
Ministry of Finance (Mandate) Order 2020
text applicable from 10 July 2020

Order of the Minister of Finance of 18 December 2019 adopting the Ministry of Finance (Mandate) Order 2020

The Minister of Finance,

Having regard to sections 10:3, 10:9 and 10:12 of the General Administrative Law Act and section 4.6 (1) of the Government Accounts Act 2016.

Orders:

Chapter 1. Definitions

Article 1. Definitions

For the purposes of this Order and the provisions based on it, the following terms have the following definitions:

- a. *the ministry*: the Ministry of Finance;
- b. *the core ministry*: the Ministry of Finance excluding the Directorate-General for the Tax and Customs Administration;
- c. *the minister*: the Minister of Finance;
- d. *the state secretary*: the State Secretary for Finance;
- e. *member of government*: the Minister of Finance or the State Secretary for Finance;
- f. *senior management*: the secretary-general (SG), the deputy secretary-general (DSG), the directors-general (DGs) and the Director-General for the Tax and Customs Administration (DGBD);
- g. *mandate*: the power to take decisions in a member of government's name;
- h. *power of attorney*: the power referred to in article 60 (1), Book 3 of the Civil Code to perform juristic acts on behalf of the State of the Netherlands;
- i. *official*: a civil servant within the meaning of the Central and Local Government Personnel Act 2017 who works at the Ministry;
- j. *(main) budget holder*: the head of an organisational unit responsible for the financial management of one or more budgets;
- k. *operational management*: matters relating to human resources, information systems and ICT, procurement, accommodation, facility services and security;
- l. *central government CAO*: the most recently concluded collective labour agreement for central government staff.

Chapter 2. Mandates and powers of attorney

Article 2. Mandate, power of attorney and authorisation

For the purposes of this Order and the provisions based on it, the following are equated with the granting of a mandate:

- a. granting a power of attorney to perform juristic acts under private law in a member of government's name; and
- b. granting authorisation to perform acts that constitute neither a decision nor a juristic act under private law in a member of government's name.

Article 3. Ministry of Finance and Directorate-General for the Tax and Customs Administration mandate orders

1. The SG adopts a mandate order for the ministry.
2. The DGBD, in consultation with the SG, adopts a mandate order for the Directorate-General for the Tax and Customs Administration.

Article 4. Mandate for the SG and the DGs

1. The SG is granted a mandate for matters pertaining to the responsibility of the member of government, with the exception of the powers referred to in article 11.
2. The SG and the DGs are mandated, within the framework of the annual plans and in accordance with any guidelines issued by the minister or by the SG on the minister's behalf, to make decisions and deal with documents concerning all matters pertaining to their area of work, unless the law provides otherwise or the nature of the powers militates against this.
3. Outgoing documents must be signed as follows:
De Minister van Financiën, or De Staatssecretaris van Financiën – Toeslagen en Douane, or De Staatssecretaris van Financiën – Fiscaliteit en Belastingdienst,
namens deze,
followed by the name and position of the (sub)mandated official.

Article 5. Submandates

1. The SG and the DGs may each grant a submandate for their area of work.
2. Directors may delegate their submandate to others.
3. A submandate must specify the scope of the powers concerned.

Article 6. Mandate register

1. A mandate register forms part of this Order. The mandate register contains the names of the officials mandated, submandated and authorised in this Order.
2. The director of Legal Affairs is responsible for keeping the mandate register and publishing it online. The mandate register is published on the Ministry of Finance's webpage at www.rijksoverheid.nl.

Chapter 3. Decisions with financial consequences

Article 7. Main budget holders

1. The SG and the DGs are the main budget holders for their tasks and are accordingly authorised to assume commitments – with financial consequences – and approve expenditure within their budgets.
2. Notwithstanding paragraph 1, the DGBD assumes commitments that are subject to enhanced supervision, as referred to in schedule 1, only in agreement with the director of Control and Finance at the Directorate-General for the Tax and Customs Administration or the director of the Internal Budget Directorate.

3. The main budget holders are responsible for ensuring proper financial management.

Article 8. Budget holders

1. A DG's mandate to assume financial commitments and incur expenditure is restricted to the budget made available to the DG on the basis of a budget allocation plan approved by the SG and the director of the Internal Budget Directorate for that part of the budget for which the head of service is responsible.
2. The SG and the DGs may grant budget holders a submandate for the powers referred to in article 7. A submandate can specify a maximum amount.

Article 9. Permission of the director of the Internal Budget Directorate

The director of the Internal Budget Directorate's permission is required in so far as proposed decisions with financial consequences cannot be implemented within the budgets adopted by the SG.

Article 10. Tasks reserved for the SG and the DGs, except for the DGBD

The task of making decisions on departures from the procedures referred to in chapters 1.2 and 2.1 of the Public Procurement Act 2012 and on the application of an exemption as referred to in sections 2.24 to 2.24c of the Public Procurement Act 2012 is reserved for the DG.

Chapter 4. General provisions on the performance of tasks

Article 11. Tasks reserved for members of government

The task of dealing with and signing documents is reserved for a member of government if the documents are:

- a. addressed to the King;
- b. addressed to the Council of State;
- c. addressed to the Cabinet or the Council of Ministers for the Kingdom;
- d. addressed to the Senate or the House of Representatives of the States General;
- e. addressed to the president of the Netherlands Court of Audit;
- f. addressed to the National Ombudsman;
- g. addressed to an authority in the Netherlands or abroad whose rank is equal to or higher than that of a minister or state secretary;
- h. ministerial orders containing generally binding regulations.

Article 12. Tasks reserved for the secretary-general

Without prejudice to the other provisions of this Order mandating the SG, the following tasks are mandated to the SG:

- a. matters relating to the official management of all matters concerning the ministry, as further defined in the explanatory notes to the Decree regulating the position and responsibility of the secretary-general (Bulletin of Acts and Decrees, 1988, 499);
- b. adopting circulars, except circulars that, in the SG's opinion, must be adopted by another organisational unit, as referred to in the Ministry of Finance (Organisation) Order 2020;
- c. determining the areas of work of the DGs as referred to in the Ministry of Finance (Organisation) Order 2020;
- d. exercising the minister's powers concerning the appointment, suspension, dismissal and remuneration of civil servants and other persons in the organs of legal entities and other bodies in

so far as no mandate, power of attorney or authorisation has been granted to another civil servant at the ministry for that purpose;

- e. making proposals regarding the adoption of the ministry's senior leadership structure up to and including the level of directorates, and making associated decisions on reorganisations;
- f. adopting the staff establishment and making associated decisions on reorganisations of the core ministry and the senior leadership structure of the Directorate-General for the Tax and Customs Administration, as referred to in article 3 (2) of the Civil Service Organisation and Operational Management (Coordination) Decree 2011, and after having heard the Board;
- g. employing, posting and dismissing civil servants occupying positions in the ministry's senior leadership structure and the directorates-general. Employment contracts are to be entered into after consultation with the Board;
- h. granting redeployment and redundancy policy measures to officials as referred to in the preceding point;
- i. making agreements on the remuneration of officials belonging to the ministry's senior leadership structure and the directorates-general;
- j. consulting with trade unions on matters of general interest regarding the legal status of employees.

Article 13. Tasks reserved for the DSG

Subject to article 12, the following tasks are reserved for the DSG:

- a. making proposals, after consultation with the Board, concerning the adoption of the core ministry's organisation from the level of divisions (or comparable organisational units) downward, and making associated decisions on reorganisations;
- b. adopting the staff establishment of the Directorate-General for the Tax and Customs Administration, in so far as this entails an increase in the total staff establishment;
- c. subject to article 12, employing, posting and dismissing civil servants occupying other management positions in the core ministry up to the level of division head or equivalent management positions;
- d. subject to article 12, employing, posting and dismissing civil servants occupying positions in the core ministry on pay scale 15 or higher. Employment contracts are to be entered into after consultation with the Board;
- e. granting redeployment and redundancy policy measures to officials as referred to in the two preceding points;
- f. awarding remuneration (special or otherwise) to officials at the core ministry;
- g. making agreements with officials at the core ministry to increase working hours of more than 36 hours per week;
- h. consulting with trade unions on matters of general interest regarding the legal status of the employees, in the absence of the SG;
- i. adopting regulations or making agreements on redeployment and redundancy policy;
- j. adopting rules and policies or policy frameworks on operational management, including rules leading to changes in the rights or obligations of civil servants, in so far as applicable to civil servants at the ministry as a whole or the core ministry;
- k. imposing disciplinary measures and penalties on officials belonging to the ministry's senior leadership structure and the directorates-general;
- l. requesting permission from the Employee Insurance Agency (UWV) to terminate employment on economic grounds;
- m. requesting the termination of an employment contract on economic grounds;
- n. requesting the termination of an employment contract on the grounds of conscientious objections/refusal to perform work;
- o. requesting the termination of an employment contract on account of a breakdown in the working relationship;
- p. requesting the termination of an employment contract on account of a culpable act, compelling

- reasons or breach of contract;
- q. requesting the termination of an employment contract on account of other circumstances such that continuation of the contract cannot reasonably be expected;
- r. requesting the termination of an employment contract on account of a combination of grounds for dismissal, in so far as one of the grounds is reserved for the DSG;
- s. concluding a settlement agreement due to termination of employment or an appointment at the ministry or amendment of an existing settlement agreement;
- t. deciding on requests by officials at the core ministry to continue working beyond state pension age;
- u. making all decisions relating to cassation regarding personnel matters, both as plaintiff and as defendant.

Article 14. Tasks reserved for senior management of directorates-general, except for the Directorate-General for the Tax and Customs Administration

Subject to the preceding articles of this Order, the task of making decisions on the following matters is reserved for the senior management of a directorate-general, except for the Directorate-General for the Tax and Customs Administration, in respect of the staff accountable to them:

- a. posting, dismissing and remunerating staff on pay scale 15 and higher, notwithstanding the provisions of article 13;
- b. administering the oath or affirmation;
- c. concluding a temporary employment contract in exceptional situations;
- d. a temporary or permanent posting abroad;
- e. granting redeployment and redundancy policy measures to officials referred to in the previous two points;
- f. awarding remuneration to:
 - i. division heads or equivalent officials;
 - ii. directors (except for general directors), sector managers and the manager of the Management Support and Technical Policy Unit at the Central Government Audit Service (ADR);
- g. imposing disciplinary measures or penalties, except for the legal possibility of terminating employment;
- h. indemnification;
- i. requesting permission from the UWV to terminate employment on account of sickness;
- j. work-related accidents, occupational diseases and work-related incidents (and the ensuing liability), as referred to in the central government CAO, with the DSG being informed by senior management.

Article 15. Tasks reserved for senior management of the Directorate-General for the Tax and Customs Administration

Subject to the preceding articles of this Order, the task of making decisions on the following matters is reserved for the senior management of the Directorate-General for the Tax and Customs Administration, in respect of the staff accountable to them:

- a. adopting the organisational structure up to and including division level, and making associated decisions on reorganisations;
- b. adopting the staff establishment, with decisions on changing the staff establishment for positions on pay scale 16 and higher being made after consultation with the Board;
- c. subject to article 12, employing, appointing, posting and dismissing civil servants occupying other management positions up to the level of division head or equivalent management positions;
- d. subject to article 12, employing, appointing, posting and dismissing civil servants occupying positions on pay scale 16 or higher. Appointments must be agreed with the Board, and employment conditions must be agreed with the DSG in advance;
- e. temporary employment contracts in derogation from the central government CAO;

- f. a temporary or permanent posting abroad;
- g. granting redeployment and redundancy policy measures to officials referred to in points c, d and e of this article;
- h. awarding remuneration;
- i. subject to article 12, awarding remuneration to civil servants occupying:
 - i. other management positions up to the level of division head or equivalent management positions, or
 - ii. other positions on pay scale 16 or higher, after consultation with the DSG;
- j. making agreements to increase working hours of more than 36 hours per week;
- k. deciding on requests to continue working beyond state pension age;
- l. adopting rules and policies or policy frameworks, within the government-wide and/or ministry-wide frameworks, on operational management in so far as specifically applicable to the Directorate-General for the Tax and Customs Administration;
- m. imposing disciplinary measures or penalties, except for the legal possibility of terminating employment, on:
 - i. management staff;
 - ii. officials (strategic or otherwise) on pay scale 15 or higher;
- n. requesting permission from the UWV to terminate employment on account of sickness;
- o. work-related accidents, occupational diseases and work-related incidents (and the ensuing liability), with the DSG being informed by senior management.

Article 16. Tasks reserved for directors and their deputies

1. Within the framework of their annual plans and subject to the guidelines issued by the minister or by the secretary-general or the senior management of the directorate-general on the minister's behalf and subject to the preceding provisions, the directors of the directorates referred to in the Ministry of Finance (Organisation) Order 2020, except for the Directorate-General for the Tax and Customs Administration, and their deputies have a power of attorney to decide on and deal with all matters pertaining to their policy field, as referred to in the Ministry of Finance (Organisation) Order 2020, unless the law provides otherwise or the nature of the power militates against this.
2. The mandates granted in paragraph 1 may also be exercised within the framework of their tasks by the officials accountable to the directors who are mandated for that purpose in the mandate register.
3. Without prejudice to paragraph 1, the power to make decisions on behalf of the officials granted a power of attorney in paragraph 1 is granted to the head or deputy head of the Organisation and Human Resources Unit of the Operational Management Directorate.
4. The task of making and signing decisions on the following matters is reserved for the officials granted a power of attorney in paragraph 1:
 - a. adoption of the position actually assigned;
 - b. termination of employment on reaching state pension age;
 - c. awarding and renewing a temporary employment contract;
 - d. transfers and relocations;
 - e. entering into a permanent employment contract;
 - f. temporary assignment of other activities;
 - g. awarding additional periodic increases;
 - h. withholding a periodic increase;
 - i. change of pay scale;
 - j. awarding one-off bonuses for outstanding performance;
 - k. reduced remuneration in the event of incapacity for work.

Article 17. Consultation with members of government

On issues that are politically sensitive or otherwise of great importance, senior management must contact the member of government concerned before exercising their powers.

Article 18. Personnel decisions

The advice of the Organisation and Human Resources Unit of the Operational Management Directorate must be sought when making agreements, dealing with documents and signing outgoing letters concerning all personnel matters pertaining to the core ministry, as referred to in schedule 2 of this Order.

Article 19. Other provisions

1. In situations where the competent authority wants to award a member of staff remuneration that departs from the normal rules, the DSG must be consulted in advance.
2. The power to grant redeployment and redundancy policy measures is reserved for the director of the organisational unit where the person concerned is posted, in so far as this power is not reserved for another official under this Order.

Chapter 5. Final provisions

Article 20. Fixed amendment dates

Amendments to this Order enter into force on 1 January, 1 April, 1 July or 1 October, except in urgent cases.

Article 21. Repeal of other mandate orders

1. The following orders are repealed: Ministry of Finance (Organisation and Mandate) Order, most recently amended by order of 1 July 2018, the SG Cluster (Organisation and Mandate) Order of 26 March 2014, the State Treasury (Organisation and Mandate) Order of 14 September 2016, the Directorate-General for Tax and Legal Affairs (Organisation and Mandate) Order of 23 May 2014 and the Directorate-General of the Budget (Organisation and Mandate) Order of 1 February 2012.
2. Without prejudice to paragraph 1, the Ministry of Finance (Organisation and Mandate) Order of 1 July 2018 remains in force after the entry into force of this Order with regard to personnel matters which after 1 January 2020 are subject to the law that applied directly before the entry into force of the Public Servants (Standardisation of Legal Status) Act.

Article 22. Entry into force

This Order enters into force with effect from the first day of the calendar month after the date of publication of the Government Gazette in which it appears.

Article 23. Short title

This Order may be cited as the Ministry of Finance (Mandate) Order 2020.

This Order will be published in the Government Gazette with explanatory notes.

W.B. Hoekstra
Minister of Finance

UNOFFICIAL TRANSLATION

Schedule 1. Enhanced supervision

The applicability of enhanced supervision, as referred to in article 7 (2), is assessed against the following criteria.

General criteria for enhanced supervision

- The director of the Internal Budget Directorate (HDFEZ) of the core ministry assesses commitments before they are assumed by the Directorate-General for the Tax and Customs Administration (DGBD), based on a threshold of €500,000, including VAT.
- The director of Control and Finance at DGBD assesses commitments before they are assumed by the Tax and Customs Administration amounting to between €100,000 and €500,000, including VAT.
- Administrative undertakings already given above the threshold, without specific commitments or undertakings, are subject to enhanced supervision. If they lead to the assumption of a commitment, they will be put forward for enhanced supervision.
- The operation of the criteria will be periodically evaluated and can be adjusted where necessary if there is cause to do so.
- Commitments or assignments may not be divided into several commitments or assignments before they are assumed in order to remain below the threshold.
- Current procurement procedures will be respected. Permission for new procurement procedures (as from the entry into force of article I (L) of this amendment order [*NB: Reference to article I (L) as this is the full version of the order*]) that exceed the threshold must be requested before the publication date. Any commitment to a preferred supplier arising from the procurement procedure must also be approved in advance.
- The criteria have been formulated using the classification of the budgetary table in policy article 1, Taxes and the government-wide cost type table included in the Central Government Budget Regulations:
 - Own personnel
 - Individual vacancies are not put forward for enhanced supervision. Recruitment for the investment agenda and recruitment for business-critical positions are put forward jointly for enhanced supervision for approval. In both cases, a well-founded argument must be made for the positions being recruited for and the associated pay scales. It must be demonstrated that the available staff budget is adequate (i.e. consistent with the multiannual staff establishment). The Internal Budget Directorate subsequently receives a summary of positions that have been recruited for.
 - Staff expenses, including entertainment, travel, study and training allowances, contributions, staff events and redeployment and redundancy policy measures are subject to enhanced supervision.
 - External hiring
 - External hiring is defined in accordance with the Central Government Budget Regulations: 'External hiring entails the performance of activities by a private for-profit organisation for a contracting authority in the service of central government, and partially under the contracting authority's management, through the deployment of personnel capacity and expertise in exchange for payment.'
 - Renewal of an expiring hiring contract qualifies as a new commitment. If the amount exceeds the threshold, the renewal is subject to enhanced supervision.
 - External hiring based on a framework contract (such as with Randstad) is subject to enhanced supervision if the threshold is exceeded.
 - In accordance with the motion submitted by Marleen De Pater-Van der Meer, external hiring above an hourly rate of €225 is permitted in exceptional circumstances only and is subject to the 'comply or explain' principle.

- . ICT
 - ICT includes licences, the procurement of hardware and software, and subcontracted work in the field of ICT.
- . Contributions to shared service organisations (SSOs)
 - This includes contributions to SSOs such as P-Direkt, FMHaaglanden, the Central Government Real Estate Agency, Doc-Direkt, the Operational Management Centre (UBR) and SSC-ICT (all Ministry of the Interior and Kingdom Relations), Dictu (Ministry of Economic Affairs and Climate Policy), Paresto and IVENT/DTO (Ministry of Defence). Commitments that exceed the threshold are often long term in nature and often adopted through government-wide consultation. HDFEZ's approval is necessary before DGBD can commit itself in government-wide bodies to new commitments that exceed the threshold.
- . Other material resources
 - Expenditure on other material resources (approximately €350 million) is subject to enhanced supervision. Examples include payments for Customs' vehicle and vessel fleets, accommodation and facility services in so far as they are not included in contributions to SSOs, public information campaigns, postage, official uniforms, Chamber of Commerce and Land Registry expenses, payment transactions and payments to Logius.

What is not subject to enhanced supervision?

- . Payments in respect of commitments assumed before 13 October 2016 are not subject to enhanced supervision. Invoices for these commitments can therefore be paid.
- . Neither automatic nor active interim renewal of a framework contract needs to be put forward. It is assumed that the renewal of a framework contract is based on an explicit assessment framework. Only award procedures for a framework contract and the use of the framework contract (above €100,000) must be put forward for enhanced supervision.
- . The automatic renewal of a contract for office space (i.e. in cases where the option to terminate the contract is not exercised) need not be put forward. However, if the contract value is raised by discrete decisions (e.g. through the addition of more square metres), the commitment must be assessed if it exceeds €100,000.
- . Commitments relating to DGBD's programme expenditure, as budgeted in policy article 1 of the budget, are not subject to the commitment freeze. They include:
 - . commitments to taxpayers relating to tax assessment or tax refund interest;
 - . commitments relating to legal cost payments where taxpayers win an objection or judicial review procedure;
 - . commitments relating to financial contributions to the Property Assessment Board and the Customs Council;
 - . commitments relating to staff who have already invoked the voluntary scheme, where the settlement agreement has already been forwarded for signing or will be forwarded soon. These commitments have already been assumed and the Tax and Customs Administration must honour them. Such commitments are therefore not subject to enhanced supervision;
 - . revenues (tax revenues and administrative revenues).

Schedule 2. Personnel matters referred to in article 18

The personnel matters referred to in article 18 of the Ministry of Finance (Mandate) Order 2020 are:

- termination or suspension of pay during sickness;
- sickness and reintegration commitments and sanctions;
- employer commitments with regard to sickness and reintegration;
- dismissal/sanction on account of a reorganisation;
- provision of assistance and incentives under the policy to help staff find a new job;
- invocation of the hardship clause;
- settling the damage referred to in article 661 (1), Book 7 of the Civil Code;
- a change in pay scale without a change in position;
- disciplinary measures and penalties;
- concluding a temporary employment contract that departs from the central government CAO;
- termination of employment with the permission of the Employee Insurance Agency (UWV);
- termination of employment for compelling reasons;
- termination of employment with permission;
- requests to terminate an employment contract;
- a settlement agreement on the termination of an employment contract;
- the amount and payment of transition pay;
- unannounced absence;

and

- matters relating to work-related accidents, occupational diseases and work-related incidents (and the ensuing liability), with the DSG being informed, and
- the adoption of the staff establishment based on article 3 of the Civil Service Organisation and Operational Management (Coordination) Decree 2011.

See also the Ministry of Finance (Organisation) Order 2020, Government Gazette, 2019, 70716.