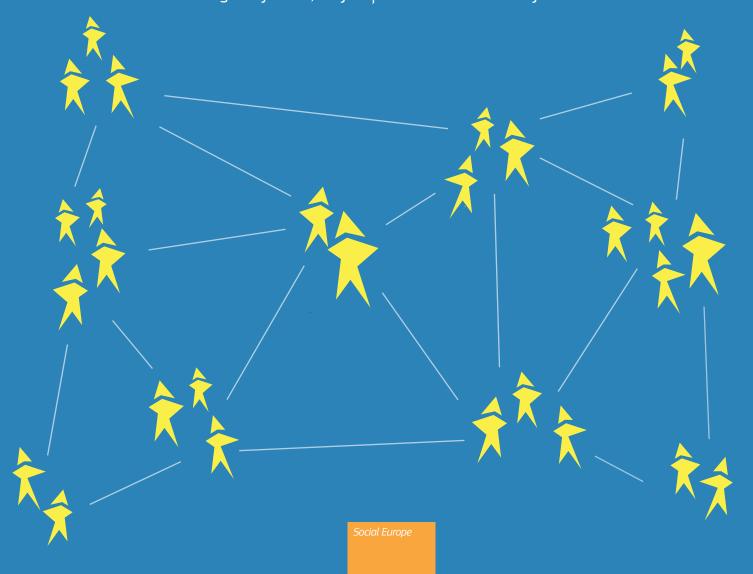


EUROPEAN SOCIAL POLICY NETWORK (ESPN)

National monitoring frameworks for public social spending

Latvia

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European Social Policy Network (ESPN)

ESPN Thematic Report on National monitoring frameworks for public social spending

Latvia

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The European Social Policy Network (ESPN) was established in July 2014 on the initiative of the European Commission to provide high-quality and timely independent information, advice, analysis and expertise on social policy issues in the European Union and neighbouring countries.

The ESPN brings together into a single network the work that used to be carried out by the European Network of Independent Experts on Social Inclusion, the Network for the Analytical Support on the Socio-Economic Impact of Social Protection Reforms (ASISP) and the MISSOC (Mutual Information Systems on Social Protection) secretariat.

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Summary

In the last decade, Latvia has developed and implemented a modern welfare information system (LabIS) which operates on different levels and incorporates various sources. Explicit rules have been established by the Cabinet of Ministers stipulating: the scope, regularity, and granularity of the information to be collected; the requirements as to the reports published by state and public institutions; and the accessibility of the data.

The statistics collected and published in the country far exceed the requirements of the European System of integrated Social Protection Statistics (ESSPROS). Co-funded by the European Union structural funds, the LabIS system integrates data from more than a dozen departmental information systems, databases, and registers, as well as a number of private companies (e.g. insurers and private care institutions), into a single data warehouse. The system was launched on the basis of the data warehouse of the State Social Insurance Agency (SSIA), in operation since 1996, and its functionality has been extended and improved with each passing year. The elaboration of such a multilateral information system and its continuous improvement over the last decade is an undeniable strength.

Another undoubtedly important strength is that the merging of different agencies' databases into the LabIS system helps not only to improve the quality of data, due to cross-checking of the records, but also to address the shortcomings in providing social protection services: the number of beneficiaries has increased significantly as more people have become aware of their eligibility.

There are no specific monitoring frameworks established at regional or municipal level. Local authorities may request reports from LabIS when necessary. The country's largest municipality (that of the capital city of Riga) publishes the *Social System and Healthcare* yearbooks, which include a detailed report on the expenditure on social benefits and social services. The Riga City Council Welfare Department also conducts its own research on selected areas of social protection of Riga residents.

Information on healthcare expenditure is compiled by the Ministry of Health and the Central Statistical Bureau (CSB). The unified electronic information system of the health sector (ehealth) has been developed and gradually introduced since 2014. It is mainly used by healthcare professionals to process patients' health data, including information on sickleave certificates. Despite regular improvement and investment, there are still risks of malfunctioning of the system, as not all parts of the e-health system are compatible with one another, which is its most critical weakness.

The number of employer-provided schemes is very limited and no statistics on healthcare and social protection services paid by employers are publicly available.

The Welfare Ministry (WM) regularly commissions assessments of specific aspects of social policy from third parties as a part of the lifecycle of policy planning documents. The assessments are carried out by other public institutions, private research centres and consultancies, and international organisations. They are requested to develop feasible recommendations within the current political, institutional, financial, and legal framework on possible solutions and policy measures to deal with specific problems. At the same time, there are no specific mechanisms in place to ensure and monitor the implementation of the experts' recommendations, which undermines the practicability and appropriateness of such monitoring activities, and can be seen as a major weakness of the existing practice.

Social welfare and healthcare expenditure and its effectiveness are regularly examined by the State Audit Office (SAO). The recent large-scale performance audit "Does the national social inclusion policy achieve its targets in poverty reduction?" (2020) revealed that despite modern information technology solutions, the monitoring system is not complete in terms of the full use of the data collected, and the state lacks up-to-date information on people at risk of poverty or social exclusion. There is also a need to designate a key responsible institution, as too many bodies with different competences are involved.

1 Country-specific monitoring frameworks for public social spending

1.1 Country-specific dedicated monitoring framework(s)

1.1.1 LabIS welfare information system

In the last decade, Latvia has developed and implemented a welfare information system called LabIS (*Labklājības Informācijas Sistēma*), a comprehensive data warehouse regulated by special Cabinet of Ministers Regulations No 490 adopted on 26 July 2016. According to the Regulations, the WM (*Labklājības ministrija*) uses LabIS for social policy planning, implementation, and monitoring in order to ensure:

- centralised collection of information and data processing for the elaboration of policy planning documents; the initial impact assessments of regulatory enactments; the assessment of the impact of social services; the preparation of evaluation reports for international institutions and organisations; research studies on Latvia's social policy; and the fulfilment of other international obligations;
- statistical analysis, and the elaboration of development forecasts; and
- production of standardised consolidated reports; and the retrieval, storage, and publication of the relevant information on the Ministry's website.

The users of LabIS are authorised employees and civil servants of the WM and its subordinate institutions, who are entitled to use the system in order to perform their direct work duties. Presently, there are about 20 employees (not including IT technicians) who have direct access to the system and who are involved in the input, control, and extraction of the data.

The system was developed in 2012-2015, within the framework of a project¹ that was fully funded by the European Regional Development Fund. The system was launched in 2016 and has been regularly updated and improved since then. It integrates the information systems of several institutions under the responsibility of the WM, as well as some other institutions and organisations. As a result of disparities in data quality, special attention was given to cross-linking and merging the information, starting with the primary system of the SSIA (*Valsts sociālās apdrošināšanas aģentūra*), where the data go back to 1996.

Data are received into LabIS from the following sources:

- the Social Policy Monitoring Information System (Sociālās politikas monitoringa sistēma - SPOLIS) maintained by the WM - a database on: the social assistance and social services provided by local authorities; people in need and on low incomes; people in state, municipal, and private social care centres; the social rehabilitation of abusers and victims of violence; and recipients of an assistant service;
- the Social Insurance Information System (Sociālās apdrošināšanas informācijas sistēma SAIS) under the responsibility of the SSIA data on: pensions, benefits, and allowances; socially insured people and their contributions; mandatory funded pension scheme participants (pillar II); pension funds' investments; and the value of funds' units;
- the Information System of Unemployment Records and Registered Vacancies (Bezdarbnieku uzskaites un reģistrēto vakanču informācijas sistēma) under the responsibility of the State Employment Agency (Valsts nodarbinātības aģentūra, SEA) – data on: unemployed people; job-seekers; persons at risk of

¹ https://www.vsaa.gov.lv/lv/projekts/projekts-vienotas-labklajibas-informacijas-sistemas-labis-nozares-centralizeto-funkciju-informacijas-sistemu-un-centralizetas-ikt-infrastrukturas-attistiba

unemployment; Active Labour Market Policy (ALMP) measures and their participants; and vacancies;

- the Integrated Information System of the State Labour Inspectorate (Valsts darba inspekcijas integrētās informācijas sistēma) – data on: occupational diseases; workplace accidents; children's employment; and unregistered employment;
- the Disability Information System (Invaliditātes informācijas sistēma) under the responsibility of the State Commission for Health and Disability Examination (Veselības un darbspēju ekspertīzes ārstu valsts komisija SDHDE) data on: people who are for the first time or recurrently declared as having disabilities; causes and terms of disability; type of functional impairment; and expert assessment of the need for special care, transport, assistant services, etc.;
- the Occupational Rehabilitation Information System, Social Rehabilitation Information System, and Personnel Register System, under the responsibility of the State Agency for Social Integration (Sociālās integrācijas valsts aģentūra);
- the information systems under the responsibility of the State Inspectorate for Children's Rights Protection (Valsts bērnu tiesību aizsardzības inspekcija) – the Register of Orphan Courts (Bārintiesu reģistrs); Register of Foster Families (Audžuģimeņu lietu reģistrs); and Adoption Register (Adopcijas reģistrs) maintained by the WM;
- the State Education Information System (*Valsts izglītības informācijas sistēma*) under the responsibility of the Ministry of Education and Science (*Izglītības un zinātnes ministrija*);
- the information system of the CSB (Centrālā statistikas pārvalde);
- the Technical Aids databases and other information systems under the responsibility
 of the National Rehabilitation Centre (Nacionālais rehabilitācijas centrs), Latvian
 Association of the Blind (Latvijas Neredzīgo biedrība), and Latvian Association of
 the Deaf (Latvijas Nedzirdīgo savienība); and
- the databases maintained by those insurance companies that have concluded life insurance (annuity) contracts with members of the statutory funded pension scheme.

LabIS was established on the basis of the SSIA data warehouse system, and the rest of the welfare sector institutions' information was added to it. The WM became its supervisor and SSIA became its maintainer. Most of the data sources are databases, while some information is obtained in a form of *.xml, *.csv or MS Access files.

Most of the data is being processed on a personalised level in order to cross-link data from all data sources. Some indicators are loaded as aggregate statistical information in order to calculate percentages and derive estimates of state support coverage. Incoming personal data is anonymised by replacing the personal identification number with a system-generated code.

1.1.2 Monitoring of healthcare expenditure

Information on healthcare expenditure is compiled by the Ministry of Health (*Veselības ministrija*) and the CSB. General information on allocated and actual funding is compiled and available in annual public reports (Ministry of Health, 2020). The main categories of expenditure are: total expenditure; maintenance costs (not specified in more detail); maintenance expenditure transfers; subsidies, grants and social benefits; capital investment; and current payments to the European Union (EU) budget and for international co-operation.

The CSB compiles information on health expenditure according to the System of Health Accounts methodology on the basis of the European Commission Regulation (No 2015/359

of 4 March 2015) on statistics on health expenditure and financing. A common OECD / World Health Organization / Eurostat form is used to compile the data on health expenditure on an annual basis, harmonised according to the International Classification of Health Accounts. Several data sources are used: the CSB; the National Health Service (Nacionālais veselības dienests); the State Agency of Medicines ($Z\bar{a}Ju\ valsts\ a\acute{g}ent\bar{u}ra$); the Ministry of Health; the Ministry of Welfare; and the reports and websites of various other institutions and companies.

Using this methodology, the CSB provides data on: (i) the percentage distribution of healthcare expenditure between the following functions: medical services, medicines and medical supplies, auxiliary health services, long-term healthcare services, rehabilitation services, preventive care, and healthcare administration; and (ii) healthcare expenditure by source of funding (public, private, other) in absolute terms and as percentage of national GDP (CSB, n.d.).

Since 2014, a unified electronic information system for the health sector called e-health (e-veselība) has been developed and gradually introduced. The system is administered by the National Health Service, which is responsible for the management of the state budget funds in healthcare. The operation of the e-health system is specified in the Cabinet Regulations No 134 adopted on 11 March 2014. The system consists of two major parts: first, a public part containing information on health policy news, healthy lifestyles, databases, search engines, statistics, and public health research results; and, second, a part accessible by authorised users only (patients and health professionals). Patients have access to their own basic medical records, current medication prescriptions and sick-leave certificates. Healthcare professionals can view and edit their patients' records, prescribe medications, and issue incapacity-for-work certificates. Pharmacists can access the list of active prescriptions. E-health public statistics are compiled on sick-leave certificates, drug prescriptions, visual diagnostics, summaries of patients' basic data (diagnoses, allergies, chronic diseases, and prescribed medicines), and applications for a European Health Insurance Card. A significant limitation of the system's use by the general population is a lack of the digital skills (e.g. e-signatures) required to access and use the system. In addition, despite regular improvement and investment, there are still risks of the system malfunctioning, causing burdens for both medical staff and patients (Rajevska, Klave, Rajevska, 2021).

In order to identify bottlenecks and accelerate the COVID-19 vaccination process, the Ministry of Health made extensive use of the data to track the vaccination status of individuals according to their age, place of residence, and affiliation with a particular GP.

1.1.3 The State Audit Office

The responsibilities of the SAO (Valsts kontrole) include:

- providing an opinion on the annual financial report on the execution of the state budget and the budgets of local and regional government bodies, as well as opinions on the accuracy of the annual financial reports of Ministries and other central state institutions;
- submitting regular reports to the Parliament and the Cabinet of Ministers on financial audits carried out, as well as on particularly relevant and significant audit findings arising from any audit; and
- notifying Parliamentary committees regarding the results of completed audits, as well as the progress in implementing audit recommendations.

Entities subject to an audit by the SAO are: any legal or physical person (except for the Parliament) managing and/or administering public resources, and/or executing public procurement; state-owned enterprises; municipality-owned enterprises; and private enterprises in which the state or a municipality holds shares. Monitoring of social spending is therefore a routine part of SAO activities.

The SAO performs three types of audits: financial audits, compliance audits, and performance audits. Financial audits of Ministries and other central government agencies take place regularly every year. The SAO provides opinions on the accuracy of annual financial reports of Ministries and institutions. Those audits both assess the accuracy of accounts and examine sampled high-risk compliance issues to gain assurance over the achievement of intended goals and compliance with laws and regulations.

In compliance audits, it is assessed whether systems, programmes, activities, transactions, and/or information comply in all material respects with the laws and regulations, planning documents, and nationally (or internationally) recognised best practice.

Meanwhile, performance audits examine compliance with the "EEE" principle – namely economy, efficiency, and effectiveness. The regularity of compliance and performance audits is not specified in the law. The SAO performs them based on risk assessments, which means that high-risk areas and the relevant state or municipal institutions and/or enterprises are audited. The SAO reports are described in more detail in Section 2.

1.2 Separate monitoring framework(s) linked to schemes provided by employers

In Latvia, employers are responsible for paying sick pay to their employees from the second to the 10th day of illness (starting from the 11th day, the sickness benefit is paid by the SSIA). However, there are no separate statistics on employer-paid sick pay totals.

In addition, many employers (especially large ones) buy supplementary health insurance from private insurance companies for their employees. Such insurance policies are sometimes offered not only to employees (at no cost), but also to their family members (for a fee), and in some cases also to former employees who have already retired. However, it is impossible to infer from publicly available data the number of health insurance policies covered by employers and the amounts spent on them, as only the total sums of premiums and payments appear in the reports produced by the Insurers' Association² and by the Financial and Capital Market Commission (*Finanšu un kapitāla tirgus komisija* – FCMC)³, and not the number of insured people or information about the payer.

Regarding old-age pensions, on top of the two statutory pillars, there is a voluntary pillar III scheme. Overall, as at the end of 2020, about 35% of Latvia's economically active population participated in pillar III; but the vast majority of the participants (86%) made contributions on their own, and employers paid contributions only for 14% of the participants. It can be estimated that approximately 6.3% of employees benefited from pension contributions provided by their employers. Pillar III statistics are published quarterly by the FCMC and include: the number of pension funds; the plans they offer; the amount of assets and liabilities; the number of participants; the structure of investments; yields; and management fee rates⁴.

1.3 Distinction between current expenditure and capital expenditure

Current and capital expenditure are generally distinguished. Although the LabIS system includes only data on current expenditure, the annual reports of local authorities, state Ministries, and public agencies also include information on capital investment in the reporting year.

² https://www.laa.lv/market-data/

³ https://www.fktk.lv/statistika/parskats-par-finansu-un-kapitala-tirgu/

⁴ https://www.fktk.lv/statistika/pensiju-fondi/ceturksna-parskati/

1.4 Type of monitoring: level and outcomes

Social outcomes are analysed regularly in Latvia. In accordance with the Cabinet Regulations for the Elaboration of Development Planning Documents and Impact Assessment (2 December 2014), it is necessary to identify impacts at all stages of the evaluation of a policy planning document, to determine whether the policy has an impact on state and local government budgets. A final impact assessment must be carried out not later than two years after the expiry of the policy planning document⁵.

As a part of the lifecycle of policy planning documents, the WM develops a list of priority topics for which research is commissioned and paid for by the Ministry.

This has led to the formulation of the document entitled: "Current and Critical Challenges for Latvian Society in the Welfare Sector 2018-2021 and Research Topics". This is a 10-page document comprised of the following sections.

- Challenges that need to be addressed by Latvian research organisations, under six large sub-sections (active ageing; demography and welfare, and the sustainability of social systems; causes of gender pay gaps; multi-dimensional social innovations; professional capital in social work; and empowering independent living for people with functional disabilities).
- 2) In each of the sub-sections, research issues requiring priority investment (from five to 13 topics) are itemised.
- 3) Sector policy planning documents relating to each of the sub-sections are then listed: these are Policy Guidelines (e.g. Development of Social Services Guidelines adopted by the Cabinet in 2013; Education Development Guidelines adopted by the Parliament in 2014; Inclusive Employment Guidelines adopted by the Cabinet in 2016; and Family Policy Guidelines adopted by the Cabinet in 2016), and other national policy planning documents (e.g. on the long-term sustainability of the social security system, adopted by the Cabinet in 2010; the National Development Plan for 2014-2020, adopted by the Parliament in 2012; and an active ageing strategy for longer and better working lives, adopted by the Cabinet in 2016).
- 4) The document also includes the main priorities identified in each of these policy planning documents.
- 5) And finally, there is a section on the branch of science to which the research topic belongs (e.g. health sciences, economics, and sociology): the Ministry refers to this section when choosing who to commission reports from.

In accordance with this defined set of research topics, the WM commissions reports from private research organisations on a tender basis. The reports of the studies undertaken so far are publicly available on the WB homepage. For more details on the studies conducted, see Section 2.

1.5 Level of granularity of public social spending

Cabinet Regulations No 413 on annual public reports (5 May 2010) determine the content of the reports to be produced by Ministries and other central state institutions, all subordinate budget-financed institutions, non-budget-funded institutions, and local authorities. The annual reports must provide a comparison of the results achieved by the institution with the tasks and planned results specified in the relevant policy planning documents. Each report has a separate section entitled "Financial resources and performance of the institution", providing information on: the institution's total

⁵ Policy planning documents are guidelines, plans, strategies and concepts that are, as a rule, elaborated for a certain time period, such as the State family policies Guidelines for 2011-2017 or the National Development Plan 2014-2020. Thus, the final assessment report has to be prepared not later than two years after the end of planning period. Cabinet Regulations also determine the terms and the scope for interim impact assessments.

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expenditure; maintenance costs (not specified in more detail); maintenance expenditure transfers; current expenditure; interest expenditure; subsidies, grants and social benefits; capital investment expenses; and current payments to the EU budget and for international co-operation. The data are presented as nominal numbers for each year followed by a short descriptive analysis without expressing the numbers as percentages of GDP.

In addition, the following information on financial resources expenditure has to be included:

- the main activities of the institution and its objectives, planned operating results, analysis of the achieved results, and evaluation of the efficiency in the use of state budget funds;
- public loans for the implementation of projects, how the loans have been used, and the results of projects quaranteed in this way by the state;
- the use of, and results from, projects implemented within the framework of programmes financed by co-operation partners and foreign investment programmes; and
- essential services (paid or free, and whether addressed to individuals, groups of people, or society as a whole), and improvements in the availability and quality of services.

Please see also the sub-Section 1.7 below.

1.6 Breakdown of public social spending

The Cabinet Regulations set the level of detail of the data that comes into LabIS from the subordinate information systems. For example, for the data from SAIS (social insurance), the grouping of beneficiaries by gender, age groups, and administrative territories is required, while pensioners are also grouped by their employment status (working/nonworking). The most detailed information is presented for unemployed people. The following categories are available: gender, age, education, profession, nationality, citizenship, state (Latvian), language skills, disability groups and type of functional impairment (if applicable); there are also data on the last place of work, employer and desired profession, and the date when the person received, changed or lost their unemployment status, as well as whether they receive unemployment benefit. Specific requirements are set for other databases as well (for instance, the Latvian Association of Blind People, and the Latvian Association of Deaf People, do not provide microdata at an individual level, but only aggregated statistics on the recipients of technical assistance, grouped by age and type of service received). The system as a whole and its components are constantly evolving, WM staff are becoming more aware of how to use it, and the system is adapting to their needs and requests.

The data are anonymised when they enter the LabIS system, but all the records are cross-checked (matched) in such a way that several parameters can be sampled at once. For example, it is possible to run a query of what is the average amount of unemployment benefit among women with higher education who also receive family benefits; or how many pensioners are on low incomes and what is their average pension amount.

The data in LabIS are not grouped by income quintile because, firstly, information on all incomes of individuals is not directly available in the LabIS sub-systems, and, secondly, because the association with an income quintile is determined at the household level, and not at the level of individuals (as entries in the LabIS are made). It is only possible to select those records in the database that relate to people who have been officially designated as being in need or on a low income.

In the e-health information system, no breakdowns of the data by socio-demographic characteristics are publicly available.

1.7 Timing and public accessibility of data

The SSIA homepage has a statistics section⁶. The user may select the periods (months or quarters) and types of services of interest, get results in the form of a table or graph, and download them from the website. No grouping is provided by gender or age group, but grouped data can be requested in writing from the Agency for research purposes (see later in this sub-section).

The data provided under the national monitoring frameworks are more timely than the requirements regarding the Classification of the Functions of Government (COFOG) and ESSPROS. Data on the number of recipients of different types of pensions and social insurance benefits (17 types) and state social benefits (22 types), as well as their average amounts, are updated monthly: by no later than 5pm on the 6th day of each month, the statistics on the preceding month selected from LabIS are uploaded to the abovementioned webpage. Statistics on the number of socially insured people, the average amount of insured wages, and the distribution of pensions by size are updated on a quarterly basis. Yearly figures are not produced. However, yearly data on most of the benefits can be found in the online database of the CSB. The CSB also offers a grouping of pension recipients by age groups, and the average pension size by gender.

A separate webpage⁷ is designed for statistics on sickness benefits. It provides the number of beneficiaries, duration of payment, average amount of the benefit, total amount paid, etc. (11 indicators in total). There are many more options for the user (not all of the declared functions were available as of November 2021, though) and the data can be grouped by gender, municipality, cause of incapacity for work, duration of benefit payment, and whether the benefit was paid under the disability, sickness, and maternity budget or under the occupational disease budget. Monthly numbers since January 2016 are available, as well as annual values.

Apart from the online datasets, the SSIA regularly publishes its annual activity reports8, which follow the established structure. They contain information on the Agency structure, its functions and services, its personnel, major changes in the normative regulation of social protection, and major activities of the Agency in the reporting year, as well as planned activities for the coming year(s). The main part of the report (more than half of the volume) relates to financial resources (social contributions collected, general budget transfers, and subsidies received in the reporting year) and social spending, listing all kinds of cash benefits and allowances, their average amounts, and numbers of recipients. The reports also provide information on the sub-budgets of the social insurance budget. In Latvia, the social contributions collected are distributed across six different sub-budgets: (i) pensions; (ii) disability, sickness and maternity; (iii) unemployment; (iv) occupational disease; (v) healthcare (since 2018); and (vi) administration. Each sub-budget has its own income and expenses, and the allocation of rates between the sub-budgets is revised annually based on their performance and planned expenses (for more information, see Rajevska and Rajevska, 2019). Finally, the reports provide information on the number of socially insured people in the reported year, the total number of benefits and allowances paid, the number of applications received (including in-person and online applications), and the use of financing from the EU structural funds. Separate annual reports are devoted to the performance of the mandatory funded pension scheme (pillar II)9.

The annual public reports of the WM¹⁰ also contain annexes with statistics on the payment of pensions, benefits, and allowances, and social services. They also provide brief

⁶ http://www.statistika-vsaa.lv/

⁷ <u>https://statistika-slimpab.blogspot.com/</u>

⁸ https://www.vsaa.gov.lv/lv/publiskais-gada-parskats

⁹ https://www.vsaa.gov.lv/lv/parskati-par-valsts-fondeto-pensiju-shemas-darbibu

¹⁰ https://www.lm.gov.lv/lv/publiskais-gada-parskats

descriptions of the research reports commissioned by the Ministry and links to these publications.

SEA annual reports¹¹ include statistics on the Agency's spending and projects, as well as information on third-party commissioned research (e.g. surveys and labour market forecasts). The SEA webpage contains a statistics section, covering the indicators relating to registered unemployment.

The Cabinet Regulations stipulate that, apart from the standardised reports and online statistical portals (available for everyone interested), the data from LabIS are to be provided free of charge upon request:

- to scholars and researchers for scientific and statistical research¹² (provided that the information retrieved does not make it possible to identify certain people);
- to state institutions, local authorities and their institutions, and the Latvian Association of Local Government (*Latvijas Pašvaldību savienība*) such data as are necessary for the performance of their functions; and
- to the Free Trade Union Confederation of Latvia (*Latvijas Brīvo arodbiedrību savienība*) data on labour safety, and legal and social issues.

To inform the public about its objectives and effectiveness, the SAO drafts an annual report summarising: the scope of its activities in the previous year; the results of financial, compliance, performance, and combined audits: activities of international co-operation; budget spending; and the priorities planned for the following period.

1.8 Sub-national frameworks

As Latvia is a small country with a total population of less than 1.9 million, there are no such large-scale systems such as LabIS at regional or municipal level. The employees of local authorities may request reports from LabIS when necessary.

The Ministry of Environmental Protection and Regional Development (*Vides un reģionālās attīstības ministrija*) publishes annual reports for all Latvian municipalities. To a certain extent, these reports can be considered as a sub-national monitoring framework. In the reports, local authorities account, inter alia, for the social services provided and the benefits paid, and for other social programmes and activities carried out during the year under review. However, they provide information on expenditure volumes at a high level of data aggregation. More detailed information on local government expenditure in the field of social assistance and social services is available from the data compiled by the WM (SPOLIS database).

The Riga City Council Welfare Department (*Rīgas domes Labklājības departaments*) has been publishing the *Social System and Healthcare* yearbooks since 2006. These are voluminous documents (e.g. the 2020 yearbook contained 155 pages), which include a detailed report on the expenditure on social benefits and social services. The Riga City Council Welfare Department also conducts its own research on selected areas of social protection of Riga residents. For example, in the year 2020 alone, five studies were conducted and published on: the home care service; the support service for families with a child with functional disabilities; carers' workloads in relation to the number of clients in social care centres; programmes for young people with behavioural disorders; and an analysis and forecast of long-term care prices, expenses, and waiting lists.

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¹¹ https://www.nva.gov.lv/lv/publikacijas-un-parskati

¹² When research is commissioned by the WM (see Section 2), the Ministry itself provides the researchers with the relevant data for analysis.

2 Reporting/review tools for public social spending

Merging different agencies' databases into the **LabIS system** not only improves the quality of data due to cross-checking of records, but also helps to address the shortcomings in providing social protection services. Thus, when the records from the SDHDE, namely the expert assessment of the need of people with disabilities for special care and transport, were compared with the records from the SSIA on allowances paid, it was revealed that hundreds of people did not receive their due entitlements because they were unaware of the application process. Many of them were pensioners. Starting from 1 July 2021, thanks to an initiative by the SAO, these payments are now made automatically without the need to apply.

A similar practice has been implemented with the recently adopted (in June 2021) Cabinet Regulations regarding the electricity trade service to protected customers (i.e. households in need and on low incomes, large families, families raising children with disabilities, and people with severe disabilities). Protected customers are entitled to a fixed rebate on their electricity bills (€15 or €20 per month), covered by the state from the general budget. As from 1 September 2021, the information system on protected customers (Aizsargātā <u>l</u>ietotāja datu informācijas sistēma – ALDIS) maintained by the State Construction Control Bureau (Būvniecības valsts kontroles birojs - SCCB) automatically exchanges data with local authorities, the SDHDE, and the service-providers. By November 2021, two major electricity providers had joined ALDIS, and the SCCB is continuing negotiations with other companies (in total, there are 13 active electricity-providers in Latvia). Before September 2021, in order to receive the rebate, customers had to submit an application backed by all relevant documentation, and many eligible beneficiaries were unaware of their rights. Within just two months of launching ALDIS - September and October 2021 - the number of beneficiaries receiving the rebate increased by more than 20,000, or by 29%, especially among people with disabilities.

In addition to the extensive LabIS information system and public reports of the agencies involved in the social sphere, the WM regularly commissions **assessments of specific aspects of social policy from third parties** as a part of policy planning documents' lifecycle.

Since 2015, the WM has been implementing a European Social fund (ESF) financed project called "Research and monitoring of inclusive labour market and poverty risks". The project is aimed at establishing a system for monitoring the situation of poverty and social exclusion (data and policies), improving inclusive labour market policies and support systems for people with disabilities, and determining a methodologically and socioeconomically sound basket of subsistence goods and services. Within the framework of the project, **annual evaluations of policies to reduce poverty and social exclusion** are carried out by independent research institutions.

To date, four monitoring studies have been carried out covering the period from 2012 to 2017. Specific topics have been defined for in-depth analysis in each study – including indebtedness (SIA Jaunatnes laboratorija, 2017); inequality in access to healthcare services and housing (Baltic Institute of Social Sciences, 2019); and public transport (Baltic Institute of Social Sciences, 2020). A fifth monitoring study was due to be completed in December 2021, with a particular focus at the situation of GMI benefit recipients. These monitoring studies do not, however, directly evaluate the impact of public social spending and its efficiency and/or effectiveness.

In 2017, the Baltic International Centre for Economic Policy Studies performed an analysis of the potential impact of the planned minimum-income reform on the income distribution of Latvian households, using the "EUROMOD" tax-benefit micro-simulation model and EU Statistics on Income and Living Conditions (EU-SILC) 2015 data (Pluta and Zasova, 2018). The analysis was commissioned by the WM with the aim of estimating the impact of the Minimum Income Plan on the poverty rate, the Gini coefficient, and the quintile

income ratio. The results of the simulation had an important impact on the development of the plan and the identification of its strengths and weaknesses.

In addition, simulation methods were also used in the analysis of the potential outcomes of the Plan for Improvement of the Minimum Income Support System 2022-2024. This time, the EUROMOD model, linked with the Bank of Latvia's (*Latvijas Banka*) macroeconomic Computable General Equilibrium (CGE) model, was used to estimate the impact of different scenarios. This analysis was conducted by the Bank of Latvia. EUROMOD is a static micro-simulation model (only first-round effects), but linking it to the CGE model also made it possible to estimate macro effects of the labour tax and benefits reforms. However, the results of the simulations that the Bank of Latvia runs at the request of the WM are not publicly available.

Among other studies commissioned by the WM, there was the *Ex post* Evaluation of the State Family Policies Guidelines for 2011-2017 (SIA Safege Baltija, 2018).

The Ministry commissions research not only from local researchers, but also from international organisations. In 2014-2015, the OECD conducted a study called "Investing in Youth: Latvia" in order to assess the profile and activation opportunities of young people not in education, employment or training (NEETs), with a particular focus on: the risk factors facing NEETs; the effectiveness of available support; the effectiveness of social and labour market support programmes; the factors affecting NEET youth unemployment; and existing support for NEET youth activation and how it could be improved. The study was financed by the SEA with co-financing from the EU structural funds. The resulting report was published in 2015. Since Latvia became a member of it in 2016, the OECD includes analyses of social policy developments in the country in its publications. In addition to regular reviews, the WM commissioned the OECD to analyse the pension system in Latvia and to assess ALMP measures. The respective reports were published in 2018 and 2019.

In their assessments, researchers and experts are asked to develop feasible recommendations within the current political, institutional, financial, and legal framework on possible solutions and policy measures to the specific problems. In addition, the responsible institutions and the implementation terms of the recommendations need to be indicated in some cases. Meanwhile, **there are no specific mechanisms in place to ensure and monitor the implementation of the researchers' recommendations**. In the field of social inclusion policy (as explained by a WM representative), the recommendations are mainly used for policy planning processes and development of research-based arguments for certain opinions or decisions by policy-makers.

Probably the only mechanism for monitoring implementation is the audits by the SAO. During the audits, the SAO evaluates the implementation of the recommendations put forward by commissioned researchers. The SAO can then request public institutions to explain the reasons for not implementing the recommendations.

The SAO can also initiate thematic audits, including in the healthcare and welfare areas. Responsibility for financial, compliance, and performance audits is split between different SAO departments on sectoral basis, and the organisational structure of the SAO generally mirrors the structure of government. Each audit department performs audits of individual sectors of the national economy (e.g. health, education, transport, internal affairs, and justice). And the designated audit department performs all three types of audit in its sector. Audit teams develop an audit approach; collect appropriate, sufficient, and reliable audit evidence; and assess the results obtained. Summarised findings, conclusions, and recommendations for eliminating the deficiencies identified are presented in an audit report, supported by an audit opinion in cases of financial and compliance audits, if appropriate. The SAO analyses the efficiency of public sector investment, the transparency of public financing, and the effectiveness of public institutions in achieving their objectives.

In 2015-2021, the SAO produced numerous thematic reports relating to different sub-fields of social protection and healthcare. The SAO homepage¹³ includes information on almost 50 audit reports on healthcare and welfare topics. In the field of social protection, the most significant appear to be those devoted to support to people with disabilities (2016), the pension system (2017), deinstitutionalisation and the introduction of community-based social services (2018), non-family care and support to families with children (2019), education opportunities for children with special needs (2021), and the overall effectiveness of national social inclusion policy in poverty reduction (2020). In the field of healthcare, noteworthy are reports on the e-health project implementation (2015), the ambulatory healthcare system (2017), medical rehabilitation services (2019), human resources in healthcare (2019), and the remuneration of healthcare workers (2020). During the COVID-19 pandemic, the SAO redirected a considerable part of its resources to audits of the public spending on different types of support schemes to the population and businesses.

The large-scale performance audit "Does the national social inclusion policy achieve its targets in poverty reduction?" (2020) revealed that although Latvia has prepared many different documents prioritising the reduction of poverty and income inequality, including in national strategies, there are no grounds for considering that any of them tackles those social problems effectively. Hundreds of millions of euro are allocated by both the state and local authorities to implementing various social assistance measures. Despite these measures, the situation with regard to inequality in the country is actually worsening. According to the SAO, the state lacks complete and up-to-date information on people at risk of poverty or social exclusion. Despite the fact that modern information and communication technology solutions have been implemented, the monitoring system is still far from being complete in terms of the full use of the data collected.

The SAO also concluded that there is a lack of a single key responsible institution and a developed co-ordination mechanism that would allow social inclusion policies to be progressed more rapidly, and to ensure that support reaches exactly those who need it. Too many institutions with different competences are involved.

The Ministry of Finance (*Finanšu ministrija*) is responsible for assessing the **investment efficiency of the EU structural funds**, including in the field of social policy. The Evaluation Department (*Izvērtēšanas nodaļa*) of the Ministry is functionally independent of the planning and deployment of EU funds, and is responsible for developing the assessment system and respective regulatory framework, organising assessments, ensuring their continuity, monitoring implementation, and publishing assessment reports.

Supervision of the performance and quality of assessments is ensured by the Consultative Assessment Working Group (*Konsultatīvās izvērtēšanas darba grupa*), consisting of representatives of institutions involved in the disbursement of EU funds and nongovernmental organisations. The Monitoring Committee (*Uzraudzības komiteja*) provides strategic guidance by monitoring the execution of the evaluation plan and the implementation of the recommendations. Proposals for sectoral thematic assessments are prepared in the sub-committees of the Monitoring Committee. Internal or external experts prepare assessment reports, providing their conclusions on the topic and recommendations for improving the type of investment and implementation mechanisms. To ensure the quality of assessments, the Ministry of Finance applies a unified methodology; it also ensures the publication of the assessment reports.

For example, one of the summary reports states that "the methodological framework of evaluation comprises two complementary evaluation approaches: implementation evaluation and theory based impact evaluation. The evaluation methodology consists of a

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¹³ https://www.lrvk.gov.lv/en/audit-summaries/audit-summaries/completed-audits

combination of several evaluation methods used in international evaluation practice – the theory of change, analysis of impact factors and evaluation rubrics" (Ministry of Finance, 2020).

Two assessments were carried out in the field of social policy during 2014-2020. Firstly, an assessment was carried out in 2018-2019 of the efficiency, effectiveness, and impact of joint support from the ESF and the specific allocation for the Youth Employment Initiatives, including the Youth Guarantee scheme. The study addressed the improvement in the youth employment/unemployment situation, and the participation of young people in the labour market and education in 2014-2018.

Secondly, an assessment was carried out in 2020-2021 of the content, accessibility, and impact on social exclusion of community-based social services. The study provided an evaluation of social services to people with mental disorders, with multiple disabilities, and aged 55 and older, and proposed targeted measures to improve the availability, impact on quality of life, efficiency, and sustainability of the relevant services in Latvia.

The Ombudsman's Office (*Tiesībsarga birojs*), an independent human rights institution, also regularly monitors the availability of healthcare services, social assistance, and social care services. According to the Ombudsman, healthcare and social security are areas that have been neglected and inadequately financed for years. Facing with the negligence of the government, in 2019-2020 the Office approached the Constitutional Court (*Satversmes tiesa*) to initiate cases on the scope of the guaranteed minimum income, on statutory minimum pensions, and on the poverty threshold definition: for details, see Rajevska, 2020. The ensuing Court decisions led to substantial amendments to legislation regulating social benefits.

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