decisions in an Act of Parliament. The ultimate right of Parliamentary approval is one of the essential elements of the rule of law in the Dutch constitutional system. In several Articles and sections, the Constitution stresses the importance of the principle of legality of government decisions.

Power over the purse is, as in most other countries, an important tool by which Parliament can exercise control over the Government.

Article 105, sections 1, 3 and 4 Constitution read as follows:

“1. The estimates of the State's revenues and expenditures shall be laid down by Act of Parliament.

3. A statement on the State's revenues and expenditures shall be presented to the States-General in accordance with the provisions of an Act of Parliament. The balance sheet approved by the General Chamber of Audit (Dutch: *Algemene Rekenkamer*) shall be presented to the States-General.

4. Rules relating to the management of the State's finances shall be prescribed in an Act of Parliament.”

A Budget Act only authorises expenditures. It does not impose an obligation on the ministers to realise that expenditure, nor does a Budget Act regulate the income aspect. That requires (changes to) tax laws, loans and the like. So there is a narrow relationship between government expenditure and Parliament in its role as legislator.

### *Chamber of Audit*

As mentioned in Article 105, section 3, there is a General Chamber of Audit in the Netherlands. The constitutional basis for this institution can be found in several Articles and sections. Article 76 reads as follows:

“The General Chamber of Audit shall be responsible for examining the State's revenues and expenditures”.

In Article 78 we find that

- “1. The organization, composition and powers of the General Chamber of Audit shall be regulated by Act of Parliament.
2. Additional duties may be assigned to the General Chamber of Audit by Act of Parliament.”

The Act of Parliament mentioned in section 1 is the Government Accounts Act of 1976 as amended (Dutch: *Comptabiliteitswet*).

The States-General itself, as in many other countries, is not really equipped to check the regularity and efficiency of income and expenditure. A specialised organisation is necessary. The Constitution allocates this task to the General Chamber of Audit (Dutch: *Algemene Rekenkamer*). Nowhere does the Constitution explicitly attribute an advisory role to the General Chamber of Audit. Article 76 merely speaks of investigating the revenues and expenditures of the State. However, the Government Accounts Act contains a number of provisions which refer to an advisory role. The General Chamber of Audit can advise on the efficiency of national administration and the organisation and functioning of government departments. In addition, it provides the ministers concerned, the Minister of Finance and the Chambers of the States-General with any information which it deems necessary in the interests of the State. The recommendations of the General Chamber of Audit are published. The General Chamber of Audit has three other functions. First, it conducts a cash audit of the civil service departments which manage national finances and are therefore responsible for them. Second, it supervises State revenue and expenditure. Its investigation into the legality of the accounts must, among other things, answer the question as to whether the expenditure conforms to the allocation in the budget item concerned. The ministers send monthly statements to the Chamber. If the Chamber objects to a particular item of expenditure, the minister must accommodate the objections or act accordingly to bring about an act of parliament, better known as an Indemnity Act, to justify the expenditure concerned. Third, the Chamber of Audit monitors the efficiency of central government's financial management. The Chamber presents the Government and Parliament with an annual report on its activities during the preceding year. During the 1980s, two parliamentary inquiries were held in the Netherlands (an inquiry into government subsidies on shipbuilding and an inquiry into government subsidies in the housing sector) which concluded, among other things, that the financial management of national expenditure and the controls on that management displayed serious shortcomings on a number of important points. Some of the criticism was directed at poor supervision of government finances by the States-General and the General Chamber of Audit. Both institutions, the Chamber and Parliament, have learned a lesson from this. As

a consequence of the outcome of the above mentioned inquiries, the Chamber of Audit has recently made efforts to carry out its duties more effectively. This has resulted in an impressive number of reports identifying numerous alleged financial abuses within government departments. In my opinion, however, the question is whether this over-enthusiastic approach adopted by the Chamber of Audit will not be counterproductive in the longer term (overkill can lead to damage). The investigations of the Chamber of Audit tend to focus more on attention to management and political aspects of government policy. This attitude can easily lead the Chamber to difficult constitutional and political problems. This threat can only be given a positive turn if Parliament gives more and accurate attention to the evaluation of government finances.

#### **IV Organisation of Parliament**

As can be concluded from the preceding paragraph the Constitution says little on matters relating to the internal workings of Parliament. The Chambers (Upper and Lower Houses) are to a large extent themselves empowered to determine their organisation and working methods. The standing orders of both Chambers give detailed rules on these matters.

The work of Parliament is mainly conducted in the plenary sessions of both Chambers and its committees. A significant proportion of the work of Parliament takes place in committees. There are different kinds of committees. Some are instituted by standing order (mostly permanent committees), others are special or contemporary (*ad hoc*). In principle the Chamber sets up a permanent committee parallel to each ministry headed by a State Secretary. Other permanent committees may also be set up in connection with special policy areas involving one or more departments. Each Chamber itself is also authorised to set up special committees for other purposes. These committees are set up only for the duration of a session. They exist until their work is completed.

As a general rule, both the permanent and special committees fulfil a dual function. Firstly, they take action on the verbal or written preparatory work on government bills and the yearly budget bill which is sent to the House to be deliberated. Secondly, they play an important role in stimulating the exchange of ideas with the government. The second function has become more and more significant in recent years, especially in the Lower House. Members of the government nowadays frequently appear before committees to explain government policy. Another feature of this system of parliamentary committees is that they are empowered to hold public or private hearings. These may be held to allow participation, to enable interested private citizens

to express their views; or, for example, to gather information, and to hear the views of learned experts. The evaluation of government policy is not explicitly mentioned in the standing orders.

### *Committee for Expenditure*

However, special attention must be given to the committee for expenditure.

Established in 1923, the committee for expenditure initially focused on the following tasks: supporting the government in its deficit-reduction plans in the thirties, a better control on government audit and auditing during the whole budgetary year. Nowadays, the committee is primarily responsible for the control of the legality and efficiency of national expenditures and is furthermore responsible for the informing, advising and supporting of the House and its committees in the execution of the power of the purse. Not only is this committee task related to the Budget Acts and other budgetary documents, but also to budgetary and audit aspects of large government investment programmes. The committee for expenditure has a rather internal position in the Lower House and carries out its work, compared with other standing committees, outside media attention.

### *Committee system*

The Constitution mentions in Article 105, section 2, that “Bills containing general estimates shall be presented by or on behalf of the King every year on the date specified in Article 65” (the third Tuesday in September). On this day, Parliament receives from the current government all tax and expenditure proposals (22 bills) and must immediately commence its deliberations on the Budget for the following year. The important political debate (called The General Debate) takes place one day after the Budget is introduced by the Government on the third Tuesday in September. The general financial debate takes place a few weeks later and is mainly concerned with a discussion on the Government’s proposed tax policy.

The thirteen standing committees are each concerned with the preparatory investigation of the budget proposals of the related ministry. In general, this preparatory work is done in written form (written reports). Questions from members of the committee will be answered by the minister in written form (government memorandum). These questions are concerned with information about facts and figures, not with any political opinion. This written deliberation between committee and minister is the first stage of the discussion. The second stage of this deliberation is the so-called “budget

investigation” (in the past called fact-finding) introduced in 1986. This method of studying government proposals is concerned with obtaining all relevant information about the budget in order to take later final decisions on a basis which can hold the Government accountable. Financial and technical aspects in this procedure are the search for arguments justifying expenditure reductions or tax increases; the budget baselines; intermediate and longer-term deficit projections; the possibility of cash transfer based on changed policy decisions and a projection of risks in the case of budget excesses. During this stage, political conclusions will not be drawn. This is reserved for the final stage. After this stage, the Lower House minutely discusses the budget proposals in plenary session.

In this last stage, the Lower House has the right to propose *amendments* to the budget bills. Members of the Cabinet may incorporate a particular amendment into the bill straight away, leave the decision to the House, can advise the House to vote against it or reject the amendment. This right, which gives the House an important and direct say in the provisions of an Act of Parliament, is not exercised very often. If it is exercised, its direct financial consequences amount to less than 1% of the budget. So, the changes in the budget on the basis of amendments by the House are not very substantive. If a minister rejects an amendment, one of various consequences may ensue if the House nonetheless adopts it. The minister may request the Queen to withdraw the bill, which ends the matter (but this is not very likely considering the content of a budget bill). If the minister does not withdraw the bill, but persists in the rejection of the amendment and the House nonetheless adopts the amendment, the action of the House can be seen as a vote of no confidence. This vote, prompted by an amendment, will force the minister or even the entire Government to resign, thus provoking a Cabinet crisis.

The Lower House also has the right to vote on a motion. *Motions* are used by the Upper as well as the Lower House to express their opinions or wishes. They may be tabled in the course of the debate on budget bills, provided that each motion is supported by at least five members of the House. Ministers are formally not obliged to act in accordance with the motion carried by the House. Although they may – and sometimes do – ignore a motion, the Government will in practice try to put the explicit wishes of the House into effect as far as possible. In most cases, the Government changes the budget language in a budget bill. However, (budget) motions of no confidence are never proposed, as a Government is assumed to have the confidence of Parliament unless a vote indicates the contrary. In that case, the vote is taken to be an expression of the House's lack of confidence in the policy of the Government or of one or more ministers. This may result in the resignation of one or more ministers, or even the entire Government.

The debate on the budget bills will be concluded by two rounds of voting: first on amendments or proposed changes by the Government, followed by a vote on the budget bill as a whole.

### *Upper House of Parliament*

After the Lower House has adopted the budget bills, the Upper House has to give its approval. In normal circumstances, this House only debates the main political aspects of the budget and does not take into account the details of the draft budget. This means in practical terms that the Upper House will discuss the budget in the course of the next financial year (in April). Although Parliament has not formally approved the budget, ministers are allowed to spend money. This so-called 4/12 rule is laid down in the Government Accounts Act of 1976. The rule gives a minister the possibility in “the interest of the State” to enter into budgetary obligations which may amount to a maximum of 4/12 of the amount which is laid down in the budget bill of the preceding year. Parts of the budget bill which cannot be discussed by the House in time will be dealt with by “administrative settlement”. This informal procedure makes it possible for the House to vote on budget bills without discussion. The Upper House does not have the right to amend a budget bill, nor does it reject budget bills.

After both Houses of Parliament have approved the budget bills and the financial year is underway, supplementary budget bills can be introduced by the Lower House. Such supplementary bills follow the same procedure as the “normal” budget bills as described above. In general, Parliament provides little attention to supplementary budget bills.

### *Other important documents*

During the financial year, Parliament also gives attention to documents closing the preceding financial year. After the summer recess, the government sends the Lower House the Account Act (Dutch: *rekenwet*) together with all sorts of financial information. The Account Act gives a detailed overview of all the formally approved budget items and the realised expenditures. Especially the deviations between planned and realised expenditures requires the attention and formal approval of the House. With the introduction of the Account Act, a minister gives both Houses of Parliament an overview of all the actions and decisions he has taken in the past financial year and for which he is fully responsible to Parliament. Each ministerial accounts department (Dutch: *departementale accountantsdienst*) has to give its

approval to the ministerial budget. The reports of the accounts department are summarised and sent to Parliament. In addition, the General Chamber of Audit reports to Parliament on the legality of the expenditures. Both reports, together with the Account Act, give Parliament a complete picture of the past financial year. On this basis, Parliament can give its approval. Discussions on and approval of the Account Act can give Parliament useful information for the forthcoming financial year. Together with the above-mentioned reports, the Minister of Finance (Chancellor of the Exchequer) will introduce an Act in which the total responsibility for all the financial actions of the Government is laid down. The Constitution requires the explicit assent of the General Chamber of Audit on this bill. With the acceptance of this act by Parliament the financial year is formally and definitively closed.

Together with the introduction of the Budget on the third Tuesday in September, the Government also presents several important documents to Parliament. The most important document is called the Millions Memorandum (Dutch: *Miljoenennota*) in which the Government sets out its policy for the forthcoming year and gives Parliament an analysis of the financial policy which is based on the Budget. Another important document is the macro-economic studies of the Central Planning Office (an independent agency which gives the Government detailed information on the expected development of the Dutch and international economy). This analysis of the state's economy is also published on the third Tuesday of September. Both documents will be discussed in the Committee for Finance and in plenary session in the Lower House.

Parliament will be informed twice during the financial year by the Government on the realisation of the Budget, first in the Spring Review and later in the year in the Autumn Review. Both formal documents make it possible for the Government and Parliament to adjust the policy if the development of the economy so requires. The Spring and Autumn Review are both discussed in plenary debates in the Lower House. Preceding these debates, a round of written questions and answers has become general practice over the years.

Apart from these formal bills and reports, the budgetary consequences of several important government actions and policies are reported to Parliament separately. It has become general practice, now formally laid down in the Government Accounts Act of 1976, that all important proposals, intentions and commitments of the government have a separate chapter in which the financial consequences are given in as much detail as possible. This information is intended to give Parliament a more complete overview of Government policy during the financial year. The same obligation is

introduced by proposals concerning important (and therefore expensive) infra-structural projects.

***The role of the General Chamber of Audit and the method of accountability***

As mentioned above, the General Chamber of Audit plays an important role in informing the Government and Parliament in their formal role as budget-lawprovider. This Chamber regularly sends reports to Parliament. The concern of Parliament depends on the possible political items in such a report. Some reports attract the attention of the House, for example those reports which directly lead to a parliamentary inquiry (*enquête*). However, most reports only lead to a written reaction by the House without much publicity.

Supervision of the accounts is indispensably connected with the responsibility of the Government towards Parliament, which forms the essence of the power over the purse. As a consequence, the General Chamber of Audit plays not only a formal role in the Dutch system as described above, but, with the support of publicity and public opinion, it can now exert a major influence on the policy of the Government.

Financial management (the Government Accounts Act of 1976 describes this function as supervision of the “legitimacy of government expenditures”) has two major consequences for the auditor: first, he/she has to check whether the revenues, expenditures and commitments correspond with the law (product-control) and second, he/she has to check whether the financial management has been properly organized (process-control). These two forms of control are the basis of the supervisory function. The essence of this function can be summarized in three questions. The first question is: did the employees and the procedures function well during the year under review? If procedures and employees functioned perfectly, the expenditures are legitimate as a consequence. The second question is concerned with the quality of the administrative organization. The third question focuses on the outcome of the process of financial management: what are the facts relating to expenditures, revenues and commitments? On the basis of the answers to these three questions, the auditor can draw the conclusion that the legitimacy of all transactions is fully justified or that he/she cannot give complete assurance on the legality of the transactions. The last conclusion forces Parliament to take action.

A final question in this respect is whether this system of (product and process) control offers a complete guarantee as regards the legality of the transactions. The costs supervising financial management are very high.

Therefore, complete and full-scale supervision is almost impossible. The practice of supervision in the Netherlands can be described as “supervision at random”. Due to this system, audits can only give a 95 percent certainty as regards the facts and figures. The audit departments as well as the General Chamber of Audit employ this standard.

## V Conclusions

In general, it can be concluded that the Dutch constitutional system and several articles and clauses of the Constitution in relation to the political culture and parliamentary practices are not mainly directed at a regular and complete evaluation of government policy. There is, however, a close relationship between the theory of ministerial responsibility and the evaluation of government policy. The formal connection between these two subjects can be found in the yearly budget cycle and the legislative process in general. It is important to note that the formation of a cabinet and the “coalition agreement” on which the government policy is formally based, has resulted in a close (political) relationship between the sitting government and the coalition parties in the Lower House of Parliament. This close relationship makes it almost impossible for Parliament to take an independent position towards the evaluation of government policy and the budgetary process. Although Parliament is well-equipped for this task, political reality makes it difficult for Parliament to change government policy on major issues. In almost all circumstances, there is no guarantee of such a change.

The General Chamber of Audit plays an independent and formal role in the Dutch system. However, it certainly has an eye for the political dimension of certain Government initiatives. With the support of the media and public opinion, the General Chamber of Audit can provide parliament with ammunition for its role as lawprovider and supervisor of government policy. The flow of information, mostly published as (parliamentary) documents, is impressive however. The quantity and quality of the information to Parliament is of a high standard. The key question is whether Parliament will and can take action against the government if something has gone wrong in the past. The conclusion is therefore that Parliament is well-equipped for this task but it is a question of political morality if and how it will act in its role as evaluator.