

Public real estate in transition

The quest for efficiency, flexibility and legitimacy



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DRAFT – DON'T QUOTE

Paper prepared for the conference *Rethinking urban global justice: an international academic conference for critical urban studies*
Session: *Reforming the state as a landowner*
RC21 Leeds, September 11-13, 2017

Introduction¹

Public real estate in The Netherlands represents a value of € 85,5 billion euro². This capital is tax payer's capital and therefore deserves good management with an eye for both financial and societal aspects. Three important developments have led to a decreasing volume and a changing need for public real estate.

The organization and management of the central government

The public real estate in The Netherlands is in transition: the central government is organizing itself in a slimmer and more efficient way (the so called operation "Compact public service"), several ministries are merged, regional police units are combined into "The National Police Force" and the armed forces are reduced in size. Due to these transformation processes the need for office spaces, police stations and military barracks decreased.

National health care policy

The organization and the financing of health care for elderly in the Netherlands has radically changed the past ten years (see also Cor van Montfort and Li Sun, 2013 and Cor van Montfort, Li Sun and Ying Zhao, 2017). Elderly have to live at home longer than before and receive for as long as possible care at home before they can go ('are indicated for') to a nursing home. This change in national health care policy, has led to decreasing demand for for 'old style' nursing homes.

In addition, some of the responsibilities for elderly care are decentralized from the national government to the municipalities, the local authorities. Municipalities decide on peoples' rights and level for home care, and on rights for devices that make life more comfortable (like a walking frame or a stair lift), including subventions for domestic help. Furthermore, the provisions for care and living in a nursing home are separated. The consequence of this is that elderly can 'live where they want' and can buy 'care at home'. This replaces the old system in which the financing of care and living facilities in nursing homes were combined. In the long run most of the homes for residential care will probably disappear as a result of the policy change. At the moment (autumn 2017) The Netherlands is still in a period of transition:

¹ The authors want to thank their colleagues from the Netherlands Court of Audit Okke van der Maas, Sicco van As, Lieke van der Sanden and Tanneke van der Smissen for their comments on an earlier version of this paper.

² Value in 2015, only buildings (including government buildings, monuments, schools and hospitals) are included grounds are excluded. The value of € 85,5 billion represents the estimated market value (Source; CBS, statline, july 24th, 2017).

existing nursing homes are not always fit for elderly who need very intensive day and night care. Also the medical staff is often not very well trained to take good care for this very old and needy group of elderly.

Societal developments

Not only government policy but also social developments affect the need for real estate. In some regions, for example, educational institutions must deal with a shrinking population and therefore a decline in the number of pupils. In some cases, this leads to demolition or re-destination of school buildings.

In a number of regions also social housing corporations – which are public organizations in The Netherlands – have to deal with a significant decline in population, or with changing housing demands, for example an increasing demand for houses suitable for – needy – elderly or for singles.

Another social trend that affects the need for public real estate is the so-called ‘new way of working’. This means: less square meters per workplace and flexible office concepts. The national government and many other public institutions switch to this ‘new way of working’. For the national government this is part of the above mentioned transition into a ‘compact public service’.

The significant financial interest, the importance of a well managed public real estate and the above briefly outlined political, demographical and societal developments were reason for the NCA to start in 2011 an audit programme with a focus on public real estate. The program ends in the autumn of 2017. After 2017 audits on public real estate will be integrated in the regularity audit program of the NCA (see: <https://www.rekenkamer.nl/onderwerpen/vastgoed>).

The Netherlands Court of Audit

The Netherlands Court of Audit (NCA) checks whether the Dutch central government spends public funds economically, efficiently and effectively. Its statutory task is to audit the revenue and expenditure of central government. The NCA reports on its work once a year to parliament on Accountability Day (the third Wednesday in May). Parliament can use the audit opinion of the NCA to grant the government discharge, thus releasing it from responsibility for its implementation of policy. The NCA audits dozens of policy fields, from special needs education and the replacement of the F-16 fighter aircraft to measures to overcome the credit crisis. The NCA consists of the Board (three members) and its staff (about 270 [in 2016]).

Source: <https://english.rekenkamer.nl/organisation>

With these studies on public real estate, the NCA wants to contribute to a responsible real estate management by the government and related public organizations such as health and education organizations. It is good to keep in mind that real estate is not an end in itself, but a meaning to manage the primary process.

In the following section (section 2), we will briefly go into the results of five audits on public real estate, conducted by the NCA³:

- central government real estate
- school buildings
- national police force
- defence
- universities

In section 3 we present the real estate management analysis framework used by the NCA in most of its real estate audits. In section 4 we show some lessons learned from the discussed audit reports. And finally we discuss how public institutions can assure themselves of societal support in their real estate decisions (section 5).

2. Five audits on public real estate by the Netherlands Court of Audit

The Central Government Real Estate Agency

In 2015 the NCA published a report about the savings that the Central Government Real Estate Agency was supposed to make.

The Central Government Real Estate Agency

“The Central Government Real Estate Agency works for and on behalf of the Dutch State. We are responsible for managing and maintaining the largest and most diverse property portfolio in the Netherlands. Our portfolio includes prisons, court buildings, military barracks, airports, defence sites, ministerial offices, ports, tax offices, listed buildings and historical monuments, museums and palaces. We make these buildings and sites available in order to meet the property needs of central government. Our expert staff develop our strategy and policy and supervise the management and maintenance, purchase and sale, construction, remodelling and renovation, and development and redevelopment of properties in our portfolio.”

Source: the website of the Central Government Real Estate Agency
(<https://english.rijksvastgoedbedrijf.nl/about-u>)

³ See for an overview of the developments in health care real estate: Van Montfort, Van der Maas and Noort-Verhoeff (2016, in Dutch).

The Central Government Real Estate Agency (RVB) must make significant savings: €142 million on office accommodation and €25 million on its own overheads. There is a risk that the Central Government Real Estate Agency will not make the savings in time. The findings of the audit are presented in the first report in a series on real estate in the public sector: *Accommodated by the Central Government Real Estate Agency*. The NCA draws among others the following conclusions:

- efficiency gains could be better substantiated and actual savings were not known;
- the Central Government Real Estate Agency did not, but should use and integrated costing model (the life cycle cost approach instead of an approach in which only the initial costs were included). Only then the actual cost of real estate, and thus government policy, will be known and clear;
- first steps have been taken to sharpen focus on social goals, but there is also a dilemma between two public goals: financial and social interests.

The NCA recommended that the minister would turn the real estate portfolio strategy into wider a semi-public real estate strategy per region that includes a real estate strategy for municipalities, care and educational institutions and other executive organizations. With such an integrated approach of public estate public interests could be better served because it will become more visible that one party wants to put down a new building while in the same place another public party has comparable vacated real estate. These insights make it easier to coordinate several building plans of both public and private actors.

Defence

The Minister of Defense had the aim to reduce € 61 million per annum in 2017 in the exploitation of military areas, barracks and infrastructure. Investigation of this plan by the NCA led to the conclusion that there is risk that the planned reduction will not be achieved in time. This is the case because, when drafting the plan, the ministry of Defense didn't have a good picture of the occupation of the barracks. The NCA recommended therefore to make a more realistic picture of the feasibility of savings and the costs. Although the parliament is now informed of on a regular basis on the progress of the plan, it still proves to be difficult to make good estimates of the needed investments.

The National Police Force

The new National Police Force that was formed on 1 January 2013 and in which all the regional police forces were merged, must save €76.5 million a year on its estate costs as from 2025. Good real estate management is critical in such a 'centralization'-operation.

Cutting the cost of public real estate is a long-term process with risks and uncertainties that must be managed effectively when huge sums of money are involved.

The NCA concluded in 2015 that the National Police Force has a real estate strategy with detailed social and financial targets. The National Police Force has also clearly allocated the tasks and responsibilities for real estate and set standards for the number of square metres per workplace and the space required for flexi-workers. These elements together form a good basis to assess the current real estate portfolio in the light of future real estate requirements.

The NCA audit also found, however, that the following elements of real estate management were not in place at the end of 2014:

- insight into the actual and planned cost savings;
- a multiyear investment programme;
- necessary expertise for the disposal of real estate;
- information on the real estate portfolio and the operation's progress.

The NCA concluded that there are risks in achieving the cost saving target. Other ambitions regarding the services provided by the National Police Force may therefore also be at risk. The NCA recommended that the Minister of Security and Justice (V&J) take notice of the current situation before pressing ahead with the National Police Force's real estate operation. He should first sort out a number of matters to prevent irreversible decisions being taken that have unfavourable financial consequences. If budgetary constraints do not permit cost-saving investments, the minister could consider forming a special-purpose reserve.

To improve the management of the real estate operation and the cost saving target, the NCA also made the following recommendations to the minister:

- ensure the financial goals are up-to-date and properly understood: make clear – with concrete measures – what part of the cost saving goals has been achieved and how the remaining goals will be achieved;
- develop an integrated programme to carry out the real estate operation; it should include a multiyear investment programme, critical elements from the real estate plans, the main financial and planning risks, disposal plans, insight into the maintenance status, periodic reports that consider these elements in relation to each other, and an up-to-date understanding of the progress being made;
- use the multiyear investment programme to recalibrate the multiyear budget;
- determine whether cooperation with the Central Government Real Estate Agency can help resolve short-term issues with professional capacity and develop the expertise necessary to make large-scale disposals;
- make all real estate costs transparent by relating the real estate accounts to the financial accounts in order to create a full insight into the relevant costs of each building.

Universities

The NCA published its report on the financial supervision of real estate plans at universities on 6 October 2016. This report is the first part of a two-piece report about the real estate of universities. In this part the NCA focuses on the roles played by the Minister of Education, Culture and Science and by the Education Inspectorate. The publication of the second part focuses on the real estate management at six selected universities and is expected to be published in November 2017.

The NCA concluded that the overall financial position of the 13 universities is healthy. But the overall picture says little about the potential real estate risks that individual universities are facing.

The NCA concluded also that the annual reports of the universities provide only limited insight into the real estate and that comparing is difficult. There is a risk that the Education Inspectorate will not detect risks at individual universities in time. The NCA emphasized that real estate risks and abuses should be detected and corrected promptly. Given the financial importance of real estate and its significance to the quality of education and research, good real estate management and effective checks and balances are vital. An internal audit department, controller and finance director are of primary importance for the checks and balances followed by the external auditor. The Supervisory Board is a key aspect of the internal checks and balances. The Board must be able to satisfy itself that the basic principles of good real estate management are fulfilled and must intervene if they are not. The NCA recommended to the minister to improve the comparability and information value of financial indicators and information about intended real estate investments in the universities' annual reports by setting further requirements.

The unexpected surprises (abuses!) associated with real estate that have occurred in other education sectors (must be avoided. This only is possible when the universities' real estate management, including strict internal supervision, is in good order, and if external supervision by the Education Inspectorate identifies risks at individual institutions in time. The NCA recommended therefore also to the Education Inspectorate to make detailed risk profiles of each university in order to detect risks in time.

School buildings

In 2016 the NCA published a report about the quality of primary and secondary school buildings. Municipals and school boards are together responsible for nearly 10,000 school buildings in the Netherlands. More than 2.5 million primary and secondary school pupils receive lessons in these buildings. Municipals and school boards spent about €2.6 billion on school buildings in 2013. In practice, both school buildings and the (quality of) education vary. There are large differences in the age and the functional and technical quality of the buildings and in the financial resources spent on them. There are also differences in the way municipalities and school boards work together to keep the buildings in a reasonable state,

as required by law. For the next years municipalities and school boards face a substantial challenge: the sharp decline in pupil numbers and the introduction of needs-based education, will also have consequences for the school buildings. This demands local cooperation. The system however, contains no incentives for the parties to work together efficiently in the long term.

The NCA recommended among other things that the State Secretary for Education, Culture and Science (OCW) should clearly formulate central government's ambitions for school buildings and lay them down as statutory requirements.

Another important conclusion was that some basic information about school buildings is not available or only in a fragmented way. It is for example unknown how many school buildings there are in The Netherlands, what floor area they have and what the occupancy rate is. The NCA pleads for better information on (the quality of) the school buildings.

3. Analytical framework for real estate management

The real estate audits of the NCA are based on an opinion about what good real estate management is. The NCA has developed a framework to value practices of real estate management. This framework is developed after an intensive consultation of the workfield and discussions with stakeholders (ministries, agencies, supervisors). In this chapter we describe briefly the elements of good real estate management.

Real estate management is the whole of activities aimed to realize financial and social goals with the use of real estate. The following elements are relevant for solid real estate management:

- a strategic real estate policy;
- a clear allocation of tasks and responsibilities;
- insight into the existing real estate portfolio;
- periodic assessment of proposed investments in new buildings, acquisitions and disposals in the light of the financial targets;
- effective progress monitoring to mitigate risks so that the cost saving target is achieved on schedule.

In the reports on the National Police, Defense and Universities, the NCA uses a management model analysis model based on three levels of real estate management:

1. At the *strategic level*, the organization determines its strategic real estate policy and its portfolio management. At this level, decisions are taken on the strategic core stock and the underlying levels are controlled. A good strategic real estate plan prevents ad-hoc decisions and includes a long term vision. This enables the organization to develop a solid and

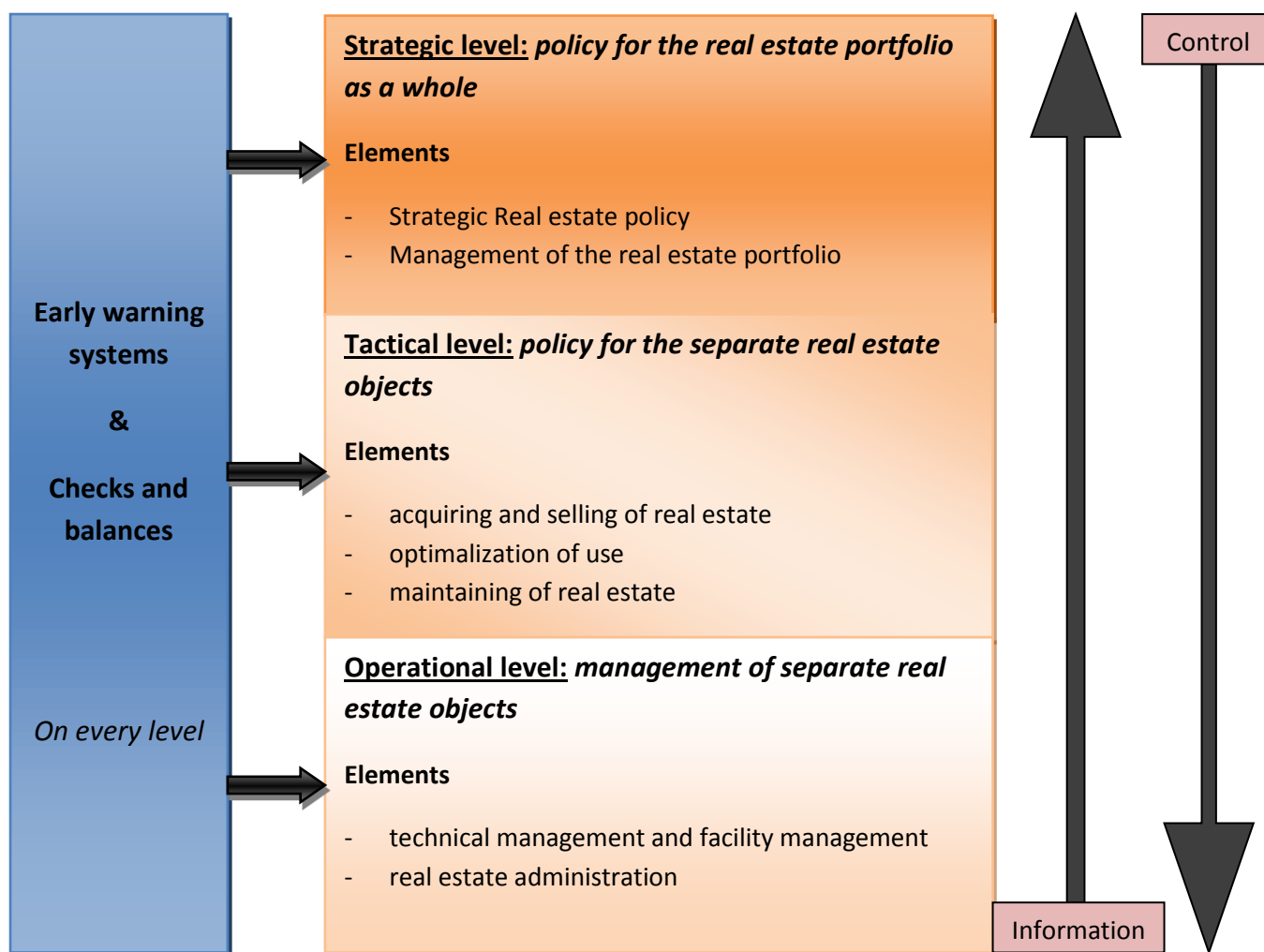
appropriate real estate portfolio, an optimized use of real estate and thus an efficient use of public funds in the longer term.

2. At the *tactical level*, object management takes place. The specific objects (e.g. buildings) are adjusted to the needs of the user. This alignment takes place within the frameworks that are determined at the strategic level. Object management includes decisions on the acquisition and disposal of real estate, optimizing the use and maintenance of the property in the portfolio. Ideally, real estate management at this level also includes incentives for an efficient use of real estate.

3. The *operational level* includes the technical and facility management and tracking of the property administration of specific objects. Good property management also requires clear agreements and assignments of tasks, responsibilities and competencies at each of these three levels. Between these levels are information flows that make it possible to make the relevant decisions at each level. Reporting at the strategic level should include, for example, cost of buildings and risks in the portfolio.

Finally, it is important that strong governance structures keep the strategic, tactical and operational management and control systems 'on track'. Early warning systems and effective checks and balances (for example, by a Supervisory Board, an accountant, a controller or an internal audit department) are crucial to protect an organization from mistakes and 'irresponsible adventures' with their real estate. Figure 1 shows this model of real estate management.

Figure 1: Model real estate management



Source: Algemene Rekenkamer, Vastgoed universiteiten, deel 1 Financieel toezicht op de sector, 2016.

4. Lessons from real estate audits

From the audits as described in section 3 and based on the analytical framework we discussed in the previous section the following six lessons can be drawn. We illustrate each lesson with one of more examples.

1. Beware that the quality of provision of information is in order on both system level and organisation level

Large cost-cutting operations (like the creation of the Central Government Real Estate Agency, CGREA) and transitions (like the creation of a National Police Force, NPF) arise

from big ambitions concerning efficiency (CGREA) or savings (NPF). Our audits show that basic information on a high level is required. Reliable and sufficient basic information is necessary in order to find out whether the policy objectives are achievable and will be achieved, and also to be able to steer on effectiveness and efficiency of the real estate choices (like buying, selling, renovate and the choice between renting versus owning).

This means that decision makers must have a good insight in the current situation (the scope and value of the real estate, costs, profits etc.). It also means that they feature reliable information about the expected and realized efficiency-goals and the feasibility of their objectives.

Some of the audits described above (like the audits on the Central Government Real Estate Agency, Defence and National Police Force) show that the quality of provision of information can be improved. The audits showed among for example that there is room for improvement concerning: the quality of the business cases, the information about achievability of cost-cutting, the information about actual risks and information about the progress that is made in the transformation process. In the audit of education housing the NCA found that essential basic information about the quality of the school buildings was lacking.

2. A long-term perspective is required

Our audits also show that decisions for buying or selling require a long-term perspective. A long-term perspective means that all costs that are expected for the next years are included. So, not only initial costs should be included, but also the yearly expenses for using the building and all costs of financing. In general the life-cycle-costings are higher than the initial costs (buying or selling) (Van den Dongen, Van der Sanden, Smaal, 2015).

In the audit of school buildings the NCA also emphasized the importance of the life-cycle-cost approach for real estate. This approach makes clear that an initial investment can be very high, but that the costs can be earned back during the life cycle of the building.

In elaborating a long term perspective it can be helpful to make a business case in which the life-cycle-costs and profits of the building and a comparison between the costs of renting and buying are included. Such a business case enables the board of an organization to take better decisions concerning buying, renting, selling or renovation of the real estate portfolio (Van den Dongen, Van der Sanden, Smaal, 2015). The NCA emphasized this in the audits on the Central Government Real Estate Agency and the National Police Force.

In the audit of school buildings the NCA observed that keeping school buildings in a good condition is a long term matter, while the system provokes short term thinking and deciding.

The way in which the responsibilities are organized between the municipalities and the school boards lacks a stimulus to include the complete life cycle costs of school buildings:

“The system gives both parties the opportunity to keep the expenses low at the expense of higher expenses for the other party (the schools). Municipalities can do this by investing less in new buildings at the expenses of higher operating costs. These costs will be on the account of the school boards, and will be made in series of years – the complete life-cycle, which is approximately 69 years. In reverse, school boards can apply in their municipality for a building provision, without considering options who are more effectively for the municipality. Both money flows – for new construction and for maintenance – are payer’s capital. From a public interest perspective it would be desirable to consider both cost flows for new construction and for maintenance”.

3. Ensure a balance between financial and social interests

The central government combines two roles: (1) owner of real estate and (2) guardian of the public interest. Both roles can be at odds. In its role as an owner the government wants to maximize the profit when selling real estate. But this financial argument sometimes interferes with the public interest. A social desirable re-destination of an office building can for example sometimes be less profitable from a financial point of view (NCA, 2015b; RLI, 2015 and Van den Dongen, Van der Sanden, Smaal, 2015).

It is important that financial and social interests are explicitly balanced against each other in order to serve the public interest and maintain sufficient legitimacy in the long term.

The central government’s opinion is that the additional costs for a social desirable solution must be financed by what he calls the “social carrier of the public goal” (Housing and the central government Sector, 2015). This is for example a municipality. In the opinion of the central government a fair price will be paid for released real estate, because there can not be any State aid (NCA, 2015b, page 32).

In practice the balancing between social and financial interests is often not transparent. When central government sells real estate it is not always clear who pays for the additional costs of a more expensive but social desirable solution.

In the audit of Defence real estate the NCA concluded that in its strategic real estate policy strategy the Ministry of Defence has made the choice that operational considerations should come in the first place, followed by financial considerations and finally the social considerations. Social considerations are no primary objectives of the Ministry of Defence. If the choice for a certain option is desirable from a social perspective but suboptimal from a financial or operational perspective for the Ministry of Defence, stakeholders should be

willing to pay a financial contribution. The audit showed that the Ministry of Defence is aware of a possible friction between social goals and financial goals when selling real estate and also that the Ministry is transparent about the way in which financial and social benefits are balanced against each other.

4. Make sure that the organization features a solid real estate strategy in which the wider social context is integrated

In section 3 we have pointed out why a real estate strategy is important for public organizations. Such a real estate strategy should not only reflect the (financial, strategic and operational) interests of the organization, but also keep a wider social context in mind. In the audit of the Central Government Real Estate Agency the NCA recommended to the Minister to widen the Central Government Real Estate Portfolio Strategy to a semi-public real estate strategy per region (district) in which he also takes into account the real estate strategies of municipalities, care- and education institutions and other executive organisations.

About the real estate of the National Police Force the NCA noticed that though some improvements could be made (for example concerning the required expertise and the insight in realized savings), the social and financial goals in the real estate strategy of the National Police Force were sufficiently elaborated (NCA, 2016a, page 62).

5. Invest in risk management and make a risk profile

In the audits about the real estate of Defence, the school buildings and the universities the NCA emphasized the importance of risk management on all levels (strategic, tactical and operational). This is in the first place a responsibility of the organizations themselves, but the external supervisor can also play an important role in stimulating risk management.

Therefore the NCA advised the Minister for Education, Culture and Science (OCW) to create a better match between the financial supervision by the Education Inspectorate and the increased financial real estate risks for school boards. This could be done by paying more attention in the sector risk analysis to schools who are fully responsible for their school buildings (which is not always the case in The Netherlands, NCA 2016a, p. 13)

In its audit on the external supervision of real estate management by universities (NCA, 2016c) the NCA recommended to the Education Inspectorate – while classifying the universities in risk-categories – to make a risk profile for every university in which for example risk are included concerning governance, coming investments, financial key figures,

estimated student numbers, the real estate costs versus real estate profits, the variety in income or the degree of flexibility (NCA, 2016c, page 32-33). The aim of such a risk profile is to get a good picture of risky combinations of specific risks. For example the combination of bad financial key figures and an urgent need for new real estate is such a risky combination.

6. Organize sufficient internal and external checks and balances

In the audit *University real estate (part 1)* the NCA pointed out the importance of detecting and correcting real estate risks and abuses in time. This makes internal and external checks and balances crucial to be aware that boards of organizations at arm's length from central government can take their responsibility for a solid real estate management (WRR, 2014 & 2015). Concerning internal checks and balances the role of the Supervisory Board is of the utmost importance. This Board should be able to determine whether the organization meets the basic principles of a solid real estate management. The Board should also intervene if necessary.

Besides the Supervisory Board, there are other important checks and balances like the accountant, the internal audit unit, the controller and the financial director. In the forthcoming publication – part 2 of the audit university real estate – the NCA will extendedly go into the role of the Supervisory Boards in practice.

The audit the NCA conducted on school buildings focused on the external checks and balances. The audit showed that it is difficult for municipalities to fulfil their controlling role. This is the consequence of limited information about the school buildings, given by school boards (NCA, 2016a, page 14). Due to this lack of information city councils cannot take well balanced decisions about the size of the housing budget. They are also able to determine whether goals have been achieved. This is at odds with the legal duty of municipalities to take care for good educational provisions (NCA 2016a, page 62).

5. Finally: the importance of social and political support

Even if the information provision is in order, and the organization connects the strategical, tactical and operational level in a satisfactory manner and there are sufficient checks and balances, the Board still can take decisions from a one sided organizational point of view and neglect the political and social context in which the decisions are taken.

In our view it is important that institutions who manage public real estate will do this in a way which can count on political and social support and is adapting changing social opinions (for example about sustainability) and needs (for example the need for other forms of living,

education and care). This applies to both central government and public institutions at arm's length like care- of education institutions, with responsibilities for their own real estate decisions.

A strategy that takes into account social interests and which – like we described above – includes an explicit balancing between financial and social aspects, is the first step to maintain social and political support (legitimacy) for the long term.

In addition, if public organizations take their real estate decisions they should not only look to society in terms of demands and needs, but also in terms of social and political support or resistance. Real estate decisions – for instance the choice for “luxury and big” – might be justified from the perspective of the organizational interest. But these decisions sometimes cannot count on political or social support. Public institutions, how autonomous they may be, cannot close their ears for this.

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