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Performance-based budgeting in Estonia

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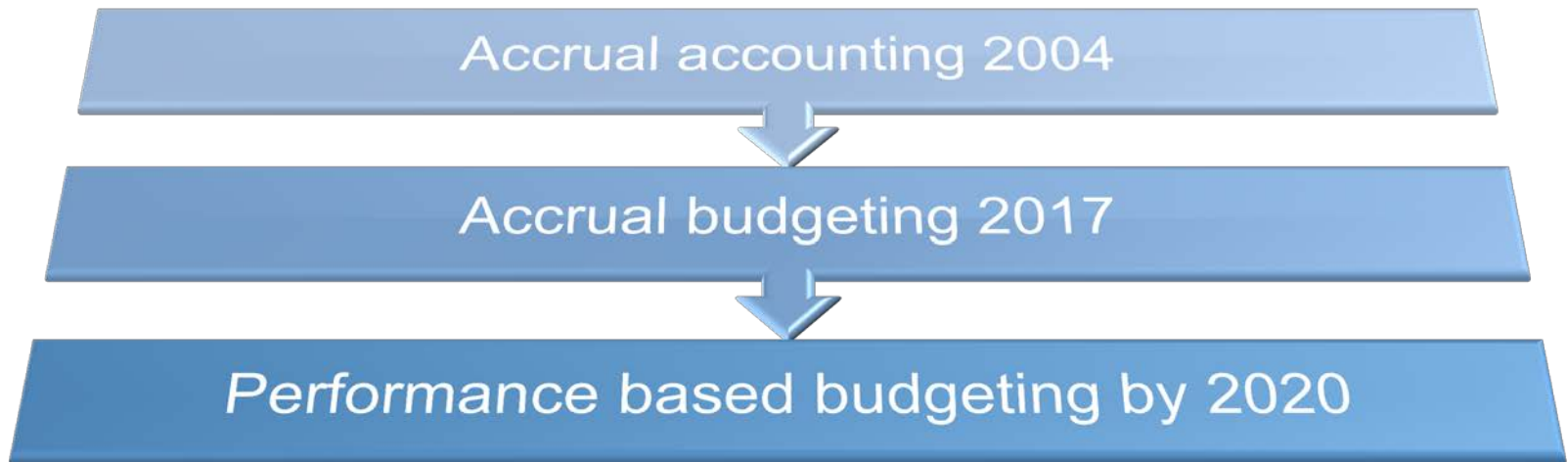


What is Performance-based budgeting (PBB) in Estonia?

Resources  Outcomes

1. **Structured Strategic Planning** – unified performance areas with performance indicators
2. **Public Services** – Gov.Agencies defined outputs (incl. support services)
3. **Traditional Costing and Activity Based Costing (ABC Costing)**
– Gov.Agencies allocating costs to resources and to outputs

Steps towards ...



2/3 of the costs in Estonias State Budget planned performance based by 2018

What do we want to achieve?

To reduce administrative burden

To gain an instrument for policy planning

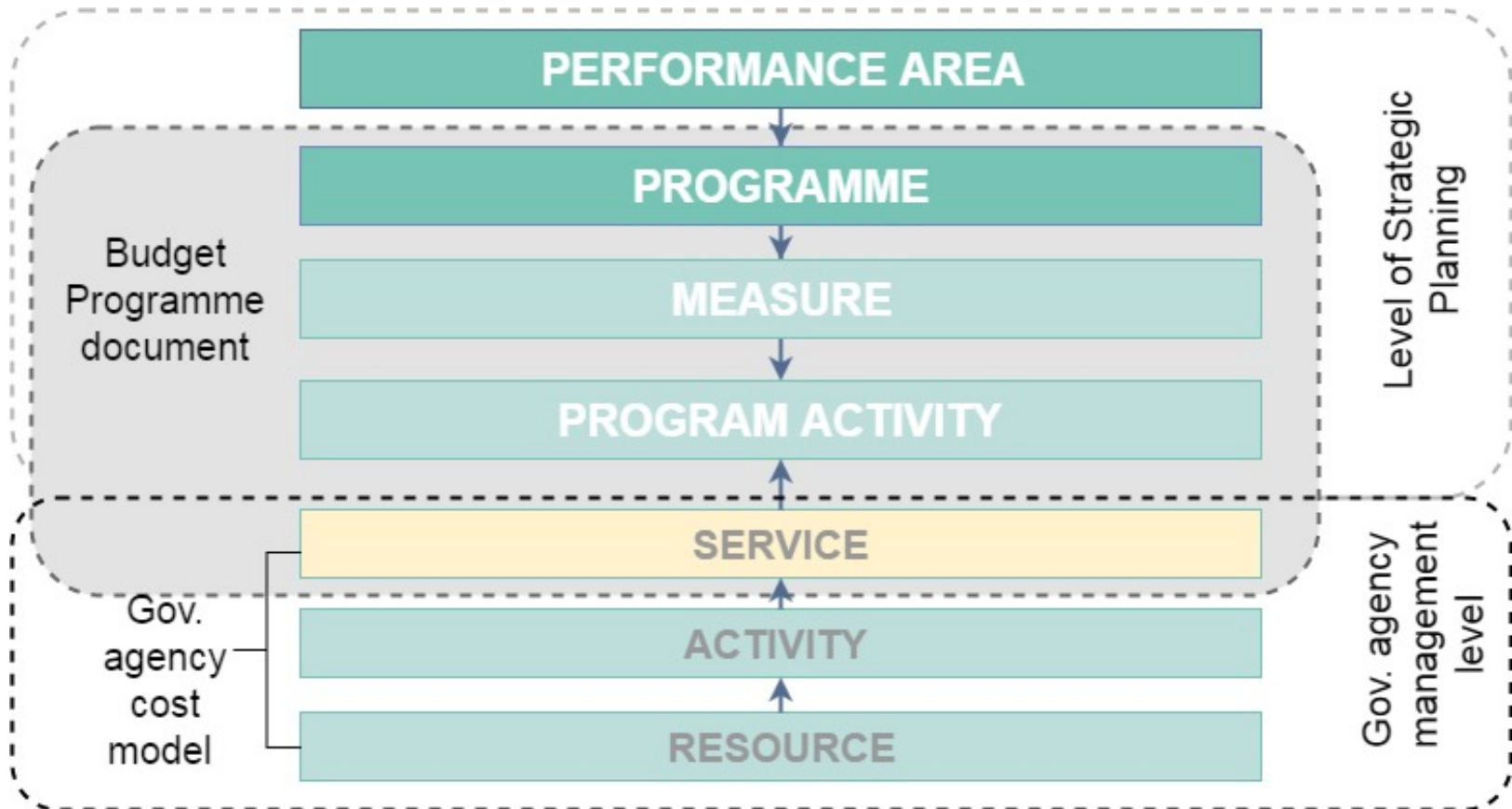
Flexibility for resource management

A tool for agency management

To increase co-operation between ministries

Transparency in budget planning

Performance planning and budgeting





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Thank You!

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