

Performance-based Budgeting in Estonia

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REPUBLIC OF ESTONIA
MINISTRY OF FINANCE

Eneken Lipp

Head of Budget Development Department
Ministry of Finance, Estonia

Budget Development Department is managing following areas:

Public Financial Management developments in Estonia

Performance Based Budgeting

Financial Management Information Systems

Integrated Financial Reporting

Budget Regulation

Accrual Budgeting

Public Services

Cost Accounting

Training: strategic and financial management

MBA in Social Sciences, University of Tartu



Tarmo Meresmaa

Senior Manager

MBA in Strategic Management and Service Design
at University of Tartu



15 years at PwC



Competencies



- Strategic Planning
- Performance Management
- Costing and Analytics
- Visualisation
- Public Services
- State Budgeting
- Business Process Analysis and Automation

Clients



- Central Government and Public Authorities
- State Owned Enterprises

Other – member in CSR Estonia

Love sports so much that I organise running events

PBB in Estonia
PwC/MoF

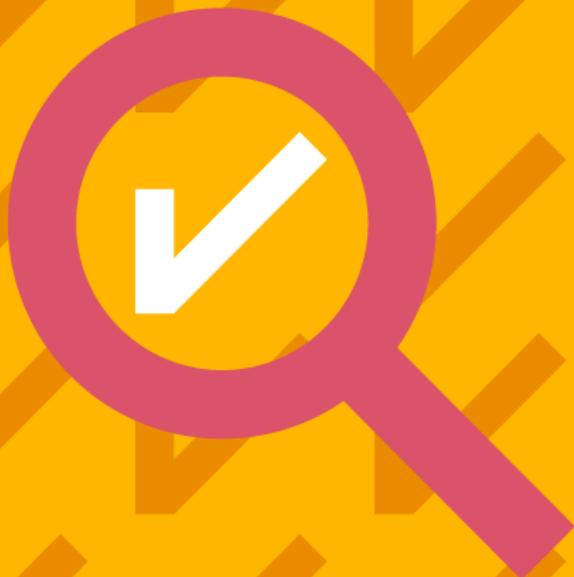




Towards a Single Government Approach

Performance management
as a part of the state reform
in force since 2020



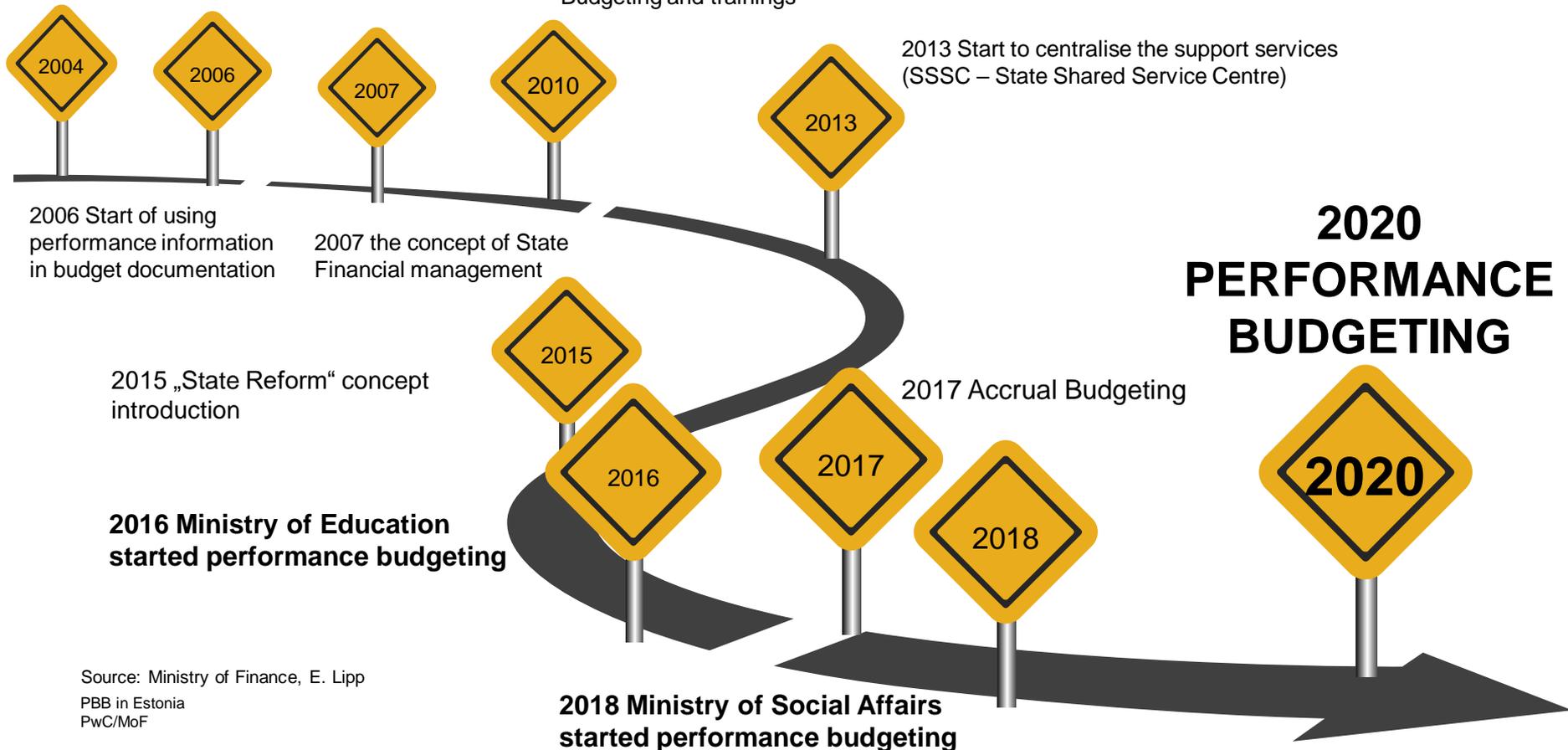


In Budget Speech 1978, Mr Hon Sui Sen explained the shift from Line Item Budgeting to Programme Budgeting:

“Major changes have been made to the presentation and format of the Budget documents. In the Expenditure Estimates, the financial and manpower requirements under each Head of Expenditure are classified according to **programmes and activities** which will be carried out to **achieve specific objectives**. [...] As a consequence of these changes, Ministries will have greater flexibility to reallocate expenditure within each activity to make the best possible use of the funds to achieve the objectives of the programme. Because there will be greater flexibility, there will be less delays in changing the nature and content of expenditures to meet changed conditions.”

PBB Reform Planning and Execution through more than 10 years

2004 Accrual Accounting



Source: Ministry of Finance, E. Lipp

PBB in Estonia
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Why Performance-based Budgeting?

- From resource-based to **result-based** approach

 - From input-focused management towards **output** (i.e. services delivered) and **outcome-focused** (i.e. reduce the incidence of disease) management

 - **Creating transparency** (public authority can make clear what services are provided and what true and total costs are involved)

 - **Integrating** strategic objectives and strategy documents with state budget to improve (evidence-based) decision making, prioritisation and accountability
- Delivering public **services effectively**

 - **Rewarding performance** (aligning personal performance with strategic objectives set by the Government)

 - **Learning and benchmarking** (KPI's) within public sector and with private sector

Characteristics of well-performing management system

Use of budget and resources are linked with outputs, performance and strategy

Use it or lose it mentality not an option

Optimal and balanced number of strategic planning documents



Constructivity and data-driven

Conscious measurement instead of random

Agreed processes and standards, including accountability

Aligned and understandable performance management and motivation system (top-down and bottom-up)

Starting point for PBB reform - prerequisites

Financial management

Centralised accounting and personnel records, unified coding



Single software for accounting and reporting



Monthly reporting state budget actuals, tax revenue collection



Accrual based budgeting (2017)



Strategic management



Long-term objectives and sub-goals with impact indicators in strategic documents



Government action plan in line with long-term strategic objectives



State Budget Strategy structured by performance areas - connection to strategic documents (2012)

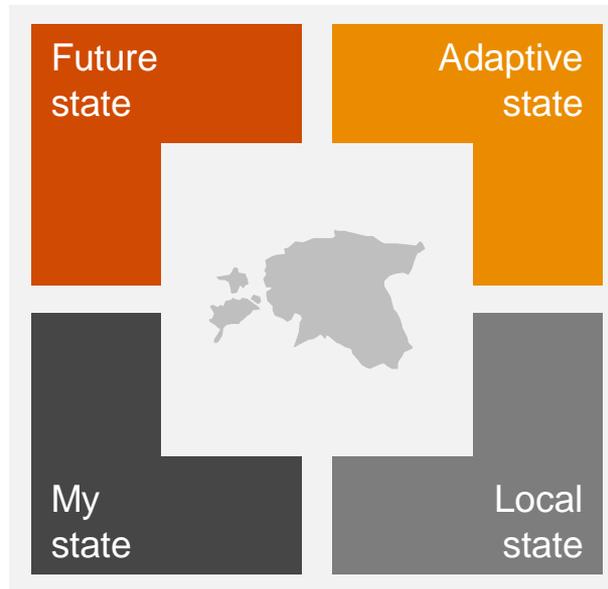
Source: Ministry of Finance, E. Lipp

PBB in Estonia
PwC/MoF

The state reform activities are aimed to lead to more effective and cohesive implementation of state tasks, provision of higher quality services, more flexible and less bureaucratic government sector organisation and relative decrease of expenditures in the government sector.

- Long-term vision for Estonia (Estonia 2035 + structured strategic planning system)
- **Targeted and performance based budgeting (PBB)**
- Knowledge-based decision-making (data governance reform)

- New level of e-Estonia
- Life-event based services
- Seamless state (less bureaucracy and simplifying procedures, feedback)



- Single Government approach
- Consolidation of implementing state institutions
- Organisational inventory (companies, foundations, agencies, public legal persons)
- Central, efficient, transparent support services

- Bigger and more capable local governments (LG)
- Increasing the financial autonomy and responsibility of LGs
- Common and efficient support services for LGs (in cooperation with the state)

Source: Ministry of Finance [<https://www.fin.ee/en/state-local-governments-spatial-planning/public-administration-and-personnel-policy/state-reform>]



Regulation, Responsibilities, Methodology and Documents



Document hierarchy and levels of approval

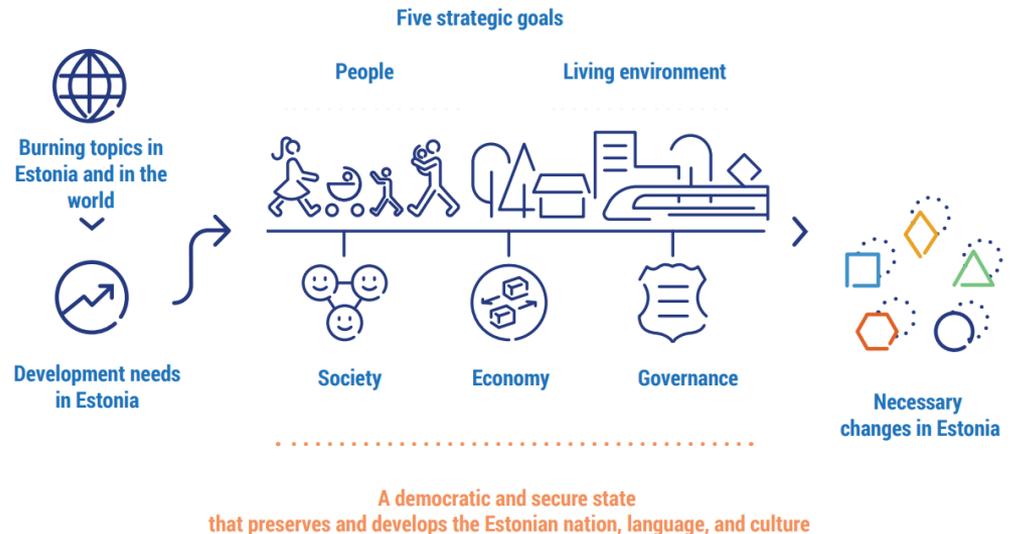
10-15 years	Parliament	<u>General principles of policy</u> (7)
15 years	Government and Parliament	<u>ESTONIA 2035</u> (1)
7-10 years	Government	<u>Performance Area</u> (17)
4 years	Minister	<u>Programme</u> (36)
4 years	Government	<u>State Budget Strategy</u>
1 year	Parliament	<u>State Budget</u>
Previous year	Government, minister	Performance Reporting, Spending Reviews, Evaluation and Impact Analysis

Government's Action plan

Coalition agreement

The “Estonia 2035” strategy sets out five long-term strategic goals

- **General Part** of the Strategy is **adopted by the Parliament** on the Proposal of the Government
- **The annexes** to the Strategy are **approved by the Government**
- “Estonia 2035” is carried out mainly via **development plans and programmes**



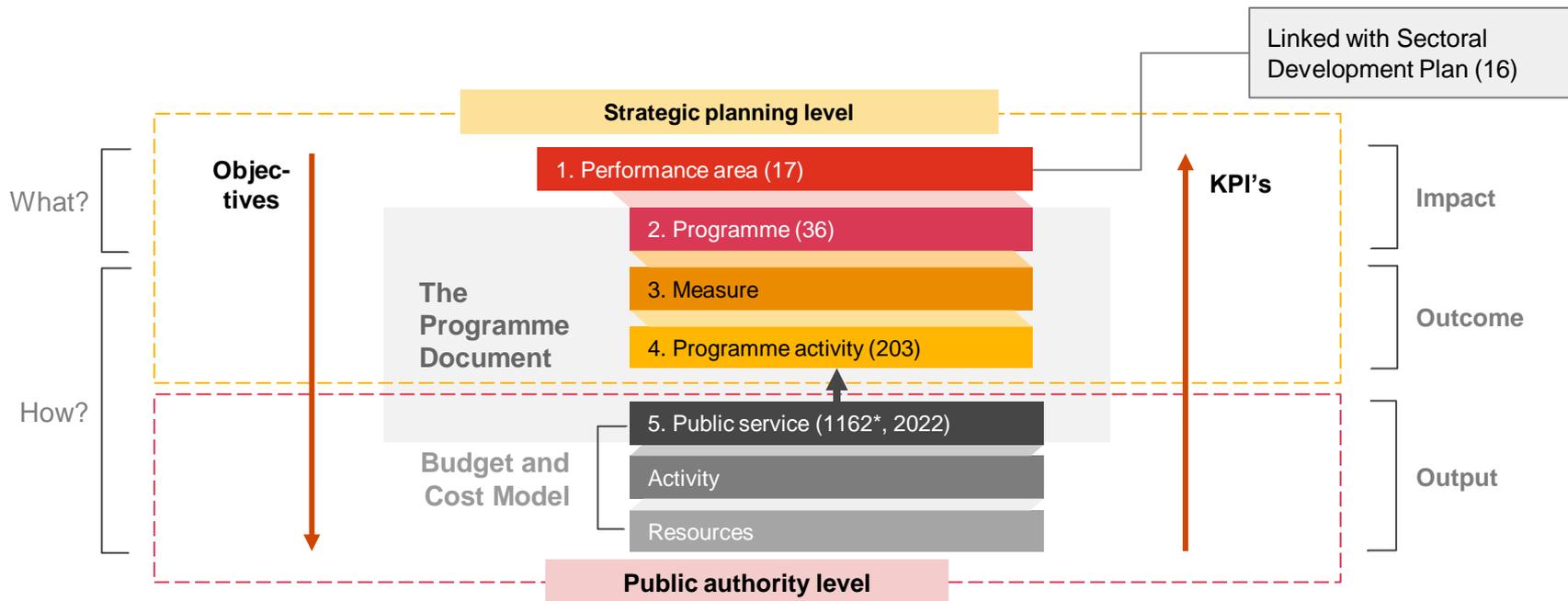
Source: Government Office [<https://valitsus.ee/en/estonia-2035-development-strategy/strategy/implementation>]

Roles and responsibilities

Accountable	Document Type	Number of Documents	Comment
Parliament 	General principles of policy	7	These documents shall be approved by the Parliament either on its initiative or on the proposal of the Government.
Government 	Sectoral development plan	16 (in force) 2 (in progress)	These documents shall be prepared at least for the budget strategy period (4 years+) and approved by the Government unless otherwise provided by law. The sectoral development plan shall be submitted, prior to approval, to the Parliament for deliberation.
Minister 	Programme and programme activities	36 (203)	The programme shall be prepared in compliance with the budget strategy period (4 years). The programme shall be approved by the minister. If several ministries contribute to the achievement of the programme objective, the ministers shall approve the whole programme or the programme shall be divided into sub-programmes to be approved by the ministers.

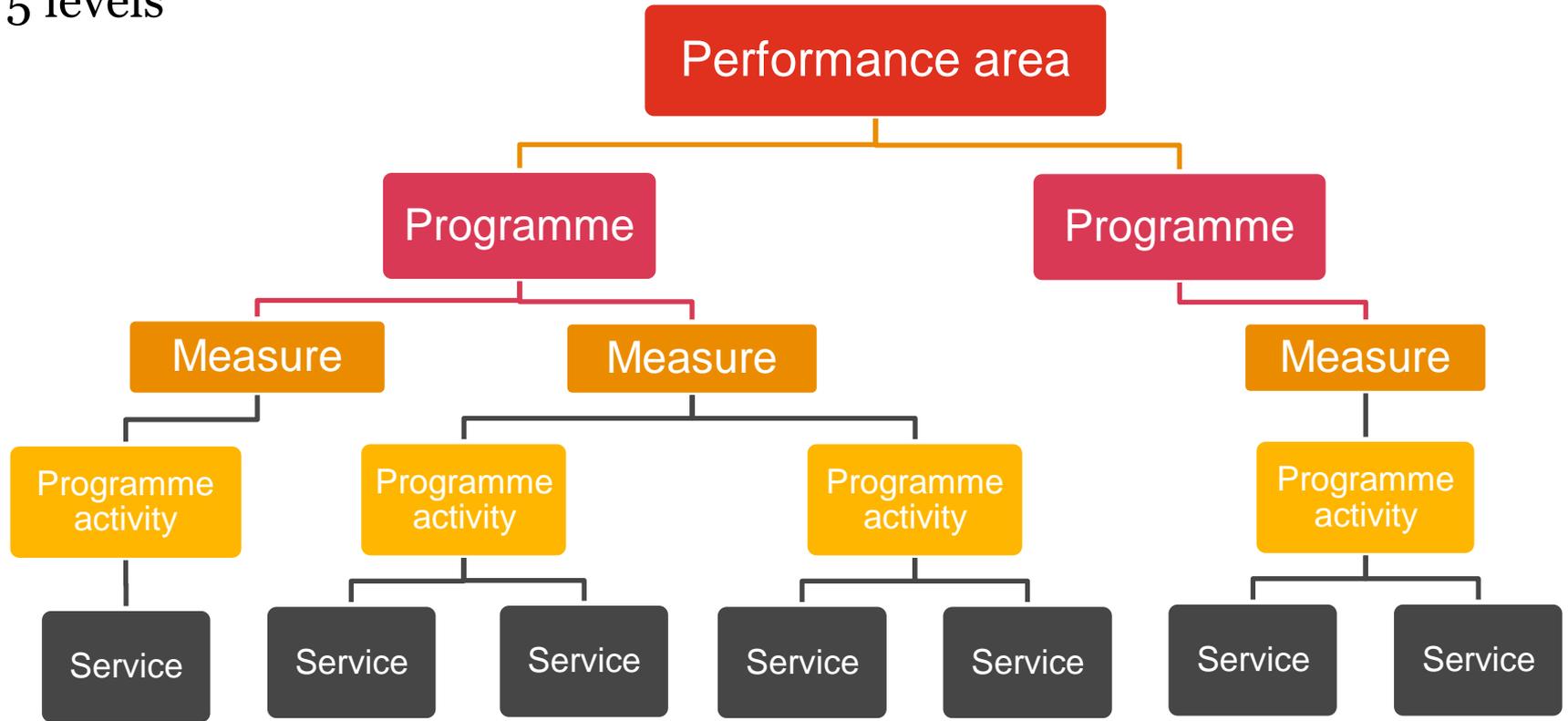
Source: Government Office [<https://www.valitsus.ee/strateegia-eesti-2035-arengukavad-ja-planeering/arengukavad/kehtivad-arengukavad>]

Methodology



Hierarchy

5 levels





State Budget Act

Division 2 Strategic Development Documents

§ 19. Strategic development documents

- (1) The strategic development documents include **the general principles of policy, sectoral development plan, and programme.**
- (2) The general principles of policy are a development document which determines the vision, national objective and priorities for one or several interrelated policy areas.
- (3) **The sectoral development plan** is a development document which comprehensively determines the general objective and sub-objectives for one or several policy areas and the indicators providing an opportunity to measure these, and the policy instruments through which it is planned to achieve the established objectives.
- (5) **The programme** is a development document which determines the measures, indicators, activities and financing scheme targeted at the achievement of a sub-objective of a performance area.
- (6) The strategic development documents shall be mutually consistent.
- (7) The constitutional institutions are not required to prepare the strategic development documents.

State Budget Strategy and Planning Process

State Budget Strategy planned on rolling principle: $3 + 1 = 4$

- The existing State Budget Strategy is updated with regard to the coming three years and making plans for the fourth year: 2022-2025 -> 2023-2026
- It is how medium-term plans are adjusted in the constantly changing economic, fiscal and operational environment
- The first year of the State Budget Strategy (2023-2026) is the basis for the compilation of the Draft State Budget (2023)
- In the state budget, the expenditures are classified on the basis of **performance areas and programme activities**. (State Budget Act §26 p.5)
- The Government of the Republic approves the Budget Strategy and the draft state budget considering that these must be submitted to the Riigikogu not later than three months (Sep 30) before the beginning of a budgetary year. (State Budget Act §34¹)
- The detailed information of what and when to submit to the Ministry of Finance (MoF) is regulated by the regulation of the “Procedure for preparation of the State Budget Strategy and State Budget draft of the Ministry's area of government and transfer of funds from the State Budget”

State Strategy Map 2023-2026

as of September 30, 2022

Performance Area	Programme	Performance Area	Programme
1. Welfare	Social Security Programme	11. Effective state	Support Programme of the Government of the Republic and the Prime Minister
	Welfare Programme		Public Finance Programme
	Gender Equality Programme		Administrative Policy Programme
	Labor market Programme		Regional Policy Programme
	Children and Families Programme		Financial Policy Programme
2. Health	Health Options Programme		Archiving Programme
	Health Promoting Environment Programme	12. The Rule of law	Reliable and Effective Judicial Area
3. Wise and active nation	Education and Youth Programme	13. Internal security	Internal Security Programme
4. Estonian language and Estonianness	Language Programme	14. Foreign policy	Foreign Policy and Development Cooperation Programme
5. Environment	Environmental Protection and Use Programme	15. Security and defense	Independent Military Defense and Early Warning Programme
	Research, Development and Innovation Programme		
6. Research, development and entrepreneurship	Teadmussiidde Programme	16. Culture and sports	Culture Programme
	Competitive Business Environment Programme		Sports Programme
	Construction Programme		Integration and Adaption Programme
7. Agriculture and fisheries	Agriculture, Food and Rural Development Programme	17. Population and cohesive society	Communal Estonia Programme
	Fisheries Programme		Smart Population Operations
8. Transport	Transport Programme		Funding Programme for Political Parties Represented in the Parliament of Estonia
9. Energy	Energy and Mineral Resources Programme		
10. Information society	Information Society Programme		

* Performance Areas and Programmes in responsibility of the Ministry of Research and Education are filled in orange background

2.3. “Wise and active nation”

RIIGI EELARVESTRATEEGIA 2023-2026

Tallinn 2022

Riigi eelarvestrateegia 2023-2026

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Eestikeelne haridus ja kõrghariduse rahastamine 7

Laiapindne riigikaitse 7

Ukraina toetamine 8

Energeetika ja elektriturureform 8

Metsandus 9

Merendus 9

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Lisa 5. El. kasvuhooorganismide lubatud heitkoguse ühikutega kauplemisel saadavate vahendite kasutamised 206

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Lisa 7. Riigi eelarvestrateegias planeeritud investeeringute, investeeringutoetuste ja Riigi Kinnisvara AS-i kaudu tehtavate kinnisvara investeeringute 4-aastane kava (tuhat eurot) 226

Lisa 8. Eelarvenõukogu arvamus Rahandusministeeriumi 2022. aasta suviste majandusprognoosi ning 2023-26 aasta eelarvestrateegia eesmärkide kohta 231

Tabel 12. Tark ja tegus rahvas tulemusvaldkoma määrdud ja sihttasemed

Möödik/Sihttase	Vimane tegelik tase	2023	2024	2025	2026
Madala haridustasemega mitteõppivate 18-24-aastaste osakaal, %					
<i>Allikas: Eurostat</i>					
kokku	9,8 (2021)	9,6	9,3	9	9
mehed	12 (2021)	12,5	12,0	11,5	11,5
naised	7,6 (2021)	6,7	6,6	6,5	6,5
Eri- ja kutsealase haridusega täiskasvanute (25–64-aastaste) osakaal, %	73,5 (2021)	74,5	75	75,5	75,5
<i>Allikas: Statistikaamet</i>					
Täiskasvanute elukestvas õppes osalemise määr, %					
<i>Allikas: Eesti tööjõu uuring (Statistikaamet)</i>					
formaal- ja mitteformaalõppes	18,4 (2021)	>20	>20	>20	20,5
Informaalõppes	Uus indikaator, metoodika väljatöötatud, mõõtmist alustatakse 2023. a				
Aasta pärast lõpetamist nutika spetsialiseerumise kasvaladel rakendumete osakaal kõigist hõivatutest, %	12 (2019)	14	14	15	15,5
<i>Allikas: Edukus tööturul</i>					
Ennastjuhtiv õppija					
Uus indikaator, metoodika väljatöötamisel					
Tipptasemel oskustega (PISA uuringus 5. ja 6. taseme saavutanud) õpilaste osakaal, %					
Sh					
funktsionaalne lugemisoskus	13,9 (2018)	-	-	16,3	-
matemaatiline kirjaoskus	15,5 (2018)	-	-	18,6	-
loodusteaduslik kirjaoskus	12,2 (2018)	-	-	14,9	-
Õpetajate keskmine töötasu võrreldes Eesti keskmise töötasuga, %					
<i>Allikas: Saldandmik/EHS/Statistikaamet</i>					
koolieelse lasteasutuse õpetaja	81 (2021)	hoida suhtena Eesti keskmisesse palka	taset suhtena Eesti keskmisesse palka	hoida suhtena Eesti keskmisesse palka	taset suhtena Eesti keskmisesse palka
õldhariduskooli õpetaja	106 (2021)	111	120	120	120
kutseõppeasutuse õpetaja	103 (2021)	111	120	120	120
Noorte usaldus riigi vastu*	56 (2016)	60	-	-	-
<i>Allikas: ICCS</i>					

* Mõõdetakse iga kuue aasta tagant

Ministry of Research and Education is responsible for 4 performance areas and 5 programmes

State Budget Strategy 2023-2026

Riigi eelarvestrateegia 2023-2026

	2023	2024	2025	2026
Haridus- ja Teadusministeeriumi valitsemisala	-1 185 113	-1 102 680	-1 182 105	-1 264 139
piirmääraga vahendid	-850 496	-897 592	-925 299	-987 842
piirmäärata vahendid	-334 617	-205 088	-256 806	-276 297
Kulud	-1 080 103	-1 078 597	-1 157 990	-1 226 142
Investeeringud	-105 010	-24 082	-24 114	-37 997
Tulemusvaldkond: Eesti keel ja eestlus				
Kulud	-9 951	-10 407	-10 408	-10 410
Tulemusvaldkond: Tark ja tegus rahvas				
Kulud	-821 307	-812 178	-873 860	-932 818
Tulemusvaldkond: Tõhus riik				
Kulud	-9 710	-9 710	-9 710	-9 710
Tulemusvaldkond: Teadus- ja arendustegevus ning ettevõtlus				
Kulud	-224 348	-230 271	-247 710	-256 872

State Budget 2023

HARIDUS- JA TEADUSMINISTEERIUMI VALITSEMISALA	Eelarve kokku
TULUD	235 140
Saadud toetused	224 599
Riigilõivud	61
Tulu majandustegevusest	10 437
Muud tulud	29
Intressi- ja omanikutulud	14
KULUD	-1 080 103
Tulemusvaldkond: EESTI KEEL JA EESTLUS	-9 951
Keeleprogramm	
Eesti keele maine ja staatuse tugevdamine	-930
Keeletaristu ja keeletehnoloogia arendamine	-4 751
Eesti keele õppe toetamine ja oskuste hindamine ning mitmekeelsus	-4 269
Tulemusvaldkond: TARK JA TEGUS RAHVAS	-821 307
Haridus- ja noorteprogramm	
Haridusvõrgu korrastamine ja arendamine	-67 232
Juurdepääsu tagamine üld- ja kutseharidusele	-326 432
Juurdepääsu tagamine kõrgharidusele	-239 560
Täiskasvanuhariduse arendamine ja õppimisvõimaluste loomine	-15 189
Hariduse rahvusvahelise konkurentsivõime edendamine	-36 328
Õppekava ja koolikorralduse arendustegevused	-30 122
Võrdsete võimaluste tagamine hariduses	-55 185
Õpetajate ja haridusasutuste juhtide arengu toetamine	-6 543
Kutseüsteemi arendamine ja oskuste prognoosisüsteem OSKA	-3 381
Õppe seostamine tööturu vajadustega	-28 245
Noorte ettevõtlikkuse ja omaalgatuste toetamine (HOOG)	-2 554
Noorte kodanikuosaluse toetamine ja õiguste kaitsmine (OSA)	-853
Noorsootöö kättesaadavuse ja kvaliteedi arendamine (ISE)	-4 629
Noortele ühiskonnas võrdsete võimaluste tagamine (KINDLUS)	-5 053

State Budget Public Web Report

2023 by Riigieelarve



Source: Ministry of Finance, Tableau [\[https://public.tableau.com/app/profile/miko.tammik/viz/2023_1664362772700/Riigieelarvevisuaal2\]](https://public.tableau.com/app/profile/miko.tammik/viz/2023_1664362772700/Riigieelarvevisuaal2)

PBB in Estonia
PwC/MoF

2023. a riigieelarve, mld eurot



(State Budget) Programmes 2023

Riik ja omavalitsused, planeeringud v
Riigi rahandus ja maksud v
Finantspoliitika, välisuhted v
Riigihanked, riigilabi, osalused, kinnisvara v
Ministeerium, uudised ja kontakt v
Ukraina info

SULGE KÕIK

RIIGI EELARVESTRAATEGIA 2023-2026 PROGRAMMIDE PROJEKTID

- Riigikantselei programm 2023-2026 | 113.5 KB | pdf
- Ehituse programm 2023 | 378.89 KB | pdf
- Energeetika Programm 2023-2026 | 425 KB | pdf
- Digihiskonna programm 2023-2026 eelüü | 195.39 KB | pdf
- Erakondade rahaastamise programm 2023-2026 | 91.08 KB | pdf
- Ettevotluskeskkonna programm 2023-2026 | 271.12 KB | pdf
- Finantspoliitika programm 2023-2026 | 649.14 KB | pdf
- Halduspoliitika programm 2023-2026 | 805.29 KB | pdf
- Inimkeskse tervisholu programm 2023-2026 | 1.79 MB | pdf
- Kalandus programm eelüü | 817.95 KB | pdf
- Kogukondlik Eesti 2023-2026 | 928.53 KB | pdf
- Kultuuriprogramm 2023-2026 | 707.95 KB | pdf
- Laste ja perede programm 2023-2026 | 1.12 MB | pdf
- Lõimumisprogramm 2023-2026 | 338.54 KB | pdf
- Nutikas rahvastikuarvestus 2023-2026 | 493.31 KB | pdf
- PTM programm eelüü | 916.04 KB | pdf
- Regionaalpoliitika programm 2023-2026 | 742.88 KB | pdf
- Riigi rahanduse programm 2023-2026 | 643.55 KB | pdf
- Siseturvalisus 2023-2026 | 5.32 MB | pdf
- Soolise võrdsuse ja võrdse kohtlemise programm 2023-2026 | 1.02 MB | pdf
- Sotsiaalhoolekande programm 2023-2026 | 1.17 MB | pdf
- Sportiprogramm 2023-2026 eelüü | 291.73 KB | pdf
- Tervist toetava keskkonna programm 2023-2026 | 1000.61 KB | pdf
- Tervist toetavate valikut programm 2023-2026 | 1.6 MB | pdf
- TRTR-TERE programm 2023-2026 | 728.17 KB | pdf
- Tööturuprogramm 2023-2026 | 905.96 KB | pdf
- Vanemaalaste programm 2023-2026 | 771.51 KB | pdf

Source: Ministry of Finance [<https://www.fin.ee/media/7857/download>]

PBB in Estonia
PwC/MoF

Haridus- ja noorteprogramm 2023-2026

Tulemusvaldkond	Tark ja tegus rahvas
Tulemusvaldkonna eesmärk	Eesti inimestel on teadmised, oskused ja hoiakud, mis võimaldavad teostada end isiklikus elus, töös ja ühiskonnas ning toetavad Eesti elu edendamist ja üleilmset säästvat arengut. Noore avarad arenguvõimalused, turvatunne ja kindel tugi loovad Eestit, mida noor tahab edasi viia.
Valdkonna arengukava	Haridusvaldkonna arengukava 2021-2035, Noortevaldkonna arengukava 2021-2035.

Programmi eesmärk: Eesti inimestel on teadmised, oskused ja hoiakud, mis võimaldavad teostada end isiklikus elus, töös ja ühiskonnas ning toetavad Eesti elu edendamist ja üleilmset säästvat arengut. Noore avarad arenguvõimalused, turvatunne ja kindel tugi loovad Eestit, mida noor tahab edasi viia.

Programmi koguelarve (tuhandetes eurodes)

	2023	2024	2025	2026
	RE		RES 2023-2026	
Programmi kulud	907 092	828 807	890 528	963 369

Olukorra lühianalüüs

Haridusvaldkond, nagu ka kõik teised eluvaldkonnad, on 2020-ndate alguses olnud tugevalt COVID-pandeemia mõjusfääris. Pandeemiast tingitud distantsõpe on tekitanud õpilünkasid, määramatust ning pidevalt muutuvad olud on mõjutanud õppijate vaimset tervist. Sellegipoolest on valdkond suutnud pandeemiaga kohaned ja võrreldes 2020. aastaga oluliselt paremini toime tulnud. Alates 2021. aasta sügisest üldist distantsõpet enam ei kehtestatud ning koolid reageerisid paindlikult vastavalt nakatumise olukorrale. Olulist leevendust tõi alates novembrist kehtima hakanud lauseline kiirtestimine, mis võimaldas hoida haridus- ja noorsootöösutusi avatuna. Olukorraga toimetulekuks ja tagajärgede leevendamiseks, sh õpilünkade tasandamiseks, on riik pakkunud õppeasutustele mitmekülgselt tuge. Viimased aastad on kõigil haridus- ja noortevaldkonna osapooltel nõudnud uudeid lahendusi ja kiiret kohanemist – uute oskuste omandamist ning paindlikku toimetulekut muutuvate oludega. Kriis on olnud omamoodi arengukiirendiks, et katsetada paindlikke õppe- ja hindamise viise, võtta fookusesse õppija ning kujundada õppetööd ümber õppijast lähtuvaks – nii, nagu haridusvaldkonna arengukava ka ette näeb.

Olulise väljakutsena on lisandunud Ukraina kriis. **Ukrainast sõjapõgenikena tulnud õppijate haridustee jätkumiseks** tuleb pakkuda võimalusi õppimiseks nii alus- ja üldhariduses kui ka kutse- ja kõrghariduses, täienduskoollustes, samuti osalemiseks huvihariduses, huvitegevuses ja noorsootöös. Samavõrd oluline on eesti keele õppimise võimaluste loomine kõigile sõjapõgenike vanusegruppidele.

Eesti keele kui teise keele oodatust madalam oskus (eriti põhikoolis) on endisel märkimisväärne ja püsiv probleem. Eesti keel teise keelena põhikooli lõpuksamite tulemused olid mõõdund kevadel madalamad kui eelnenud kolmel aastal – 2021. aastal oli statsionaarse õppe keskmine tulemus 63,3%, varem on see jäänud 70% lähedale. See tähendab, et põhikoolilõpetajate hulk, kes ei oska eesti keelt iseseisva keelekasutaja tasemel, on kasvanud.

Statistics

2022-2025 State Budget Strategy

Activity/Performance Based Budgeting (PBB) 

17 performance areas 

41 programmes 

Unified strategic planning levels 

345 programme activities 

1,162 services
EUR 13.6 bn

11 ministries 

3,631 metrics
94 performance areas
165 programmes
337 measures
884 activities
1,789 services 

100%
of the concept of
financial management

3 IT systems for state budget planning, costing, analytics and reporting - "KAIS" 

Performance evaluation and impact assessment framework





Challenges and Use Cases



(Key) challenges

Evaluation in 2021 by PwC

- Disagreements between the Organizational Structure and the Strategic Management (programme, public service) Structure;
- **Lack of arrangements and agreements** in terms of updating and implementing the programme strategy (responsibilities of the stakeholders, expectations, etc.);
- **There are no agreements on the content of responsibilities** (e.g. what is meant by programme activity or public service level responsibilities);
- **Too generic objectives vs. specific and narrow metrics;**
- **Too many of “yes/no” metrics, no agreement on independent and objective assessment;**
- A large number of output indicators that maintain “stability” – **where does the change in results and impacts come from?**;
- **Low use of the programme as an actual management tool**, with a focus on the “work plan” – what goals are still served?;
- Lack of inter-agency cooperation in implementing programme objectives.



Domains have not been aligned across the state

„Eesti märksõnastik (EMS)	Kõiki ainevaldkondi (60) hõlmav tesauruse struktuuriga märksõnastik. 61 000 märksõna ja äraviiteterminid (sünonüümi).
Kestva arengu näitajad (SDG) ja Tõetamm	SDG-l on 17 valdkonda. Iga valdkonna all on mitmed näitajad. Tõetamm seob (1) SDG, (2) arenguvava „Eesti 2035“, (3) VV tegevusprogrammi.
Avaandmete portaali teemad	Eesti avaandmete portaalis on 12 teemat (Euroopa andmete portaalis lisaks teema „Rahvusvahelised küsimused“).
Statistika valdkondlik jaotus	Jaguneb 12 teemaks ja 65 alateemaks. Lähtub osaliselt Eurostati jaotuses (9 teemat, 48 alateemat).
Ruumiandmete teemad (INSPIRE)	Eesti geoportaalis on 18 valdkonda, INSPIRE teemasid on 32.
Eurovoc	Mitmekeelne ja interdistsiplinaarne tesaurus. Selles on 21 valdkonda, 127 alamvaldkonda.
eesti.ee teenuste vaade	Selles on 18 valdkonda, mis on kas valdkonna (n Ettevõtetus), konkreetse küsimuse (n Koroonainfo) või rolli (n Puudega inimesed) järgi.
Riigieelarve teenuste vaade (TERE)	Tegevuspõhine riigieelarve jaguneb tulemusvaldkondadeks, programmideks, meetmeteks ja programmi tegevusteks (riigieelarve planeerimistasandid), millest viimasele vastab asutuse sees teenus.
Valitsemisfunktsioonide klassifikaator COFOG	Valitsemisfunktsioonide klassifikaator (VFK / COFOG) on loodud rahvamajanduse arvepidamise süsteemi (ESA 2010) jaoks. Selles on 10 jagu, 69 gruppi ja 109 klassi

PBB view for the Governance

Where else do we use PBB data?

- developing criterias for local government services
- developing methodology for monitoring the availability of public services provided in local governments
- centralizing state support services
- preparing proposals for merging state agencies
- conducting budget revision and spending reviews
- improving the management systems of state agencies
- collecting and publishing statistics related to the Government main outcomes – tree of truth
- setting the long-term outcomes of the country – Estonia 2035 and planning new period of foreign funding.
- compiling overview of the use and preservation of state assets, incl assessing the sustainability of the provision of public services



PBB challenges

- Acceptance by politicians
- Integration with agencies management systems
- Willingness to adapt
- Better use of data
- Renewing roles
- User convenience
- Data volume – BI, controlling
- Data quality, control rules
- Performance reporting as part of the process





State Budgeting and Costing

IT systems and costing
methodology

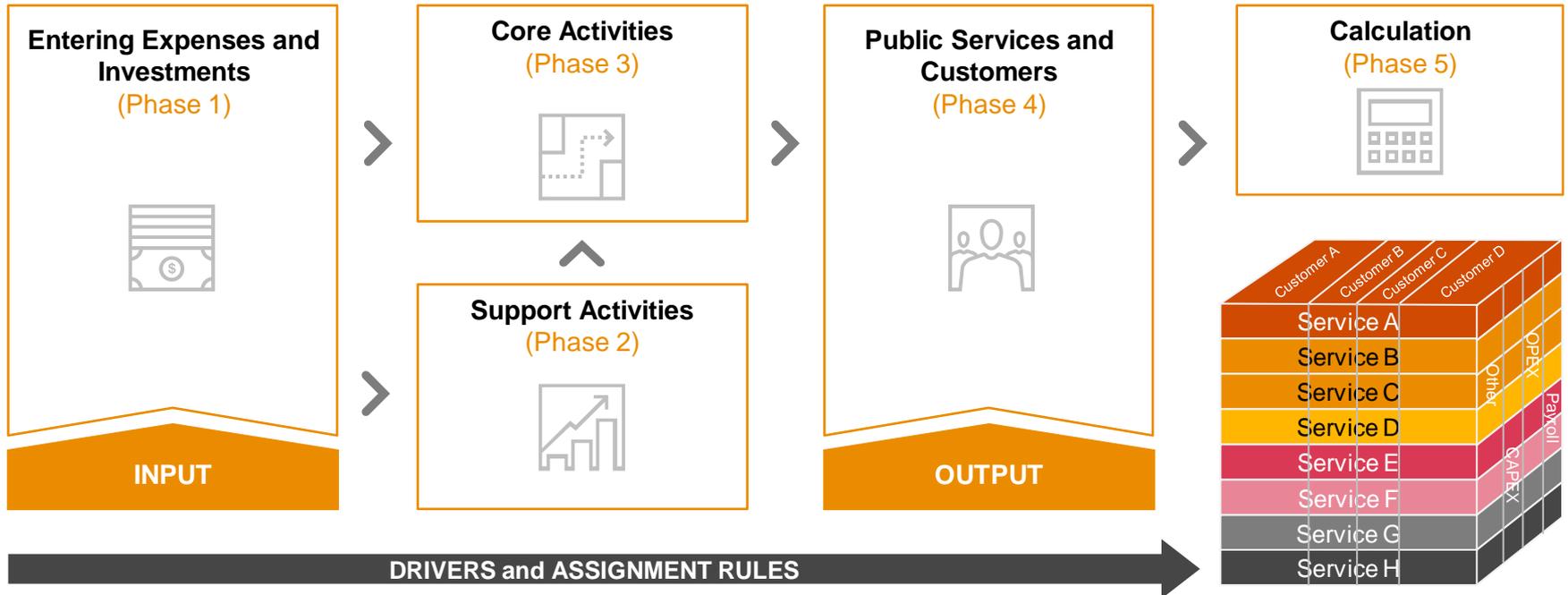


State Budgeting and Costing Framework

Expenses and Investments are assigned to Public Services that caused them



Optional Costing Model Scheme

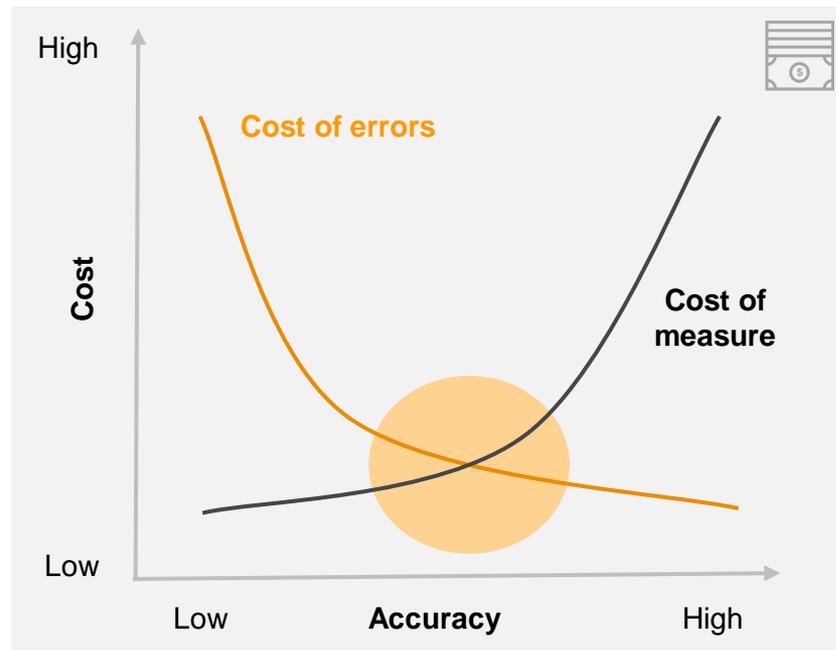
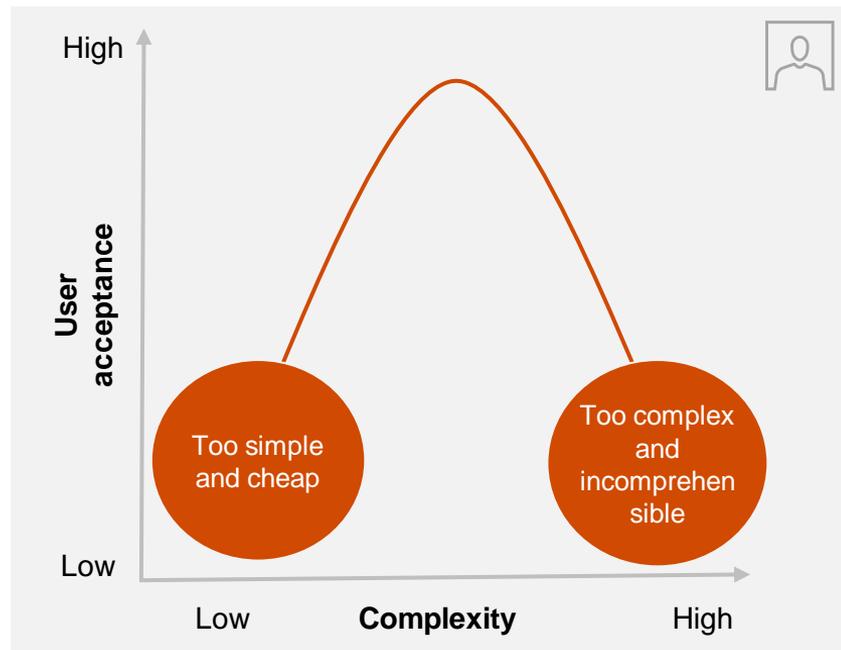


Drivers (cost assignment rules) are most important to start trusting the results of the calculations

Period	Positions	Salary	Driver	Driver Qty	Service	Tööjõukulu teenuste lõikes	
Periood	Ametikoht	Tööjõukulu	Käitur	Käituri kogus	Teenus	1 kuu arvestus	12 kuu arvestus
jaanuar 2020	600xxxx	-2 054€	Tööaja hinnang	15%	Teenus 1	- 308€	-3 697€
			Working time	25%	Teenus 2	- 514€	-6 162€
				60%	Teenus 3	-1 232€	-14 789€
			Kokku:	100%		-2 054€	-24 649€
jaanuar 2021	600xxxx	-2 056€	Evenly Assigned	1	Teenus 1	- 685€	-8 223€
				1	Teenus 2	- 685€	-8 223€
				1	Teenus 3	- 685€	-8 223€
			Kokku:	3		-2 056€	-24 670€

Finding the balance between Accuracy and Complexity is the key word

Excessive complexity endangers the implementation of the model



Visual Analytics

SAS Visual Analytics

Interactive dashboards, reports, BI and analytics

A single application or reporting, data exploration and analytics

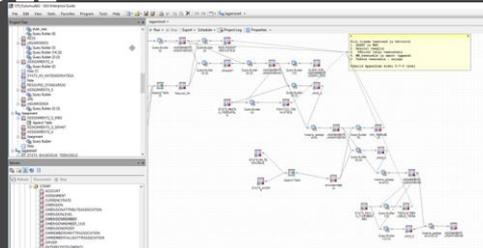


Data Preparation and Automation

SAS Enterprise Guide

Provide a self-service analytics environment that liberates IT
Enable easy – yet secure – access to numerous data sources and automate data processing

PwC

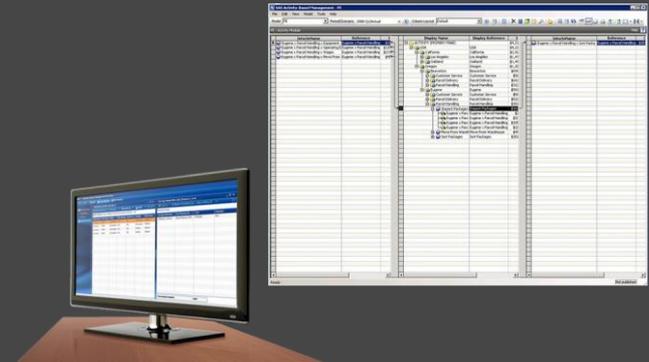


“KAIS”

Modelling and Calculation

SAS Cost and Profitability Management

Manage costs and improve processes
Application that models business processes to accurately determine process, service and customer cost



Common visualisation software solutions



Tableau



R Shiny



Microsoft BI



SAS Visual Analytics



SAP Business Objects

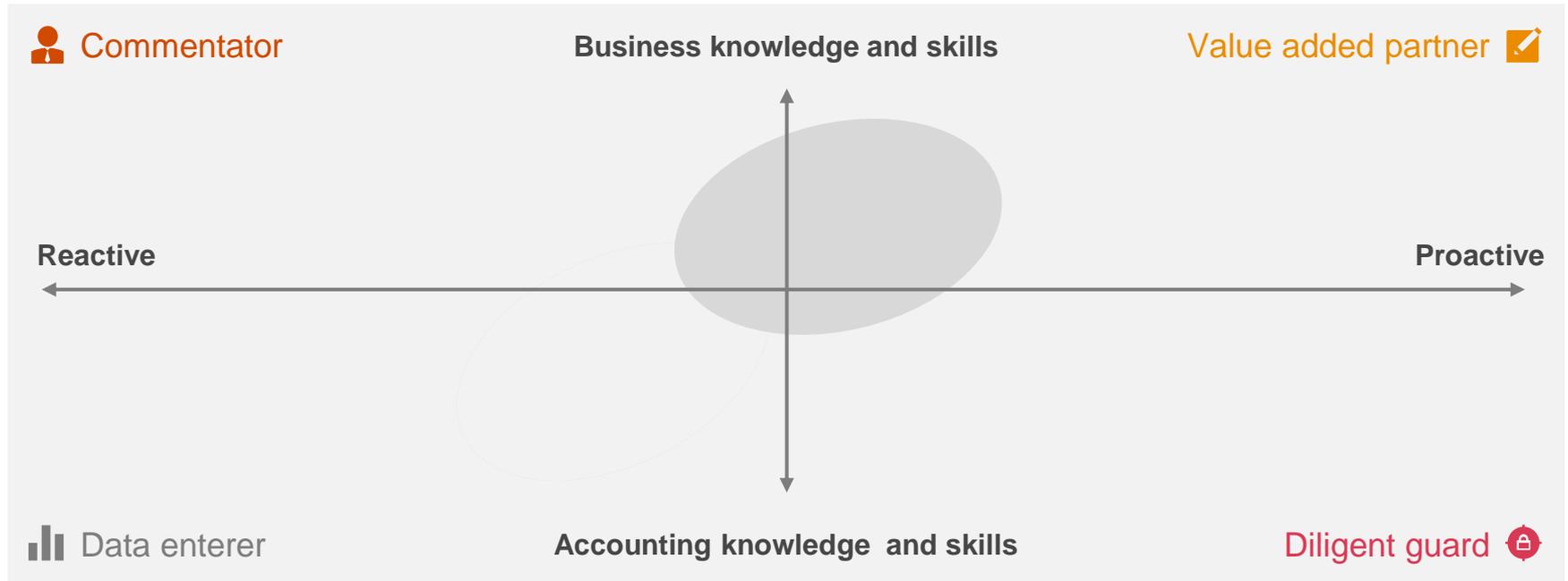


Click View



Click Sense

Changing roles and responsibilities among finance function



Thank you!

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