



NATIONAL AUDIT
OFFICE OF LITHUANIA
• BRINGING BENEFITS •



Evaluation of Budget Governance level (maturity)

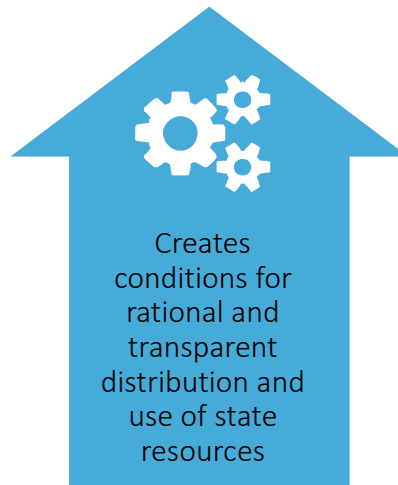
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The importance of budget governance maturity level



Signals of the Audits - Budget Governance level in Lithuania has not overstepped the rules based classical bureaucracy

There is no direct link between budget allocations and performance results, performance results do not affect budget allocations



Proposed Budget Governance framework

- 4** Budget funds are allocated to reach the public policy targets. Targets meet expectations of citizens and civil society, reflect ongoing changes and ensure policy continuity. Citizens and civil society – clients and partners.
- 3** Performance information is widely used in allocating funds.

- 2** Budget funds are allocated to the budget programs and related to the set results. The use of performance information in allocating funds is limited.

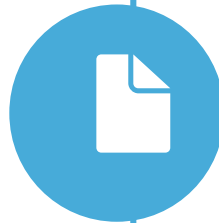
- 1** There are performance targets set for Institutions, performance information is registered and used for reporting. Budget allocations have no links to performance results. Performance results do not affect future budget allocations.

- 0** No signs of budgetary governance: budget funds' allocations to the institutions are based upon allocations from the previous period, no performance targets are set and measured, nearly no performance information is registered.

Present situation

WHAT WE HAVE

Established procedures for budgeting, strategic planning, performance evaluation and monitoring. Results-based management tools (program evaluation, functional review).



WHERE DO WE HAVE TO IMPROVE

- Public sector policy level: priorities are not set or not linked to macro level objectives.
- Planning activities and resources: responsibilities and resources are not allocated, evaluations to decide about performance expediency and effectiveness are not performed.
- Performance evaluation criteria are not set or they are inappropriate.
- Performance data is not registered or it is not complete, not accurate and registered not in timely manner.
- Accountability for performance is formal: a list of jobs done and money spent is presented, no analytical information is available.

NON-EXECUTION - hampers the reach of the higher level

Institutions fail:

- to perform assigned functions;
- to prepare strategies, action plans, programs;
- to complete the tasks in timely manner and agreed scope.



What's next



BENEFITS OF EVALUATION

Having such an assessment, it is possible:

- to define what budget governance level is our goal
- what means should be selected to achieve it.



CHALLENGES

In order to move consistently to more mature levels of budget governance:

- close the gaps of the 1st level;
- in some cases – introduce simple management elements: decide what we want, who will do it, how we measure the results and what we will do with this information.



POSITIVE ASPECTS

Experience in operational and resource management at the 1st level is necessary to move towards more mature levels of budget governance.



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