

Spending Review

Published: 03.12.2020.

#SpendingReview2022

#SpendingReview2021

#SpendingReview2020

#SpendingReview2019

#SpendingReview2018

#SpendingReview2017

#SpendingReview2016

 [Spending review process in Latvia](#) 

On 30 November 2015, amendments to the Law on Budget and Financial Management were approved by the Parliament and these amendments entered into force as of 1 January 2016. According to these amendments the law was supplemented by a new Article (The Law on Budget and Financial Management, Article 16.3 available [here](#)).

In accordance with the new Article, the Cabinet of Ministers permanently carries out a systematic public spending review. Together with the annual budgetary schedule, the Cabinet of Ministers adopts the scope for the spending review. The Minister for Finance within the time period laid down in the schedule for the development and submission of the Draft Medium Term Budget Framework Law and Draft Annual State Budget Law submits the results of the review of the State budget expenditure and suggestions regarding use of these results in the process of developing the Draft Medium Term Budget Framework Law and Draft Annual State Budget Law to the Cabinet.

Annual Spending Reviews:
Procedure Framework for Linking Budget with Policy Planning



Legislation Driven Initiative

On 30 November 2015 amendments to Law on Budget and Financial Management approved by Parliament. Entered into force as of 1 January 2016. Law supplemented with new article 16.3 «State budget spending review» .



Objectives

Accountability for policy outcomes and outputs.

Better policy outcome with less inputs.

Regularly (annually) and systematically reprioritize public spending.



Role of the Government

Sets the scope and priorities of the spending review.

Process integrity is in line with the budget schedule.

Finance minister submits to the Government results of the review and implementation proposals.

Scope

The Cabinet of Ministers approves proposals for changes in the State budget policy areas and expenditure



Review

According to the scope experts of the Ministry of Finance together with line ministries carries out an spending review of the State budget



Working group

Interinstitutional working group holds discussions on the spending review ideas and results



Results and decisions

The Cabinet of Ministers meets the results of Spending Review Report and decides on the implementation of the results



Public access

Results of the Spending Review Report are available at <http://www.fm.gov.lv/>

