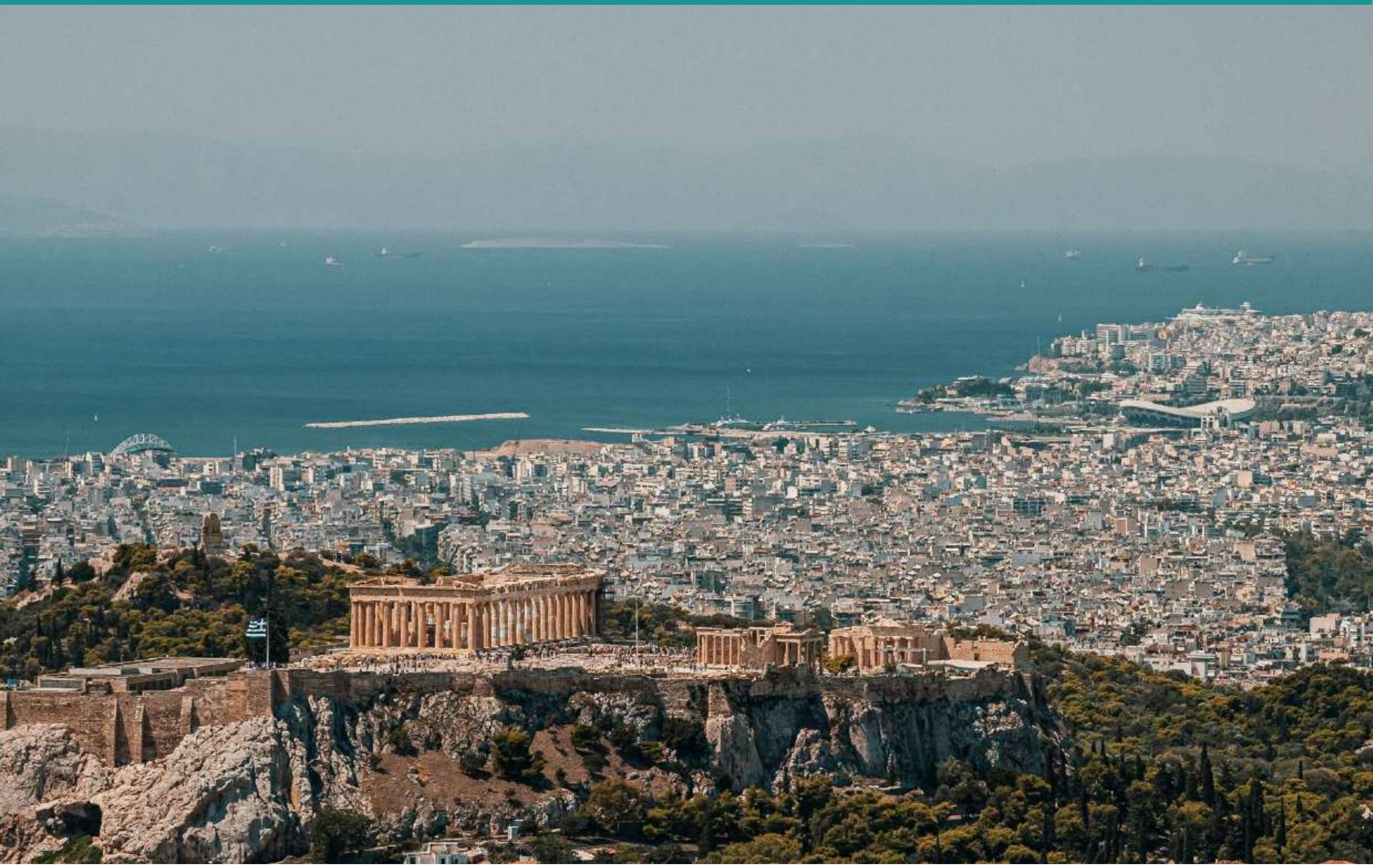
Strengthening the Capacity of Independent Fiscal Institutions

Deliverable 4C: Report on Trainings, HFISC

Technical Support Instrument

Supporting reforms in 27 Member States



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HELLENIC FISCAL COUNCIL

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CONTENTS

Cover photo credit: David Tip, “A view of a city from a high point of view”. Monastiraki - Athens, Greece. Published on 8 March 2020, via Unsplash

List of Abbreviations

CPB	Centraal Planbureau (Central Planning Bureau)
DLV	Deliverable
EU	European Union
HFISC	Hellenic Fiscal Council
IFIs	Independent Fiscal Institutions
MS	Member State
TSI	Technical Support Instrument

EXECUTIVE SUMMARY

This report on training captures the capacity building component (Pillar 4 – Outreach and Visibility) of the Technical Support Instrument (TSI) project REFORM/2023/OP/0010 – Strengthening the capacity of independent Fiscal Institutions (IFIs) – which aims to equip IFIs with the strategic, communicational and analytical tools necessary to support compliance with evolving EU fiscal rules, assess climate-related risks to public finances and improve long-term sustainability forecasting. The activities were developed under the communication and capacity-building pillar and were designed to translate the findings of the earlier communication review and external communication strategy into practical support for the Hellenic Fiscal Council (HFISC). In particular, the programme focused on policy costing and the communication of policy and election costing results, reflecting HFISC's ambition to strengthen its ability to conduct such costings. This report is structured to mirror that pathway: it sets out how the training needs were identified and the proposed curriculum, describes the agreed training programme and its effectiveness, and closes with recommendations for future initiatives and an assessment of the programme's scalability and replication across other EU Member States.

Identified Training Needs

The capacity-building component started from the training needs identified through the earlier communication review, the external communication strategy and HFISC's own priorities. Several possible areas for support were considered. Following discussions with HFISC, policy costing and the communication of election costings were selected as the most relevant training focus. This choice reflected the expectation that election costings could become an important task for HFISC and that the institution would benefit from practical support in both the technical and communication dimensions of this work.

Training Curricula

The agreed programme consisted of two complementary training components. The first component focused on policy costing and was delivered through five online workshops. These sessions introduced the principles and practices of policy costing, examples and best practices from other IFIs with relevant extensive experience, addressed rules and guidelines for election costings, as well as practical exercises and feedback. The second component focused on the communication of election costings and was delivered through two in-person workshops in Athens. These sessions introduced communication practices relevant to IFIs, addressed communication dilemmas, included interactive exercises and stakeholder role-play, and helped participants reflect on how to communicate politically sensitive analytical findings.

Methodology

The methodology combined methodological guidance with applied exercises. The policy costing workshops aimed to familiarise HFISC staff with the main analytical steps involved in costing policy proposals, including translating proposals into assumptions, identifying data needs, applying costing methods, and developing rules to ensure equal treatment of political parties. The workshops also supported the preparation of a starting note in which HFISC could set out its approach to election costings for political parties and the press. The communication workshops complemented this by focusing on how costing results can be explained to external audiences, how to manage stakeholder expectations, and how to preserve neutrality and credibility in politically sensitive contexts.

Results from Training Activities

All workshops and exercises were delivered to a small group of six HFISC employees directly involved in the development of policy costing activities. The policy costing workshops took place over a period of three months, from February to April 2026, allowing participants to build a relatively deep understanding of the subject. The in-person communication workshops took place on 27 and 28 April. Participant feedback was very positive. The Policy Costing Workshops received an average rating of approximately 4.7 out of 5, while the Communication Workshops received an average score of approximately 4.6 out of 5. Participants valued the trainers' expertise, the practical exercises, examples from other countries (Belgium, Canada, UK) and the Dutch/CPB context, and the interactive discussions and role-play exercises.

Key Findings and Recommendations

Three cross-cutting findings emerge from the programme. First, the training successfully created a shared internal foundation for policy costing within HFISC and helped participants understand both the technical methodology and the communication challenges associated with policy costings. Second, the combination of policy costing and communication training proved appropriate, because policy costing is not only an analytical exercise but also a challenging institutional process that requires clear procedures, transparent assumptions, and credible public explanation. Third, the feedback points to a clear need for further deepening. Participants expressed interest in more hands-on work with concrete policy proposals, more detailed country examples, and further guidance on data sources, validation, quality control, indirect effects, behavioural responses, elasticities and broader macroeconomic impacts.

A practical next step would be to build on the current programme through applied follow-up clinics, organised around realistic or actual policy proposals, and to develop the starting note into a living internal framework for election costings.

The programme also offers useful lessons for other IFIs. Similar training initiatives can be highly valuable, particularly when they combine technical methodology with communication practice and institutional implementation. A modular approach, with a broad introductory layer and more intensive applied follow-up sessions, would allow other IFIs to benefit from HFISC recent mandate while supporting peer learning across the wider IFI community.

1. OVERVIEW

1.1. Identification of the Training Needs

The capacity-building component started with the identification of training needs. These needs were based on 1) the review of HFISC's current communication framework (DLV 4a) and 2) the recommended external communication strategy (DLV 4b) as well as HFISC's drive for improved efficiency and quality in ~~enhance~~ its current ability to perform election platform costings. Three recommendations were formulated that could clearly provide a foundation for capacity-building activities.

These recommendations were:

- **Develop a structured communication process for election platform costings.** This could consist of elements such as 1) an initial background meeting with the press to explain timelines and methodology, 2) no press contacts during the exercise, except for material providing a general overview of the process, and 3) a launch via a press conference with embargoed materials.
- **Enhance content creation through structured internal procedures**. Which can be done in the form of clear writing guidelines that promote plain language and a pyramidal structure or the use of "text plans" to align publications, messaging, press releases, and graphics.
- **Visual communication should be enhanced.** This can be done through 1) the improved use of visual elements in reports, including simple infographics, 2) production of a professional video on the role and mandate of HFISC (Goal A); and 3) provision of a slide deck for press briefings (Goal B).

These recommendations formed the basis for a discussion with HFISC about their training needs. A key question during these discussions was how the budget for the trainings (approximately 16 hours) could best be used to support HFISC.

Against this background, the Project Team proposed four possible training options. This allowed HFISC to indicate its preferred areas for support on the basis of concrete proposals. The proposed training options were:

1) Election costings and communication. A training on the process of policy costings, including communicating transparently about the costing process and outcomes. This starts with the costings themselves and ends with the communication about these costings. The training would involve: 1) developing guidelines for policy costings (part of the training would be to execute a few cases of specific policy costings for Greece) and 2) developing guidelines for the communication of policy costings in general and election costings more specifically.

2) External support for plain language, text plan training and guidelines. The aim of this training would be to introduce text plans and plain-language guidelines. The project would involve: 1) developing writing guidelines and standardised text plan formats and procedures, in collaboration with HFISC; and 2) designing and delivering a tailored training programme to equip HFISC staff with the skills needed to effectively use text plans.

3) Provide training regarding the use and making of visuals, such as infographics. Part of this training is the use of simple tools (e.g. in Power Point) that researchers themselves can use to make a basis of simple visuals. The project would involve: 1) the development of tools for researchers to make relatively simple visuals, such as infographics, 2) training about the use of visuals.

4) Organise a crisis communication tabletop exercise. This project would involve: 1) discussion-based training in which the leadership of the HFISC works through hypothetical crisis scenarios to test and strengthen its communication strategies and decision-making. In a classroom setting, participants would role-play their responsibilities, explore possible responses, and analyse strengths and weaknesses in both internal and external communication.

1.2. Proposed Training Curriculum

Policy costings improve the quality and transparency of fiscal policymaking by showing the budgetary and sometimes also economic effects of policy proposals. Conducting these costings through an independent institution such as HFISC ensures credible, transparent, and consistent assessments, helping policymakers and the public make more informed decisions. This mandate has been entrusted to only a handful of independent fiscal institutions worldwide, generally among the most prestigious, and institutionally robust councils. HFISC is committed to further strengthening its capacity to deliver these costings, and to doing so more efficiently over time.

The aim of the training is fourfold: 1) to present the principles and practices of policy costing as applied by other IFIs; 2) to ensure that HFISC staff become better equipped with policy costing through practical exercises; 3) to support HFISC in drafting a concept note explaining its approach to election costings; and 4) to explore effective ways of presenting the results of policy and election costings.

In addition, the HFISC and the Project Team agreed on certain requirements for the trainings:

- The training on policy costing could be delivered online by experts with experience mainly based on the Dutch IFI (Centraal Planbureau, CPB).
- The sessions would combine methodological guidance on conducting policy costings with practical exercises and case studies.
- The communication training would be delivered in person in Athens by an experienced trainer. Delivering this training face-to-face is expected to enhance interaction, discussion, and hands-on learning, thereby increasing its overall effectiveness.
- The trainings on policy costing would be given to both management and a small group of HFISC staff that are actively involved in conducting policy costings.
- The in-person communication workshops would also be attended by HFISC's communication advisor.

2. Agreed Training Programme

The agreed training programme consisted of two series of workshops. In cooperation with two experienced trainers, the content of these workshops was specifically targeted to the training needs of HFISC (see annex for training materials).

Table 1 – Agreed training programme

Topic: Policy costing 5 online workshops	
Objective	**Content**
• Explain the principles of policy costing • Provide examples of guidelines to perform costings in a consistent manner • Learn how to develop rules for election costings to secure equal treatment of political parties • Ensure HFISC staff can improve on policy costings and rule-setting for political parties. • Translate international best practices to the institutional setting and capacity of HFISC.	• Provide an overview of all key elements of policy costing. • Present examples of policy costings. • Share examples of guidelines used by different IFIs to ensure policy costings are carried out consistently. • Provide exercises on policy costing and on developing rules for election costings. • Give feedback on the completed exercises. • Drafting a "starting note" in which HFISC sets out the election costing process for political parties and the press.
Topic: Communication of policy and election costings 2 in-person workshops	
Objective	**Content**
• Develop a shared understanding of effective communication in the context of IFIs. • Introduce a practical communication framework. • Help participants reflect on communication challenges such as balancing clarity with nuance. • Apply the communication framework to high-pressure situations such as election costings. • Strengthen participants' ability to communicate research findings effectively.	• Introduction to communication practices and experiences. • Explanation and discussion of the communication dilemmas. • Interactive exercises analysing successful and less successful communication examples. • Role-play exercises involving different stakeholders, including journalists and policymakers. • Application of the framework to election costings and politically sensitive communication contexts. • Reflection sessions on lessons learned and practical implications for participants' own organisation.

All workshops and exercises were given to a group of six employees of HFISC.

Discussions on the topic have been held throughout this Pillar, and the focused workshops were conducted over a period of three months (February to April 2026). In total, five workshops were given on this subject. This provided an opportunity for employees to acquire a relatively deep understanding of policy costings.

The in-person workshops were given on 27 and 28 April 2026, by an experienced trainer. Both workshops took three hours and covered a wide range of topics relating to communication of policy and election costings. The trainer had extensive expertise in providing communication training and is active as a communication advisor of the CPB. As a result, the trainer was well acquainted with the role of an IFI and the importance of fact-based, non-partisan communication on politically sensitive topics. In addition, the trainer had an in-depth understanding of communicating election costings.

2.1. Assessment of the Training Programme & Key Findings

The feedback on both training programmes was overwhelmingly positive. Participants assessed both the Policy Costing Workshops and the Communication Workshops as useful, relevant, and well prepared. The average ratings for both components were well above 4 on a scale from 1 to 5, indicating that the trainings were well aligned with HFISC's needs and made a clear contribution to the further development of its policy costing activities.

Policy Costing Workshops

The Policy Costing Workshops were evaluated very positively. Based on the completed survey forms (Annex 2), the average rating was approximately 4.7 out of 5. Participants gave high scores for the trainers' knowledge and experience, their ability to respond effectively to questions, the relevance of the module to participants' work, and the usefulness of preparing a starting note. The clarity of the explanations, the trainers' preparation, and the exercises were also highly appreciated.

The open responses show that the workshops helped participants gain a better understanding of the policy costing framework and its practical application. In particular, the interaction with the trainers, examples from other countries, and practical exercises were considered valuable. Participants emphasised that the trainers were available to answer questions and that their guidance was helpful in developing HFISC's first draft of a policy costing framework.

At the same time, the feedback provides clear suggestions for further improvement. Several participants indicated that future workshops could place more emphasis on the technical aspects of policy costing, including indirect effects, behavioural effects, elasticities, and broader macroeconomic impacts. There was also a clear interest in more hands-on application to concrete policy proposals, including guidance on data sources, validation of results, and ways to double-check costing outcomes. In addition, participants suggested using more country-specific examples and case studies from previous election periods.

Overall, the Policy Costing Workshops can be considered highly effective and successful in laying a strong improvement on the methodological foundation. For future sessions, the greatest added value would come from further technical deepening and more practice-oriented application to concrete policy costing cases.

Communication Workshops

The Communication Workshops were also evaluated very positively, with an average score of approximately 4.6 out of 5. Participants considered the workshops useful, clearly explained, and well prepared. The trainer was seen as knowledgeable and experienced, and the exercises helped participants better understand the methodology and the practical communication challenges involved.

The open responses show that the interactive elements were particularly appreciated. The stakeholder role-playing exercise was mentioned several times as a highly useful component, as it helped participants prepare for questions and reactions from political parties, journalists, and other stakeholders. The trainer's practical insights, based on her extensive experience, were also regarded as valuable. Participants found it useful to reflect on how the project could be presented in practice and how different target groups might respond.

The examples from the Dutch context and from CPB were also positively assessed, as they helped make the methodology more concrete. One recurring suggestion for improvement was to include more practical implementation lessons in a follow-up training, for example in the form of a roadmap with internal tips, lessons learned, and key considerations for further developing election costing activities.

The Communication Workshops can therefore be assessed as highly relevant and effective. The training transferred knowledge and helped participants think more strategically about communication, stakeholder management, and the practical implementation of the policy costing framework.

3. Recommendations for Future Initiatives

Both training programmes were very well received by participants and clearly contributed to capacity building within HFISC. The Policy Costing workshops strengthened the council's methodological capacity, equipping participants with sharper technical skills for producing robust costings. The Communication workshops built on this foundation, developing participants' ability to effectively apply, communicate, and position policy costing results towards stakeholders.

The main recommendation for a follow-up phase is to build on this strong foundation with more technical deepening, more extensive case studies, and additional practical exercises. Particular attention could be given to indirect and behavioural effects, data sources, quality control of calculations, macroeconomic impacts, and concrete implementation lessons from other countries. This would allow the next phase to align even more closely with HFISC's need to further develop and institutionally embed policy costing in practice.

The HFISC survey responses and delivery-cycle observations point to a clear next step: deepening the methodological and communication work presented during this programme, building on the strong common understanding it created of the policy costing framework and its communication challenges. Future initiatives should help HFISC move from awareness and first application towards routine practice.

Implementation and reputational risks associated with policy costing have been raised during the training. Discussions particularly highlighted the risk of unsuccessful or delayed cooperation from data-holding institutions, which could compromise the timeliness and quality of costings. In this case a contingency plan should be included in the draft notes.

A second cycle of more technically oriented training would directly address the feedback received. Several participants expressed a need for more hands-on experience with concrete policy proposals, more detailed examples, and further guidance on how to deal with data, validation of results, indirect effects, behavioural responses, elasticities, and broader macroeconomic impacts. A follow-up programme could therefore be organised as a series of applied clinics around realistic or actual policy costing cases. This would allow HFISC staff to apply the methodology to the types of questions they are likely to face in practice.

Future initiatives should also continue to integrate communication as a core part of policy costing rather than treating it as a separate add-on. The survey responses show that participants strongly valued the stakeholder role-playing exercise, the discussion of political parties, journalists and other stakeholders, and the practical examples from the Netherland and CPB context. This suggests that communication training is most effective when it is closely linked to the actual policy costing process. Follow-up sessions could therefore focus on how to explain costing results clearly, how to communicate assumptions and uncertainty and how to respond to politically sensitive questions.

4. Scalability and replication

The training programme developed under this project has demonstrated strong potential for replication and adaptation across other IFIs. Its value lies in the combination of two mutually reinforcing components: a methodological training on policy costing and a communication training on how to explain, position and defend policy costing results in a credible and non-partisan way. This integrated design is highly relevant beyond HFISC, as many IFIs are considering whether and how to develop such a function. The core challenges addressed by the programme - choosing appropriate costing methods, working with data limitations, ensuring consistency and quality control, and communicating assumptions and results clearly - are shared by many IFIs.

The scalability of the policy costing training rests on the fact that the underlying methodology can be transferred while the practical examples can be adapted to the national context. The main building blocks of the training - explaining the role of policy costing, translating policy proposals into analytical assumptions, selecting data sources, applying costing methods, validating results and documenting uncertainty - are broadly applicable across institutions. At the same time, effective replication requires local tailoring. Each IFI operates within a specific legal mandate, electoral context, data environment and institutional relationship with political parties and government bodies. For this reason, the methodology should not be copied mechanically, but adapted through country-specific examples, worked cases and exercises based on the types of policy proposals the receiving institution is most likely to encounter.

The policy communication training is equally scalable, because the need to communicate technical findings clearly and credibly is common to all IFIs. The HFISC experience shows that practical exercises, stakeholder role-playing and examples from established institutions can help participants better understand the communication risks and opportunities associated with policy costing. This component can be replicated in other IFIs by adapting the scenarios to the institution's own stakeholder environment, media landscape and publication practices. The general principles remain transferable, but the exercises should reflect the institutional reality in which participants operate.

An important consideration for replication concerns the maturity of the receiving IFI's policy costing function. Institutions that are just starting to explore policy costing may benefit most from a broad introductory programme that combines awareness raising, methodological orientation and communication preparedness. IFIs with more established costing activities may require a more advanced format, focused on technical deepening, difficult cases, indirect effects, behavioural responses, macroeconomic feedback, uncertainty and quality assurance. A modular design would make the programme suitable for both groups: a common introductory layer could be reused across institutions, while advanced clinics could be tailored to the needs, experience and mandate of each IFI.

Replicating the training model elsewhere would require only moderate adaptation. The core structure can be reused: an introductory policy costing module, applied exercises based on concrete policy proposals, a communication module focused on stakeholders and public explanation, and follow-up clinics or coaching for staff directly involved in implementation.

The sustainability of the approach depends on embedding the training outputs into institutional practice. For HFISC and for other IFIs, the main benefit will arise if the training does not remain a one-off capacity-building activity, but leads to reusable tools such as internal manuals, costing templates, checklists, communication protocols, standard formats for assumptions and results, and libraries of worked examples. These materials can support new staff, help preserve institutional memory and create consistency across future costing exercises. Regular refresher sessions and peer review of completed costings would further help maintain and update the capacity over time.

Finally, the programme offers a useful model for peer learning among IFIs. Policy costing is an area in which practical experience is highly valuable and often difficult to acquire from written guidance alone. IFIs can learn from each other's choices regarding mandate design, interaction with political parties, treatment of uncertainty, publication formats and communication strategies. Such peer exchange would allow institutions at different stages of development to learn from one another.

5. CONCLUSIONS

The capacity-building component for HFISC progressed from the identification of training needs based on the earlier communication review, the external communication strategy and HFISC's ambition to strengthen its ability to conduct election platform costings, to a targeted programme combining policy costing workshops with in-person communication training. This design proved coherent and practical for HFISC's current stage of development. The programme focused on a small group of six HFISC employees directly involved in policy costing activities, allowing for an intensive and applied approach. Five online workshops introduced the principles, methods and institutional requirements of policy costing, while two in-person workshops focused on communicating policy and election costing results clearly, credibly and in a non-partisan manner.

The programme met its immediate objectives. It familiarised HFISC staff with policy costing practices used by some prestigious institutions and known IFIs, provided opportunities to apply these concepts through exercises and case discussions, supported the preparation of a first starting note on HFISC's approach to election costings, and addressed the communication challenges linked to politically sensitive analytical work. Participant feedback confirms that both components were well received: the Policy Costing Workshops received an average rating of approximately 4.7 out of 5, while the Communication Workshops received an average score of approximately 4.6 out of 5. Participants valued the trainers' expertise, the practical exercises, examples from other countries and the Dutch/CPB context, and the interactive discussions and stakeholder role-play.

Three cross-cutting lessons emerge from the programme. First, the training created a shared internal foundation for discussing policy costing within HFISC, which is important for a relatively new institutional function. Second, the practical value of the training will depend on whether the knowledge gained is embedded in HFISC's regular working practices through internal guidance notes, costing templates, checklists, review procedures and communication protocols. Third, the feedback points to a clear demand for further technical deepening, especially through more hands-on work with concrete policy proposals, more detailed country examples, and further guidance on data sources, quality control, indirect effects, behavioural responses, elasticities and broader macroeconomic impacts.

In sum, the programme successfully laid the groundwork for HFISC to further develop its policy and election costing capacity. A practical next step would be to develop the starting note into a living internal framework, supported by templates, examples and agreed procedures, and to organise applied follow-up clinics around realistic or actual policy proposals. The programme also offers useful lessons for other IFIs, showing that policy costing training is most effective when technical methodology and communication are developed together. By embedding the lessons from the training into internal procedures, deepening technical expertise and maintaining peer exchange with other IFIs, HFISC is well placed to translate this initial capacity-building effort into a credible, sustainable and institutionally anchored policy costing function.

ANNEX A – SUPPORTING TRAINING MATERIALS

seo • economisch onderzoek

Election Costing: Process and organisation

Workshop

HFISC

3 March 2026

Johannes Hers,
Wouter Elsenburg
SEO Amsterdam Economics

Commissioned by

European Commission

AGENDA

- Starting note
- Internal organization
- Interactions with Political Parties
- External Communication
- Assignment

STARTING NOTES

Centraal Planbureau

Startnotitie Keuzes in Kaart 2027-2030

Het CPB biedt politieke partijen, net als bij de voorgaande verkiezingen, de mogelijkheid om de budgettaire en economische gevolgen van verkiezingsprogramma's te laten doorrekenen. De twaalfde editie van Keuzes in Kaart verschijnt op 10 oktober 2025. Deze notitie bevat toelichting op proces en aanpak van de doorrekening.

In deze editie zal meer aandacht worden gegeven aan de structurele gevolgen van beleid en de bijbehorende economische afruilen op een breder pallet aan beleidsterreinen.

CPB - juli 2025

https://www.cpb.nl/system/files/cpbmedia/CPB-publicatie-startnotitie-keuzes-in-kaart-2027-2030.pdf

Federaal Planbureau

STARTNOTA DC2024

Doorrekening 2024: startnota

Februari 2024

Dit document maakt deel uit van de voorbereidende werkzaamheden voor de doorrekening van de prioriteiten van de politieke partijen bij de verkiezing voor de Kamer van volksvertegenwoordigers in juni 2024 (DC2024).

Abstract - De startnota is een van de documenten die de handleiding vormen voor de doorrekening 2024, opgesteld voor de politieke partijen, de media en het grote publiek. Deze nota definieert de perimeter van de doorrekening, lijst de instructies op voor politieke partijen om maatregelen in te dienen bij het Federaal Planbureau en preciseert de praktische modaliteiten die uit de wet voortvloeien. Ten slotte worden de instrumenten beschreven die zullen worden gebruikt om de resultaten van de doorrekening te genereren en de vorm waarin die laatste zullen worden gepresenteerd.

https://www.plan.be/sites/default/files/documents/oth_dc2024_12965_nl.pdf

STARTING NOTE

- **Starting note:**
  - Public note: target group is political parties but also useful for media and others
  - Goal: inform political parties about timelines, process, inputs and outputs, models used
- **Contents of the note:**
  - the process and the timelines
  - the conditions under which policy measures will be accepted
  - the themes and indicators to be used in the costing exercise
  - an overview of the models to be used in the analysis (FPB).
  - possibly, a set of dummy tables and dummy charts of the outcomes

Process and **timelines**

- **Example of timelines**
- Depends on extent of exercise
- Budgetary effects takes about 4 weeks
- Other outcomes another 4-5 weeks
- Preparing publication 2-3 weeks

Who	When	What
CPB	July 7	Publication of Initial Memorandum
CPB	July 10	Publication of CMEV (baseline path)
CPB / Party	July 16, 10:00	Information meeting
Party	July 18	Final date for registration to participate
Party	July 23, 12:00	Submission of package of measures
CPB / Party	July 29–31*	Discussions with parties on further specification
CPB	**August 19–21***	**Report on budgetary effects (ex ante)**
CPB / Party	August 21–25*	Discussions with parties about the package
Party	August 25–27*	Submission of final package
CPB	**September 24**	**Report on full results**
Party	September 28	Final marginal adjustments
CPB	October 6	Draft report for factual check
Party	October 8, 12:00	Response to factual check
CPB	**October 10**	**Publication**

Process and timelines

- **Dedicated contact person per party:** Each political party is assigned a fixed contact person. All communication runs through this contact person.
- **Strict confidentiality:** All exchanged information is treated as strictly confidential until publication.
- **Tight timeline & firm deadlines:** Deadlines must be respected to ensure timely publication. Limited iterations are possible, and parties must be prepared for quick responses.
- **Submission of concrete measures:** Parties must submit a detailed list of measures early in the process.
- **Specification of measures:** Parties must indicate whether measures are structural and/or budget-targeted. Either the budgetary amount is leading (task-setting measure), or policy parameters are leading.
- **Two adjustment moments:** Parties can revise their package twice—after the ex-ante budgetary assessment and after receiving full results including macroeconomic effects.

Conditions for acceptance

Restrictions – FPB and CPB examples

- CPB specific: Minimum size of policy measure (eg minimum of 0,2 bn euro)
- FPB specific: limit on total number of policy measures per party (30)
- FPB specific: French-speaking parties may not propose measures that fall within the competences of the Flemish Region and vice-versa

General:

- Measures are specified and detailed to be able to calculate budgetary impact
- Max size for budget cuts on wages and personnel in central gvt and health care
- Only policies that central gvt can decide one-sided (so no policies where a qualified majority in the EU is needed, or where local gvt or private parties are needed)
- Only (structural) policies that (can) start in the next cabinet period will be taken on
- Headline feasibility and legal check whether policy / reform is feasible within cabinet period
- Very complicated and new reform proposals are not taken on – or simplified

Themes and indicators

- **Principal choice: extent of the analysis**
  1. Most limited: only (ex-ante) budgetary effects over cabinet period (eg Canada PBO)
  2. Extension 1: including macro-economic impacts over cabinet period
  3. Extension 2: including long-term economic impacts on eg fiscal sustainability, labour participation, income distribution
  4. Extension 3: including non-economic impacts – eg CO2-emissions, biodiversity, mobility, etc

- Depending on the extent of the analysis decide on indicators
- If only (ex-ante) budgetary, still to decide:
  - For each year of cabinet period or only last year
  - Also structural budgetary impact (after cabinet period) or not

Themes and indicators – examples Canada PBO, FPB and CPB

- **Examples of (ex-ante) budgetary impacts**

Cost of Proposed Measure

$ millions

Fiscal year	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Total
Total cost	65	260	262	265	268	1,119

Explanation

		Budgetary boost (million €)				
		2025	2026	2027	2028	2029
1. Taxation and parafiscality						
cd&v						
101	Digital tax from 2025	70	70	70	70	70
102	Reduction of the burden on labor - social work bonus component	-400	-500	-600	-600	-600
103	Reduction of the burden on labor - phase-out of special social security contributions	-617	-1234	-1234	-1234	-1234
104	Reduction of the burden on labor - part of the tax bracket reform	-4417	-4873	-5649	-5649	-5649

Table 13.4.2 – Changes in Tax Burden Compared to Baseline in 2030 (ex ante, € billion)
(–) = tax reduction, (+) = tax increase

Measure	2030 (€ bn)
Income and labour (total)	-23.7
Introduce refundable tax credit (D66_103_b)	-14.6
Reduce first bracket rate (Box 1) (D66_238)	-7.2
Reduce second bracket rate (Box 1) (D66_239)	-4.8
Introduce franchise (deductible threshold) for employee insurance contributions (D66_247)	-4.7
Double and expand self-employed deduction (D66_240)	-4.2
Reduce Disability Insurance Fund (Aof) premium (D66_264, D66_265)	-2.5
Introduce tax scheme for innovation and sustainability (D66_281)	-1.5
Expand WBSO (R&D tax credit scheme) (D66_282_b)	-0.4
Tax scheme to attract skilled migrants (D66_285_a)	-0.2
Lower threshold for third bracket (Box 1) (D66_246)	+4.4
Abolish maximum contribution ceiling for employee insurance (D66_248)	+3.5
Abolish maximum contribution ceiling for Health Insurance Contribution (IAB, Zvw) for employers (D66_249)	+2.2
Lower cap on pension accrual (D66_257)	+2.0
Introduce fourth bracket in Box 1 (D66_243)	+0.9
Lower mandatory pension accrual requirement (D66_244)	+0.8
Convert deductions into tax credits (D66_241)	+0.6

Themes and indicators – examples CPB

- **Indicators for other outcomes per party**

Cabinet Period, % per year, 2027–2030

	Baseline	Policy Package Effect	Policy Package + Baseline
Employment (hours worked)	0.3	0.0	0.3
… of which market sector	0.1	0.2	0.3
… of which government	-0.8	0.2	-0.6
… of which healthcare	-1.1	1.0	-0.1
Unemployed labor force (level in 2030, %)	4.4	0.3	4.7

Long Term: Change relative to baseline, %

	Baseline	**Policy Package Effect**	**Policy Package + Baseline**
Structural employment (hours)	—	1.2	—
Structural employment (persons)	—	1.3	—
Hours per worker	—	-0.1	—

Average annual change in %, 2027–2030

	Baseline	Policy Package Effect	Policy Package + Baseline
Volume of Expenditure and Output			
Gross Domestic Product	1.3	0.0	1.3
Household Consumption	1.1	0.2	1.3
Government Expenditure	1.7	-0.5	1.2
Investment (non-government)	2.2	0.5	2.6
Exports of Goods and Services	1.6	0.0	1.6
Wages and Prices			
Collective Labor Agreement Wages (Private Sector)	3.3	-0.4	2.9
Inflation (CPI)	2.2	-0.2	2.1

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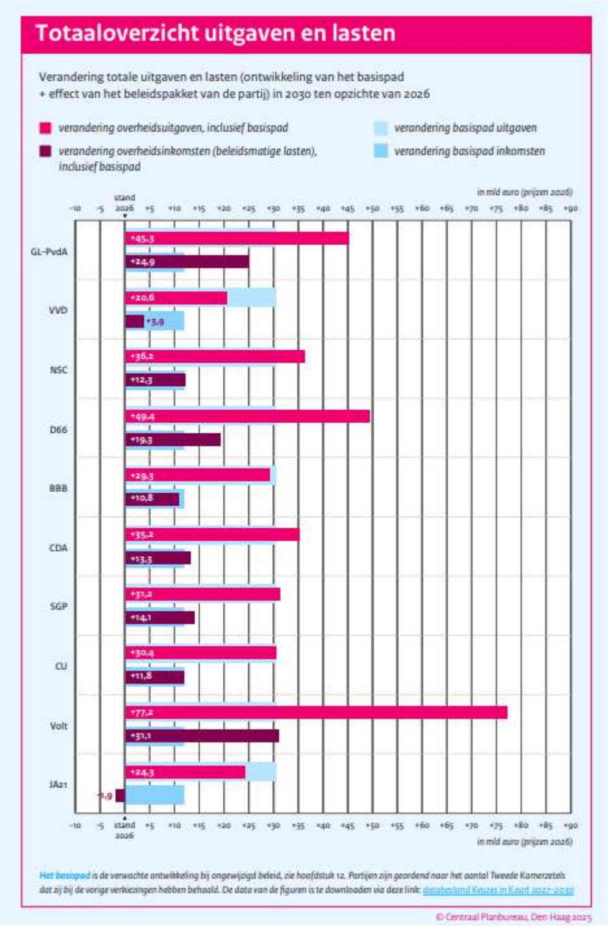
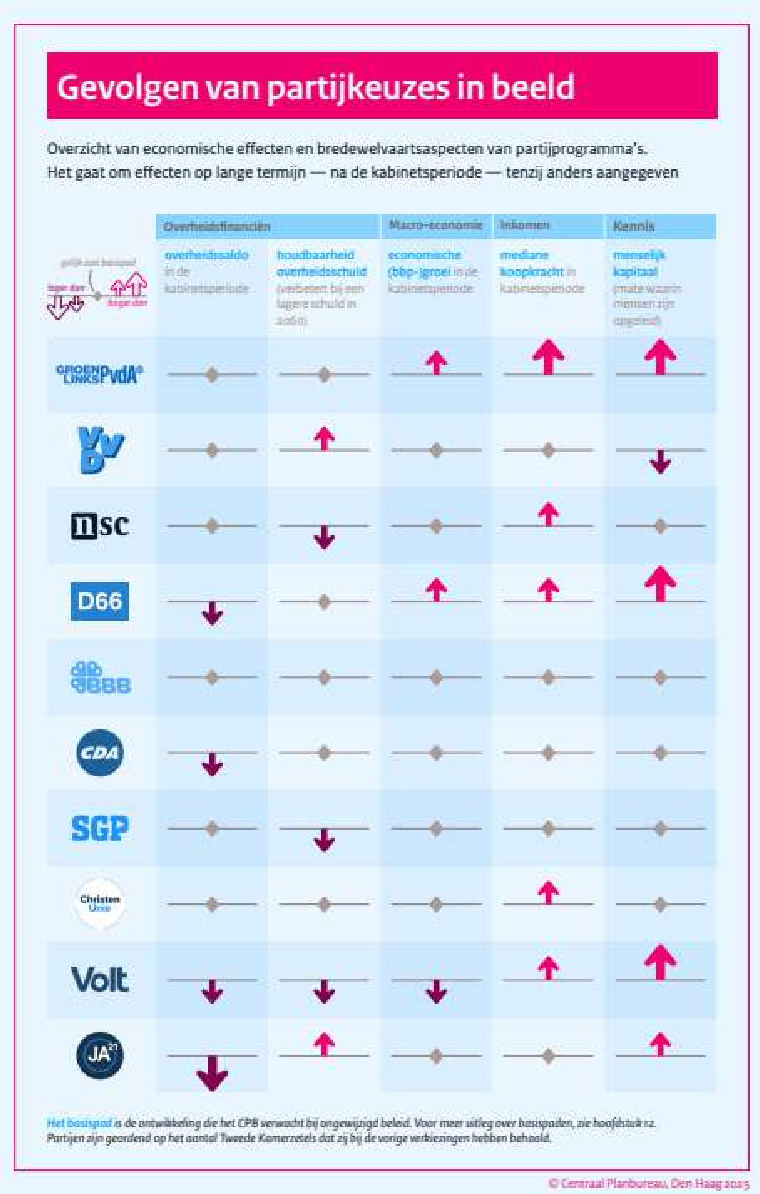
Themes and indicators – examples CPB

- **Comparing outcomes for all parties**





Models used

- **Depending on the scope of the costing exercise**
- FPB and CPB have many outcome indicators and use different models to generate those
- FPB gives an overview in starting note of all models used in the analysis of election platforms (Ch 4 in: https://www.plan.be/sites/default/files/documents/oth_dc2024_12965_nl.pdf)
- CPB publishes documents on its website with description of models, and with simulations for tax and expenditure policies (eg https://www.cpb.nl/system/files/cpbmedia/omnidownload/CPB-Publicatie-Macro-economische-en-budgettaire-effecten-beleidsvarianten-saffier-3-0.pdf)
- If scope is limited to ex ante budgetary costs, it is helpful for political parties to have information on the costs and benefits of policies tax revenue and expenditures
- In NL MoF publishes the budgetary impacts of expenditure and revenue measures

EXAMPLE NL: TAX REVENUES

Table shows the budgetary effect if a measure is introduced in 2026.
Unless otherwise indicated, the effect shown is that of increasing a rate/credit.
A decrease gives approximately the same budgetary effect with the opposite sign unless stated otherwise. (+ = revenue gain; – = revenue loss).
The keys are not additive and are only an indication of the budgetary revenues/costs. Where relevant, the keys take first-order behavioural effects into account. The keys apply only to 2026. Structural effects may differ.

Income tax rates

Measure	2026 Level	Change per Unit	Budget Effect (€ million)
First bracket rate (combined)	35.70%	1 percentage point	+1,021
Second bracket rate	37.56%	1 percentage point	+456
Top rate	49.50%	1 percentage point	–164
Deduction rate cap measure	37.56%	1 percentage point	+3,817
Extend social security contribution ceiling (a)	€38,883 (€41,123)	€1,000	–243
Extend basic rate bracket	€79,137	€1,000	–325

Tax Credits

Measure	2026 Level	Change per Unit	Budget Effect (€ million)
General tax credit	€3,115	—	—
Phase-out threshold general tax credit	€29,736	€100	–874
Labour tax credit – maximum	€5,712	€1,000	–295
Labour tax credit – generic parameters	€996 / €5,325 / €5,712	€100	–491
Phase-out threshold labour tax credit	€45,593	€100	–797
Phase-out rate labour tax credit	—	1 percentage point	–213
Elderly tax credit	6.51%	1 percentage point	+833
Phase-out threshold elderly tax credit	€46,002	€100	–43
Phase-out rate elderly tax credit	15%	1 percentage point	–182
Single elderly tax credit	€540	€100	–105
Income-dependent combination tax credit	€3,032	€100	–38
Accrual rate income-dependent combination tax credit	11.45%	1 percentage point	–9
Young disabled persons tax credit	€923	€100	–29

EXAMPLE NL: EXPENDITURES

Table shows budgetary impact of specific policies

Table 10 — Amounts in € million (= balance improving)

No.	Measure	2026	2027	2028	2029	2030	Structural	Structural in
General								
1	Lump-sum reduction (1%) in education and research	0	-331	-436	-434	-432	-432	2030
Primary Education								
2	Reduce the education disadvantage budget: consolidation task (OAB) and earmark part for early childhood education	0	0	-31	-94	-87	-210	2029
3a	Abolish the “School and Environment” programme in primary education	0	0	0	0	-126	-210	2029
3b	Reduce the education disadvantage budget: target OAB more effectively	-8	-23	-30	-30	-126	-126	2030
3c	Reduce the education disadvantage budget: introduce maximum amount per school	0	0	-3	-9	-12	-12	2030
4a	Basic skills in primary education: focus on priority schools	0	0	-227	-302	-302	-302	2030
4b	Basic skills in primary education: fully discontinue funding	0	0	-81	-243	-324	-324	2030
5	Abolish allowance for (very) small schools	0	0	0	-45	-136	-181	2031
6	Abolish additional funding for children of barge operators and Roma/Sinti children	-2	-2	-2	-2	-2	0	2027

151 pages with savings options for all Ministries:
https://open.overheid.nl/documenten/0e0467bc-6ff8-4da5-8a04-5271440acbee/file

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DUMMY TABLES – EXAMPLES CPB

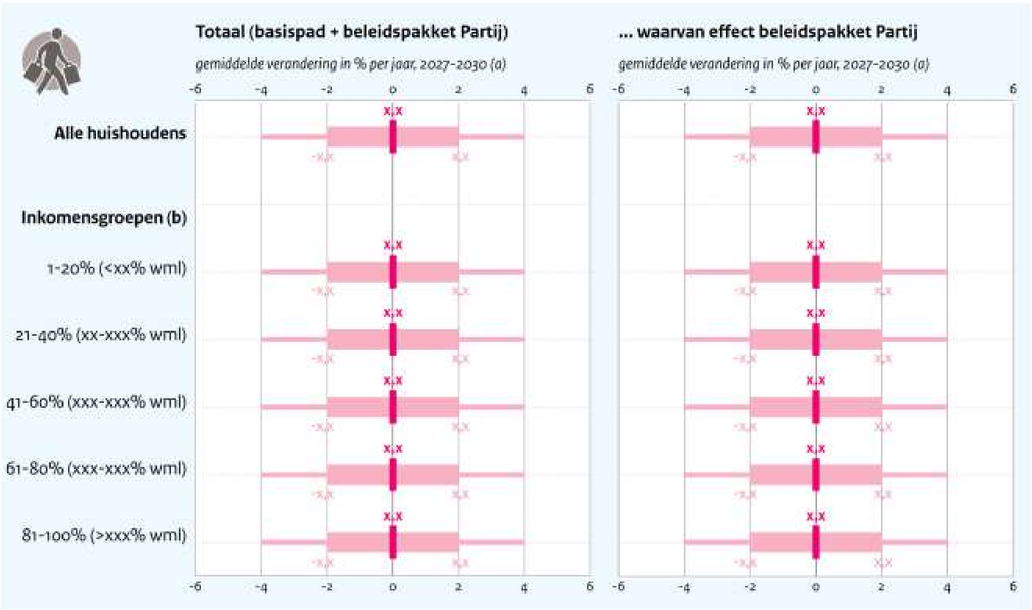
- Example table for fiscal indicators per party:

Tabel 3.1 Voorbeeldtabel Overheidsfinanciën in partijhoofdstuk

	Basispad	Effect beleidspakket	Beleidspakket + basispad
2030			*% bbp*
EMU-saldo			
wv. initieel effect			
wv. doorwerkingseffect			
EMU-schuld			
2060			
EMU-schuld (mediaan)			
Kans op schuld > 60% bbp (in %)			
Kans op schuld >100% bbp (in %)			
Netto collectieve uitgaven exclusief rentelasten (mediaan)			
Collectieve lasten (mediaan)			

Example boxplot income effects:

Figuur 3.1 Boxplot koopkrachteffecten partijhoofdstuk



INTERNAL ORGANIZATION (1/2)

- **Introduction:** joint meeting with all political parties, during which the procedure, timelines, and working methods are explained.
- **Iterations:** limited opportunities for parties to adapt or withdraw policy measures. Usually, there are two iterations and one round of comment on the final text.
- **Confidentiality:** After the first meeting, all communication takes place exclusively between the IFI and the individual political parties. This communication is strictly confidential.
- **Contact persons:** Each party is assigned a designated contact person at the IFI during the costing process. This reduces the risk of errors and improves efficiency.
- **Communication channels:** All communication is conducted through the designated contact person. Only in case of serious disagreement may issues be escalated.

INTERNAL ORGANIZATION (2/2)

- **Costing of policy measures:** The actual costing of policy measures is carried out by IFI thematic experts (e.g. healthcare experts, social security experts). Each expert is responsible for assessing the policy measures of all parties within their theme.
- **Role of the contact person:** Ideally, contact persons are not themselves thematic experts. In practice, this division is difficult to maintain due to staffing constraints.
- **Means of communication:** Communication usually takes place via email or phone. Email is preferred, as it provides a written record.
- **Physical meeting:** During the process, at least one physical meeting takes place, after the first round of assessment and feedback on all measures has been completed.
- **Internal coordination:** Before responding to the party, the contact person consults extensively with the thematic experts who assessed the measures. The contact person does not engage in substantive discussions.

SUMMARIZING: INTERACTIONS WITH POLITICAL PARTIES

- 1 contact person per party
- Contact preferably by mail (papertrail)
- Contac person acts as a go-between. No discussion; thematic experts explain costings by mail or in physical meeting
- 1 or max 2 physical meetings to verify understanding of proposals, and to already explain some of the outcomes. same timeslot for all parties involved
- Discussions are held and closed at this technical level. In exceptional circumstances there is a possibility to escalate to the President
- All communication during the process is strictly confidential

EXTERNAL COMMUNICATION (1/2)

- At the start of the process, publish a starting document and organise an informal (background) meeting with the press where timelines, the process, and (dummy) presentation of the outcomes are discussed, and expectations are managed.
- During the costing exercise, avoid contact with the press. An option is to publish an item ‘behind the scenes’ on how the process works, to explain the process generally to the wider public.
- Launch the publication at a press conference where the Chairperson presents the results and answers questions. Copies of the publication are provided to the media under embargo a few hours in advance.
- In this phase, after the presentation of the costing, refrain from communicating about the costing exercise, even in cases of incorrect interpretations.

EXTERNAL COMMUNICATION (2/2)

- Best practices from Independent Fiscal Institutions (IFIs) with experience in communicating the costing of election platforms:
  - Present as an independent and impartial research institution providing scientific and objective analysis, without political bias. Emphasise the quality of the work, be transparent about the methods used, and build trust.
  - Clearly manage expectations: communicate both the value and the boundaries of the analysis, and position yourself as a partner of the media.
  - Clearly articulate the objectives of the costing, and ensure that indicators used reflect a wide range of political positions
  - Develop a central message supported by two or three smaller, consistent sub-messages. These key points should be repeated across interviews, briefings, and publications.
  - Do not single out any specific policy measures or political parties and avoid becoming the object of political controversy by engaging in public discussions

ASSIGNMENT

Ex-ante Policy Costing I

Workshop

seo • economisch onderzoek

HFISC

10 March 2026

Auteur

SEO Amsterdam Economics

Commissioned by

European Commission

AGENDA

- Ex ante policy costing
- Responsibilities - who does what
- Break down of effects – what to quantify
- How-to: Rules of the game
- Estimating the effects of the measure
- Final results: some examples

EX ANTE POLICY COSTING

- **What is an ex-ante policy costing?**
  - Short assessment of BUDGETTARY cost of policy measures
  - Based on available evidence, combining different sources, but not on new research
  - And according to a set of rules, that guarantee quality and comparability

- We focus on the **art** of assessing measures **in time** to make informed policy decisions, not on high scientific standards, but on good quality "expert opinion".

DIFFERENT MODELS WITH RESPECT TO RESPONSIBILITIES

- UK: https://obr.uk/docs/dlm_uploads/27814-BriefingPaperNo_6.pdf
  - HMT produces policy costings, OBR (IFI) certifies these
  - OBR produces policy costings when missing or disagreement
- NL different models:
  - MoF produces tax policy costings, CPB (IFI) certifies
  - MoF produces costings expenditure measures, CPB uses
  - CPB produces alternative costings in case of disagreement
  - Health policy costings: periodic working group of ministries of health, finance, CPB and experts (ZIK)

EXAMPLES HMT AND OBR

Autumn Budget 2025: Policy costing uncertainty ratings

https://obr.uk/forecasts-in-depth/policy/

	Measure	Data uncertainty	Behavioural uncertainty	Modelling uncertainty	Of which: most important[1]	Final rating
Measures on Treasury's policy decisions table						
1	Renewables Obligation: Fund 75% of the domestic share of the Renewables Obligation via the Exchequer over the Spending Review period	Medium	Low	Low	Data	Medium
2	Warm Homes Plan: Increase funding for the Warm Homes Plan and expand the Warm Home Discount Scheme	Medium	Low	Low	Data	Medium-Low
3	Fuel Duty: Cancel uprating for 2026-27; extend the 5p cut in rates to 31 August 2026, then increase by 1p from 1 September 2026, 2p from 1 December 2026, and 2p from 1 March 2027	Low	Low	Low	Behaviour	Low
4	Rail Fares: Freeze rail fares in England for one year from 1 March 2026	N/A	N/A	N/A	N/A	N/A
5	Health and Social Care: Freeze NHS prescription charges in England for one year from 1 April 2026	N/A	N/A	N/A	N/A	N/A
6	Universal Credit Child Element: Remove the two child limit from April 2026, taking 450,000 children out of poverty	Low	Medium-Low	Medium	Modelling	Medium-Low
7	Universal Credit: Extend the £2,500 surplus earnings threshold for one year from 6 April 2026	Medium	Medium	High	Modelling	Medium-High
8	Child Benefit: Exempt 16–19-year-olds with an illness or disability from the 12-hour weekly rule and equalise the treatment of non-standard educational settings from 1 September 2025	Low	Low	Medium-Low	Modelling	Low
9	Carer's Allowance Review: Reassess overpayments from 2015 to 2025 caused by incorrect operational guidance	Medium-Low	Low	Medium	Modelling	Medium
10	Housing Benefit: Reduce the financial cliff edge for claimants in supported housing and temporary accommodation from Autumn 2026	Low	Medium	Medium	Modelling	Medium

EXAMPLES HMT AND OBR 2

Fuel Duty: Cancel uprating for 2026-27; extend the 5p cut in rates to 31 August 2026, then increase by 1p from 1 September 2026, 2p from 1 December 2026, and 2p from 1 March 2027

Measure description

This measure extends the temporary 5 pence per litre (ppl) cut in fuel duty, which was first implemented on 23 March 2022, from 23 March 2026 to 31 August 2026 on rates for heavy oil (diesel and kerosene), unleaded petrol, and light oil, with a proportionate percentage cut (equivalent to 5ppl from the main fuel duty rate of 57.95ppl) in other lower rates and the rates for rebated fuels where practical.

Rates will then gradually return to early 2022 levels in three stages: for main rates, by 1p on 1 September 2026, 2p on 1 December 2026, and 2p on 1 March 2027, returning to 57.95 pence per litre at that point. The planned increase in line with inflation for 2026/27 is also cancelled.

From 1 April 2027, fuel duty rates will be uprated annually in line with the Retail Price Index.

This measure will be effective from 23 March 2026.

The tax base

The tax base is every litre of taxable fuel made available for use in the UK. Projected volumes are taken from the fuel duty forecasting model.

Costing

The costing is calculated by taking the forecast baseline and applying the difference in the forecast and policy duty rates.

The static costing is estimated by applying the pre- and post-measure tax regimes to the tax base. Behavioural responses are accounted for by measuring changes in consumption in response to changes in pump prices, with separate elasticities for petrol and diesel reflecting short and long-run effects.

Exchequer impact (£m)

	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Exchequer impact	-45m	-2,370m	-855m	-855m	-850m	-840m

Areas of uncertainty

The main uncertainties in this costing relate to the size of the tax base and the behavioural response.

https://assets.publishing.service.gov.uk/media/692872fd2a37784b16ecf676/Budget_2025-Policy_Costings.pdf

EXAMPLE OF CERTIFICATION OF TAX MEASURE BY CPB (1/2)

Table 2.1 Introduction of Temporary Reduction of Motor Vehicle Tax for Emission-Free Passenger Cars of 25%

Between 2026 and the end of 2029 a reduction of motor vehicle tax (mvt) of 25% for emission-free passenger cars will be introduced. The reduction ends in 2030. Currently
all emission-free vehicles (EVS) are exempt from mvt. In the basline path from 2025 this is an oned his is abolished by a quarter and, in the baseline path from 2026 onwards, this is abolished completely. Other emission-free cars are not included in this proposal.

The starting point of the estimate is the baseline path in the SPARK car model. The mvt is based on weight of a car. In SPARK, since weight is expensive to implement, it is supplemented with an open governemnt network andexped cost developments. It seems likely that the average weight of EVs will still be slightly overestimated with their expected cost developments — cars will get heavier. Thus, in the baseline path a limited increase of weight of EVs is accounted for. Experiences with the application of other instruments (like LEZs; RWS and PBL) indicate that baseline path in PBL and RWS is reliable (but uncertain).

Behavioural effects have been included in the estimate. The behaviour effects have been estimated based on empirical literature. The elasticities in SPARK are based on (primarily domestic) economic literature. This literature indicates that the effect on behaviour of EVs is limited for both increase and decrease relative to the basispad path from the baseline path.

The model outcomes are adjusted using a correction factor outside the BI model. Because of a mistake in the SPARK model, the total mvt-filing underestimated the budgetary policy up to 2025. In the estimate in 2025 a factor of 1.6 was doubled. This factor is a correction factor that approximates the budget effects that SPARK would otherwise implicitly indicate. The size of the correction factor is uncertain and time. The correction factor not, however, fall within the model and is intended as the best possible estimate.

The CPB deems the estimate **fairly neutral, with a high degree of uncertainty**. The higher uncertainty is a result of the correction factor used. Additionally, the behaviour effects are surrounded with uncertainty.

The CPB deems the estimate **fairly neutral,** with a **high degree of uncertainty**. The higher uncertainty is a result of the correction factor used. Additionally, the behaviour effects are surrounded with uncertainty.

EXAMPLE OF CERTIFICATION OF TAX MEASURE BY CPB (2/2)

Table 2.1 Overview of Certified Measures

The table lists certified fiscal acertibuted measures, overall identifed budgetary effects in million euros.

Measure	Estimated budgetary effect									Uncertainty
	mln euro (a), (b)									
	2024	2025	2026	2027	2028	2029	2029	2030	Struc.	
Tax Plan 2025										
a. Adjust rate in first bracket (TES)	0	–	319	111	145	98	98	98		Low
b. Change tax rates (c)	0	-4450	-4550	-4966	-5437	-5673	-5819	-5792		Low
c. Discontinue AHPA reference point to WML	0	-1700	-1700	-1758	-1868	-2036	-2036	-2036		Low
d. Lower AHPA to € 335	0	+2700	+2796	+2857	2909	2933	2933	2933		Low
e. Lower threshold for top bracket in PIT to €557	0	212	212	212	212	212	212	212		Low
f. Address single-earner problem (d)	0	0	0	-101	-90	-81	-81	0		
Adjust deduction for specific medical expenses	-1	-1	-1	-1	-1	-1	-1	-1		Low
Adjust bpm rate for plug-in hybrids advanced passenger cars (PHEV) based on updated European norms (e)	0	0	-6	0	32	53	44	37		High
Introduce temporary mrb rate for emission-free passenger cars		0	-6	-203	-289	-289	-318	355		High
Adjust deduction for specific medical expenses		-1	-1	0	32	53	44	37		High
Adjust bpm rate for plug-in hybrids advanced passenger cars (PHEV) based on updated European norms (e)		0	-6	-203	-289	-318	-355	24		High

BREAK DOWN OF EFFECTS (1/2)

- The **static effect** of changing policy parameters such as tax rates or thresholds, before considering any behavioural response from firms or individuals, (eg tax base*Δ tax rate)
- The immediate **direct behavioural effects** of firms or individuals to the policy change (elasticity * Δ tax rate * tax base)
- **Micro-level behavioural effects** in closely-related areas that are small in relation to the whole economy; (cross-elasticity * tax base substitutes)
- **Macro-level behavioural effects** of policy changes that are material in relation to the whole economy; (impact on inflation, consumption, 2nd round effects on tax revenues)
- The **overall net impact** of the policy package as a whole.

BREAK DOWN OF EFFECTS (2/2)

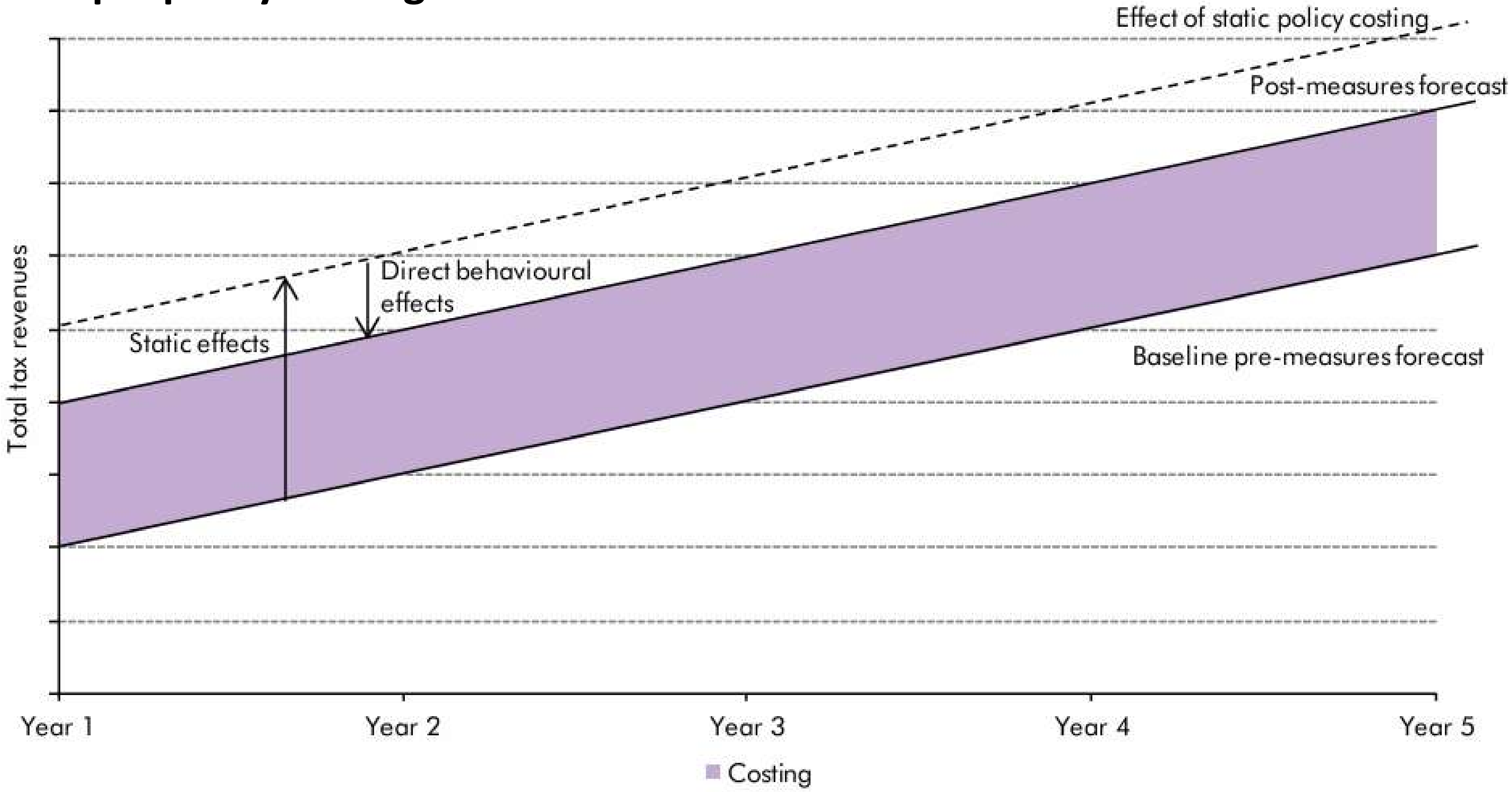
- **Take, DIRECT behavioural effects into account when important**
  - In simple cases **static effect is sufficient**: eg increase lumpsum pupils in primary education
  - **Direct behavioural effect** is taken into account when important
  - Example: larger copayments → less demand for healthcare → less expenditure (10-20%)

  - **Micro-level behavioural effects** only when large and information on cross-elasticities is available
  - Example: duty online gambling → lower online gambling → substitution between gambling activities

- **Macro-level behavioural effects are not taken into account**

A SIMPLE EXAMPLE FOR STATIC AND DIRECT BEHAVIORAL EFFECT

A simple policy costing



Rules of the game (1/6)

- **Define the measure precisely**
- What should the government do or change?

- Example: “Concentrate complex treatments in a smaller number of hospitals” (ZIK No. 38)
  - What is complex?
    - Find a workable definition. In this case: paper Blank, Wats 2020 is used.
  - What is a smaller number?
    - In this case: academic hospitals (= 8), not general hospitals (= 71)

- Example: “Increase or decrease co-payments in healthcare insurance” (ZIK No. 54)
  - Different scenarios: 385 euro plus 100, minus 100 euro and minus 200 euro.

Rules of the game (2/6)

- **Do a quick test of the legal basis of the measure**
  - Who will implement the measure (e.g. general government)?
  - What instrument will the government use to implement?
    - Change of parameters, e.g. tax rates, income brackets, benefit levels etc
    - Change law, use existing permits, change numbers in existing laws, use ownership etc.
    - Sometimes softer measures (moral suasion, informal agreement) can be allowed, but these are less convincing, so watch out (max impact).
    - Check whether existing rights are likely to be affected and compensation or additional time is requirement
  - Does a change in national law violate international laws? (e.g. immigration policies, unlawful state aid)
- The "art" is to check the main idea, not the legal nitty gritty, but requires legal expertise.

Rules of the game (3/6)

- **Do a check whether and when it is feasible to execute the measure**
- Assume: 1) political agreement to implement the policy and
- 2) that all policies go into effect at the first moment it is feasible to do so.

- This requires some thinking about the implementation time of the measure:
  - changes in (tax) parameters are often possible to implement next year
  - a change in law requires often a couple of years
  - large system-wide reforms require even more time
  - vested interests and existing contracts can take time
  - schooling people takes time

Rules of the game (4/6)

- **Define the baseline scenario**
- Based on most recent tax revenue and expenditure baselines
- Default parameter changes in tax and social security system determine the baseline
- Important because deviations from these defaults qualify as new policies
- and the default is used as the base for the calculation

- Determine the timing of the "structural effect" of the measure
- This depends on the measure, but one can make general, simplified assumptions
- For example, it takes five years for small and ten years for complicated measures

EXAMPLE UK: DEFAULT PARAMETER AND BENEFIT ASSUMPTIONS 1

Table 2.1: Default assumptions for tax parameters

Tax	Element	Default Indexation assumed
Income Tax	Personal Allowance	Increase by CPI from 2015-16
	Basic Rate Limit	CPI, increase rounded to the nearest £100
	Starting Rate Limit	RPI, CPI after 2015-16
	Threshold for additional rate	Constant in cash terms
	Threshold for tapered withdrawal of personal allowance	Constant in cash terms
	Pension tax relief annual allowance	Constant in cash terms
	Pension tax relief lifetime allowance	Constant in cash terms
	ISA limits	CPI
	Threshold for Child Benefit income tax charge	Constant in cash terms
	Marriage tax allowance	Uprated in proportion to the personal allowance
NICs	Lower earnings limit	CPI
	Primary threshold/Lower profits limit	CPI
	Secondary thresholds	RPI until 2015-16, CPI thereafter
	Upper earnings limit/Upper profits limit	Aligned with income tax higher rate threshold
	Small Earnings Exception	CPI
	Contribution Rates	Fixed, apart from Class 2 and 3 weekly rates which rise by CPI
Capital Gains Tax	Main annual exempt amount	CPI
	Annual exempt amount for trustees	CPI
	Lifetime allowances for entrepreneurs relief	Constant in cash terms
Corporation Tax	Marginal relief lower limit	Constant in cash terms
	Marginal relief upper limit	Constant in cash terms
	Small profits rate	Fixed at latest announced rate

EXAMPLE UK: DEFAULT PARAMETER AND BENEFIT ASSUMPTIONS 2

	Small profits rate	Fixed at latest announced rate
Fuel Duties	Duty Rates on petrol and diesel	RPI
	Duty rate on liquefied petroleum gas	RPI
Inheritance Tax	Nil rate band allowance threshold	CPI
Stamp Duties	SDLT thresholds	Constant in cash terms
Annual Tax on Enveloped Dwellings	Annual chargeable amounts	CPI
Climate Change Levy	Levy amount	RPI
Aggregates Levy	Levy amount	RPI
Landfill Tax	Tax Rates	RPI
Vehicle Excise Duty	Duty Rates	RPI
Amusement Machine Duty	Duty Rates	RPI
Air Passenger Duty	Duty Rates	RPI
Tobacco Duty	Duty Rates	RPI
Alcohol Duty	Duty Rates	RPI
VAT	VAT registration threshold	RPI
Gaming Duty	Gross gaming yield bands	RPI
Business Rates	Business Rates multiplier	RPI

EXAMPLE UK: DEFAULT PARAMETER AND BENEFIT ASSUMPTIONS 2

Table 2.2: Default assumptions for social security parameters

Tax	Element	Default Indexation assumed
Child Tax Credit	Savings Credit	Frozen in cash terms until April 2016 and then frozen in real terms
	Family element	Constant in cash terms
	Child element	CPI
	Disabled and enhanced disabled child elements	CPI
Disability Benefits	Main rate	CPI
Income related benefits	Main rate	CPI
Maternity benefits	Main rate	CPI
Statutory sick pay	Main rate	CPI
Basic State Pension	All categories	Higher of earnings, CPI or 2.5%
Additional State Pension	All elements	CPI
Pension Credit	Guarantee Credit	Earnings
Working Tax Credit	All award elements	CPI
Child Benefit	Eldest child and subsequent children amounts	CPI

RULES OF THE GAME (5/6)

- **Aim is to quantify budgetary effects for t+1 to t+4 and possibly structural**
- Very simple static p*q (lumpsum primary education)
- Complex because of multiple behavioral effects (example: online gambling)
- Very complex because of behavioral effects and institutional complexity (e.g. minimum wage increase in NL also increases social benefits because those are linked to minimum wage)

- In case of **large uncertainty** about data (cost base), behaviour or modelling this should be mentioned clearly in the costing document

- **Other important impacts** of a policy can be discussed qualitatively in the costing document, e.g. impact on (long-term) labour supply, impact on health, on education etc.

Rules of the game (6/6)

- **Minimum is static effect** – sufficient when expected behavioural response small
- **If not, account for direct behavioural effects**
- Only in exceptional cases also account for micro-level substitution effects

- **Not in ex ante policy costing:**
- Normally the macro-economic effect of measures are not taken into account when assessing ex-ante policy measures
- The same is true for labour market effects. These stay outside the analysis of individual policy costings. An option is to mention them qualitatively.
- The same holds for income-effect for households, these are not taken into account. Also here, an option is to mention them qualitatively.

WHEN POSSIBLE, STANDARDIZE BEHAVIORAL EFFECTS UPFRONT - EXAMPLE CPB

- This is **transparent and reduces discussion** during and after costing exercise

Example:

- **Table** with direct behavioural effects of changes in tax parameters based on literature / elasticities
- Published in **starting note** for analysis of election platforms

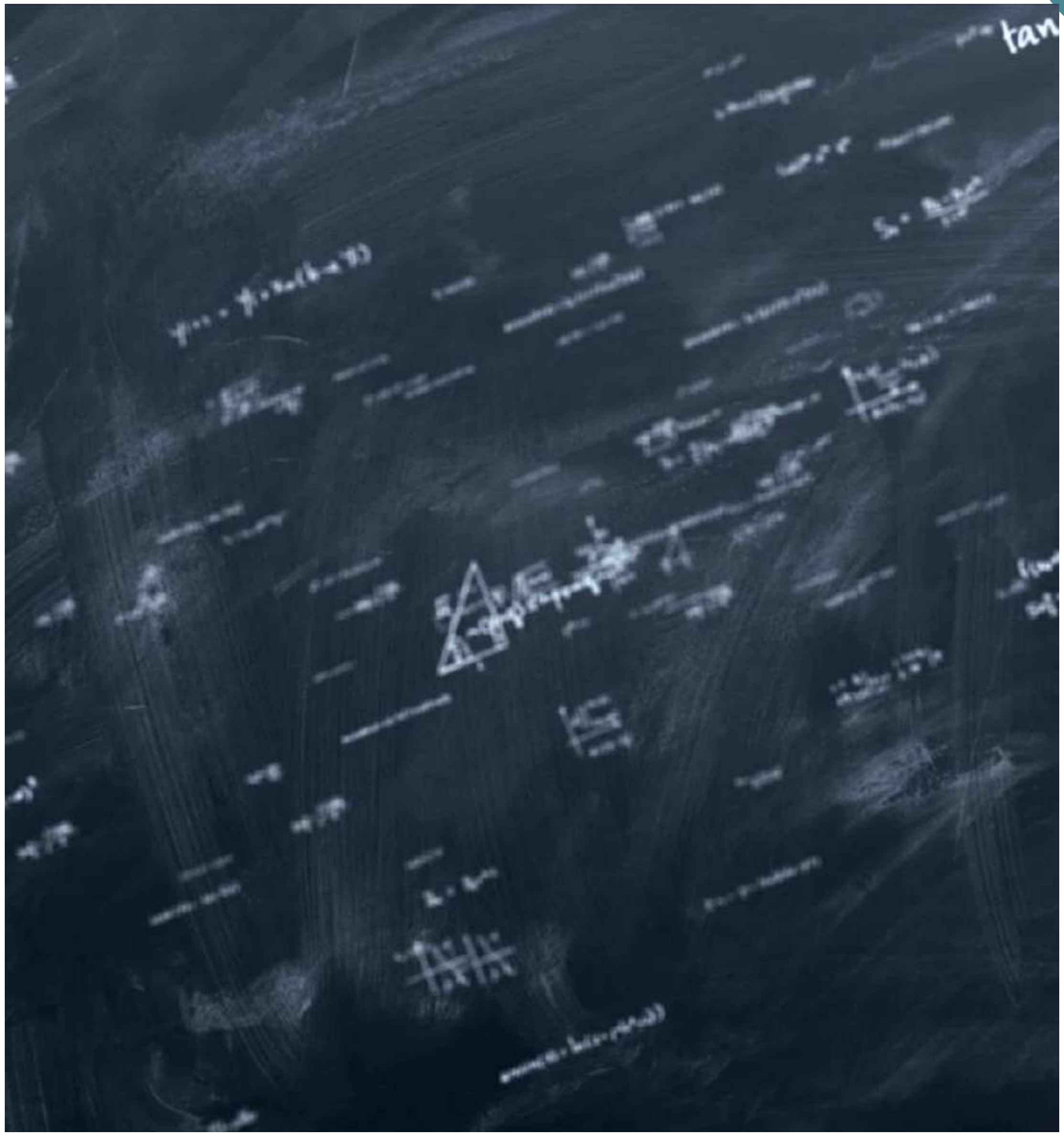
Table 4.1 Overview of Standard Behavioural Effects of Tax Measures

	Ex-ante behavioural effect	
Measure	Type	Description
Income tax		
Tax rate – bracekt 1	Rule of thumb	50%
Tax rate – bracket 2	Deviating	Depends on tax rate structure
Tax rate – bracket 3 (ation based on actual return)	Rule of thumb	20% / 50%
Wealth tax	Rule of thumb	20% / 50%
Self-employed tax deduction	Rule of thumb	0%
Expat regime	Rule of thumb	50%
Small-scale investment allowance (KIA)	Rule of thumb	0%
Agricultural exemption	Deviating	20% / 100%
Corporate income tax		
Corporate tax rates	Rule of thumb	20% / 50%
Effective tax rate innovation box	Rule of thumb	~20% / 50% / 80%
Bank levy	Rule of thumb	0%
Dividend tax	Rule of thumb	20% / 80%
Special regime shipping sector	Rule of thumb	100%
Consumption taxes		
VAT rate	Deviating	Depends on the measure
Alcohol excise duties	Rule of thumb	20%
Diesel excise duty	Rule of thumb	20%
Petrol excise duty	Rule of thumb	20%
Tobacco excise duty	Rule of thumb	80% / 100%; 20% for e-cigarettes"
Tax on non-alcoholic beverages	Rule of thumb	20%
Energy tax	Fixed elasticity	-0.2
Coal tax	Rule of thumb	20%
Insurance tax	Rule of thumb	0% / 80%
Other taxes		
CO_2 levy greenhouse horticulture	Non-standard	In line with energy tax
Inheritance and gift tax rates	Rule of thumb	0%
Inheritance and gift tax exemptions	Rule of thumb	Structured 0%; 20% for large increases
Real estate transfer tax	Rule of thumb	0% / 10% / 20%
Gambling tax	Rule of thumb	20%
Property transfer tax	Fixed semi-elasticity	Owner-occupiers and investors 6,5%; non-residential 7%

ESTIMATING THE EFFECTS OF THE MEASURE 1/6

- **Describe the effects of the measure (qualitatively)**
- What do you expect to change?
- In terms of volume/use and in terms of behavioural effects?

- **What data / information is useful to quantify the impact of the measure?**
- What are sources of information about cost: volume of use, current tax or expenditure base?
- What is future tax or expenditure base in n.p.c. baseline?
- What are sources of information about behavioural effects (elasticities)?



Estimating the effects of the measure 2/6

- **For changes in existing parameters in tax or expenditures;**

1. Minimal:
   - Rules of thumb for static effects – e.g. tax key table or p*q for expenditures
   - Rules of thumb for behavioral effects – e.g. standardized behavioral effects
2. If possible: use a (micro)simulation model of the tax-benefit system for static effects, supplemented with rules of thumb for behavioral effects
   - Preferably the same model that is used for the forecast of the npc baseline in the budget
3. For specific expenditures request data (p*q and baseline) through MoF

- **Action: → discuss with MoF to obtain at least 1 and if possible, access to 2 and agreement on process for 3** (remember: for MoF consistency with their baseline and policy costing after elections is important!)

EXAMPLE NL: STATIC EFFECT TAX REVENUES AND BEHAVIOR

Table shows the budgetary effect of a measure introduced in 2026. The effect shown is that of increasing a rate/credit. A decrease gives approximately the same budgetary effect with the opposite sign unless stated otherwise. (+ = revenue gain; – = revenue loss). The keys are not additive and are only an indication of the budgetary revenues/costs. **Where relevant, the keys take first-order behavioural effects into account.** The keys apply only to 2026. Structural effects may differ.

	Measure	2026 Level	Change per Unit	Budget Effect (€ million)
Income tax rates	First bracket rate (combined)	35.70%	1 percentage point	+1,021
	Second bracket rate	37.56%	1 percentage point	+456
	Top rate	49.50%	1 percentage point	–164
	Deduction rate cap measure	37.56%	1 percentage point	+3,817
	Extend social security contribution ceiling (a)	€38,883 (€41,123)	€1,000	–243
	Extend basic rate bracket	€79,137	€1,000	–325
Tax Credits	**Measure**	**2026 Level**	**Change per Unit**	**Budget Effect (€ million)**
	General tax credit	€3,115	—	—
	Phase-out threshold general tax credit	€29,736	€100	–874
	Labour tax credit – maximum	€5,712	€1,000	–295
	Labour tax credit – generic parameters	€996 / €5,325 / €5,712	€100	–491
	Phase-out threshold labour tax credit	€45,593	€100	–797
	Phase-out rate labour tax credit	—	1 percentage point	–213
	Elderly tax credit	6.51%	1 percentage point	+833
	Phase-out threshold elderly tax credit	€46,002	€100	–43
	Phase-out rate elderly tax credit	15%	1 percentage point	–182
	Single elderly tax credit	€540	€100	–105
	Income-dependent combination tax credit	€3,032	€100	–38
	Young disabled persons tax credit	€923	€100	–29

Estimating the effects of the measure 3/6

- **For new policies (e.g. a new subsidy, tax or regulation) more research is needed**
- **Step 1:** do not focus immediately on the effect of the measure, but make sure you get an idea of the size of the setting and/or sector (the basis)
- For example:
  - How many people or enterprises / which sector can potentially be affected by the measure?
  - Possible to estimate how many will actually be affected, or a lower and upper bound?
  - What will average budgetary cost per affected person / enterprise be, or is it necessary to differentiate between (e.g. age or income) groups?
- Search for information on these items from different sources
  - ELSTAT, MoF, Tax revenue administration, Social Security implementation agency etc
- **Action: → agreement on process for this type of request with ELSTAT and MoF**

Estimating the effects of the measure 4/6

- **Step 2: Goal of this step is to estimate static effects**
- It is convenient to first quantify effect without behavioral response
- Use data and projections gathered in step 1 to quantify:
  - Target group or groups in base year
  - Projection of these groups for the medium-term (e.g. using population forecasts by ELSTAT)
  - Benefits or subsidy level per target group in the base year
  - Indexation (when relevant) of this level for the medium-term consistent with macro-forecast
- Produce a series for budgetary impact for medium-term

Estimating the effects of the measure 5/6

Step 3: for behavioural effects collect evidence…

- Scientific research, academic papers etc.
- Local studies about prior changes in the current system
- Use rules of thumbs based on prior experience in Greece
- Use international experience with comparable policies in other countries (HMT, MoF NL)
- Logic-based evidence: incentives of the parties involved and plausible assumptions
- Ask experts (and become one): do you expect a large / small effect?

Estimating the effects of the measure 6/6

- **Calculate the behavioral effect and total effect**
- First look for relevant policy evaluations and try to get an idea of the order of magnitude.
- Also look for measures and policy evaluations that are comparable and have been researched or calculated. Ask experts.
- If there is no evidence, start with an assumption. For instance: 'healthcare use decreases by 10%' or 'half of the people will be affected by the measure'.
- Work out the quantification with this. Try several scenarios (in this case percentages). The assumption doesn't have to be quite right yet, but it helps you get a first impression of the budgetary impact of the measure.
- Also play with the assumption(s) to see how sensitive your outcomes are to this.
- Sometimes you can't calculate the exact amount, but you can calculate a lower and upper bound. This is also very useful.
- **Keep it simple and focus on the main effects!**

Transition costs (1/1)

- **Transition costs when:**
  - Changes between regimes / laws
  - Public to private and vice versa
  - Fundamental changes in execution / design

- **Categorise and standardize transition cost can help**
- For example:
  - Small transition: 3% budgetary base over 2 years
  - Medium transition: 7,5% budgetary base over5 years
  - Large transition: 12% budgetary base over 8 years

Exercise 1: calculating tax revenues with rules of thumb

- Use the data on slide 23 to calculate the **static effect** of a 2%-point increase of the first bracket tax rate – assuming this table contains static effects
- Use the table on slide 20 to calculate the **direct behavioral effect** of this increase
- Calculate **total ex ante effect** of this policy measure

Example 1: Education: Penalty for long-term students(1/2)

- Penalty for students studying longer than length of the course + 1 year: in practice studying longer than 5 years
- These students pay an additional 3000 euros per year (on top of tuition fee of 2.600 euro)
- Policy measure was introduced in 2011 after financial crisis, and abolished in 2012 after fall of the cabinet
- In the coalition agreement of 2024 it was introduced again for 2026/2027, but in the end not implemented

Example 1: Education: Penalty for long-term students(2/2)

- 341.000 students give 3 bln baseline
- Impacts of policy measure:
  - 10% of total number of students >5 years pay the penalty of 3000e (line (6))
  - After introduction, relative size of this group decreases as students adjust behavior (3)
- As a result:
  - Penalty revenues decrease over time (6)
  - After first year, **total number of students decreases** vis-à-vis baseline leading to additional savings (7)
  - After implementation, there is a new and lower baseline, as a result of lower Q (5)

Baseline before policy meausure		2025	2026	2027	2028
(1)	BASELINE NUMBER OF STUDENTS (*1000)	340909	340909	340909	340909
(2)	BASELINE TOTAL COSTS (mln, = (1)*8800)	3000	3000	3000	3000
Impact of policy measure on number of students					
(3)	NUMBER STUDENTS >5 YEARS (10%)*	34091	31364	28295	25568
(4)	DELTA NR OF STUDENTS		-2727	-5795	-8523
(5)	TOTAL NUMBER OF STUDENTS AFTER ((1)+(4))	340909	338182	335114	332386
Impact of policy measure in mln					
(6)	ADDITIONAL REVENUE PENALTY (mln, (3)*3000)	-102	-94	-85	-77
(7)	SAVINGS LOWER NUMBER OF STUDENTS ((4)*8800)	0	-24	-51	-75
(8)	TOTAL IMPACT POLICY MEASURE	-102	-118	-136	-152
Baseline t+1 after implementation of policy measure					
(9)	TOTAL BUDGET (mln, (2)-(8))	2898	2882	2864	2848

* assumption is a behavioral (indirect) effect: 25% graduates <5 years in response to the penalty in year 5

Example 2: concentration of complex treatments (1/2)

- Measure: concentrate complex treatments in 8 academic hospitals (UMC), not in 71
- Legal test: yes, government is capable of arranging this, through permit regime
- But a forced reduction complex care requires long transition period

- Non-UMC: 3% of treatments is complex, based on research
- This costs 3.000 mln per year, based on data
- Assume 50% van be taken out. This is a ball-park figure, based on logic:
  - It concerns in principle all treatments, but that is not possible in practise, be conservative, assume 50%
- Assume 20% efficiency savings (not much evidence)
- Hence, potential savings are: 300 mln yearly
- But it takes time to realise them, based on expert judgement:
  - 100 mln after year 1, 200 after year 2 etc…

Example 2: concentration of complex treatments (2/2)

- Transition cost:
  - Qualifies as a large transition
  - Therefore: 12% of budgetary base = 380 mln
  - Transition period: 4 years, expert judgement

Effects	Year 1	Year 2	Year 3	Year 4	Structural
New hospital landscape	380	380	280 + PM	180 + PM	-300
Concentrate complex care	PM	PM	-100	-200	-300
Transition costs	380	380	380	380	0
Compensation	PM	PM	PM	PM	0

Example 3: increase deductible

- In NL the current deductible is 365 euro, per insured, per year and it is obligatory.
- Measure: increase the deductible to 465 euro.
- Given that not all insured need healthcare, the average co-payment increase by less than 100 euro. According to a CPB-model, this will be 47 euro on average.
- With14.1 million insured persons over 18, this leads to revenues 659 mln euro.
- At the same time this measure reduces the use of care by 50 euro per year, as people reduce their healthcare demand, as a result of higher co-payments. Health care expenditures will therefore decrease by 698 mln euro.
- In total, this measure reduces government health care spending by 1.400 mln euro

Variant 1a: 485 million	**0**	**-1.400**	**-1.400**	**-1.400**	**-1.400**
Change co-payments	0	-660	-660	-660	-660
Change collective health budget	0	-700	-700	-700	-700

Assignment

- Define a measure in general terms, as a politician would do
- Make it concrete, so every aspect is clearly defined.
- What is current baseline?
- Search for information needed for costing:
  - Figures about those affected (data)
  - Figures about static and of behavioral effects (elasticities), possibly in related fields or other countries
- Make a costing for 1) the static budgetary effect and 2) the behavioral effect
- Choose from the recently announced reforms in Greece:
- https://greekcitytimes.com/2026/01/25/greek-government-unveils-100-reforms-across-24-policy-sectors/
- Example " The government also plans a €250 allowance for low-income pensioners, people with disabilities, and uninsured citizens." What will be the costs?

Ex-ante Policy Costing

Workshop

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HFISC

26 March 2026

Auteur

SEO Amsterdam Economics

Commissioned by

European Commission

WHEN POSSIBLE, STANDARDIZE BEHAVIORAL EFFECTS UPFRONT - EXAMPLE CPB

- This is **transparent and reduces discussion** during and after costing exercise

Example:

- **Table** with direct behavioural effects of changes in tax parameters based on literature / elasticities
- Published in **starting note** for analysis of election platforms

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Exercise 1: calculating tax revenues with rules of thumb

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- Calculate **total ex ante effect** of this policy measure

Answer

- From table: 1%-point increase of the first bracket tax rate is 1,021€ millions.
- Therefore: 2%-point increase in the first bracket tax rate will have a budgetary effect equal to 2* 1,021€=2,042€ millions.
- Given that rule of thump for behavioral effect is 50%
- Total static effect is 2 x 2042 € millions
- Hence: total ex-ante effect = static effect + direct behavioural effect = 4,084 – 2,042 = 2,042€ millions

Reaction

- Closer look at table:
- 1%-point is change from: 35.7 -> 36.7 / here effect is €1.021 in total

- At the level 37,56 (second bracket)
- 1%-point is change from: 37.56 -> 38.56 / here effect is €456 in total

- Hence one can expect that the second percentage point effect is smaller
- Closer to average of € 1.021 and € 456, about € 750
- Therefore: total effect closer to € 1.771,
- of which more probably more than 50% behavioral [eens Johanes]

Assignment

- Define a measure in general terms, as a politician would do
- Make it concrete, so every aspect is clearly defined.
- What is current baseline?
- Search for information needed for costing:
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- Example " The government also plans a €250 allowance for low-income pensioners, people with disabilities, and uninsured citizens." What will be the costs?

Answer

- The government also plans a €250 allowance for low-income pensioners, people with disabilities, and uninsured citizens. What are the costs?

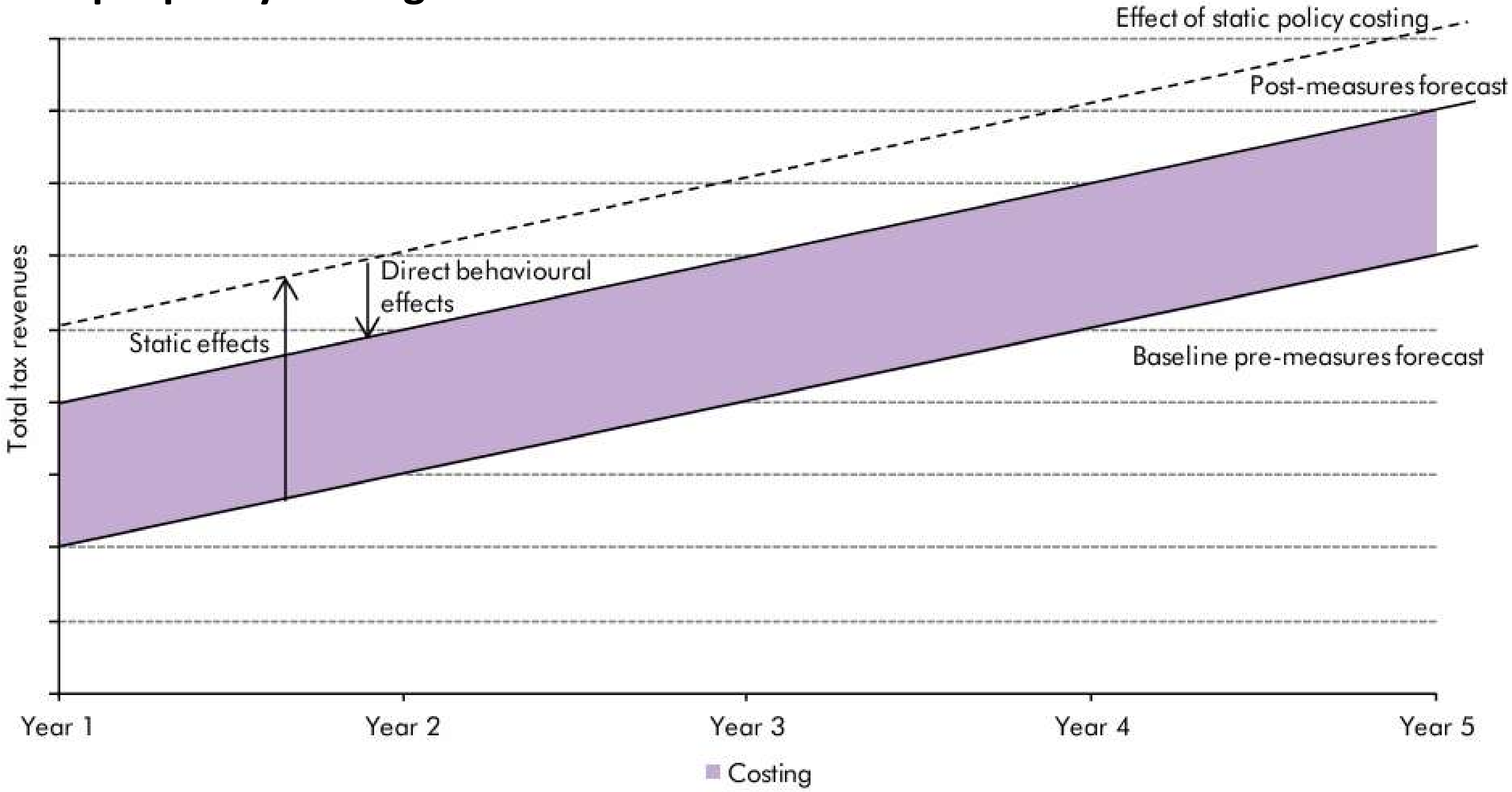
- G1: Low-income pensioners, number of beneficiaries: **1,157,551**
- G2: Uninsured elderly individuals, number of beneficiaries: **34,357**
- G3: Recipients of disability benefits, number of beneficiaries: **248,823**

Reaction:

- Yes, but this is only the first year.
- What is the baseline for the comming years? Especially this thype of cost can increase for over time, in a greying society,

A SIMPLE EXAMPLE FOR STATIC AND DIRECT BEHAVIORAL EFFECT

A simple policy costing



Ex-ante Policy Costing

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21 April 2026

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TOPICS TODAY

- Examples tools and models
- Appendix and Formats CPB and CBO
- Examples published Baselines CPB
- Planning new workshop

Tools and models (1/3) – CANADA PBO

- PBO mentions various general models in their starting note
- Notes refer in many cases to inhouse projection models, eg T2 microsimulation model for capital tax, model of the Canada Disability Benefit, SPSD/M microsim models
- But also simple price * volume calculations eg https://www.pbo-dpb.ca/en/epc-estimates--estimations-cpe/45/EL-45-1049828-P

How Will Costings be Prepared?

1. Tools

PBO uses a wide variety of tools, depending on the policy area. These include but are not limited to:

- SPSD/M microsimulation models
- In-house microsimulation models
- Econometric modelling
- Literature reviews
- Administration database queries
- Rough order of magnitude estimation
- Comparative analysis
- Expert judgment
- Effective rates models
- Analogous estimation
- Vendor analysis
- Statistical modelling
- Input/output models
- Life-cycle cost models

Tools and models (2/3) - FPB

- Section 4 in FPB starting note describes tools and models used, but mainly the models for the **(macro-) economic outcomes**
- For budgetary impacts it is relatively short and only specific for health care:
- "**Budgetary impact** -- In this initial phase, the FPB will deploy all the methods and instruments at its disposal. For example, the FPB's PROMES model will be used to assess the budgetary impact of measures targeting total expenditure on healthcare within the sickness and disability insurance system. A specific methodology has been developed to calculate the budgetary impact of a tax on large wealth holdings. Other models (or parts thereof) will also be used. Some of these are discussed in more detail in Section 4.2."
- https://www.plan.be/nl/publicaties/beschrijving-en-gebruik-van-het-model-promes

Tools and models (3/3) - CPB

- For ex ante costing of changes in income tax and social benefits CPB uses microsimulation model MIMOSI (https://www.cpb.nl/en/publication/mimosi-micro-simulation-model-purchasing-power-labour-costs-social-security-and-income-t)
- For most other tax policies CPB uses static effects (tax base * Δ rate) and behavioral effects as published in table 4.1 in https://www.cpb.nl/publicatie/startnotitie-keuzes-kaart-2027-2030
- For costing of changes in co-payments / deductibles for health care insurance CPB uses a specific model https://www.cpb.nl/en/a-structural-microsimulation-model-for-demand-side-cost-sharing-in-healthcare
- Many expenditure policies are costed by MoF and assessed by CPB, using price * volume calculations, with behavioral effects added when relevant and available

Appendix A: Costing Request Form

Date submitted:	yyyy-mm-dd
Date received:	PBO to complete

1) Authorized representative or member information		
Name	Party	Contact information

2) Policy details	
Overview	A neutral description of the policy proposal, including - Beneficiaries/tax base - Eligibility - Amounts - Thresholds - Rates - All other aspects of policy design
Intended date of enactment or agreement	When is the law to be passed or agreement with counterparty to be secured (this may have implications for which year the cost is accrued, even if not yet implemented)
Intended implementation date	Exact date new measure is to come into force
End date or sunset provision	If the measure is designed to expire
Does the policy modify or replace an existing policy?	Yes/No; If Yes, which one.
Will any policy paremeters be indexed to inflation or other uprating factors?	Are any of the thresholds, rates, or other defining characteristics linked to inflation or another growth factor such as the seniors cost of living index, retail price index, etc.?

3) Analysis specification	
Is the policy proposal expected to interact with another platform measure that will be announced in the future?	Yes/No If yes, PBO will confirm with the party how analysis is to proceed to consider the interactions for future measures
Does the party wish the PBO to consider the policy's interactions with previous campaign proposal cost estimate requests?	Yes/No If yes, PBO will discuss the party's previous requests and confirm how analysis is to proceed considering the interaction of previously costed measures

PBO COSTING REQUEST FORM

- Sub 1, 2 and 5 are useful
- Sub 3: replace by disclaimer
- Sub 4: not necessary when publishing all costings on same day

Costing Election Proposals for the 45th Canadian Federal Election

4) Announcement and communications		
Planned announcement date	(if known)	
Priority in relation to previous requests in process	☐	The measure is expected to be announced ahead of other requests and should be given top priority
	☐	The measure is expected to be announced after previous requests and previous requests should be given priority
	☐	The measure should be prioritized ahead of: The measures should not be prioritized ahead of:

5) Authorization			
Authorized representative or member agrees to the PBO providing an initial policy costing proposal	Name (printed)	Signature	Date
			yyyy-mm-dd

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OPTIONAL: RESPONSE FORM

- If, focus on:
- 1. HFISC interpretation of policy
- 2. Is HFISC going to cost policy?
  - if not, why not
  - If yes, how (method, data)

Appendix B: Costing Request Response Form

Date returned:	yyyy-mm-dd

1) Administration	
Short title	
Assigned costing request code	
Expected return date (not guaranteed)	

2) PBO's interpretation of policy	
Novelty of measure	New policy / Policy redesign / Change in existing policy parameters / Extension of existing policy
PBO's interpretation of request	

3) Work plan overview	
Technique (for time allocation)	*Bottom-up micro accounting model using tax return data or detailed micro data* *Top-down aggregate accounting models using data aggregates and assumptions* *Approximation* *Microsimulation model SPSD/M not requiring changes to code (black box)* *Microsimulation model SPSD/M requiring changes to code (glass box)* *Structural econometric modelling*
Data sources (could incur deductions from financial allocation if above and beyond PBO and department's normal course of duty)	Open-source public data Non-public Government of Canada data Proprietary private-sector data free of charge Proprietary private-sector data with charge
Anticipated interactions with other existing policies	
Anticipated interactions with previously or concurrently submitted policies	

4) Resource allocation deduction: analytical time allocation		
	Deduction (in analyst-days)	Details
Total deduction		
Time allocation remaining		

5) Additional clarifications	
Clarification 1	
Clarification 2	
Clarification 3	

6) Authorization			
Authorized representative or member agrees to the PBO performing the cost estimate, agrees to the resource allocation deductions	Name (printed)	Signature	Date

- Please return form to PBO along with the requested clarifications in Section 5 -

PBO COSTING NOTE

Appendix C: Costing Note Template

Cost Estimate of Election Campaign Proposal (illustrative example)

OFFICE OF THE PARLIAMENTARY BUDGET OFFICER
BUREAU DU DIRECTEUR PARLEMENTAIRE DU BUDGET

Short Title

Published on January 1, 2023
The short title above this block should use the following format:
- New policy (tax) = [Target] + [Classification]
- New policy (spending) = "Financial support for" + [Target]
- Change in existing policy = [Policy] + [Change]
- If tax credit, all words capitalized "_____ Tax Credit" otherwise only first word capitalized

This block should be replaced by a description of the costed measure. This description should follow this format:
- Policy change = [Action-ing] + [policy lever] + on/for + [target group] + to + [new amount] + from [old amount].
- New policy = Introducing + [policy] + on/for + [target group] + equal to/at/of [amount].

Use the future tense for additional info.

Cost of Proposed Measure

$ millions	2023-24	2024-25	2025-26	2026-27	2027-28	Total
Total cost						

Notes
Estimates are presented on a cash basis. Estimates would be subject to adjustments based on appropriate accrual calculations.
A positive number implies a deterioration in the budgetary balance (lower revenues or higher spending). A negative number implies an improvement in the budgetary balance (higher revenues or lower spending).
Total may not add due to rounding.

Estimation and Projection Method

Paragraph 1 sentence 1 describes how the historical data of the tax base or qualified beneficiaries was determined (if administration data was used, can ignore this sentence and indicate administration data in sentence 2). Paragraph 1 sentence 2 describes how that history was projected.
Paragraph 2 describes how the parameters of the policy were applied to the projected base to determine the cost.
Use past tense.

Sources of Uncertainty

Sentence 1 describes the uncertainty inherent in the historical data quality and modelling approach. Sentence 2 describes the amount of unexplained error or volatility in the program and its sensitivity to uncertainty in the economic outlook. Sentence 3 describes whether a behavioural response is expected, whether it was possible to model, and the level of uncertainty attributed to it. Use appropriate tense.

Data Sources

Variable	Source
[Variable 1]	[Source 1]

Supplementary Information *(optional)*

https://www.pbo-dpb.ca/en/elections/45/analyses--analyses/framework--cadre#heading-118

- **Neutral** description of policy (no sales language like 'investment in' etc)
- **Costs** in mlns, specifying cash or accrual and current or constant prices over the **medium term**
- Describe estimation and projection
- Classify uncertainty
- Describe data and data sources used

MOU WITH DATA PROVIDERS (1/2)

Appendix D: MOU with Federal Organizations

MEMORANDUM OF UNDERSTANDING

Between the Parliamentary Budget Officer and Department of X

In relation to requests for departmental assistance in costing election campaign proposals during the 45th Federal general election

IN CONSIDERATION OF THE FOLLOWING:

THAT the Parliamentary Budget Officer (PBO) is mandated by section 79.21 of the *Parliament of Canada Act* (the "Act") to estimate the financial cost of election campaign proposals at the request of certain persons defined in the Act during the period before a federal election defined in subsection 79.21(2) of the Act (the "defined period");

THAT, in accordance with subsection 79.21(5) of the Act, the PBO may make a request to the Minister of X (the "Minister") for the assistance of the Department of X (the "Department") in preparing these estimates;

THAT if the PBO makes a request for assistance and the Minister agrees, the Deputy Minister of X (the "Deputy Minister") may, pursuant to subsection 79.21(7) of the Act, make such arrangements as the Deputy Minister considers necessary respecting the terms under which the Department's assistance will be provided;

THAT, by virtue of subsection 79.4(1) of the Act, the PBO is entitled, by request made to the head of the Department, to free and timely access to any information under the control of the Department that is required for performance of the PBO's mandate;

THAT the PBO may, in carrying out the work of the office of the PBO, enter into contracts, memoranda of understanding or other arrangements under subsection 79.11(2) of the Act;

AND THAT it is expedient to set out in a Memorandum of Understanding the arrangements and terms under which the assistance of the Department, if requested by the PBO and agreed by the Minister, will be provided to the PBO during the general election period;

THEREFORE the Deputy Minister and the PBO agree as follows:

Another example is Appendix 3 in: https://www.plan.be/sites/default/files/documents/oth_dc2024_12965_nl.pdf

- Useful input for adapting existing MOU with MoF | GAO
- Depending on work arrangement specify:
  - Input data exchange protocol, including timelines (CAN PBO model)
  - Costing notes describing the calculations and data used (UK HMT model)
  - See **art 4** in PBO MOU

MOU with data providers (2/2)

4. The PBO may request the following assistance under clause 2:

   (a) Preparation of an estimate: The PBO may ask the Department to use its own methods and models to prepare an estimate of the financial cost of a campaign proposal (or some part thereof) on the PBO's behalf, even if doing so requires the use of information that the PBO is not entitled to access under section 79.4 of the Act. Where information that the PBO is not entitled to access under section 79.4 of the Act is used in the preparation of a cost estimate, the Department will ensure that such information is not disclosed to, or discoverable by, the PBO.

   Further, if the Department requires information held by another department in order to prepare an estimate on behalf of the PBO, the Department will obtain the information under subsection 79.21(10) of the Act if the PBO has confirmed that the minister who presides over the other department has also agreed to provide assistance under subsection 79.21(5); and

   (b) Advice or review: The PBO may ask the Department to provide advice regarding the specification of a model developed by the PBO, including assumptions, or to review an estimate prepared by the PBO.

- Specifying:
  - Types of assistance (4)
  - Timelines (7)
  - Disclosure and dispute resolution

7. Within 2 business days of receiving a request for assistance under clause 2, the Department will advise the PBO in writing as to whether, and within what timeframe, the Department can provide the requested assistance unless the assistance relates to a complex campaign proposal and the PBO has agreed to a longer period.

   7.1 If the requested assistance cannot reasonably be provided, the Department will provide the PBO with a written statement of the reasons why the request cannot be completed.

   7.2 If the Department is not the appropriate federal department to provide the specific assistance requested, it will so inform the PBO. The PBO will be responsible for identifying the appropriate alternative department from which to request the assistance.

   7.3 The Department shall provide the requested assistance within 5 business days unless the assistance relates to a complex campaign proposal and the PBO has agreed to a longer period.

Example: CPB's **published** baseline for public expenditure (1/2)

	2023	2024	2025	2026	2027	2028	2029	2030
% bbp								
Collective expenditure								
Public administration	9,7	9,3	9,1	9,0	8,8	9,2	8,8	9,0
Public safety	1,6	1,8	1,9	1,9	1,6	1,6	1,6	1,6
Defense	1,1	1,4	1,6	1,7	1,7	1,8	1,9	1,9
Infrastructure	1,1	1,2	1,2	1,1	1,4	1,0	1,2	1,3
Education	5,2	5,1	5,1	4,9	4,8	4,8	4,8	4,8
Healthcare (b)	9,3	9,4	9,5	9,7	10,1	10,3	10,3	10,4
of which: AWBZ/Wlz (long-term care)	2,9	3,0	3,1	3,1	3,2	3,3	3,4	3,5
Health Insurance Act (Zvw) (b)	5,0	5,1	5,1	5,2	5,5	5,5	5,6	5,6
Youth Act	0,4	0,5	0,5	0,5	0,5	0,5	0,5	0,5
Social Support Act (Wmo)	0,7	0,7	0,7	0,7	0,7	0,7	0,7	0,7
Other	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2
Social security	11,7	12,1	12,2	12,9	12,6	12,6	12,7	12,7
of which: AOW/Anw (old-age and survivors benefits)	4,6	4,7	4,7	4,8	4,9	4,9	5,0	5,1
Unemployment benefits and social assistance	1,1	1,1	1,2	1,2	1,2	1,2	1,2	1,2
Disability benefits	2,3	2,3	2,3	2,3	2,4	2,4	2,4	2,5
other (incl. healthcare allowance)	3,7	4,0	4,1	4,6	4,2	4,1	4,1	4,0
Transfers to corporations (a)	2,1	1,5	1,7	1,6	1,6	1,6	1,6	1,6
International cooperation	1,8	1,7	1,7	1,9	1,6	1,7	1,7	1,6
Interest	0,7	0,7	0,7	0,9	1,0	1,0	1,1	1,2
Gross collective expenditure (a)(b)	44,1	44,4	44,7	45,7	45,3	45,6	45,7	46,1
Non-tax revenues	4,5	4,6	4,4	4,3	4,3	4,3	4,3	4,3
Net collective expenditure (a)(b)	39,6	39,7	40,3	41,4	40,9	41,2	41,5	41,8

https://www.cpb.nl/raming/concept-macro-economische-verkenning-2026

Example: CPB's **published** baseline for revenues and budget balance (2/2)

	2023	2024	2025	2026	2027	2028	2029	2030
niveau in bbp %								
Wage and income tax	12,2	12,9	12,2	12,5	12,7	12,8	12,9	12,9
Employee Social security premiums	3,4	3,5	3,6	3,7	3,6	3,6	3,6	3,6
Health Insurance Premiums	5,0	5,1	5,1	4,9	5,3	5,5	5,5	5,6
Corporate Income Tax	4,5	4,0	4,0	4,0	3,9	3,9	3,8	3,8
Taxes on products and imports	11,3	11,2	11,2	11,4	11,7	11,5	11,4	11,3
Other taxes	2,3	1,8	1,8	1,8	1,8	1,8	1,7	1,8
Total	38,8	38,5	37,9	38,3	38,9	39,1	39,0	39,0

EMU-Balance and Debt	2023	2024	2025	2026	2027	2028	2029	2030
EMU-balance public sector	-0,4	-0,9	-2,1	-2,7	-1,7	-1,8	-2,1	-2,5
o.w. Central gvt	-2,1	-1,8	-3,0	-3,1	-2,4	-2,4	-2,7	-3,1
local gvt	0,0	-0,3	-0,2	-0,2	-0,1	-0,2	-0,1	-0,1
statutory social insurance	1,8	1,1	1,0	0,6	0,8	0,8	0,8	0,7
EMU-balance structural (EC-method)	-0,7	-0,4	-1,7	-1,5	-1,2	-1,4	-1,7	-2,2
EMU-debt public sector	45,9	43,7	45,1	47,9	48,1	48,6	49,1	50,0

https://www.cpb.nl/raming/concept-macro-economische-verkenning-2026

seo • economisch onderzoek

Ex-ante Policy Costing

Workshop

HFISC

13 May 2026

Auteur

SEO Amsterdam Economics

Commissioned by

European Commission

TOPICS TODAY

- Discuss draft Starting Note
- Assignment: given answers to the questions, write a draft starting note for political parties
  1. the process and the timelines
  2. the conditions under which policy measures will be accepted
  3. restrictions on the type (area) and number of policy measures

  √ A format for the political parties to send in policy measures [remove PBO logo]

  √ A format for the outcome of the HFISC analysis incl dummy table [remove PBO logo]

1. Process and timelines

- Process and timelines looking good. Some suggestions | clarification:
  - President as ‘Costing Coordinator’: that is a lot of operational work, and good to keep hands free in case of escalation. So better Chief of Staff or a Senior Economist for that role?
  - Text on publication | announcement is not entirely clear. Suggestion: ‘Party decides when and how to publish, and should notify HFISC at least 24 hours in advance, to enable HFISC to prepare publication on its website after announcement is made.’
  - Question on timeline: 120 BD before elections ~ 6 months > than 3+1=4 months?
  - Missing is what you do in case of late announcement of election date. Suggestion to add phrase like: 'HFISC will need at least 4 months of advanced notice before the election date to be able to organize the costing exercise.’
- Consider adding a paragraph explaining why HFISC is well positioned to do the costing of policy proposals

2.Conditions under which policy measures will be accepted

- Conditions are looking good. Some suggestions:
- Missing is disclaimer like: “Measures must be capable of being implemented independently by the central government. Proposals that depend on authorities at the local or European level, or on private parties such as insurers, are excluded from consideration.”
- Wording: “In accordance with the Greek and European legislation” but some of the proposals will require changes in Greek legislation - suggestion: “Measures that are evidently not feasible, for example because they are clearly incompatible with European laws and regulations, are excluded.”

3. Restrictions on the type (area) and number of policy measures

- Restrictions already a lot in place.
  - Lower bound of EUR 50 mln helps
  - Expectation management on defense and large-scale infrastructure. **Or** use a fixed budget approach in this case: ('party reserves x mln euros for procurement of defense material')?
  - Limitation on number - make it stronger? 'Indicatively, and subject to available resources and technical capacity, HFISC ~~may aim to~~ can assess a maximum of ten policy measures per party during the initial phase of implementation.'
  - General disclaimer "..reserves the right to apply additional operational limitations or prioritization criteria where necessary.." is very good!

4) methodology

- You can leave out information about MoU that need to be signed (p.7)
- Good explanation of effects: static and behaviour, macroeconomic deserves some additional explanation (e.g effect of government expenditure on additional tax income)

Annex B – Feedback Results from the Training

1) Policy Costing Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	**5**
• The trainers were knowledgeable and experienced	**5**
• The trainers explained the content clearly	**5**
• The trainers were well prepared	**5**
• The trainers were able to address participants' questions effectively	**5**
• The module was relevant to my work	**5**
• The exercises helped me better understand the methodology	**4**
• Preparing a starting note was a useful exercise for HFISC	**5**
Which parts of the workshops were most useful to you? Please rank the following from 1 (most useful) to 4 (least useful)	
• Explanation of the policy costing methodology	**3**
• Examples from other countries	**4**
• Interaction with the trainers (Q&A)	**2**
• Exercises	**1**
Additional comments or suggestions	
The workshop was very effective. Additional material on the behavioural effects of policy costing, such as modules on elasticities, would be very useful.	

2) Feedback Survey – Policy Communication Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	**5**
• The trainer was knowledgeable and experienced	**5**
• The trainer explained the content clearly	**5**
• The trainer was well prepared	**5**
• The trainer was able to address participants' questions effectively	**5**
• The module was relevant to my work	**5**
• The exercises helped me better understand the methodology	**5**
Which element of the module did you find most useful?	
I found most useful the trainers' understanding of HFISC's needs and their ability to respond effectively to them.	

1) Policy Costing Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	**5**
• The trainers were knowledgeable and experienced	**5**
• The trainers explained the content clearly	**4**
• The trainers were well prepared	**4**
• The trainers were able to address participants' questions effectively	**5**
• The module was relevant to my work	**4**
• The exercises helped me better understand the methodology	**5**
• Preparing a starting note was a useful exercise for HFISC	**5**
Which parts of the workshops were most useful to you? Please rank the following from 1 (most useful) to 4 (least useful)	
• Explanation of the policy costing methodology	**1**
• Examples from other countries	**3**
• Interaction with the trainers (Q&A)	**4**
• Exercises	**2**
Additional comments or suggestions	
It would be useful to get hands-on experience on policy costing measures, how to acquire specific data on a specific party costing proposal. How can we be sure that we have the correct result? Are there any ways to double-check the answers to policy costing plans?	

2) Feedback Survey – Policy Communication Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	**5**
• The trainer was knowledgeable and experienced	**4**
• The trainer explained the content clearly	**5**
• The trainer was well prepared	**4**
• The trainer was able to address participants' questions effectively	**5**
• The module was relevant to my work	**5**
• The exercises helped me better understand the methodology	**5**
Which element of the module did you find most useful?	
The exercises where very useful in understanding the methodology better and provided a clearer explanation on how to implement costing proposals results.	
Additional comments or suggestions	
Good to use as an example country-specific policy costing proposals of previous years/election periods. Maybe more examples should be better, more exercises or even to emphasize on non-direct effects. How can we calculate them? Data shall be acquired by latest reports only (?) and how the use of past info alter the final outcome?	

1) Policy Costing Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	**4**
• The trainers were knowledgeable and experienced	**4**
• The trainers explained the content clearly	**4**
• The trainers were well prepared	**4**
• The trainers were able to address participants' questions effectively	**4**
• The module was relevant to my work	**4**
• The exercises helped me better understand the methodology	**4**
• Preparing a starting note was a useful exercise for HFISC	**4**
Which parts of the workshops were most useful to you? Please rank the following from 1 (most useful) to 4 (least useful)	
• Explanation of the policy costing methodology	**4**
• Examples from other countries	**1**
• Interaction with the trainers (Q&A)	**2**
• Exercises	**3**

2) Feedback Survey – Policy Communication Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	**4**
• The trainer was knowledgeable and experienced	**4**
• The trainer explained the content clearly	**4**
• The trainer was well prepared	**4**
• The trainer was able to address participants' questions effectively	**4**
• The module was relevant to my work	**4**
• The exercises helped me better understand the methodology	**4**
Additional comments or suggestions	

1) Policy Costing Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	**5**
• The trainers were knowledgeable and experienced	**5**
• The trainers explained the content clearly	**5**
• The trainers were well prepared	**5**
• The trainers were able to address participants' questions effectively	**5**
• The module was relevant to my work	**5**
• The exercises helped me better understand the methodology	**5**
• Preparing a starting note was a useful exercise for HFISC	**5**
Which parts of the workshops were most useful to you? Please rank the following from 1 (most useful) to 4 (least useful)	
• Explanation of the policy costing methodology	**3**
• Examples from other countries	**4**
• Interaction with the trainers (Q&A)	**1**
• Exercises	**2**
Additional comments or suggestions	
The workshops were truly valuable and helped us gain a much better understanding of the policy costing framework. Communication with the trainers was excellent throughout the process, and they were always available and willing to answer our questions in a constructive and supportive manner. The training sessions, which focused on the preparation of a draft policy costing framework, were particularly useful, as their comments and guidance were crucial in helping us develop our own draft for the first time. In particular, the practical exercises and homework assignments were especially interesting, as they helped us better understand the project and the policy costing methodology in practice. Johannes was especially engaging and highly knowledgeable on the subject matter. He communicated complex issues very effectively and was always available to answer questions and provide clarifications. Wouter also contributed significantly through the excellent organization and coordination of the meetings and workshops, as well as through his constructive comments, particularly regarding health policy costing issues and the practical arrangements related to the Memoranda of Understanding (MoUs). For future workshops, it would be very beneficial to place greater emphasis on the technical aspects of policy costing methodology, including more practical examples and possibly presentations of models capturing broader economic impacts. This could provide a stronger foundation for extending the exercise beyond static effects to include also both indirect effects and wider macroeconomic impact. In addition, it would be very useful to examine a specific policy proposal in greater technical depth; to demonstrate in practice how analytical tools and methodologies are applied by institutions in other countries.	

2) Feedback Survey – Policy Communication Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	**5**
• The trainer was knowledgeable and experienced	**5**
• The trainer explained the content clearly	**5**
• The trainer was well prepared	**5**
• The trainer was able to address participants' questions effectively	**5**
• The module was relevant to my work	**4**

• The exercises helped me better understand the methodology	**5**
Which element of the module did you find most useful?	
The most useful elements of the module were the interactive stakeholder role-playing exercise and the practical insights shared by Ebrien based on her extensive experience. These discussions helped us better understand how communication with political parties works in practice, the challenges that may arise during the process, and how to prepare effectively for different types of reactions and questions from stakeholders and the media.	
Additional comments or suggestions	
The policy communication workshop was extremely interesting and highly relevant to our work. Ebrien was an excellent trainer: very well prepared, highly experienced, and always willing to address all our questions in a clear and constructive manner. One of the most valuable parts of the workshop was the interactive role-playing exercise that was organized. This game helped the entire team better understand the policy costing framework in practice and, at the same time, encouraged us to think more deeply about how political parties, journalists, and other stakeholders may approach and respond to the project. As a result, it helped us prepare more effectively for potential questions and challenges that may arise in the future. The exercise was particularly useful because it pushed us to consider aspects of the project that we had not previously examined. The interaction among participants, combined with Ebrien's comments, practical insights, and experience, led us to substantially rethink and improve several parts of our draft, incorporating new ideas and considerations that emerged throughout the workshop.	

1) Policy Costing Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	
• The trainers were knowledgeable and experienced	
• The trainers explained the content clearly	
• The trainers were well prepared	
• The trainers were able to address participants' questions effectively	
• The module was relevant to my work	
• The exercises helped me better understand the methodology	
• Preparing a starting note was a useful exercise for HFISC	
Which parts of the workshops were most useful to you? Please rank the following from 1 (most useful) to 4 (least useful)	
• Explanation of the policy costing methodology	**-n/a**
• Examples from other countries	**1**
• Interaction with the trainers (Q&A)	**2**
• Exercises	**3**
Additional comments or suggestions	

2) Feedback Survey – Policy Communication Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	**5**
• The trainer was knowledgeable and experienced	**5**
• The trainer explained the content clearly	**5**
• The trainer was well prepared	**5**
• The trainer was able to address participants' questions effectively	**4**
• The module was relevant to my work	**5**
• The exercises helped me better understand the methodology	**4**

1) Policy Costing Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	**5**
• The trainers were knowledgeable and experienced	**5**
• The trainers explained the content clearly	**5**
• The trainers were well prepared	**5**
• The trainers were able to address participants' questions effectively	**5**
• The module was relevant to my work	**5**
• The exercises helped me better understand the methodology	**5**
• Preparing a starting note was a useful exercise for HFISC	**5**
Which parts of the workshops were most useful to you? Please rank the following from 1 (most useful) to 4 (least useful)	
• Explanation of the policy costing methodology	**2**
• Examples from other countries	**1**
• Interaction with the trainers (Q&A)	**3**
• Exercises	**4**
Additional comments or suggestions	
I found the workshops highly valuable and relevant to our work. The trainers were very knowledgeable and explained the methodology clearly. The examples from other countries helped put the concepts into practice, and the discussions were very useful. Thank you for the excellent preparation and delivery. I have no particular suggestions for improvement; the workshops were very well organized. Although the topic could be explored in much greater depth, given the limited number of sessions, the material and guidance provided exceeded my expectations and offered concentrated and highly valuable knowledge.	

2) Feedback Survey – Policy Communication Workshops

Please rate the following statements on a scale from 1 to 5 (1 = Strongly disagree, 5 = Strongly agree)	
• The workshops were useful	**5**
• The trainer was knowledgeable and experienced	**5**
• The trainer explained the content clearly	**5**
• The trainer was well prepared	**5**
• The trainer was able to address participants' questions effectively	**5**
• The module was relevant to my work	**4**
• The exercises helped me better understand the methodology	**5**
Which element of the module did you find most useful?	
The practical examples from the CPB were particularly useful, as they helped illustrate how the methodology can be applied in practice.	
Additional comments or suggestions	
The workshop was very important and useful for us, especially as we are currently trying to develop our election costing activities. It would also be helpful to include a roadmap with some practical "internal tips" and lessons learned from implementation experience.	

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