



REPUBLIC OF ESTONIA
MINISTRY OF FINANCE

The use of Technology in the Estonian Accounting Function

IPSASB

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Contents:

- Where Accounting Meets Performance
 - The Concept of Strategic and Financial Management
 - Data Classification
 - Examples of data products
- Financial Management Information Systems
- Strategic Management of AI Adoption

Financial Management Developments 2003-2026

Finalizing the Performance Budgeting reform through more than 10 years

2003-2005 Public Sector Accounting Reform

2004 Accrual Accounting

2010 Initiating the centralization of government accounting functions

2013 Starting to centralize the support services (State Shared Service Centre)

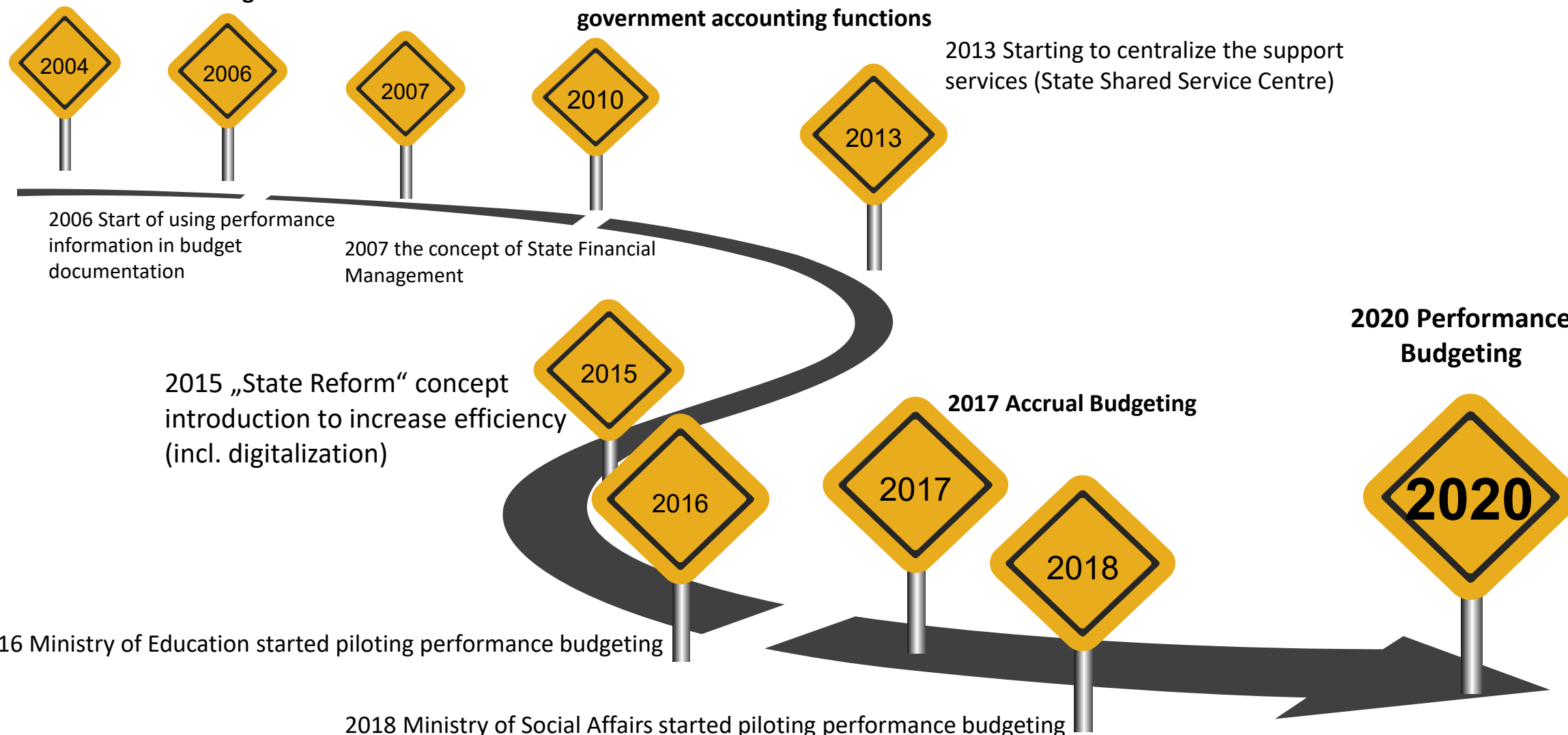
2020 Performance Budgeting

2015 „State Reform“ concept introduction to increase efficiency (incl. digitalization)

2017 Accrual Budgeting

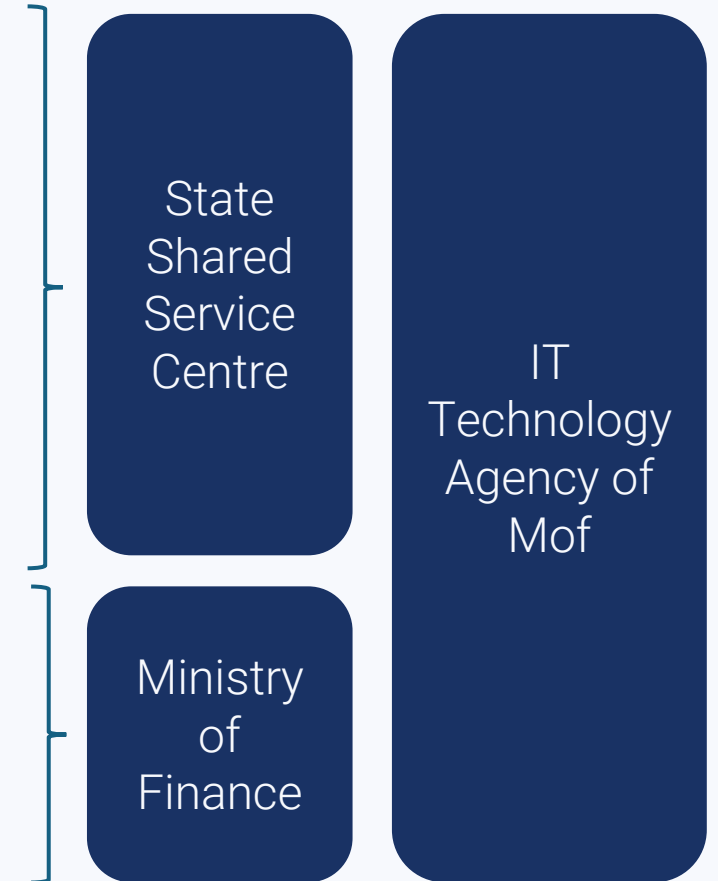
2016 Ministry of Education started piloting performance budgeting

2018 Ministry of Social Affairs started piloting performance budgeting



Functions

-  Financial Accounting
-  HR data and payroll
-  Grants administration
-  Public procurement
-  Document management and archiving
-  Budgeting
-  Cost accounting
-  E-treasury

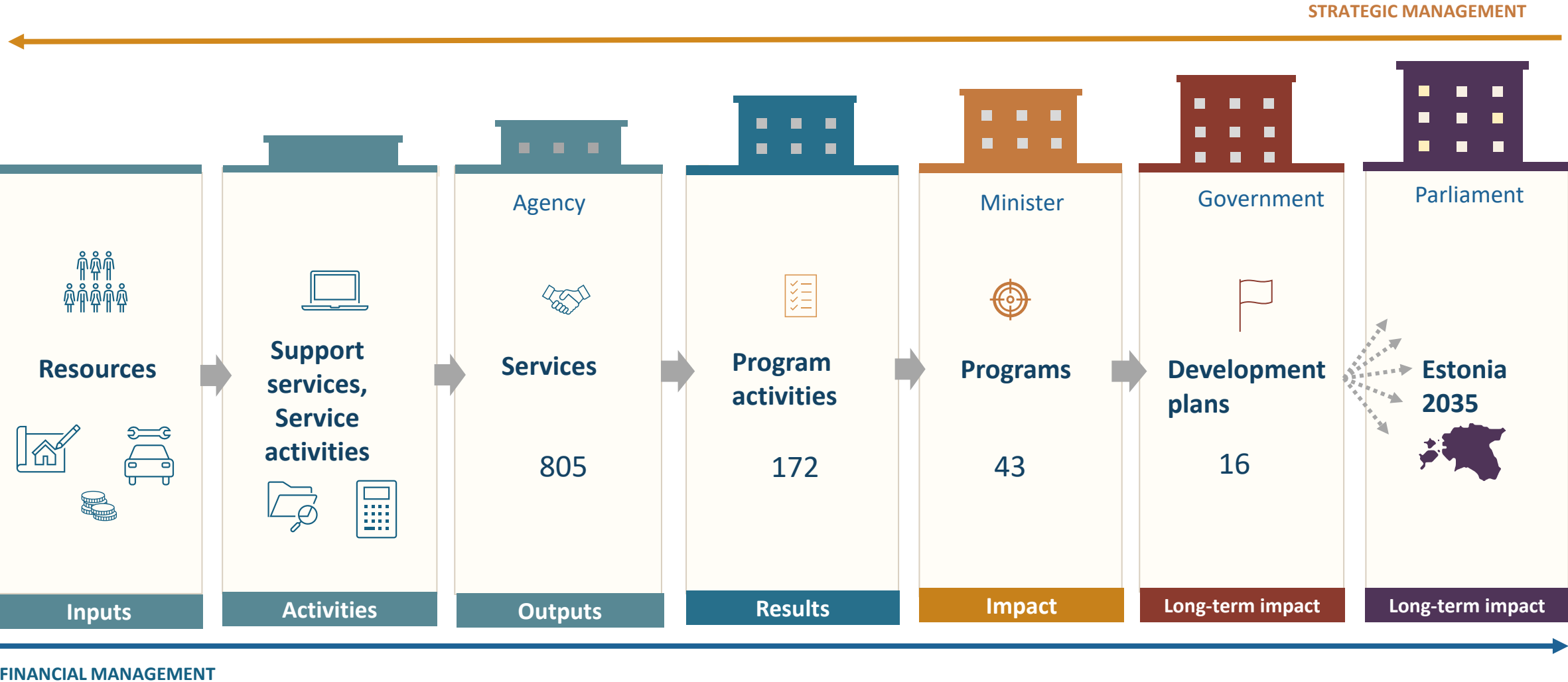


Where accounting meets performance

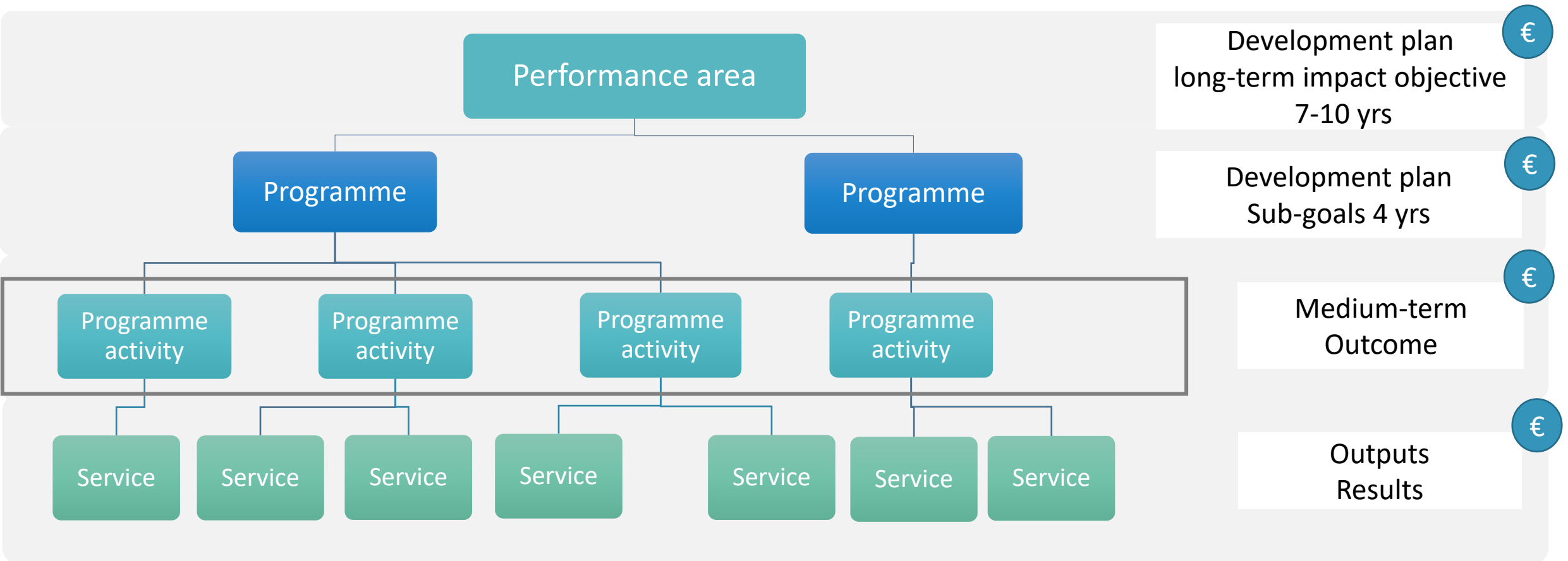
Integrating financial and non-financial data for Public Financial Management



Strategic and Financial Management



Financial and non-financial information planned and reported in the same hierarchy



Budget limits are set by Parliament on programme activity level

Estonia 2035

Five strategic goals



People

Smart, active
and healthy



Society

Open, caring
and cooperative



Economy

Strong, innovative
and responsible



Living environment

Considering
everyone's needs, safe
and with high quality



Governance

Innovative,
trustworthy and
people-centered



.....

Democratic and safe state where the Estonian language,
nation and culture is thriving

Welfare Development Plan 2023–2030

PERFORMANCE AREA

Welfare

€6,242 k

GOAL & KPI

Estonia is a country where people are cared for, inequality and poverty are reduced, and a long and high-quality working life for everyone is supported.

KPI: employment, poverty, exclusion, birth rate, care, equality

1

€ 4078 k

Senior Citizens Program

2

€ 236.9 k

Social Welfare Program

3

€ 919.3 k

Children and Family Program

4

€ 1,004 k

Labor market program

5

€ 3,408 k

Gender Equality and Equal Treatment Program

1

PROGRAM ACTIVITIES

€883.4 k

Family benefits payment and parenting support

2

PROGRAM ACTIVITIES

€19.5 k

Organizing services that support the well-being of families

3

PROGRAM ACTIVITIES

€6.7 k

Ensuring child protection

4

PROGRAM ACTIVITIES

€9.6 k

Supporting victim assistance services

SERVICES

- Family policy development
- Developing parenting skills
- Promoting work/family life reconciliation
- Subsistence allowance
- Parental benefit
- Pension and health insurance coverage
- Family benefits
- Parental leave pay

SERVICES

- Child Welfare Services Policy
- Multidimensional family therapy
- Arranging alternative care

SERVICES

- Child protection policy development
- Orphanage service
- National Family Reconciliation Service
- Child protection organizational model
- National Child Protection Service
- Prevention · 116111

SERVICES

- Designing victim assistance
- Psychosocial crisis assistance
- Provision of regional victim assistance
- Providing support to victims of violence
- Reimbursement of direct recovery costs

Welfare Development Plan 2023–2030

PERFORMANCE AREA

Welfare

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GOAL & KPI

Estonia is a country where people are cared for, inequality and poverty are reduced, and a long and high-quality working life for everyone is supported.

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PROGRAM

Children and Family Program

€ 919.3 k

GOAL & KPI

Estonia is a good place for families: children grow up in a safe environment; victim assistance system supports recovery

- difference between desired and actual number of children
- child poverty rate ↘
- proportion of children separated from their families ↘

1

PROGRAM ACTIVITIES

€ 883.4 k

Family benefits payment and parenting support

SERVICES

- Family policy development
- Developing parenting skills
- Promoting work/family life reconciliation
- Subsistence allowance
- Parental benefit
- Pension and health insurance coverage
- Family benefits
- Parental leave pay

2

PROGRAM ACTIVITIES

€ 19.5 k

Organizing services that support the well-being of children

SERVICES

- Child Welfare Services Policy
- Multidimensional family therapy
- Arranging alternative care

3

PROGRAM ACTIVITIES

€ 6.7 k

Ensuring child protection

SERVICES

- Child protection policy development
- Orphanage service
- National Family Reconciliation Service
- Child protection organizational model
- National Child Protection Service
- Prevention · 116111

4

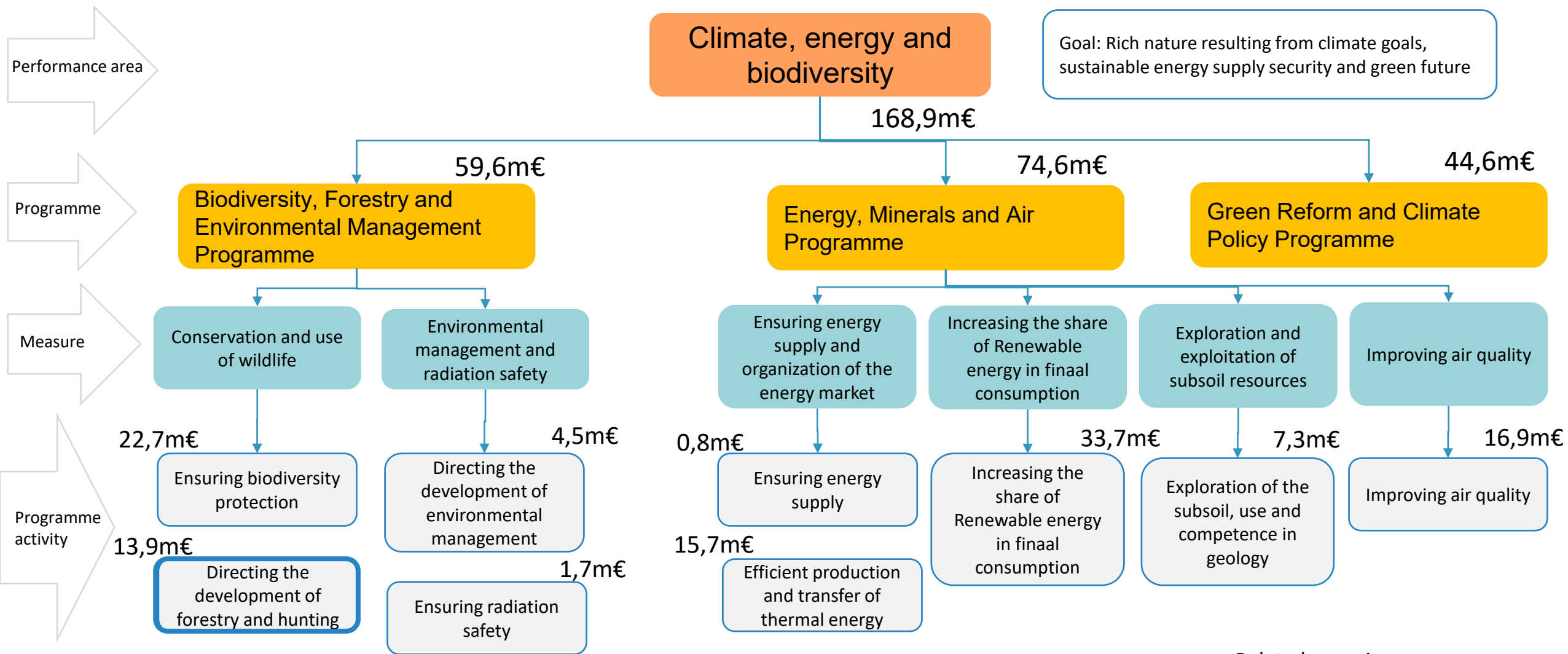
PROGRAM ACTIVITIES

€ 9.6 k

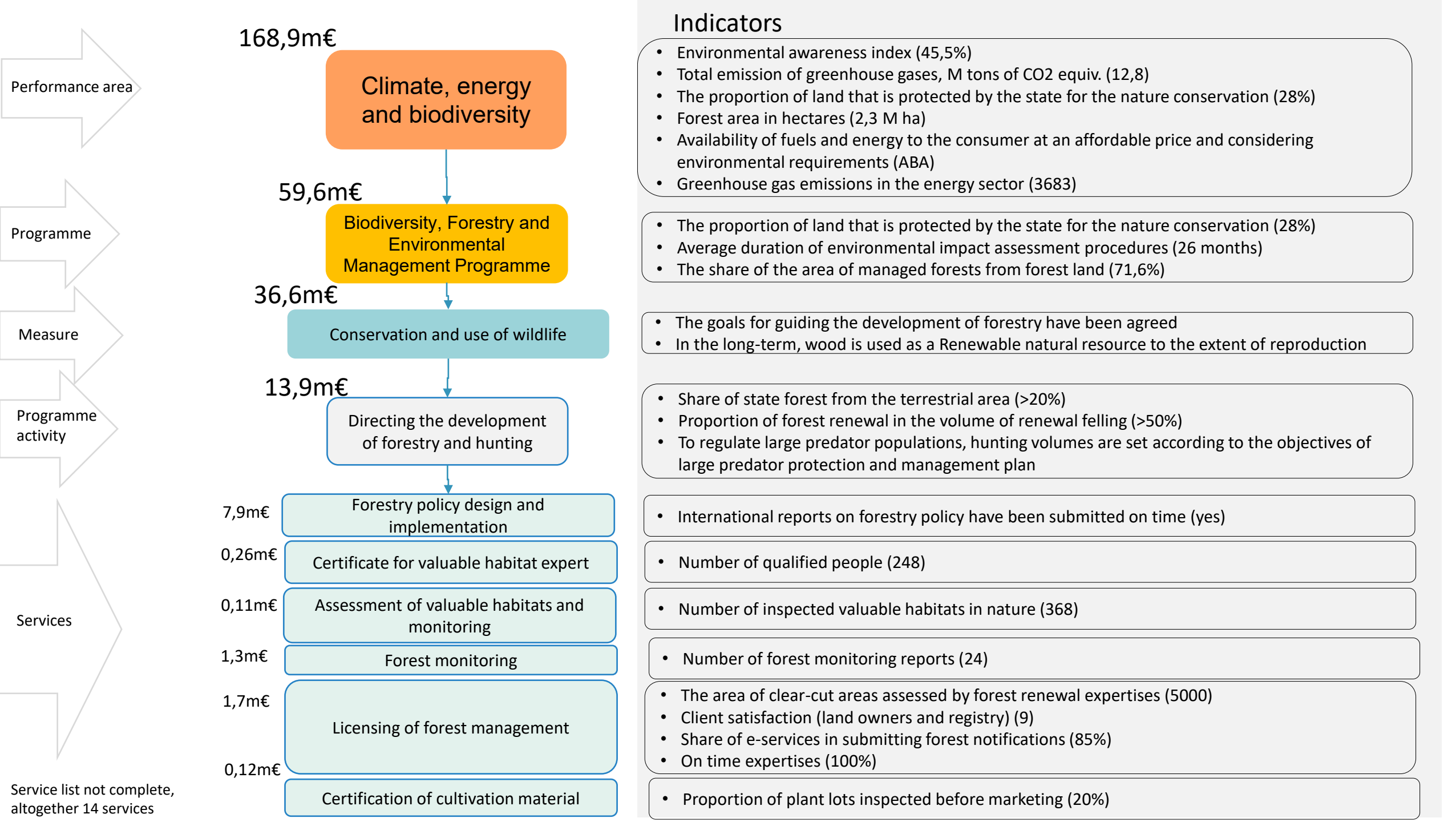
Supporting victim assistance services and compensation

SERVICES

- Designing victim assistance
- Psychosocial crisis assistance
- Provision of regional victim assistance
- Providing support to victims of violence
- Reimbursement of direct recovery costs



Related agencies:
 Ministry of Climate
 Environment Agency
 Environmental Board
 Ministry of Climate IT Agency
 Estonian Nature Museum
 Estonian Geological Service



Data Classification



Budget classification

Accounting objects

- Administrative object
 - Organisation
 - Funds Center
- Budget source
- Budget account
- Budget object (national and agency based)
- COFOG
- Planning level →

Performance area
Programme
Programme activity
Service
- Grant
- Transaction partner
- Cost center
- Project
- Resource/Cost object
- *Support service*
- *Service activity*
- *Client*

The accounting object „Planning level“ is used for budgeting and cost accounting, strategic planning and reporting. It is not used in accounting system.

- Each planning level must contain objective and indicator
- An objective must be relevant, measurable or evaluable.
- The indicators are used to assess the achievement of the objectives set at the planning levels.

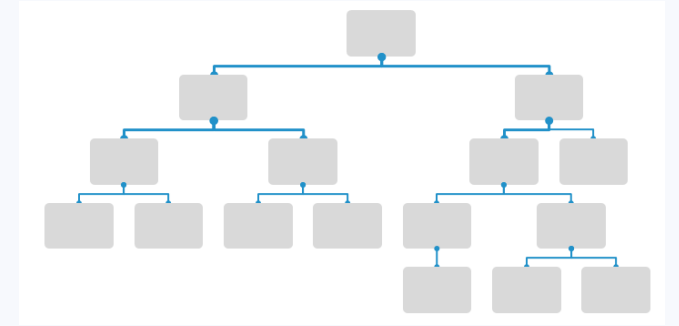
Budgeting principles of the state budget entities

Mostly the same as accounting principles

Greater differences:

- Tax revenue is budgeted on time-adjusted cash basis (the same as ESA rule)
- Pension provisions are budgeted on cash basis
- Non-cash transactions are not budgeted

Budget structure



Revenues

Expenses

Acquisition of tangible and intangible fixed assets

Financing budget

All budget components are divided into performance areas;

Expenses are presented by institutions and programme activities;

Programme activities are broken down by economic content.

Budget implementation reporting (1)

SAS® Visual Analytics - Report Viewer

RETA_2022_alates

Fikseeritud

Jooksev

A

B

C

D

E

F

G

J

K

L

M

N

P

R

S

T

V

Z

Asutus (grup...

FILTER

Aruande loogika

A_2_9_seadusele vastavus

Kohandused vs RIB

A_2_1

A_2_2

A_2_3

A_2_4

A_2_6

EA_kujunemne

EA_kujunemne (Ület. Val.ala)

Tulemusvald...

Programm - ...

Programmide...

Majanduslik sisu

Line-Ministry	Performance area	Programme	Programme activity	Econ content	Fixed / non-fixed threshold	Initial budget	Carry-overs	Final budget	Actuals	Actuals past year	Calculated Carry-overs	Actuals of final budget
						-547 168 202,72	-57 439 318,00	-628 573 935,35	-544 728 679,86	-495 866 372,93		-83 845 255,49
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	IKT teenuste pakkumine SIMi valitsemisalast väljapoole	Kulud	sh piir määrata vahendid	-419 776,92	0,00	-369 130,01	-513 866,46	-393 684,04	0,00	144 736,45
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Isikute tõsikindel tuvastamine ja dokumentide väljaandmine	Kulud	sh piir määraga vahendid	-12 212 979,71	-2 234 757,73	-15 686 848,11	-12 206 963,88	-12 150 289,70	-3 423 170,14	-3 479 884,22
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Isikute tõsikindel tuvastamine ja dokumentide väljaandmine	Kulud	sh piir määrata vahendid	-8 147 334,58	0,00	-8 542 723,27	-7 566 736,84	-7 443 133,08	-450 455,00	-975 986,43
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Migratsioonitorjajärelevalve	Kulud	sh piir määraga vahendid	0,00	0,00	0,00	0,00	-5 925 328,88	0,00	0,00
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Migratsioonitorjajärelevalve	Kulud	sh piir määrata vahendid	0,00	0,00	0,00	0,00	-902 729,10	0,00	0,00
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Migratsioonitorjajärelevalve	Kulud	sh piir määraga vahendid	-6 385 084,60	-2 449 639,60	-8 004 496,65	-7 730 840,13	0,00	-214 302,00	-273 656,52
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Migratsioonitorjajärelevalve	Kulud	sh piir määrata vahendid	-256 929,98	0,00	-1 248 325,82	-981 615,26	0,00	-271 995,86	-266 710,56
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Objektivalve ja isikukaitse	Kulud	sh piir määraga vahendid	-9 474 823,71	-1 470 344,24	-10 784 741,42	-10 397 037,13	-9 413 922,14	-347 002,89	-387 704,29
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Objektivalve ja isikukaitse	Kulud	sh piir määrata vahendid	-156 548,50	0,00	-268 795,06	-258 946,38	-259 933,06	-21 067,45	-9 848,68
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Õnnetuste, suutegude ja varakahjude ennetamine	Kulud	sh piir määraga vahendid	-14 004 361,78	-735 254,59	-14 808 929,77	-12 873 084,13	-15 153 005,33	-1 683 158,04	-1 935 845,63
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Õnnetuste, suutegude ja varakahjude ennetamine	Kulud	sh piir määrata vahendid	-2 019 638,57	0,00	-2 142 487,93	-2 155 381,94	-1 941 851,32	0,00	12 894,02
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Paastmine maismaal ja siseveekogul	Kulud	sh piir määraga vahendid	-96 779 078,98	-5 512 971,40	-94 350 231,98	-78 183 370,96	-60 104 183,50	-15 367 101,87	-16 166 861,03
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Paastmine maismaal ja siseveekogul	Kulud	sh piir määrata vahendid	-2 116 231,69	0,00	-3 850 151,62	-5 072 142,10	-4 529 461,08	0,00	1 221 990,49
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Piirihaldus	Kulud	sh piir määraga vahendid	-43 132 464,75	-5 046 694,63	-49 098 290,09	-43 811 434,58	-39 892 159,72	-4 977 238,79	-5 286 855,51
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Piirihaldus	Kulud	sh piir määrata vahendid	-13 009 302,07	0,00	-12 852 389,22	-11 443 452,71	-9 565 366,70	-1 452 231,39	-1 408 936,52
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Põhiseadusliku korra tagamine	Kulud	sh piir määraga vahendid	-53 596 515,90	-102 644,07	-61 960 952,46	-61 804 283,76	-85 569 730,70	-130 055,76	-156 668,70
Siseministeeriumi valitsemisala	Siseturvalisus	Siseturvalisus	Põhiseadusliku korra tagamine	Kulud	sh piir määrata vahendid	-118 413,38	0,00	-133 645,90	-314 637,83	-178 015,55	0,00	180 991,93

Budget implementation reporting (2)

RET_2022_alates

FikseeritudJooksev

A B C D E F G J K L M N P R S T V Z

Asutus (grup... ▾

FILTERAruande loogikaA_2_9_seadusele vastavusKohandused vs RIB A_2_1 A_2_2 A_2_3 A_2_4 A_2_6 EA_kujunemne EA_kujunemne (Ület. Val.ala)

Asutus - nimi ▾

Tulemusvald... ▾

Programmite... ▾

Programmite... ▾

Majanduslik sisu ▾

piirmääraga / piirmäärata ▾

Eelarve liik ▾

Cofog ▾

Välistoetus

Line-Ministry	Agency	Econ content	Fixed / non-fixed threshold	Source	Account	Budget object	COFOG	Grant	Scenario	Initial budget	Carry-overs	Final budget	Actuals	Actuals past year	Calculated Carry-overs	Actuals of final budget
										-547 168 202,72	-57 439 318,00	-628 573 935,35	-544 728 679,86	-495 866 372,93		-83 845 255,49
Siseministeeriumi valitsemisala	Hairekeskus	Investe...	sh piirmääraga vahendid	20	15	IN002000	03200	-	Eelarve_ule	0,00	-12 421,50	-12 421,50	0,00	0,00	-12 421,50	-12 421,50
Siseministeeriumi valitsemisala	Hairekeskus	Investeer ingud	sh piirmääraga vahendid	20	1569	IN002000	03200	1S80-RF14-12311 KORR	Tegelik	0,00	0,00	0,00	0,00	-12 495,00	0,00	0,00
Siseministeeriumi valitsemisala	Hairekeskus	Investeer ingud	sh piirmääraga vahendid	20	1569	IN002000	03200	1S80-RF14-12311L OG	Tegelik	0,00	0,00	0,00	-12 421,50	0,00	0,00	12 421,50
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	-	03200	-	Eelarve_ule	0,00	-70 592,70	-70 592,70	0,00	0,00	-70 592,70	-70 592,70
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	-	03200	-	Kinnitatud_eelarve	-3 244 545,00	0,00	-3 244 545,00	0,00	0,00	-3 244 545,00	-3 244 545,00
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	-	03200	-	Seaduse_muudatus	0,00	0,00	6 639,00	0,00	0,00	0,00	6 639,00
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	-	03200	-	Tegelik	0,00	0,00	0,00	-2 953 101,35	-2 369 587,72	0,00	2 953 101,35
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	-	07600	-	Kinnitatud_eelarve	-2 321 984,00	0,00	-2 321 984,00	0,00	0,00	-2 321 984,00	-2 321 984,00
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	-	07600	-	Seaduse_muudatus	0,00	0,00	-27 221,00	0,00	0,00	-27 221,00	-27 221,00
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	-	07600	-	Tegelik	0,00	0,00	0,00	-2 600 927,88	-2 105 175,89	0,00	2 600 927,88
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	SE000080	03200	-	Eelarve_ule	0,00	-64 171,00	-64 171,00	0,00	0,00	-64 171,00	-64 171,00
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	SE000080	03200	-	Tegelik	0,00	0,00	0,00	-63 725,70	-141 251,67	0,00	63 725,70
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	SR100174	03200	-	Reserv	0,00	0,00	-10 218,00	0,00	0,00	-10 218,00	-10 218,00
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	SR100174	03200	-	Tegelik	0,00	0,00	0,00	-20 904,93	0,00	0,00	20 904,93
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	500	SR100174	07600	-	Reserv	0,00	0,00	-11 522,00	0,00	0,00	-11 522,00	-11 522,00
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	50010000	-	03200	-	Tegelik	0,00	0,00	0,00	-1 254,00	3 836,42	0,00	1 254,00
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	50010000	-	07600	-	Tegelik	0,00	0,00	0,00	-154,33	363,66	0,00	154,33
Siseministeeriumi valitsemisala	Hairekeskus	Kulud	sh piirmääraga vahendid	20	50012000	-	03200	-	Tegelik	0,00	0,00	0,00	-2 535,53	1 652,25	0,00	2 535,53

Examples of data-products (dashboards)

Budget Dashboard

2026 State Budget | Rahandusministeerium



- Expenditure
- Investments
- New Measures
- Foreign Grants
- Social Benefits
- KPIs
- Analytical View

ADMINISTRATIVE AREA

Click on the boxes for detailed information

Ministry of Social Affairs

7 820 382 350 €

↑4%

Ministry of Defence

1 417 367 036 €

↑28%

Ministry of Economic Affairs and Communications

1 336 528 270 €

↑6%

Ministry of Education and Research

1 155 367 307 €

↑3%

Ministry of Climate

1 190 427 469 €

↑21%

Ministry of Regional Affairs and Agriculture

838 091 275 €

↓3%

Ministry of the Interior

544 232 115 €

↓5%

Ministry of Finance

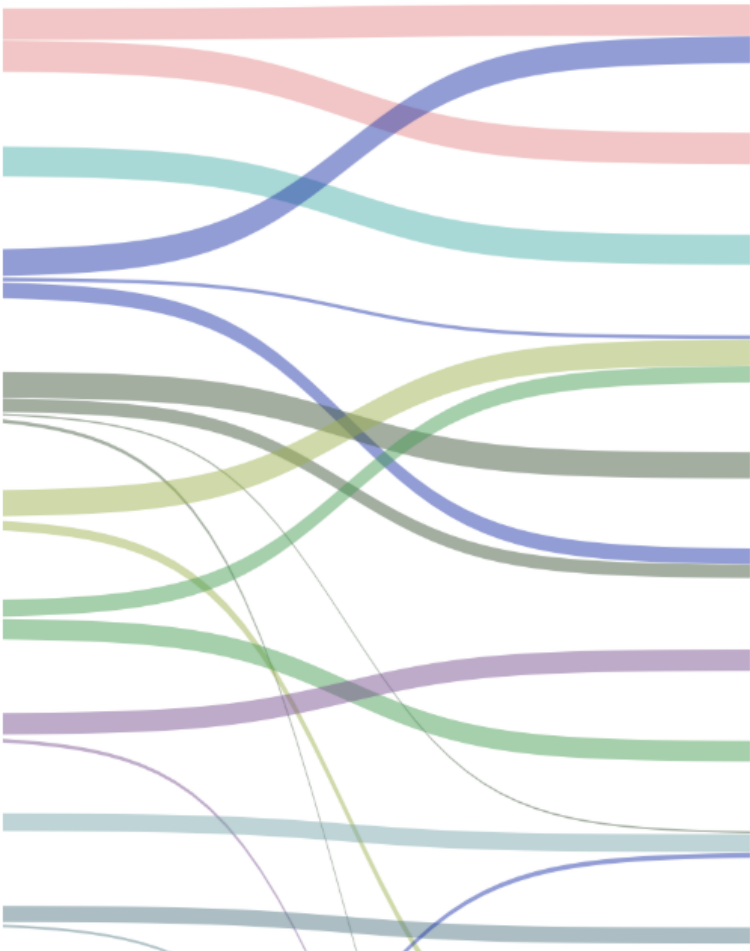
441 578 904 €

↓7%

Ministry of Culture

363 276 549 €

↓5%



Administrative Area

Ministry of Economic Affairs and Communications

Indicators

Actuals

Forecast

Level	Level Title	Description	Expected Direction	2023	2024	2025	2026	2027	2028
Program	Business Environment Programme	Exports of goods and services, EUR billion	The higher the better ↗	29,7	30,1	31,0	32,0	33,0	34,0
		GDP per capita outside Harju County compared to the EU-27 average	The higher the better ↗			62,5	63,0	63,4	64,0
		ices (billions/EUR)	The higher the better ↗	1,7	2,2	2,4	2,6	3,0	3,3
		onian products is growing faster than the European average,	The higher the better ↗			0,1	0,1	0,1	0,1
		rial production	The higher the better ↗	08,4	94,4	120,0	199,0	124,0	126,0
		-date and business-friendly legal framework for tourism also ensures the protection of consumers' economic interests	The higher the better ↗	100,0	100,0	100,0	100,0	100,0	100,0
		ing enterprises	The higher the better ↗	9927,0	9913,0	7590,0	7560,0	7570,0	7590,0
			The higher the better ↗	16107,0	14822,0	19231,0	19964,0	20887,0	21430,0
		spent by domestic and foreign tourists (mn)	The higher the better ↗	6,4	6,6	6,8	7,5	8,0	8,5
		manufacturing (billion euros)	The higher the better ↗	3,6	3,5	4,5	5,0	5,5	6,0
		ancial corporations in property, plant and equipment (current	The higher the better ↗	4,0	4,2	3,5	3,7	4,4	5,0

Second Category

Service

Third Category

Economic classification

Administrative Area

Ministry of Economic ...

Actuals

(All)

Performance Area

(All)

Program Activity

(All)

Analytical View

		EXPENDITURE, EUR		
		2026	2027	2028
ent	TOTAL	50 327 919	46 852 651	30 996 151
	Promoting the availability of qualified workforce and the establishment of international companies in Estonia	11 567 389	14 146 475	12 909 649
	Other subsidies	11 433 454	14 021 756	12 784 078
	Labor costs	112 300	108 086	105 643
Supporting the development of business	TOTAL	17 002 849	18 277 769	5 611 853
	Other subsidies	16 868 913	18 153 050	5 486 283
	Labor costs	112 300	108 086	105 643
	Administrative costs	21 636	16 632	19 927
Formation, management and organization of the state's operational reserves and deployment	TOTAL	7 386 588	5 708 974	5 681 134
	Other subsidies	7 252 653	5 584 256	5 555 564
	Labor costs	112 300	108 086	105 643
	Administrative costs	21 636	16 632	19 927
Shaping a smart business and consumer environment	TOTAL	9 147 689	3 292 807	1 409 166
	Investment subsidies	6 727 284	1 274 275	
	Other subsidies	832 352	811 654	736 111
	Labor costs	1 075 369	883 021	546 810
Supervision in the field of business	TOTAL	2 526 222	2 740 571	2 789 373
	Labor costs	2 108 505	2 463 891	2 481 069
	Administrative costs	417 017	276 105	307 729
	Other expenses	700	575	575
Consumer advice and out-of-court dispute resolution	TOTAL	1 754 381	1 567 551	1 563 991
	Labor costs	1 550 222	1 396 883	1 374 181
	Administrative costs	204 159	170 323	189 465
	Other expenses		345	345
Granting the right to operate in the field of business	TOTAL	382 289	430 134	427 411
	Labor costs	352 691	404 793	397 736
	Administrative costs	29 598	25 263	29 597
	Other expenses		78	78
Promoting the development of the business environment and entrepreneurship	TOTAL	389 496	379 613	330 783
	Labor costs	359 966	206 756	182 144

Budget monitoring dashboard (monthly)

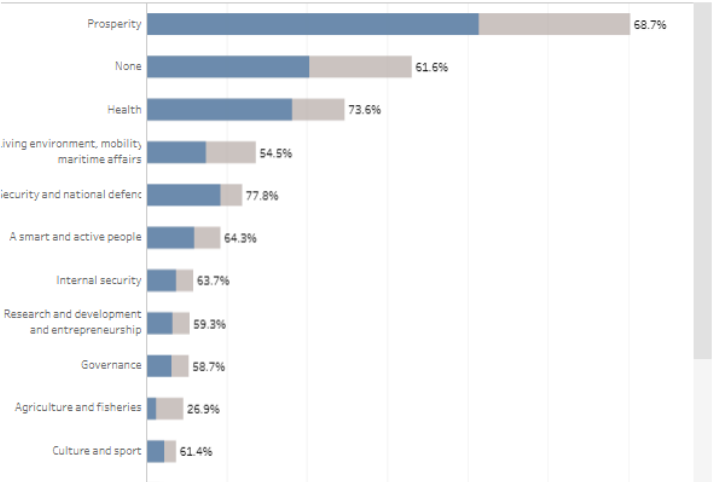


2025RE seire | [Public Roll](#)

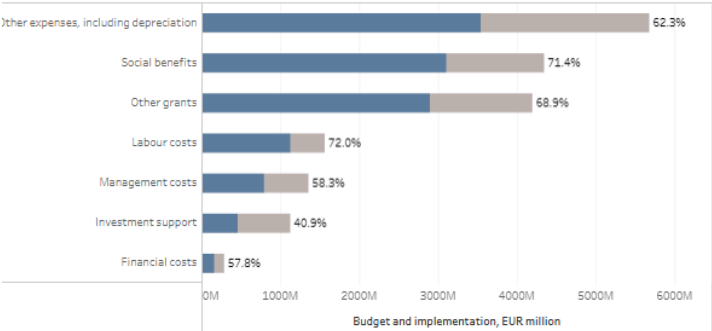
2025. Budget execution

State Budget Execution	
Revenues	
Investments	
Financial transactions	
Expenditures	
Expenditures by Line - Ministries	Expenditures by Performance areas and Programme activities
Expenditures by Agencies	Expenditures in detail

Implementation of state budget expenditure by performance areas
(Total costs)



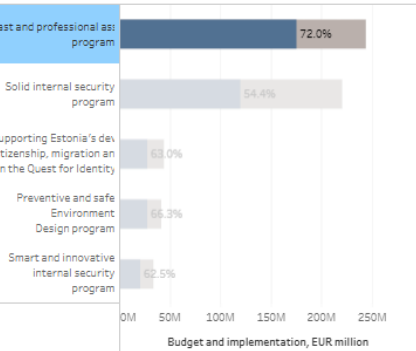
Implementation of state budget expenditure by economic substance
(Total costs)



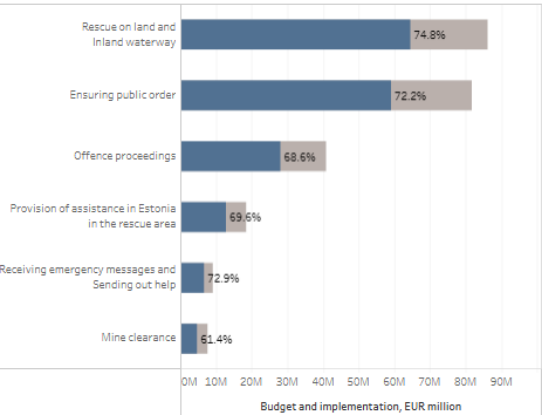
Result areas (select the result area of interest)

-	Digiühisko...	Eesti keel ja eestlus	Elukeskko...	Heaolu	Julgeolek ja riigikaitse	Kliima, energeeti...	Kultuur ja sport	Õigussriik	Põllumajaj...	Riigivalits...	Sidus ühiskond	Siseturval...	Tark ja tugev rahvas	Teadus- ja arenduste...	Tervis	Välispoliit...
---	---------------	-----------------------	--------------	--------	--------------------------	----------------------	------------------	------------	---------------	----------------	----------------	---------------	----------------------	-------------------------	--------	----------------

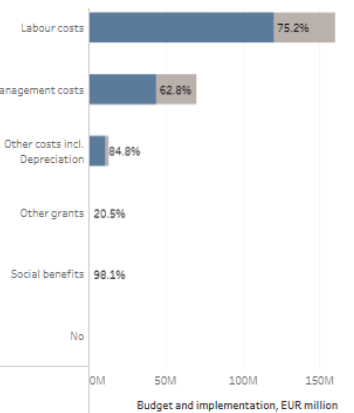
Program



Program Activities



By economic classification



One-pagers

Thematic one-pagers are used in budget process

- by ministry →
- by performance area (main strategic goal)

Based on data:

- Financial statements
- Performance reporting
- Budget applications

Ministry of Regional Affairs and Agriculture (MoRAA)

Staff* (first half of 2025 in comparison with 2024)

Institution	Ministry of Regional Affairs and Agriculture*	Agriculture and Food Board*	Agricultural Registers and Information Board*	Centre of Estonian Rural Research and Knowledge	National Centre for Laboratory Research and Risk Assessment
Average gross wages	3,180 € ↑4%	2,156 € ↑11%	2,555 € ↑14%	2,182 € ↑7%	2,038 € ↑2%
Number of employees	268 ↓30	383 ↓72	334 ↓15	299 ↓3	126 ↑1
▲ – app. 10 people					
* The change in the number of employees of the Agricultural and Food Board and the Ministry of Regional and Agricultural Affairs is due to the movement of employees to the Land and Spatial Development Board established on 1 January 2025.					
* On 1 June 2025, the Information Technology Centre of the Ministry of Regional Affairs and Agriculture started operating as a new agency under the ministry's administration. The IT positions from the Ministry of Regional Affairs and Agriculture and the Agricultural Registers and Information Board will be transferred to the Centre by the end of the year.					
Institutions, total					
Average gross wages: 2,435 € ↑8%					
Number of employees: 1,411 ↓118					

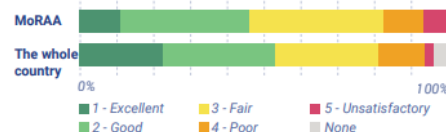
Economic content of expenditure* (thou. euros; 2026 in comparison with the 2025 budget)

Institution	Labour costs	Economic costs	Social benefits	Other support	Other expenditure	TOTAL
Ministry of Regional Affairs and Agriculture	15,808 ↑1%	7,496 ↓20%	-	360,404 ↑6%	1,379 ↓28%	385,087 ↑5%
Agriculture and Food Board	13,180 ↑3%	4,994 ↓16%	-	85 ↓43%	1,212 ↑16%	19,471 ↑2%
Agricultural Registers and Information Board	11,102 ↑19%	2,805 ↓14%	-	397,652 ↓3%	435 ↓10%	411,995 ↓3%
Centre of Estonian Rural Research and Knowledge (METK)	7,317 ↑4%	7,707 ↑9%	-	275 ↑1%	1,203 ↑25%	16,502 ↑4%
National Centre for Laboratory Research and Risk Assessment	4,109 ↑1%	2,603 ↓23%	-	-	611 ↑6%	7,322 ↑9%
Information Technology Centre of the Ministry of Regional Affairs and Agriculture**	3,451	1,082	-	4	270	4,806
GOVERNMENT AREA, TOTAL	54,966	26,687	-	758,420	5,111	845,183

* The budgets of the area of government of the Ministry of Regional Affairs and Agriculture will change in 2026 due to reorganisation
** The expenses of the Information Technology Centre of the Ministry of Regional Affairs and Agriculture reflect the first half-year of 2025, which is why the expenses are not comparable to 2026

Real estate portfolio (2025)

Condition of buildings



Energy efficiency of buildings



4% MoRAA's share in the state's real estate portfolio (89 thou. sq m)

Major projects in progress

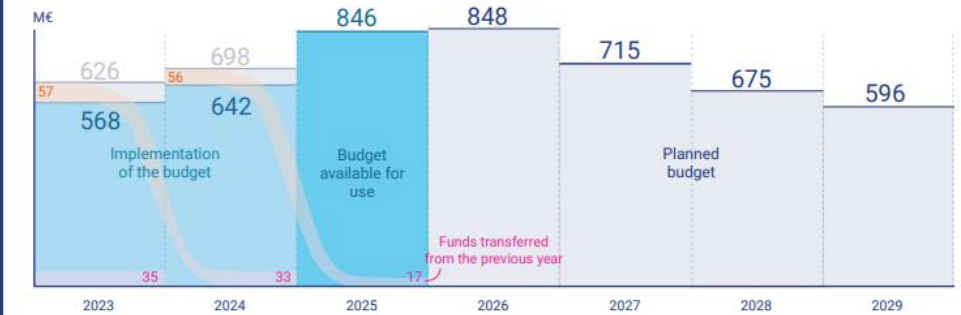
	Amount (€)
The construction of the second research centre for the METK Breeding Centre in Jõgeva (in the planning stage)	5,649,000
Design of the LABRIS laboratory building	1,814,000

Major projects pending decision

	Amount (€)
Construction of the LABRIS laboratory building in Tartu	20,559,000
Reconstruction of the main building of METK in Jõgeva at Muru 5	9,780,000
Construction of the entrance to the Ülenurme complex of Estonian Rural Museums Foundation	2,113,000

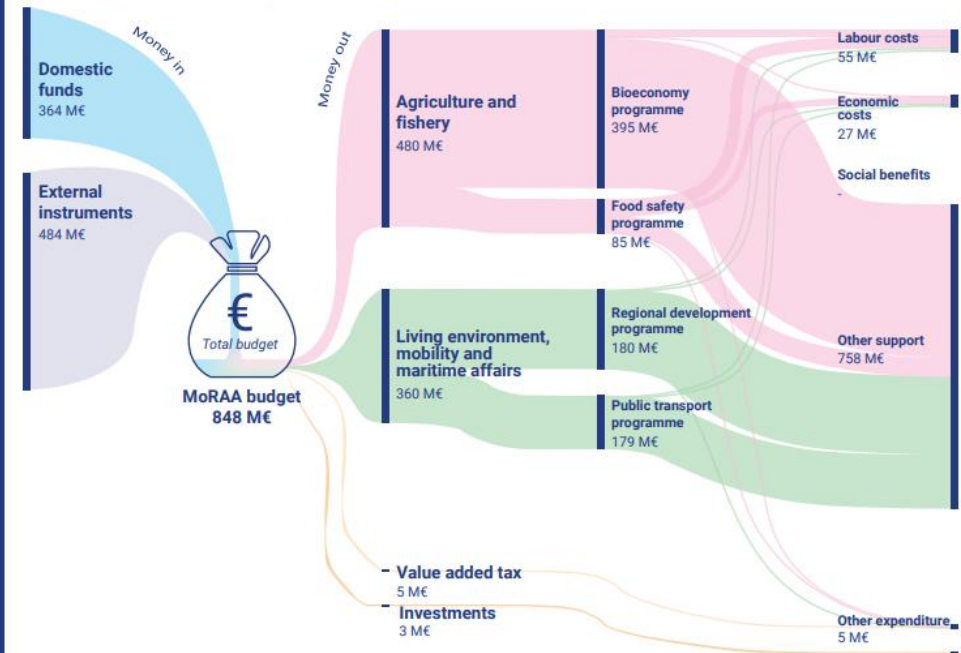
Ministry of Regional Affairs and Agriculture (MoRAA)

Government area budget



* The first half of 2023 shows the budget of the Ministry of Rural Affairs; the budget of the Ministry of Regional Affairs and Agriculture changed in 2025 due to reorganisation

Activity-based budget of the government area (2026)



Total numbers may differ from the sum of the subcategories due to rounding.

Read more:
State Budget



Read more:
Public sector



One-pagers

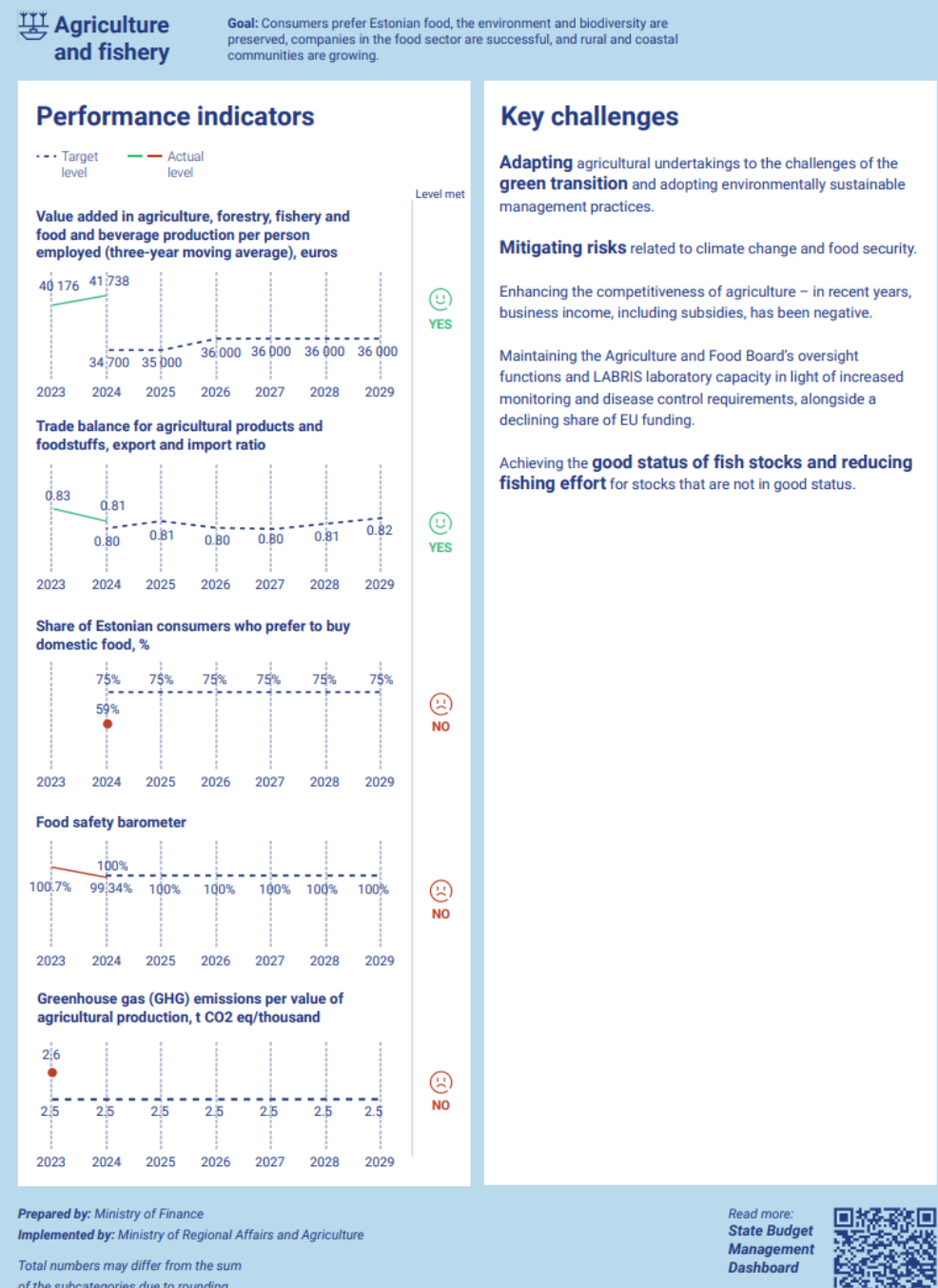
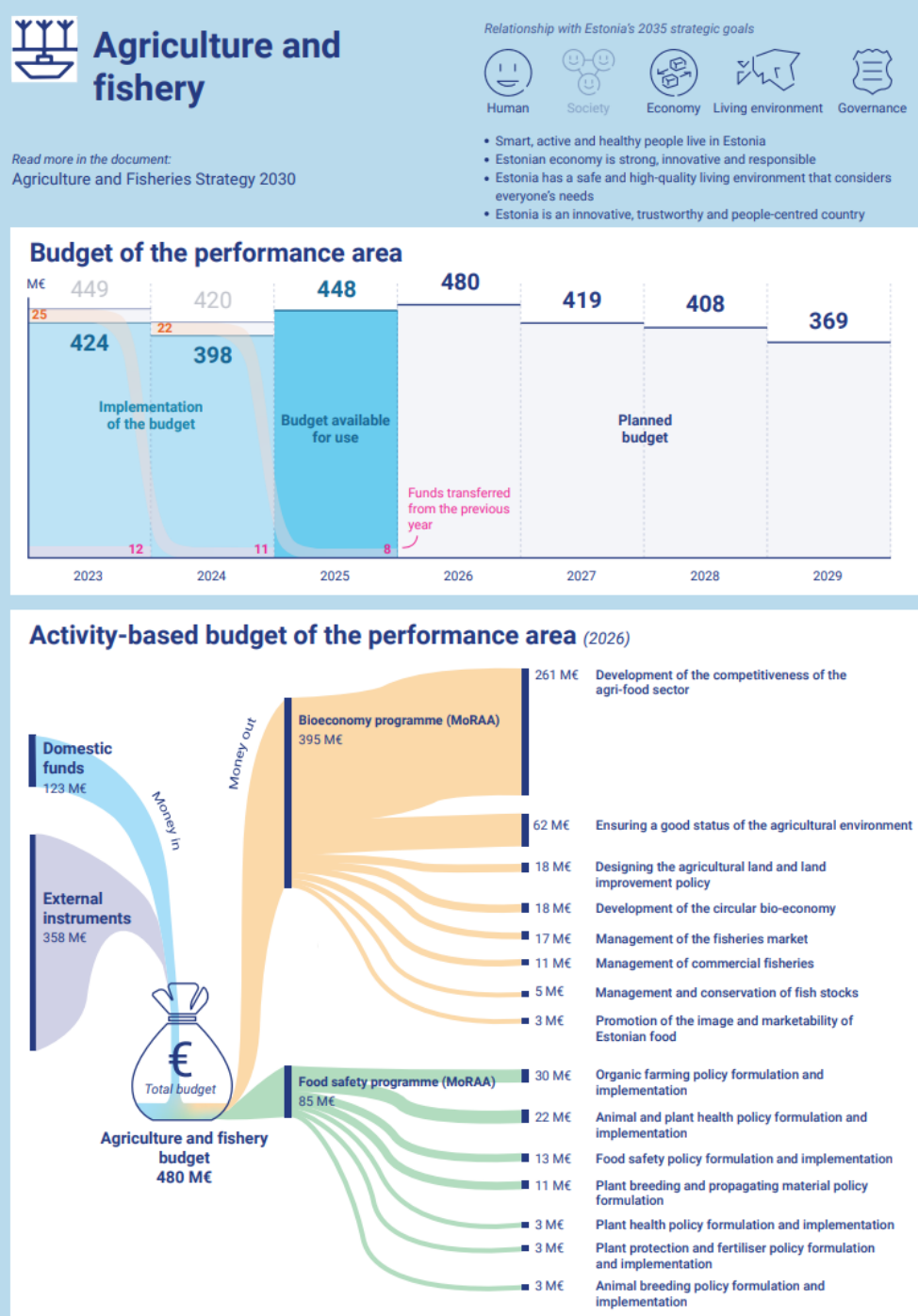
Thematic one-pagers are used in budget process

- by ministry
- by performance area (main strategic goal)



Based on data from:

- Financial statements
- Performance reports
- Budget applications



Key Payment Database Indicators (cash-based) (1)

2021 2022 2023 2024 2025

Contains transactions of the government sector (central government, local governments, their managed institutions, and subsidiaries) with the other party starting from 100 euros. It is possible to view transactions by expenditure type, as well as by payer and recipient.



Ministry of Finance

HOME

FOR WHAT PURPOSE AND FROM WHOM TO WHOM DOES THE MONEY GO?

WHO AND HOW MUCH RECEIVED MONEY?

Payment volume



11 811 885 043

inc. fixed asset acquisition



1 278 289 485

inc. management costs



2 409 147 778

inc. loan payments



277 224 763

inc. grants given



6 930 610 328

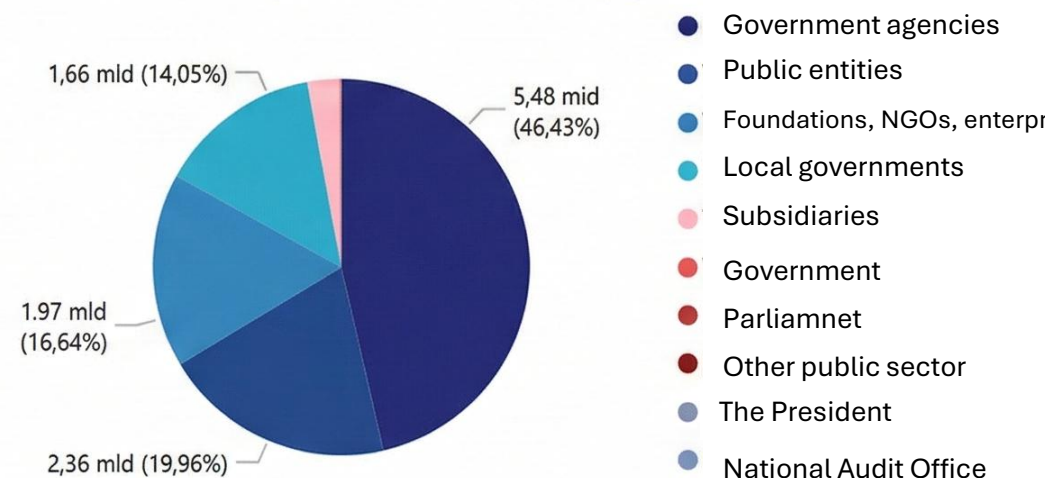
January February March April May June July August September October November



Payment distribution among fields



Payment distribution by groups



Source: State Support Services Center, data of the payment database (<https://saldo.rtk.ee/saldo-app/avaandmed>)

Valitsussektori maksed | Rahandusministeerium

Key Payment Database Indicators (cash-based) (2)

Select year!

Current: 2025

Select: 2021 | 2022 | 2023 | 2024

Select a specific payer unit (who pays the money)!

Search for payment recipients:

Search

Distribution of payments by sectors



Recipient by amount

RECIPIENT NAME	PAYMENT AMOUNT
Estonian Unemployment Insurance Fund	639 619 377,69
Swedbank AS	575 556 918,86
Tartu University Hospital	290 490 385,55
SA North Estonia Regional Hospital	287 784 971,01
Health Insurance Fund	254 003 099,03
European Commission	250 307 148,94
Tartu University	250 283 368,79
OÜ Rail Baltic Estonia	208 263 333,84
State Real Estate AS	167 177 388,88
Tallinn City Government	157 177 908,53
AS Estonian Railways	141 729 908,85
East-Tallinn Hospital	138 334 016,99
Enterprise Estonia Foundation	131 208 880,67
AS Tallinn Urban Transport	123 886 586,67
Tallinn University of Technology	100 995 376,55
Estonian Energy AS	100 000 000,00
Sum	11 811 885 042,91

Payers by amount

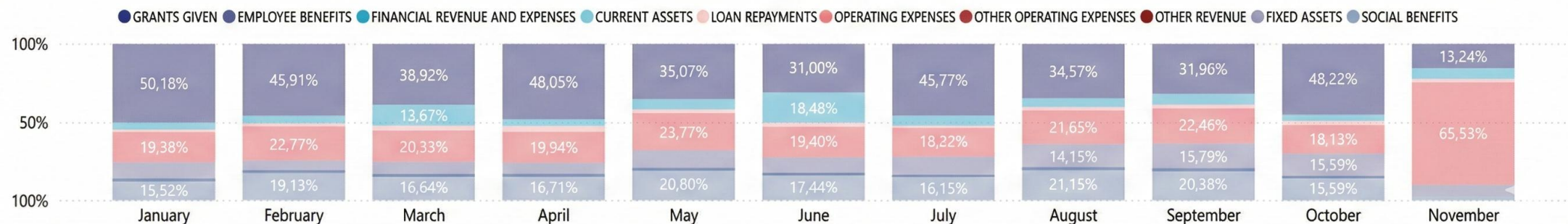
PAYER NAME	PAYMENT AMOUNT
Health Insurance Fund	133 032 768,74
Tartu University	3 020 099,64
Järvamaa Hospital AS	528 761,58
Järvamaa Hospital AS	316 850,10
East-Tallinn Central Hospital AS	274 541,75
Kuressaare Hospital SA	187 181,69
SA Tallinn Children's Hospital	137 306,32
SA Tartu University Hospital	123 502,46
Health Board	82 455,00
SA Pärnu Hospital	65 192,85
MINISTRY OF SOCIAL AFFAIRS	65 599,82
Defense Forces	53 897,40
SA North Estonia Regional Hospital	51 522,22
Health Development Institute	49 565,65
SA Ida-Viru Central Hospital	45 335,04
Tallinn Ambulance	33 765,91
Tallinn Strategic Management Office	12 765,91
Total	138 334 016,99

HOME

FOR WHAT PURPOSE AND FROM WHOM TO WHOM DOES THE MONEY GO?

WHO RECEIVED AND HOW MUCH MONEY?

Distribution by account classes



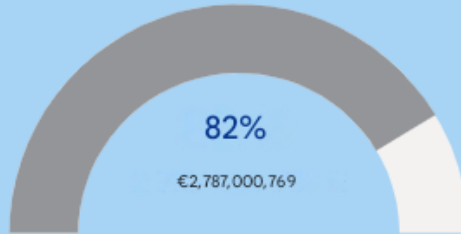
Tracking EU funding (1)

The amount of support from the European Union

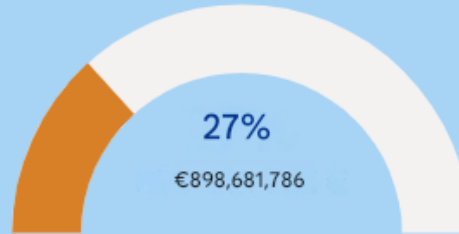


€3,369,336,786

Support allocated to projects



Allowance paid

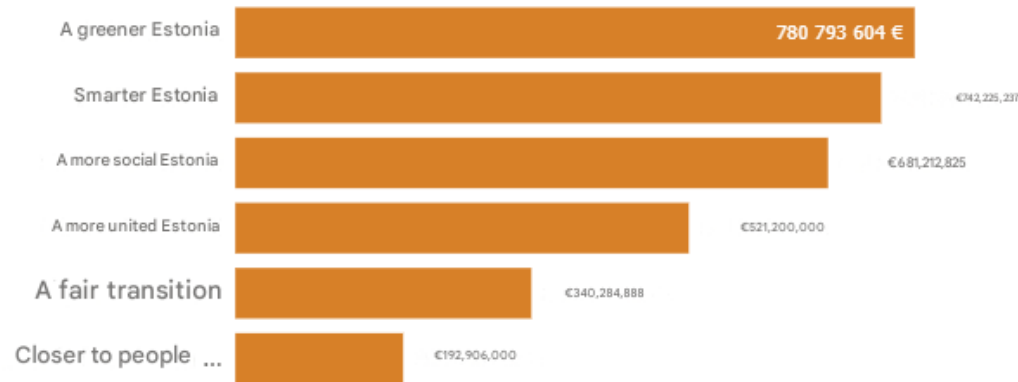


Supported projects

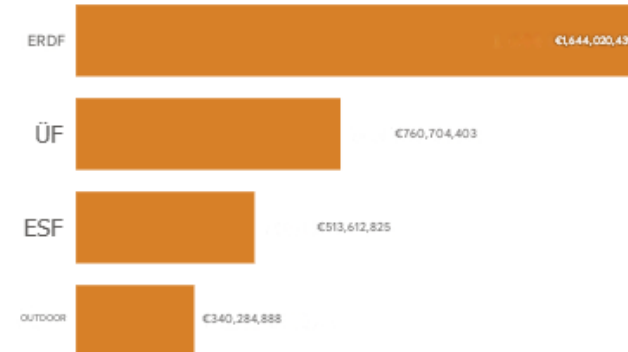


4837

Volume of support by policy objective ⓘ



Amount of support by fund



More detailed information on the progress of the use of structural funds at different levels can be found by clicking on the buttons below.

Progress based on policy objectives

State budget performance areas

Specific objectives

Regional distribution of support

Project statistics

Fund based progression

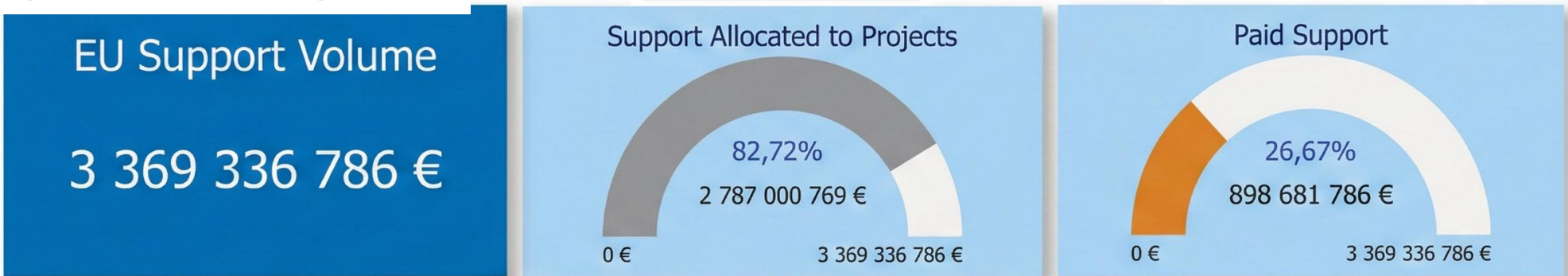
By implementing agencies

Support measures

Distribution of support per capita

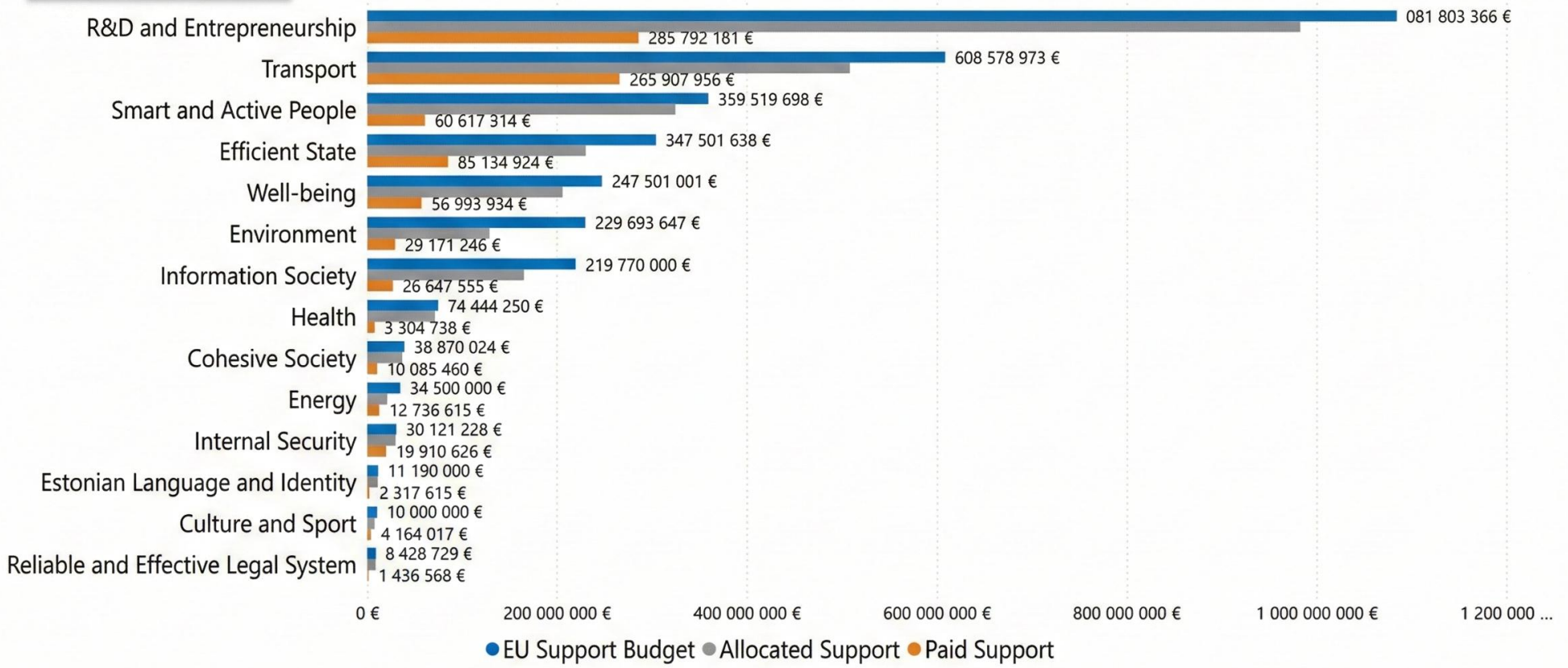
Implementation of support in time

Tracking EU funding (2)



[View in Detail](#)

Implementation Progress by State Budget Performance Areas



The breakdown by performance area on this page does not reflect the technical assistance planned for program implementation. The data is based on the structural funds register, reflecting the previous day's status and is updated daily.



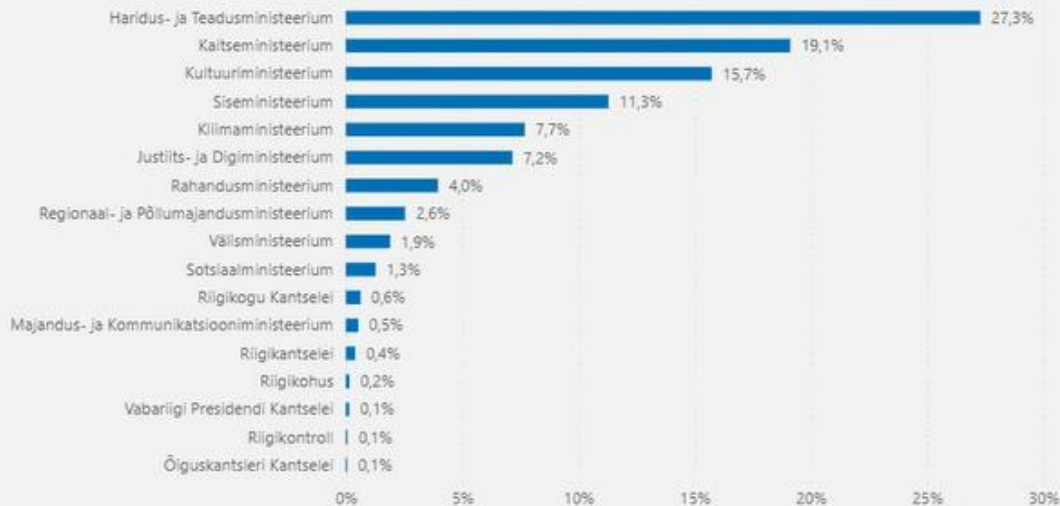
2 679 512

Kasutatav pind kokku (m2)

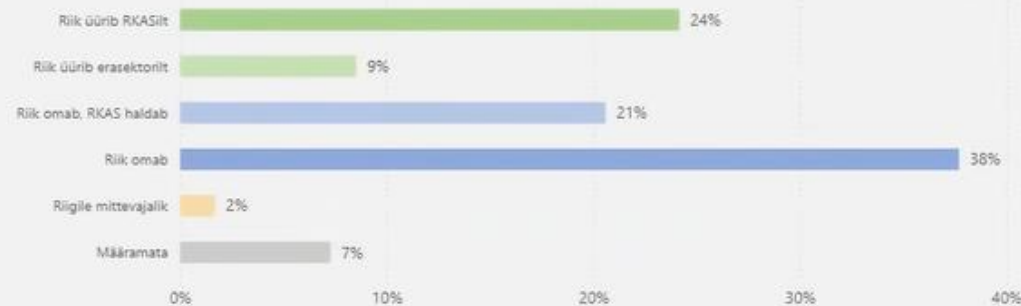
1 951

Kinnisvaraobjektide arv

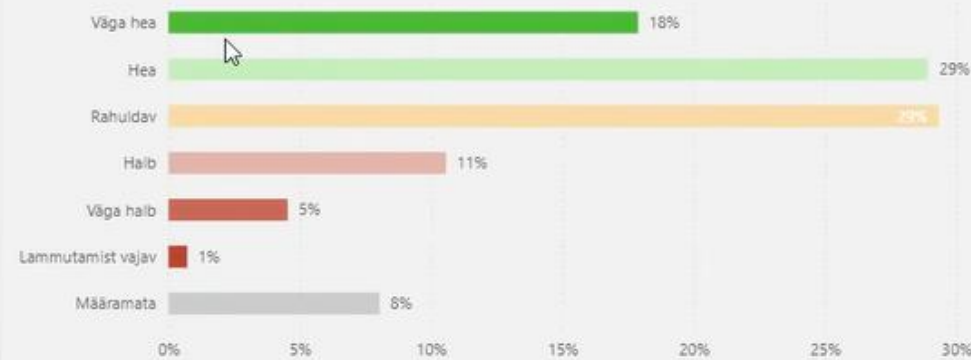
by Line-Ministries



by property management model



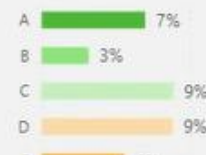
by condition



By regions

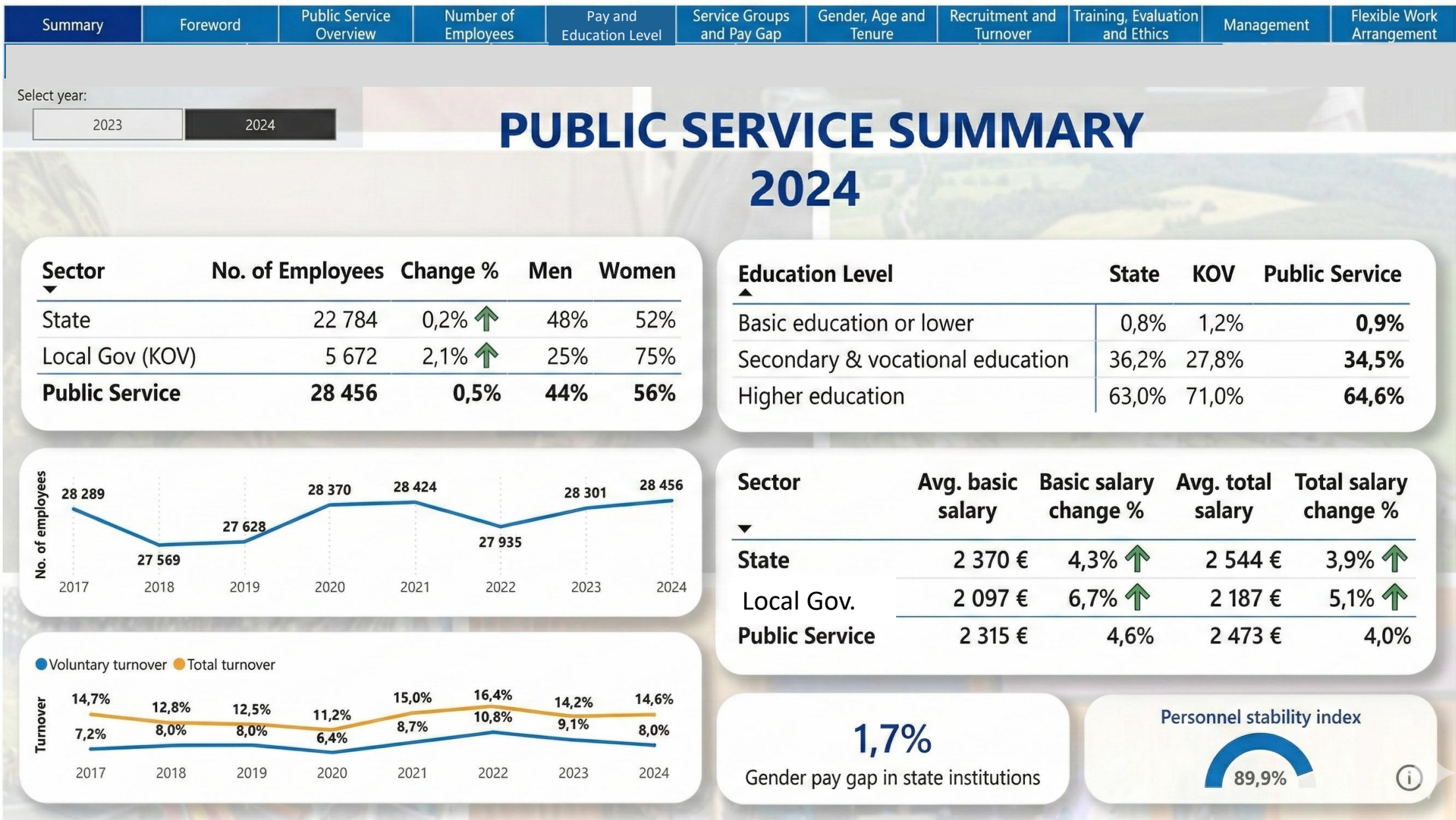


by energy efficiency class



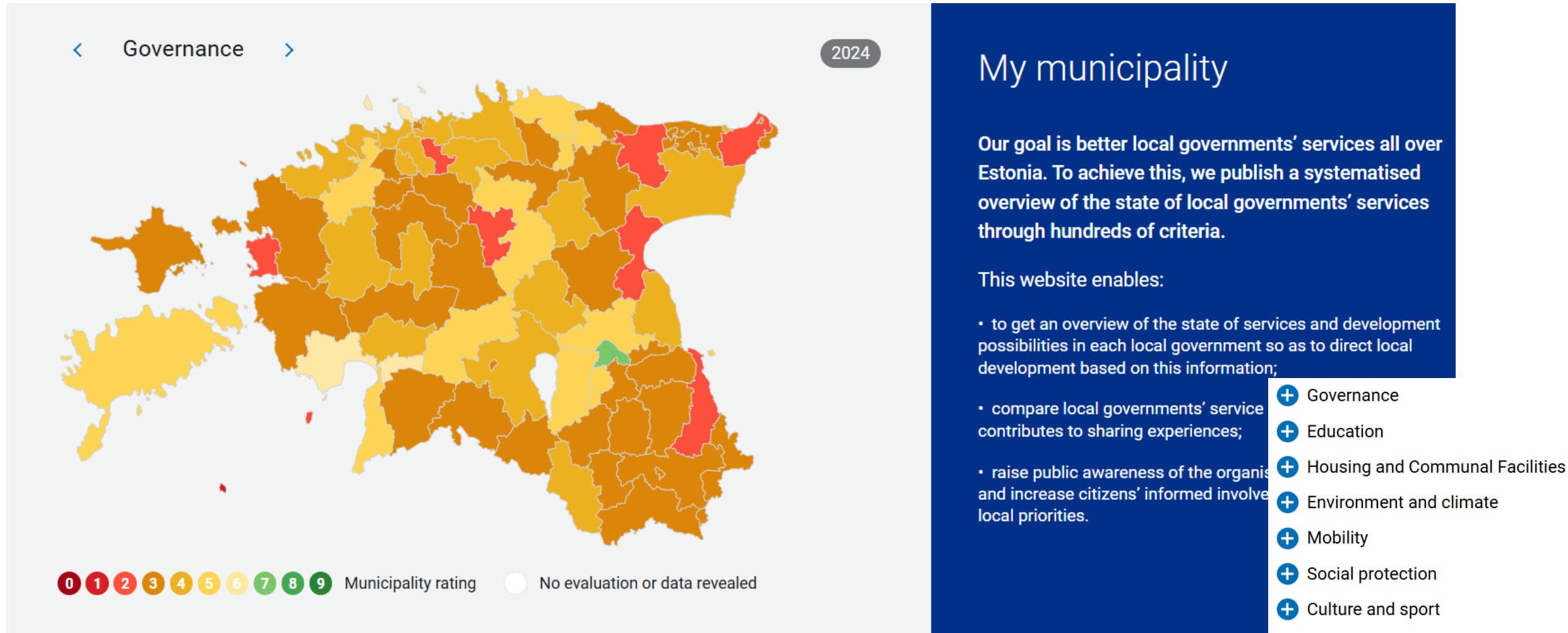
Real Estate portfolio dashboard

Public Service in Numbers



Service levels of local authorities

public dashboard based on 400 criterias

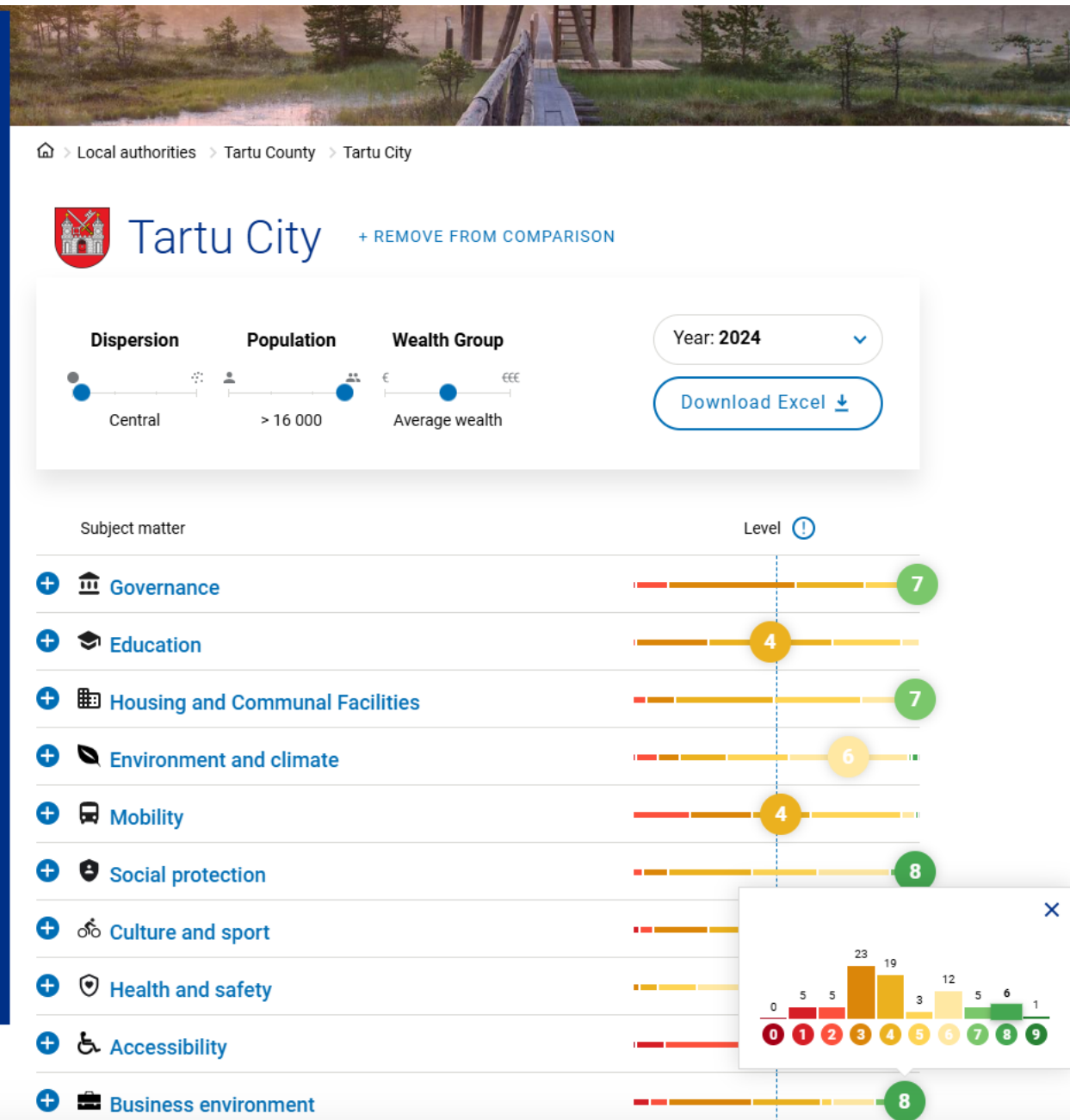


Service levels of local authorities (2)

MUNICIPALITIES

Search →

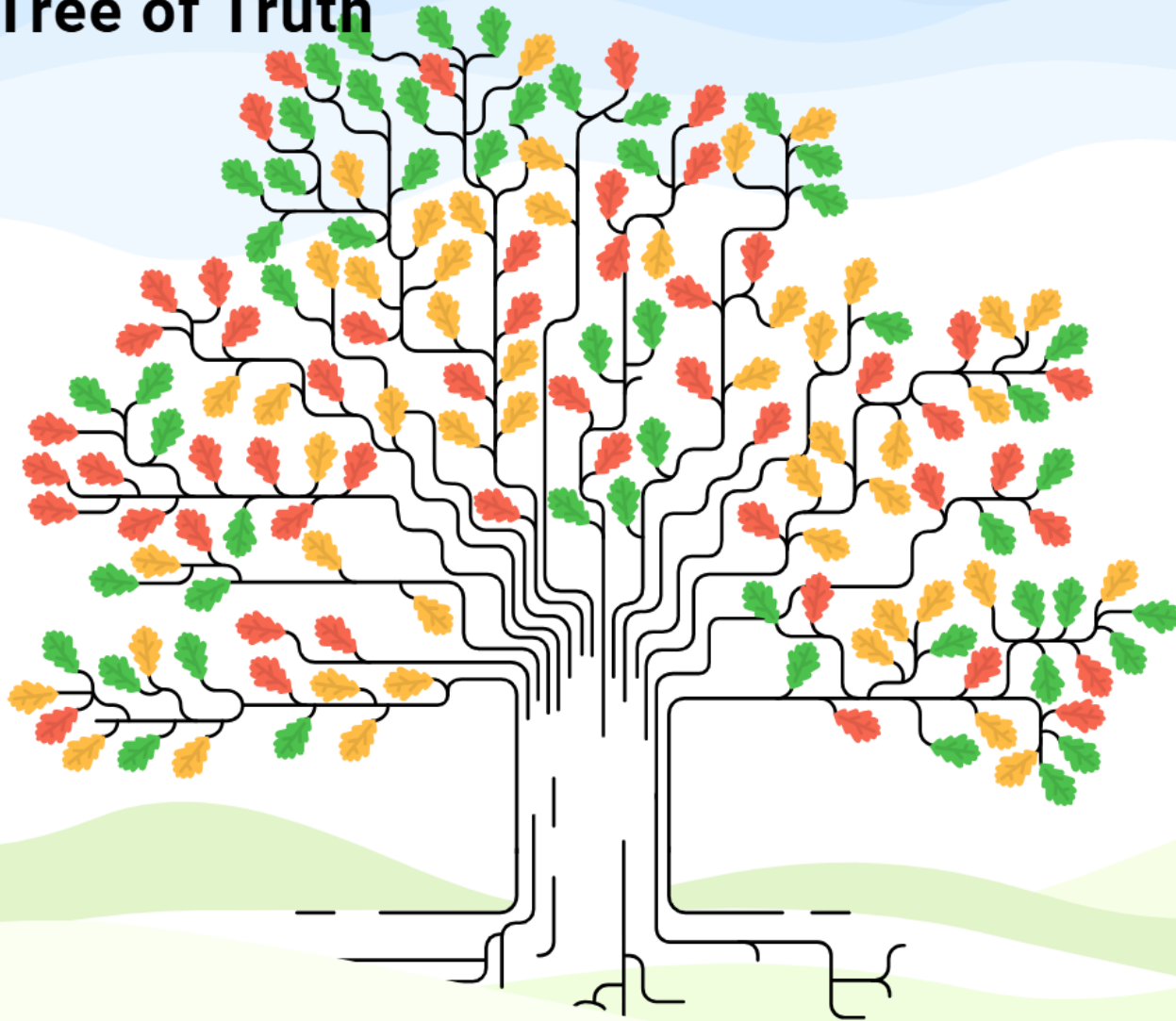
- Average local government
- + Harju County
- + Hiiu County
- + Ida-Viru County
- + Järva County
- + Jõgeva County
- + Lääne County
- + Lääne-Viru County
- + Pärnu County
- + Põlva County
- + Rapla County
- + Saare County
- ⊖ Tartu County
 - Elva Parish
 - Kambja Parish
 - Kastre Parish
 - Luunja Parish
 - Nõo Parish
 - Peipsiääre Parish
 - Tartu City
 - Tartu Parish
- + Valga County
- + Viljandi County
- + Võru County



Based on data from various registries, satisfaction reports and accounting system



Tree of Truth



The goal has been met
 Progress towards the expected result
 No progress towards the expected result



How is our country doing?

NATIONAL SECURITY AND DEFENCE

CULTURE AND SPORTS

ENERGY

EDUCATION

INFORMATION SOCIETY

HEALTH

ENVIRONMENT

INTERNAL SECURITY

COHESIVE SOCIETY



The Estonian National Strategy on Sustainable Development



Net greenhouse gas emissions
2023: **12.99 million tonnes CO2 equivalent**



The Estonian National Strategy on Sustainable Development



Emissions of acidifying pollutants
2023: **1.3 thousand tonnes of acidifying equivalent**

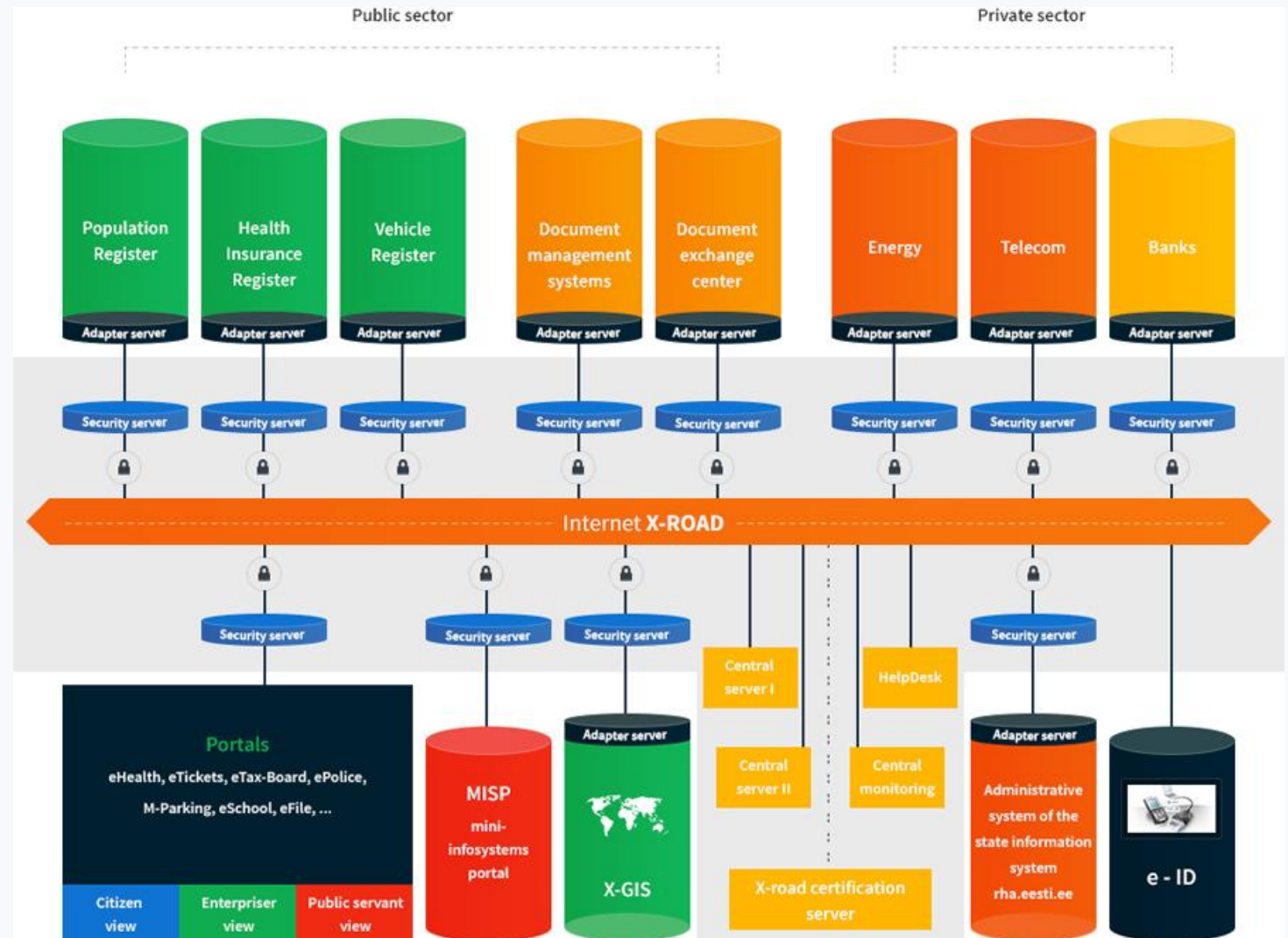
Financial Management Information Systems



Paperless governance

the enabler for better data management in PFM

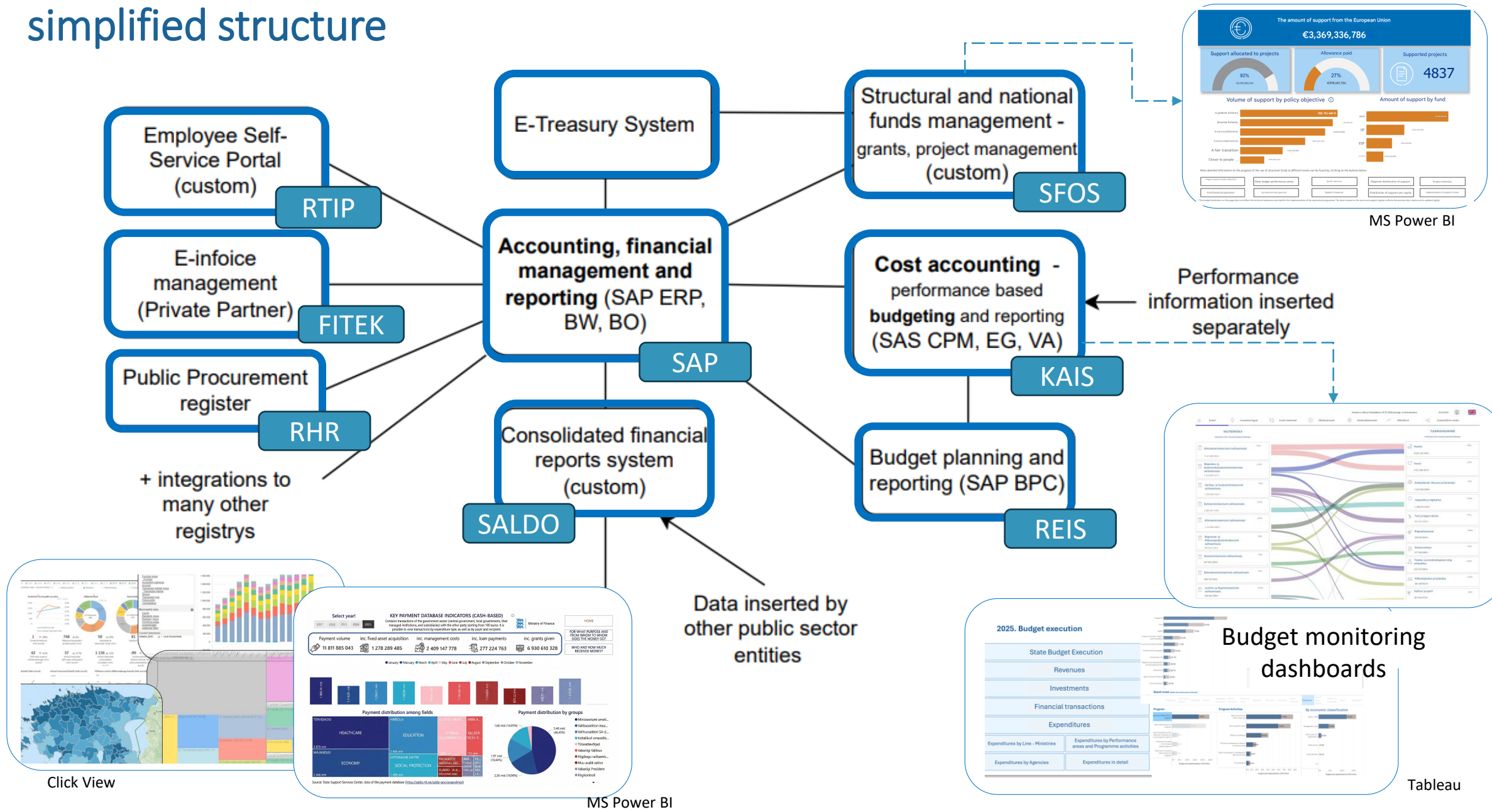
- X-road data transfer for all public sector – data exchange layer
- Mandatory digital identity e-ID card – legal digital signatures
- 99% of e-invoices in public sector
- Self-service portal for gov sector (HR)
- Public sector digital document management – ongoing centralization



Preconditions: Centralized accounting and unified chart of accounts and budget classification. Accrual accounting and accrual budgeting (hybrid).

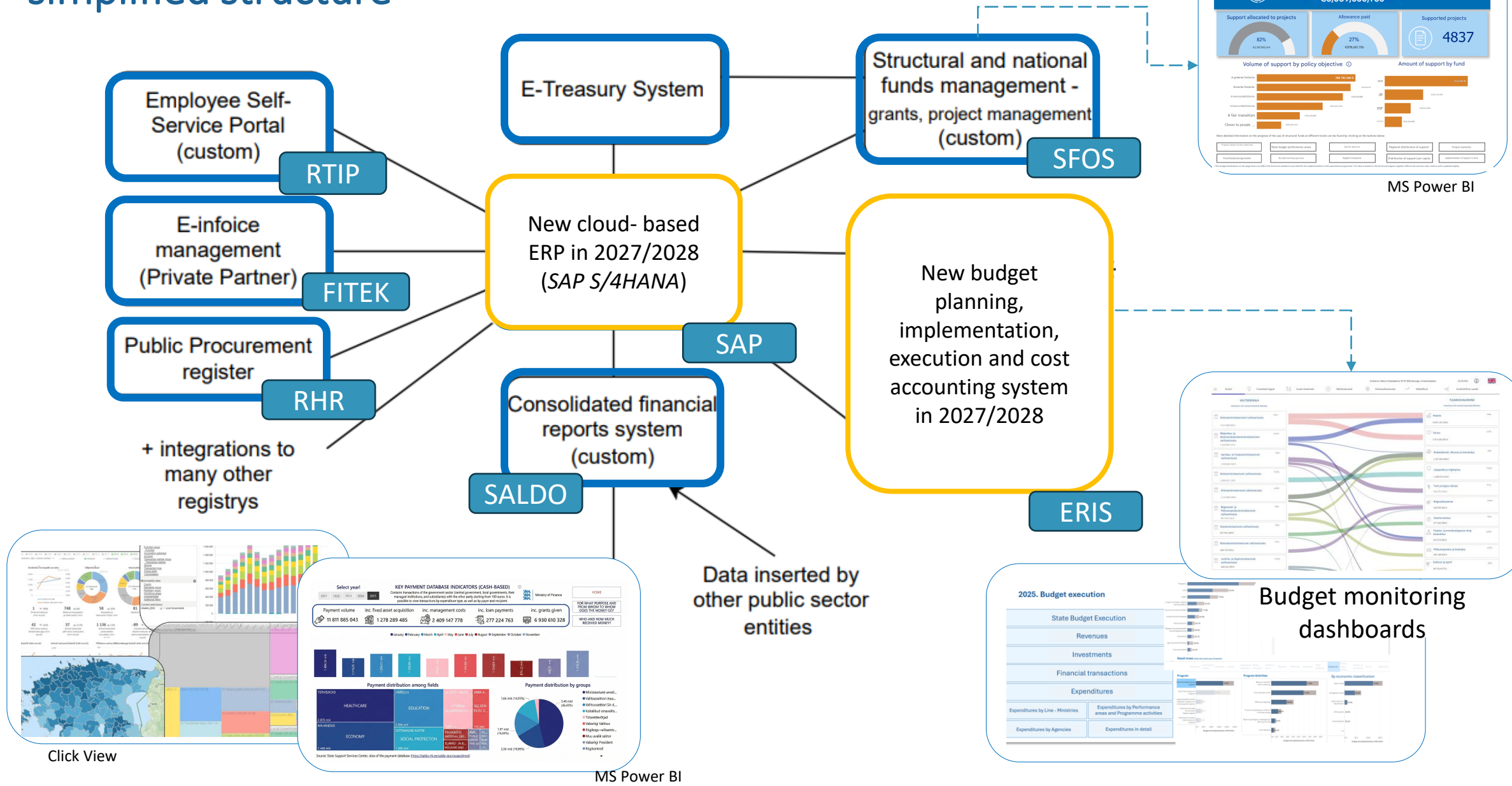
Financial Management Information Systems (FMIS)

simplified structure



Financial Management Information Systems (FMIS)

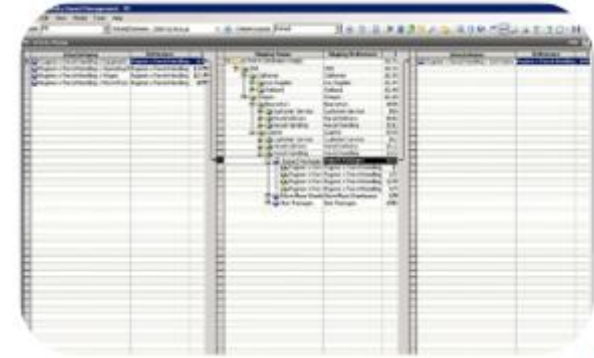
simplified structure



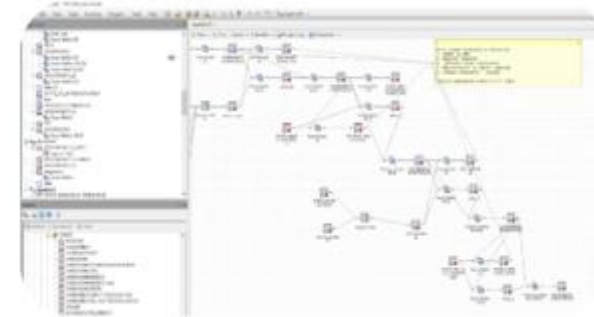
Cost Accounting Information System

for performance-based budgeting

Modeling, simulation



Data preparation and processing



Reporting, visualisation and analysis





The X-Road solution

X-Tee - Estonian national data Exchange ecosystem, in use since 2011

Standardized solution

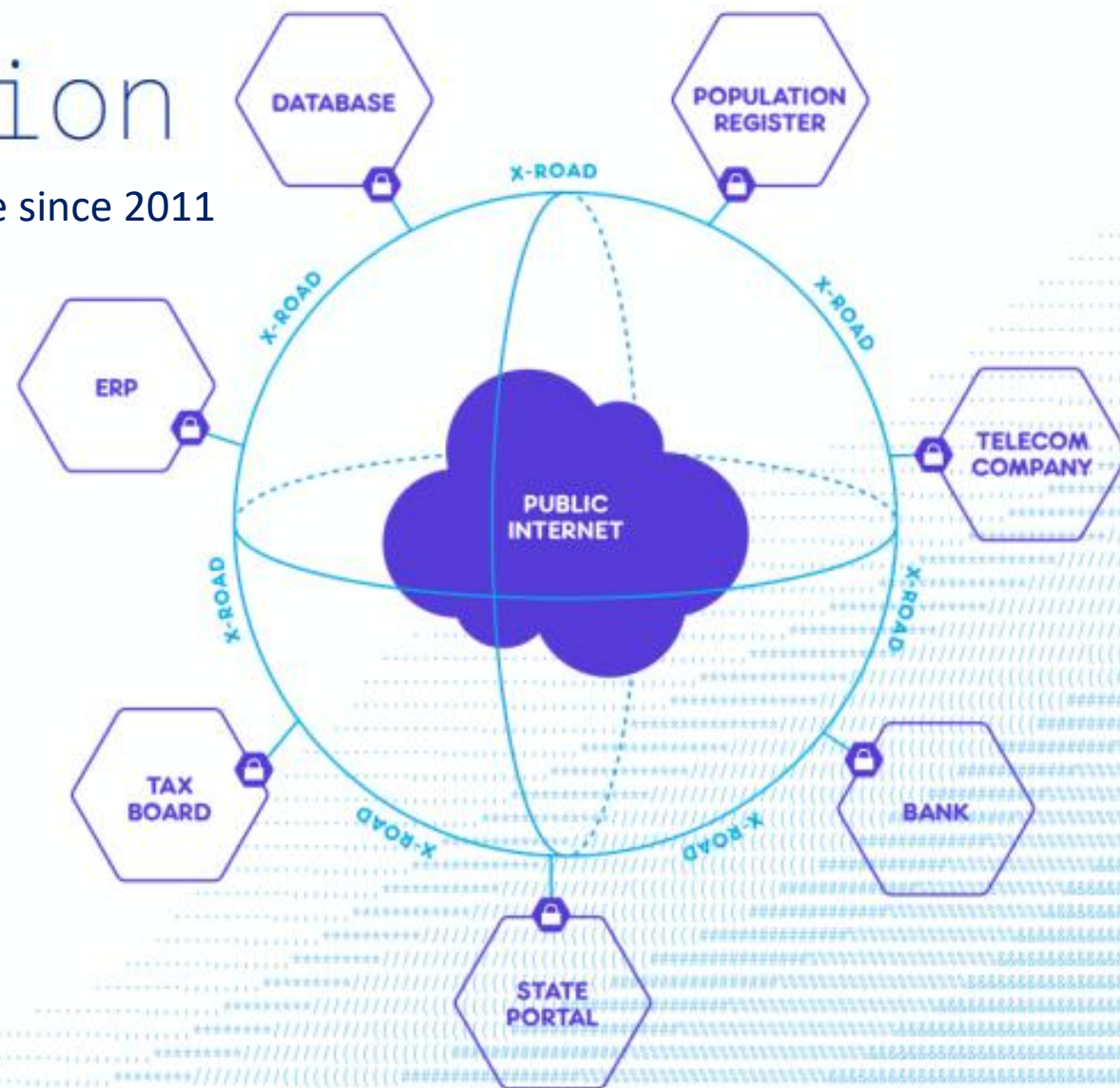
Helps implement

- Secure data Exchange
- Confidentiality and Security
- Once Only Principle

Based on X-Road open-source software

- Developed by Nordic Institute for Interoperability Solutions (NIIS)
- Joint development with Estonia, Finland and Iceland

The centre does not participate in the data exchange





eID Usage

- State issued eID is accepted by all public services and most of private services
- **Authentication** (and not authorization)
 - Identifying the natural person only.
 - Powers and mandates are based on data in registries
- Legally binding **e-Signature** of a natural person
 - Qualified e-Signature: equal with handwritten signature
- Legally binding **e-Stamp** (e-Seal) of a legal entity
 - Same as for natural person but with legal entity certificate
 - Replaces rubber stamp from paper world
- **File encryption & decryption** for secure document delivery



Strategic Management of AI Adoption

Digital Strategy and AI in Public Financial Management



AI adoption in PFM



E-invoice management system

Avaleht

Ostuarved

15 lehel ▾

Accounting lines

Lisavalikud ▾

<input type="checkbox"/> Description	NETO	VAT	TOTAL
<input type="checkbox"/> Project works of stages II-V	6 000.00	1 200.00 (20%)	7 200.00

Accounts

0055020000 – Research and Development work

VAT code

B7-20% of operating expenditures

Funds Centre

ER1010 – Ministry of Finance

Budget Source

40 – foreign funding

Function (COFOG)

01120 – Financial and Fiscal Affairs

Cost Centre

KR1+502010 – EAO (Budget Development Department)

Cost object/Resource

choose an object

Grant

1R10-POLKA-2 2014-2020 SF period measure Developing policy planning quality

Training event ID

choose an object

Travel ID

choose an object

Project (WBS)

choose an object

Procurement contract no.

choose an object

Neto

6 000.00

VAT

1 200.00

TOTAL

7 200.00

Currently, accounting lines are populated using predetermined rules.

AI- built-in solution is available, but not adopted due to following reasons:

- Accuracy issues
- Excessive amount of human control presumed
- Poor cost-efficiency
- Travel ID is unique, this is not solved by AI solution

We will consider again when service becomes more cost-effective and precise.

Price per agency/per month	
current solution	20€
With AI	200€

E-invoice management system (2)

Arvread (1)

#	KIRJELDUS	KOGUS	ÜHIK	HIND	SUMMA	KM %	KM	SUMMA KM-GA
1	Projekti teise, kolmanda, neljanda ja viienda etapi tööd	80.0000	h	75.0000	6 000.00	20%	1 200.00	7 200.00
KOGUSUMMA					6 000.00		1 200.00	7 200.00

15 lehel

Kanderead (1)

KIRJELDUS	NETO	KM	KOKKU
1.Projekti teise, kolmanda, neljanda ja viienda etapi tööd	6 000.00	1 200.00 (20%)	7 200.00

Kontod *

0055020000 - Uurimis- ja arendustööd

KM kood *

B7 - 20%KuluksTegevuskulult

Eelarveüksus

ER1010 - Rahandusministeerium

Eelarveliik

40 - Välisloetused

Tegevusala

01120 - Rahan.- ja fisk.poliitika

Kulukeskus

KR10502010 - EAO

Kulukoht_ressurss

Vali kuluobjekt

Toetus

1R10-POLKA-2 - al.2019, 2014-2020 SF meetme Poliitikakujundamise kvaliteedi arend

Koositussündmuse_ID

Vali kuluobjekt

Lähetuse_number

Vali kuluobjekt

Projekt

Vali kuluobjekt

RH_osa_lepingu_viitenumber

Vali kuluobjekt

Neto

KM

Kokku

1 / 1

Automaatne suurendamine

INVOICE

Stats Unities

Klient: Rahandusministeerium

Registrikood: 70000272

Arve number: SU144

Viitenumber: 15441450

Kuupäev: 01.03.2021

Maksetähtaeg: 31.03.2021

Viivis: 0.1% päevas

Hankeleping nr 2.1-4/00071-12.

Projekt "Maaeluministeeriumi valitsemisala asutuste ühendamisel moodustatud Põllumajandus- ja Toiduameti tegevuspõhise kulu- ja eelarvemudeli koostamise nõustamine".

Kood	Toode/Teenus	Kogus	Ühik	Hind	Kokku	KM
K1K	Projekti teise, kolmanda, neljanda ja viienda etapi tööd	80	h	75.00 €	6000.00 €	1200.00 €

Summa sõnadega:

Neto kokku: 6000.00 €

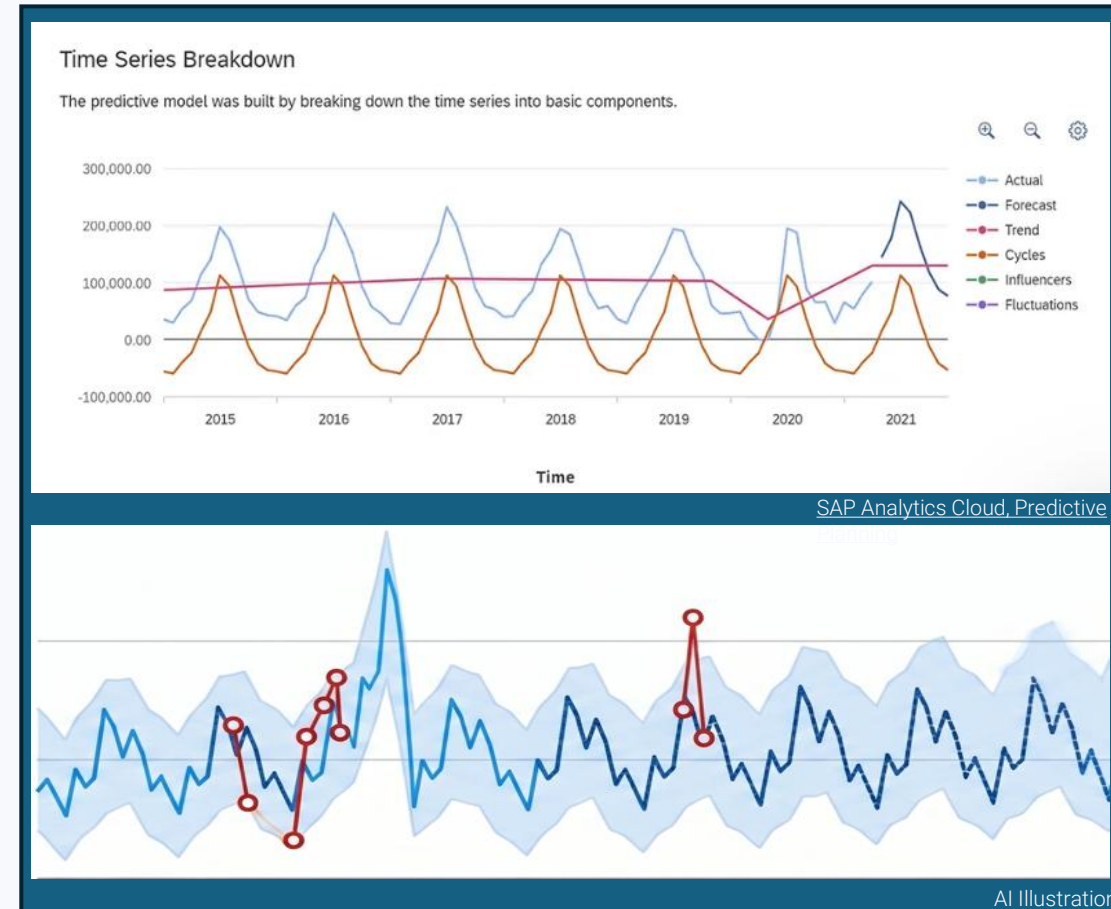
KM 20%: 1200.00 €

Tasuda: 7200.00 €

Seitse tuhat kakssada eurot

Built-in AI solutions available in SaaS solutions

- **Conversational AI:** Natural language querying that lets users type conversational questions to instantly generate data visualizations, filters, and charts.
- **Smart Insights & Discoveries:** One-click automated diagnostics that scan datasets to isolate hidden drivers, anomalies, and correlations behind statistical spikes or drops.
- **Predictive planning:** Uses machine learning algorithms to explore relationships in your dataset and build a formula – a Predictive Scenario – to predict future events or trends.



AI developments currently in line

Document Management and Archiving Services

- Using Copilot to extract necessary information from routing/forwarding instructions, aiming to quickly **register documents and initiate workflows**

HR services

- An HR and payroll knowledge base (contacts, FAQs, etc.) powered by Copilot agents, aimed at ensuring more consistent, higher-quality, and faster **responses to clients**

Public Procurement

- Smarter and more efficient procurement procedures, or tools designed to **simplify the procurement process**

Grants (EU funding) implementation and development

- A Copilot agent aimed at making the **compliance checks** for grant applications faster, more consistent, and more transparent.
- A Copilot agent-based **risk assessment assistant** for grant measures, aimed at accelerating the process and ensuring the uniform and consistent application of the methodology
- A chatbot providing **information on open calls** for proposals

Smarter and more efficient procurement procedures in the public sector

Developing tools or solutions for:

- automated preparation of procurement documents
- finding bidders and dispatching invitations to tender
- negotiations and compliance evaluation
- assessing information systems architecture and compliance with requirements

KPI-s

- Time spent on preparing procurement documents per tender -50%
- Number of participating companies per tender +25%
- Time spent on procurement negotiations -50%
- Number of IT procurements -15%

Public Procurement Register

Welcome to the Public Procurement Register

Please use the search function or [browse recently published procurements](#) to find procurements. Please log in to participate in a procurement or add a new one [See introduction](#)

Enter the procurement title, the name of the buyer or the reference number

Search

> Supplies > Works > Services
> Prior notices > Market consultations

[Detailed search](#)



1.56 MLD

Volume of public procurements in 2026



6620

Procedures started in 2026



6685

Economic operators that participated in procurements in 2026



95%

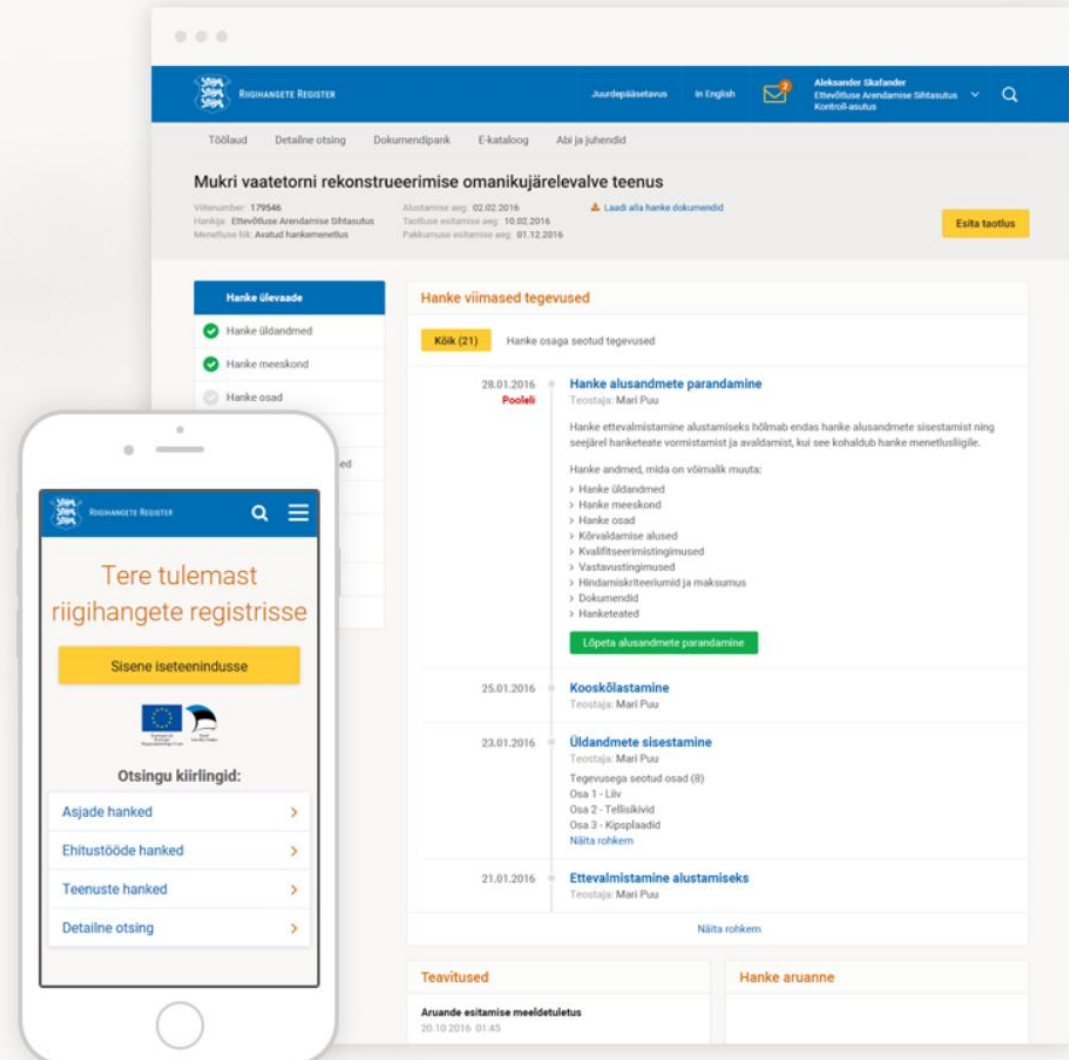
Share of SMEs in 2026

Tendering opportunities according to the area of activity

Public works

Services

Supplies





Digital Agenda 2035

*Estonia is a human-centric, trustworthy,
efficient, smart and resilient digital
society*

Our legal environment , technology and data
governance:

- + protects fundamental rights and simplifies people's daily lives
- + strengthens our global economic competitiveness
- + fosters a more cohesive and inclusive society

Strategic Goals



IT governance and
digital public
services



*A secure,
personalised,
agentic and
freedom-
preserving digital
state*



Data and AI



*The world's freest,
most autonomous
and AI-driven state,
where AI remains
under the control of
the people*



Cybersecurity



*A secure and
protected
cyberspace*



Connectivity



*Estonia with
ultra-fast
connections*

IT governance and digital public services

- + Personalised, life-event-based and proactive public services
- + Development of the digital state is strategically managed and cost-effective, clearer accountability and less duplication, more value for the taxpayer
- + Stronger role for the private sector: delegation of services, GovTech
- + Resilience ("doomsday readiness"): critical services in the cloud, ensured continuity in all situations, strong data protection
- + Digital skills, AI and data literacy



AI and data

- + Widespread adoption of AI in both public and private sector, future-proof data economy
- + Support for AI development and implementation: e.g. AI toolbox, AI sandbox
- + AI infrastructure and increased computing capacity (AI Gigafactory branch)
- + Human-centric, secure and transparent data management and use of AI
- + People have control over their data and its use (e.g. consent based data-sharing, data tracker)
- + Public sector efficiency and cost-savings



Cybersecurity

- + Proportionate and purposeful obligations, risk-based legislation
- + Whole society is empowered to prevent and respond to cyber threats quickly and effectively
- + Enhanced threat awareness, automated information exchange, incident monitoring, and protection
- + Increased number of cybersecurity specialist
- + Cooperation with likeminded partners



The effective use of AI in PFM is currently constrained by data integrity and security challenges

Estonia has established long-term goals for data policy and AI integration with its digitalization strategy.

However, the immediate priority is to strengthen foundational capacities:

- **Enhancing data governance:** implement the existing data policy and governance model to improve data quality, documentation in gov. agencies and, to unlock full potential of open data, automated cross-usage.
- **Strengthening AI leadership:** establish a governance and accountability framework to build operational capacity for the systematic implementation of AI in public sector.
- **Ensuring technological sovereignty:** generate national AI development and deployment infrastructure to reduce dependency on external platforms and ensure national control over critical public services.

Next Steps in Data Quality Management - Comprehensive National Data Review, Data Reuse Availability

- **Mapping Data Assets:** Mapping all national data assets—defining ownership, access rights, data value, and cross-use potential—to establish a streamlined and systematic data governance framework.
- **Acquiring Tools and Software:** Provide public agencies with the necessary software and licenses, including data catalogs and data quality management tools, to enhance and automate governance activities.
- **Implementing Quality Standards and AI Validation:** Enforce national minimum data quality standards across all public sector. Deploy AI-driven validation systems to automatically verify that submitted data complies with established rules.
- **Data Governance Centre of Excellence:** Support public authorities in improving data discoverability, usability, and quality, while sharing best practices and automating data management through AI solutions.
- **Privacy Protection and Secured Data Use:** Uniformly apply advanced privacy-enhancing technologies to ensure restricted data can be processed and analyzed securely and purposefully.
- **Expanding Open Data:** Improve the availability, quality, and usability of high-value datasets as open data, conducting annual assessments of user needs and the resulting economic impact to guide future investments.

Innovation project on the way

ARUAIT is an innovation project to prepare rules and technical solutions so that the Estonian public sector can safely use **autonomous artificial intelligence assistants** in the future.

REASON RESERVE / ARUAIT

A sovereign governance layer for AI agents

Exploring the foundations for AI-enabled, trustworthy and interoperable digital government systems.



TRUST & SOVEREIGNTY

AI agents acting on behalf of people, organisations and institutions under Estonia's rules and values.



INTEROPERABLE BY DESIGN

Standards and protocols enabling secure agent-to-agent collaboration across public and private sectors.



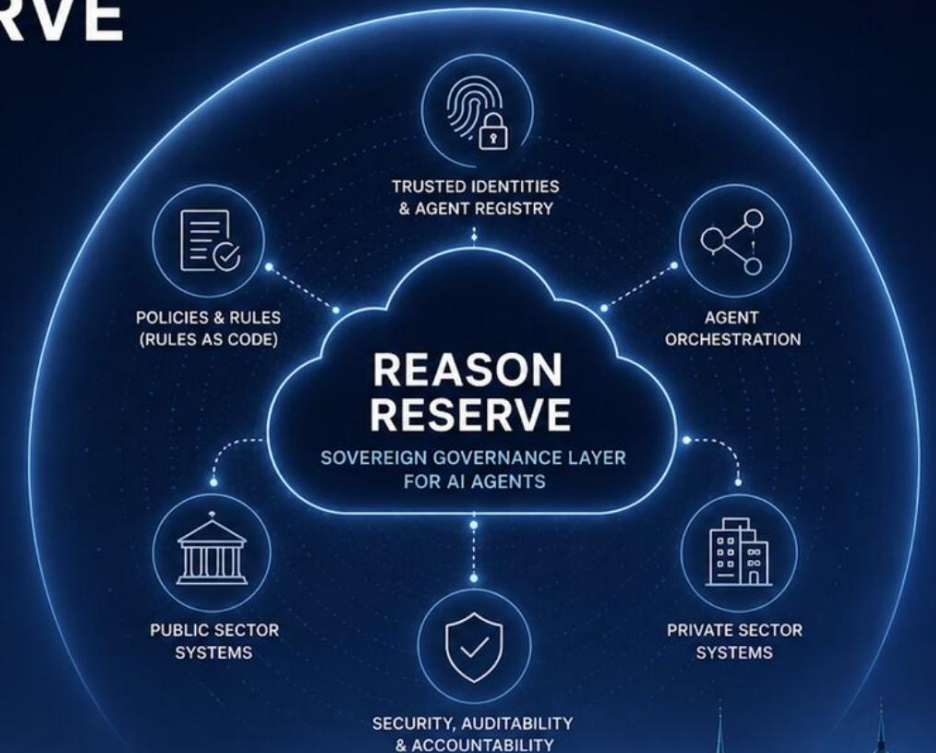
RULES AS CODE

Machine-readable laws and policies ensuring transparency, consistency and auditability.



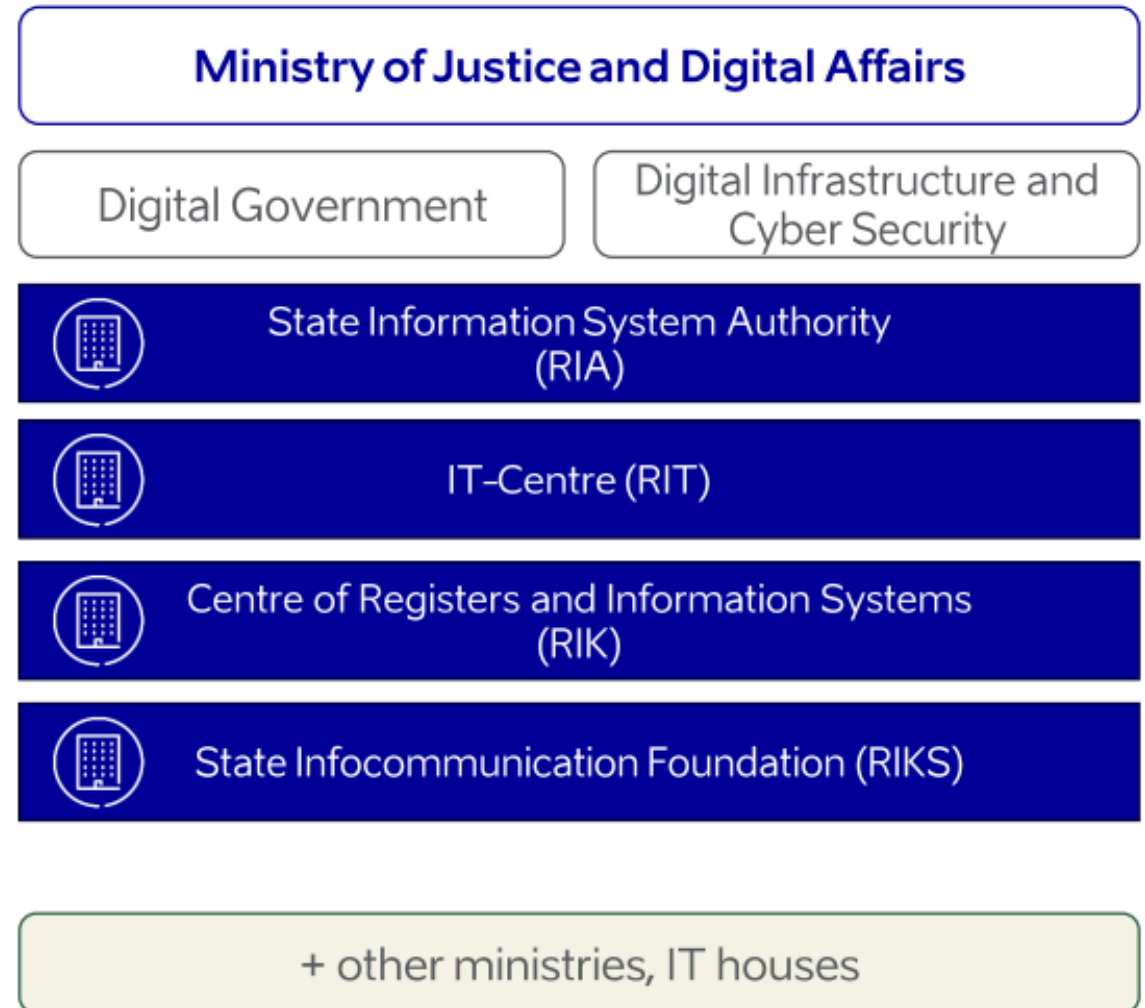
SAFE BY DEFAULT

Security, identity and accountability built in from the ground up.



















Governance structure

- + Ministry of Justice and Digital Affairs is the main body leading the development of digital society in Estonia.



Ministry of Finance Digital Services Strategy 2026–2029

 GOAL		 AMBITION		
Digital service management across the Mof governance area is holistic and transparent, service development is aligned with national, cross-governance, and institutional strategic goals		 Cross-governance framework for digital service management		
		✓ INSTITUTIONS	✓ IT SERVICE PROVIDER(S)	✓ IT COUNCIL
 Mof Governance Area Digital Foundations	SERVICE MANAGEMENT	DATA MANAGEMENT	INFORMATION SECURITY MANAGEMENT	TECHNOLOGY MANAGEMENT
	 Clear decision-making processes	»» End-to-end view of data processes	 High information security awareness	 Enterprise and target architecture views
	 Aligned IT and business architecture	 High data literacy	 Business translation of technical risks	 Future-proof technology choices
	 Flexible and user-centric	 Central data platforms	»» Sustainable cybersecurity	»» Technological capability and efficiency
	 Business continuity and crisis resilience	 Legal interoperability		
		 AI capability		

Thank you!

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