

QUALITY OF PERFORMANCE INFORMATION FOR PUBLIC ACCOUNTABILITY IN ESTONIAN LOCAL GOVERNMENTS

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Abstract

The main purpose of this paper is to assess the comprehensiveness and integrativity of the performance information of local governments in promoting public accountability to its stakeholders using the PDCA cycle model. This study primarily uses document content analysis, reviewing and analysing the information contained in strategic and operational plans, budgets and annual reports of 38 municipalities in Estonia. Results show that the annual budgeting, reporting and decision-making follow a closed-loop cycle, but the integration of strategic planning into the on-going management process is still not disclosed to the general public, therefore also resulting in limited public accountability and poor governance arrangements.

Keywords: performance management; accountability; PDCA cycle; local governments

JEL: H70, H72, H83

1. Introduction

According to Grossi et al. (2016), performance information is expected to be important in various phases and for developing different concepts and tools of public management. The main purpose of this paper is to assess the extent of development, comprehensiveness and integrativity of the performance information of local governments in promoting public accountability to their stakeholders. The present study focuses on the quality of performance information produced in planning, budgeting and reporting documents within the various stages of the Performance Management Cycle framework in Estonian local governments (LGs), using the PDCA (Plan-Do-Check-Act) cycle model (Deming 2000). The performance information is analysed from the public accountability perspective.

The specific objectives of the study are:

- As public accountability is grounded in public performance information, to analyse how comprehensive, integrated and comparable is corresponding information in various performance management stages of LGs.
- To find out whether the performance management and local governance arrangements promotes public accountability to the stakeholders of the LG.

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To conduct our study, we primarily use document content analysis, describing and analysing the performance information from the public accountability perspective. The information contained in strategic and operational plans, budgets and annual reports of 38 LGs in Estonia in 2014 and 2015 is reviewed, analysed and discussed.

The paper is organised as follows. The next section is a brief overview of literature on the role and elements of performance management within the local governance and public accountability framework. This is to establish the theoretical framework for the study. The third section outlines the regulatory framework of accountability and performance management arrangements in Estonian LGs, subsequently discussing the methodology used. The fifth section presents our findings on accountability issues based on the results of the analysis of disclosed performance information in the documents of 38 municipalities. Finally, section 6 presents some concluding remarks on performance information (PI) quality in Estonian LGs.

2. Theoretical Framework of the Study

Bovaird (2005) stresses that the governance concept appeared relatively recently in the public domain. Peters (2011) argues that successful governance requires, as a minimum, the fulfilment of goal selection, goal reconciliation and coordination, implementation, feedback and accountability. Peda (2012) observes that the availability of the PI information plays an important role in aligning governance actors' interests through established governance mechanisms. Local governance can be viewed as interplay of structures, processes and other mechanisms linking networks of stakeholders for the purposeful achievement of outcomes valued by external stakeholders (Bovaird and Loeffler 2007).

Accountability is often taken for granted as a critical element of democratic public administration (Anderson 2009), and presented as an essential path to efficiency and effectiveness (Bovens 2005, Brandsma and Schillemans 2013). Nonetheless, remarkably little is known of how it works in practice (Brandsma and Schillemans 2013). Roberts and Scapens (1985) see accountability as "the giving and demanding of reasons for conduct" (1985: 447). According to Bovens (2005), public accountability first relates to openness, provided by information disclosure at least accessible to the citizens. Greiling and Spraul (2010) have highlighted the reluctance to disclose information and deliberate information overload as the main issues concerning accountability. Messner (2009) acknowledges that there are limits to accountability and, in particular, the mediated accountability relationships in complex organisations could give rise to tensions and the dilution of responsibility.

Public sector organisations can be viewed as complex organisations due to the multiplicity of different actors; therefore, the mediation of the accountability relationship is inevitable (Joannides 2012). He points to the tensions arising from unclear accountability relationships and potentially contradictory demands, where the public servant might not always understand the role of his or her evaluation in creating value for the local citizens (*ibid.*). The public servant in a LG is firstly

accountable to his or her immediate supervisor, the higher principal (the mayor), to the municipal council and, ultimately, to local residents.

However difficult it is to overcome the limits of accountability, Riege and Lindsay (2006) stress the importance of clear communication of policy outputs and outcomes to stakeholders. Moreover, Greiling and Halachmi (2013) argue the importance of the learning attribute of the accountability process, since future-oriented organisational learning is more likely to contribute to long-term accountability as opposed to the short-term focus of the controlling attribute of the accountability. They conceptualise dynamic accountability originating from organisational learning with the phases of information, debating and consequences as the following (*ibid.*):

- honest, unbiased provision of all the relevant facts, including the admission of errors;
- mutual openness and direction to identify possible areas for improvement;
- implementation of lessons learned.

According to Loeffler (2009), and Bovaird and Loeffler (2002), in order to move more towards local governance, the local government institutions need to consider governance as a process of interaction that also involves the following aspects:

- 1) Introducing long-term plans and asset management for the whole community.
- 2) Publishing of performance information based on the needs of community stakeholders.
- 3) Involving stakeholder groups into the definition of performance standards and performance measurement against the results achieved in other communities.
- 4) Encouraging innovation and learning at multiple levels.

Nonetheless, there is numerous evidence that political actors in LGs have limited interest in performance information (see ter Bogt 2001; Melkers and Willoughby, 2005; ter Bogt et al 2015; Grossi et al 2016). However, ter Bogt (2001: 631-632) and Askim (2007: 467-468) observe that performance information, e.g. planning and control documents would be more useful if its quality is improved. Therefore, ter Bogt et al (2015: 305) revealed that enhancing the quality of PI might increase its value to politicians and stimulate its use.

In this context, the idea of the PDCA (Plan-Do-Check-Act) cycle (Deming 2000), can contribute to the achievement the interaction between long-term planning and budgeting, and performance reporting. Consequently, performance management, following the idea of PDCA cycle, can improve the quality of PI, and therefore substantially contribute to the governance and accountability issues in LGs. According to Epstein and Campbell (2002) the PDCA cycle consists of four stages:

- strategic and annual planning (Plan);
- performance budgeting (Do);
- performance measurement and reporting (Check);
- performance-based decision making (Act).

The stages of the cycle cover different elements of performance management. For example, ter Bogt (2001: 621), argues that only integrated information about proposed (e.g. planning and budgeting) and realised performance (e.g. accounting) can contribute to effective control. Poister (2010) underlines that there are tight links between strategic planning and performance measurement while strategic planning establishes a framework for performance management, and in contrast, performance management feeds information into the strategic planning system, enabling the clarification and adjustment of goals. In addition, Globerson (1985) highlights the need for constant comparisons of planned results with actual results and enforcing corrections in a strategic or action plan on the basis of those evaluations as key components of an effective performance management system. Therefore, it is crucial that the plans and reports are designed in the same format in order to provide capacity for comparisons and consequently also accountability. Moynihan (2008) asserts that the effort to align and link measurement with strategic and operational planning into a single system is what makes performance management conceptually different from simple performance measurement. According to Haldma et al. (2008), we can assume that the integration of strategic goals through measures and activities into the management process of the local government authority indicates the extent to which the interest of general public is taken into account while providing public services. In order to be accountable to the general public for attainment of these goals, the integration of the goals into the management process has to also be disclosed in comprehensive manner to the general public. Berry and Wechsler (1995) note that the plans and budgets are very seldom revised or changed based on actual performance evaluation or measurement results. Currstine et al. (2007) distinguish presentational, performance-informed and direct/formula performance budgeting depending on the strength of the links between performance information and respective budget allocations.

Several terms of accountability have been distinguished, such as “intelligent accountability” (Roberts 1991), “accounterability” (Kamuf 2007; McKernan 2012), “reflexive accountability” (Butler 2005) and “dynamic accountability” (Greiling and Halachmi 2013). What each basically suggest is that straightforward calculative accountability should be replaced with more flexible forms of accountability. According to Shearer (2002) and McKernan (2012), the Management Report as a part of an annual report of an organisation can be proposed as one possible mechanism of flexible form of accountability.

3. Improvement of Regulatory Framework for Local Government Performance Management in Estonia

Currently, Estonia has 15 counties (maakond) and 213 LG units, comprising 30 cities (linnad) and 183 rural municipalities (vallad). Since 1993, the LG system functions at one tier which consists of rural municipalities and cities. At present, there is an on-going debate on local government reform at all regulatory levels of LGs, starting from the LGs themselves up to the Estonian Parliament (Riigikogu). As a consequence, a comprehensive restructuring reform is foreseen and a number of LGs will be merged. Therefore, the number of LGs will be substantially reduced.

Currently, the planning, budgeting, reporting and performance management provisions for LGs in Estonia are primarily regulated by the Local Government Organisation Act (adopted in 1993), along with the Local Government Financial Management Act (adopted in 2010).

According to the Local Government Organisation Act, each LG in Estonia is an independent public legal person, and an economic and accounting entity. The local government is based on the administrative territorial division of the country and is realised through democratically elected representatives and authorities. Local budgets are separated from the national budget. The accrual-basis principles of accounting have been formally introduced for LGs, initially since 1998, and by 2004 all Estonian public sector organisations had adopted the main principles and rules of accrual-based accounting (Haldma 2006). In 2005, the first Estonian LGs started the implement performance budgeting processes.

As an important regulation, the Estonian Government Decree on the Types of Strategic Development Plans and System to their Compilation, Implementation, Evaluation and Reporting was adopted in 2005. The Decree requires compiling a report on the succeeded objectives and effectiveness of actions concerning the implementation of strategic development plan. The Decree also states that the abovementioned report is a basis to update the strategic development plan. Consequently, the Decree supports the idea of PDCA cycle. Nonetheless, the arrival of the global financial crisis fostered the focus on public sector accounting and financial management. The Local Government Financial Management Act was adopted in 2010 and it broadened the scope of the LGs' financial management beyond simple budget management. The Act was fully implemented in 2012. The main aims of the adoption of the Local Government Financial Management Act are stipulated in the explanation letter of the Act (2010) as following:

- Define the financial management of the local government unit beyond the scope of mere budgeting. The Act defines financial management of local government as organising monetary affairs by integrating budgeting, risk management and accounting into a single instrument of financial management.
- Harmonising the budgeting and financial accounting, giving an impetus for accrual budgeting.

The Act not only stated the requirements for the budgeting process of the LGs, but also the requirements for long-term (strategic) planning, reporting (content of the Management Report within an annual report) and the measures of ensuring fiscal discipline on an accrual basis. Moreover, LGs must consolidate their accounts with entities that are under significant and governing influence.

A performance-management framework and implementation plan provides the vision and help to set the local government financial management reform priorities. In 2012–2013, the harmonisation of budgeting and accounting was further improved to enable the implementation a financial management based on a PDCA cycle model. In these years, more detailed requirements for the alignment of strategic

plans, annual budgets and annual reports were adopted. The next steps towards implementing the integrated financial management in Estonian public sector - the adoption of accrual basis budgeting on ministry level in 2016 and on the state budget level in 2017 – are foreseen (Rahandusministeerium 2016). Currently, seven LGs in Estonia already compile their budgets on an accrual basis. In 2018, all LGs will have to implement accrual-based budgeting. These steps contribute to the design of a closed-loop continuous performance management cycle in Estonian LGs.

The financial management model for the Estonian public institutions was originally built on the idea of the PDCA cycle (Ülevaade tulemuslikkuse... 2010). As mentioned above, several aspects of this cycle have also been incorporated into the legislation concerning the financial management of LGs. As a consequence, Estonian LGs currently have an obligation to compile strategic plans, prepare their annual budgets according to their strategic plans, and report performance against targets in their annual reports following the PDCA cycle idea in order to provide public accountability to their stakeholders.

4. Research Method

Our study primarily relies on a desk study of primary and secondary source material as the authors have studied strategic plans, budget-related documentation and annual reports of LGs and also related government publications, legal acts and regulations. The non-financial PI contained in strategic and operational plans, budget-related documents and annual reports was reviewed and assessed.

In particular, the set of documents reviewed and evaluated for every LG in the sample were the following:

- the general strategic and operational plans effective in year 2014;
- the explanatory memorandum for 2015 budget;
- the Management Report as part of 2014 Annual Report.

The size of governments in terms of inhabitants varies significantly: the smallest municipality has less than 100 inhabitants and more than half of the municipalities have less than 2000 inhabitants (Siseministeerium 2008). Despite their size, all local governments are equally bound to comply with the statutory duties to serve the local community. The main duties assigned by law to local government include the organisation of social services, education (pre-school child care institutions, primary and secondary schools), cultural activities, primary healthcare, housing, local public transport, environmental protection at the local level, maintenance of local roads and streets, and provision of local public services and amenities, amounting to approximately 70% of services provided to public (ibid). Expenses incurred in the performance of functions assigned by the central government by law must be covered from the budget of the central government (Kraan et al 2008).

According to Grossi et al (2016), the size of the LG serves as a contextual factor of performance information use. The 40 largest Estonian LG units based on population

size in the end of 2014 were initially chosen by the authors of the current paper for the analysis. Not all of LGs in the sample had all the required information available and published on their websites:

- Two LGs were newly formed and had therefore no development plan adopted in the end of 2014;
- Five LGs had not published budget explanatory memorandum for 2015 budget on their websites;
- Three LGs had not published Annual Report for 2014 on their websites.

As the development plans of two newly formed LGs were not available in the end of 2014, these LGs were excluded from the sample. The final number of analysed LGs was 38. The LGs whose budget explanatory memorandum or annual report were not published on the official website of the LGs, the related public-performance information was considered missing (not disclosed). Although the number of LGs in the sample forms 19% from the total number of LG units in Estonia, the residents of those LGs involve 74% of the population of Estonia. Table 1 gives an overview on the sample of LG units by size (population on 01.01.2015).

Table 1. Size of LG units included in the sample

Type of LG unit	Size group (population on 01.01.2015)	No. of municipalities
Cities	above 100 000	1
	50 000–100 000	2
	20 000–50 000	2
	10 000–20 000	8
	below 10 000	6
	Total	19
Rural Municipalities	above 20 000	0
	10 000–20 000	5
	below 10 000	14
	Total	19

Source: Authors' compilation

The largest LG unit in Estonia is the capital city, Tallinn. Cities in Estonia are usually larger than rural municipalities, although there are also six cities with populations of less than 10 000 inhabitants. The largest group in the sample form relatively small LG units with populations below 10 000 (6 cities and 14 rural municipalities).

The object of the analysis is the local government unit, as defined by the Local Government Organisation Act and Local Government Financial Management Act. The LG is based on the administrative territorial division of the state and the respective representative bodies and authorities forming a separate budgeting and accounting entity. Therefore, the term LG in this paper includes organisations that are managed by the LG and its budget, but not the whole consolidation group with independent but still governed entities.

The review of the relevant sources revealed that quantitative performance indicators were not present in most of the documents. Therefore, we arranged a qualitative assessment of the performance information contained in the documents disclosed to the external stakeholders of the LG using the PDCA cycle framework.

5. The Disclosed Performance Information for Public Accountability in Local Governments

The disclosure of non-financial performance information through different stages of performance management, as described by the Deming's PDCA model, was studied to answer the research questions about how comprehensive, integrated and comparable is corresponding performance information in various performance management stages of LGs. To conduct our study, we have first reviewed the strategic development plans of 38 LG units in Estonia. According to the Local Government Organisation Act, the development plan of the LG must contain at least:

- the economic, social and cultural needs and long-term trends;
- the analysis of problems and opportunities for different areas of activities;
- the strategic objectives with the pursued effect by the end of the period of development plan;
- description of actions needed to achieve the objectives by the end of the period.

The Local Government Organisation Act only prescribes general guidelines about the non-financial performance information that must be included in strategic development plans of LGs. There are no clearly stated requirements for the format and quality of non-financial performance information. The use of quantitative performance indicators is not compulsory, but if they are used, the planned and actual values of those indicators also have to be disclosed in the Management Report of LGs.

By reviewing the strategic development plans, we looked at the formulation of objectives and the description of the pursued effect (intended results), the use of qualitative and quantitative non-financial performance indicators, and how target values are set for those indicators. We found that the content and format of the performance information disclosed by LGs in their strategic development plans was quite variable, as described in Table 2.

Table 2. Performance information in the development plans, budget and Management Reports of municipalities

Stage of performance management process	Type of performance information	Nº of LGs
Total number of analysed LGs		38
Plan/ Strategic and operational planning	Objectives are described as intended, results in development plan	33
	Performance indicators are stated in the development plan	15
	including quantitative performance indicators	11
	Target levels of performance indicators are stated in the development plan	9
	including annual target levels of performance indicators	3
Do/ Performance-based budgeting	Budget explanatory memorandum contains objectives and/or performance indicators from development plan	10
Check / Performance measurement and reporting	Performance reporting in Management Reports follows the format of development plan and/or budget explanatory memorandum	9
	If indicators are used in development plan, the actuals are reported in Management Report	3
Act / Performance-based management decisions	Link between reports and budget explanatory memorandum	3

Source: Authors' compilation

Table 2 shows that 33 municipalities of the 38 in the sample have described their objectives in the development plans as intended results, while the rest have instead stated their objectives as activities to be performed. Moreover, as our analysis revealed, 15 municipalities (from the sample of 38) have stated some indicators (although not all of them are measurable) to monitor the achievement of results. but only 11 of them use quantitative indicators for measurement of performance. For the

remaining 27 LGs from the sample, the actual performance against planned performance can only be evaluated, but not measured in quantitative terms.

Nine LGs have also stated the target levels of performance indicators, but these are mainly measurable at the end of the development plan period. Only three municipalities have stated measurable performance indicators in their development plans that could be reported and assessed every year. Moreover, the exact definition, calculation and sources of information for calculation of those indicators are rarely disclosed in the development plans of LGs. Some municipalities use quite broadly defined outcome indicators for monitoring of performance, where the basis for calculation or the source of information cannot be followed.

When comparing the results in the table with size groups by type of LG unit, it is evident that performance is disclosed more in larger LG units. The largest LG in Estonia has disclosed performance information for almost all the stages of the performance management cycle (except Act-/performance-based management decisions). In contrast, in smaller cities and rural municipalities (with populations less than 10 000 inhabitants) disclosure of performance information is primarily limited to descriptions of intended results and planned activities in the development plan and descriptions of activities performed in the Management Report. Therefore, we can conclude that our finding matches with the findings of Grossi et al (2016: 598) concerning the Italian experience, where bigger municipalities have more incorporated performance information in the management executive plans.

There is also variability as to the level of performance that should be measured with the indicators disclosed in the development plans. Some LGs have disclosed indicators that should measure the attainment of vision or broad development areas, while some have set and disclosed indicators to measure the achievement of objectives or sub-objectives.

Broadly stated objectives and loosely defined indicators undermine the ability to keep the officials of a LG accountable afterwards, since the evaluation of the results becomes contingent on the interpretation of the objectives and indicators. Although it might give more flexibility in dynamic environment and changing circumstances, the ambiguity and unclear expectations might also cause inherent conflicts in the administration of the LGs themselves, therefore creating limits for the accountability.

Currently, most Estonian LGs use traditional input-based, cash-based budgeting. In our study sample, 35 of 38 LGs used input and cash-based budgeting, while three LGs used accrual-basis budgeting. However, as it was mentioned above, all LGs will have to implement accrual-based budgeting in 2018.

The budgeting in Estonian LGs could be classified as presentational performance budgeting (Curristine et al. 2007). Since 2012, LGs have to disclose in the budget explanatory letter the achievement of the strategic objectives in the current budgeting year. This should ensure the flexible linking of strategic plans and

budgeting process. Again, no specific guidelines or requirements for the content or the format of the information are specified. In our desk study, we compared the performance information contained in budget explanatory letters to the performance information in strategic plans. In particular, we looked for statements, which specified which objectives from the development plan would be addressed in the current budget year or if the resources in the budget are linked to specific objectives from the development plan. We found that, although the formal requirements imposed on LGs should theoretically ensure the link between strategic plans and annual budgets by splitting the long-term strategic goals into smaller short-term goals in the budget, in practice the link between the strategic plans and annual budgets remains rather weak in Estonian municipalities, with only a few exceptions. From the 38 municipalities in our sample, only ten have demonstrated a more or less explicit connection of budgets with strategic plans, while in the remainder, the connection of budgets and strategic plans is rather implicit.

The weak link between strategic plans and budgets implies weak accountability to external stakeholders because the allocation of resources between the objectives and resulting from that the importance attached to the objectives and the intentions to achieve the results are not visible to the public in the budget preparation and approval phase. This also makes it more difficult to later interpret the contribution and efforts of the LG officials by achieving the results.

For assessing the performance information disclosed in the last two stages of the Deming's cycle that cover performance measurement, performance-based decision making and corrective actions (including changes in strategic plans), we were particularly interested in the non-financial performance information that should be disclosed within the Management Report of the 2014 Annual Report of the LGs and how it is linked with the performance information disclosed in strategic development plans and budget-related documents. According to the Local Government Financial Management Act, the Management Report should include a review of achievement of objectives from the strategic development plans of LGs within the reporting period. If the development plan includes performance indicators, the planned and actual values of those have to be reported in the Management Report.

Therefore, we were looking for an explicit link between the objectives stated in the development plan and/or budget explanatory memorandum and the reporting format of the Management Report of the LG unit. In order to be able to be held accountable, the links between planned and actual performance have to be made understandable for the target group.

By reviewing the Management Reports of the sampled LGs, we found that only nine municipalities out of 38 have disclosed the actual performance information in their Management Reports in accordance with the format in their strategic plans and/or budget documentation. Therefore, the explicit measurement or evaluation of actual performance against the planned performance can be made with those nine, whereas, in the remaining 29 cases, the evaluation of the performance can only be implicit.

Moreover, only three municipalities of those ten who have shown planned indicators in their development plans or budget documentation have at least partially reported the actual values of those indicators in their Management Reports. Our analysis supports the findings of Grossi et al (2016: 594-595), who revealed the lack of connections between targets and indicators in German and Italian municipalities.

We can infer that most of LGs have been trying to overcome the limits of accountability by creating the illusion of accountability through rhetoric. While we acknowledge that the quantitative and calculative accountability has its shortcomings and more flexible accountability should be welcomed, the transparency requirements would imply a clear link between the planned objectives, activities and actual results.

For the last phase of the performance management – the act perspective, we have searched for disclosure of the performance-based decisions from the 2014 Management Reports and/or the 2015 budget-related documentation. In particular, in the Management Reports, we looked for conclusions about the achievement of objectives and if there were stated any plans for the upcoming years related to those objectives. In the 2015 budget-related documentation, we were particularly searching for any statements about the objectives achieved or not achieved in the previous year and any statements about the related effects for the upcoming budget. We did find links between the 2014 reports and 2015 budget documentation in three municipalities from the sample of 38. Therefore, we can conclude that the disclosure of performance information related to performance-based decision making is rather weak in Estonian municipalities.

The non-alignment of performance information in development plans, budgets and Management Reports creates a situation where the citizens and other external stakeholders have no comparable information on the actual performance of the LG unit. This situation presents a poor example of public accountability. Therefore, we can conclude that no effective performance-based decision making as the last step of the PDCA cycle can be observed or realised by the local citizens. As mentioned above, similar findings have been pointed out by Grossi et al (2016: 594-595) based on an analysis of experiences of German and Italian municipalities.

The requirements for aligning budgets with strategic plans, and the reporting of performance against strategic plans and performance-based decision making have been implemented recently and are also stated in a more general way. Although it is partly due to the fact that the requirements apply for all LGs and should therefore allow for flexibility in some degree, it is evident that more specific requirements in legal acts would promote the development of performance management and reporting. Earlier studies (Haldma 2006; Haldma et al. 2008), have identified external requirements as one of the most important drivers for the development of performance management systems in Estonia. Therefore, more specific guidelines in regulations about the content and quality of performance information could also promote better a quality of disclosed performance information.

Earlier studies have also identified municipal size affecting the use of performance information (Grossi et al 2016; Henderson, Bromberg 2015). Moreover, our investigation shows that larger cities and larger rural municipalities disclose more performance information, although there are still significant gaps in the quality of disclosed performance information since the information is weakly integrated and incomprehensive.

Similar results have been demonstrated in earlier studies in Spain (Brusca, Montesinos 2013), Germany and Italy (Grossi et al 2016), highlighting that the results of recent performance management reforms have been more theoretical than real. In addition, our study showed that, although most of the municipalities have all the required documents in place, as required by mandatory external requirements, they are weakly integrated in the performance management cycle, therefore allowing more rhetorical than actual use for external stakeholders imposing accountability requirements.

6. Conclusion

The elements of performance management in the provision of public accountability to its stakeholders used by Estonian LGs were investigated, using the PDCA cycle model. Public accountability is studied in the whole performance management cycle, therefore enabling a more comprehensive approach. The performance management arrangements in providing public accountability are assessed through disclosed performance information.

The findings using this approach lead us to a number of observations. First, the performance information in strategic plans, budget documents and reports is very variable, incomprehensive and weakly integrated. Although the disclosure of performance information is mandatory, vague requirements for the amount, quality and format for performance information set in legislation do not promote the disclosure of PI that would enable the holding of politicians and government officials accountable.

External requirements have been identified as an important driver influencing the disclosure of performance information. Therefore, expressing the requirements for the performance information more explicitly in legislation could also promote the development of performance information in Estonian LGs. In addition, we found that performance information is disclosed more frequently in larger municipalities. This might imply that the disclosure of performance information might improve through local government reform, which should contribute to the merger of LGs and the creation of larger LG units.

Second, the alignment of annual budgets with strategic planning remains rather weak in most of the municipalities. Additionally, a weak causal relationship exists between strategic goals, corresponding performance measures and reports of performance against strategic goals and objectives. Therefore, drawing from Haldma et al (2008) and Moynihan (2008), we can say that the integration of strategic

planning into the performance management process is still not observable to the general public, therefore also resulting in weak public accountability and poor governance arrangements. The performance information presented to external stakeholders is often not comparable and comprehensible in strategic plans and Management Reports.

Nonetheless, the weak integration of disclosed performance information points to more theoretical than actual use of the performance information, which is in line with several other studies of local governments in Europe (Brusca, Montesinos 2013; Grossi et al 2016).

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TULEMUSINFORMATSIOONI KVALITEET EESTI KOHALIKE OMAVALITSUSTE TULEMUSVASTUTUSE RAAMISTIKUS¹

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Käesoleva uurimuse eesmärk on PDCA-tsükli raamistiku alusel hinnata Eesti kohalike omavalitsuste võimekust kanda tulemusvastutust oma huvigruppide ees. Selleks keskendutakse tulemusinformatsiooni esitusele kohalike omavalitsuste tulemuslikkuse juhtimise protsessi käigus valmivatele dokumentidele – strateegilised plaanid, eelarve seletuskirjad ja majandusaasta aruanded. Tulemusinformatsiooni esitust hinnatakse tulemusvastutuse perspektiivist.

Peamised uurimisküsimused, millele püütakse käesoleva uurimuse käigus vastus leida, on järgmised:

- Kuna tulemusvastutuse aluseks on tulemusinformatsioon, püütakse leida vastus küsimusele, kui kõikehõlmav ja muutlik on kohalike omavalitsuste poolt avalikustatav tulemusinformatsioon erinevates tulemuslikkuse juhtimise etappides?
- Kas tulemuslikkuse juhtimise ja kohalike omavalitsuste korralduse reeglid võimaldavad tulemusvastutuse kohaldamist kohalike omavalitsuste huvigruppide ees?

Peda (2012) rõhutab, et tulemusinformatsiooni kättesaadavusel on oluline roll haldusjuhtimises osalejate huvide ühildamises läbi kehtestatud haldusjuhtimise mehhanismide. Sealhulgas tuleks esmaste huvigruppidenä käsitleda kohalike omavalitsuse elanikke (Riege, Lindsay 2006). Peters (2011) rõhutab, et edukas haldusjuhtimine eeldab eelkõige eesmärkide valikut, eesmärkide ühildamist ja koordineerimist, täideviimist, tagasisidet ja tulemusvastutust. Kuigi tulemusvastutust peetakse demokraatlike avaliku halduse nurgakiviks (Anderson 2009), on siiski selle rakendamine praktikas veel vähesel määral uuritud (Brandsma, Schillemans 2013). Erinevad autorid toovad tulemusvastutuse puhul välja erinevaid aspekte, siiski võib ühise nimetajana rõhutada avatust ja informatsiooni edastamist oma tegevuse kohta (Roberts, Scapens 1985; Bovens 2005). Tulemusvastutusega seotud peamiste probleemina nähakse ühelt poolt vastumeelsust tulemusinfo avalikustamise suhtes ja teiselt poolt üleliigse informatsiooni avaldamist, mis võib viia informatsiooni ülekülluseni (Greiling, Spraul 2010).

Greiling ja Halachmi (2013) rõhutavad õppimise protsessi olulisust tulemusvastutuse kontekstis, milleks on nende hinnangul muuhulgas oluline saavutada aus

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ja kallutamata olulise informatsiooni avalikustamine, sh tehtud vigade väljatoomine; mõlemapoolne avatus ja parendusvaldkondade identifitseerimine; vigadest õppimise rakendamine.

Nii Loeffler (2009) kui ka Bovaird ja Loeffler (2002) toovad hea haldusjuhtimise elementidena eelkõige välja:

- Pikaajaliste plaanide ja varade halduse tervele kogukonnale tutvustamine
- Tulemusinformatsiooni avalikustamine lähtudes kogukonna huvigruppide vajadustest
- Huvigruppide kaasamine tulemusstandardite väljatöötamise ja tulemuslikkuse hindamise teiste kogukondadega võrreldes
- Uuenduslikkuse ja õppimise julgustamine kõigil tasemetel.

Selles kontekstis võib PDCA (Plan-Do-Check-Act) tsüklist (Deming 2000) lähtuv tulemuslikkuse juhtimine kaasa aidata avaliku halduse ja tulemusvastutuse arendamise kohalikes omavalitsustes. PDCA-tsüklist (Deming 2000) lähtuv tulemuslikkuse juhtimine koosneb neljast etapist (Epstein, Campbell 2002; Haldma et al 2008):

- Strateegiline ja operatiivne planeerimine (Plan);
- Tulemuspõhine eelarvestamine (Do);
- Tulemuslikkuse hindamine ja aruandlus (Check);
- Tulemuslikkuse põhinevad juhtimisotsused (Act).

Bogt (2001) on rõhutanud, et mõjus kontroll eeldab planeeritud ja tegeliku tulemuslikkuse kohta informatsiooni kogumist ja integreerimist. Ühelt poolt kujundavad strateegilised plaanid raamistiku tulemuslikkuse juhtimiseks, teiselt poolt annab tulemuslikkuse hindamine informatsiooni strateegiliste plaanide ajakohastamiseks (Poister 2010). Ka Moynihan (2008) rõhutab just tulemuslikkuse mõõtmise integreerimist strateegilise ja operatiivse planeerimisega kui peamist erinevust tulemuslikkuse juhtimise ja tulemuslikkuse hindamise vahel. Haldma et al (2008) toovad välja, et just strateegiliste plaanide integreerimine juhtimisprotsessis vajab avalikustamist, selleks, et oleks võimalik tulemusvastutuse rakendamine. Tulemuspõhine eelarvestamine kui tulemuslikkuse juhtimise etapp võimaldab omavahel seostada tulemusinformatsiooni ja eelarve eraldised. Curratine et al (2007) eristavad tulemuspõhise eelarvestamise erinevate tasemetena tulemusinformatsiooni esitava, tulemusinformatsioonist lähtuva ja otsese/valemipõhise tulemuspõhise eelarvestamise lähtudes tulemusinformatsiooni ja eelarve eraldiste vaheliste seoste tugevusest.

Nii Berry ja Wechsler (1995), kui Globerson (1985) rõhutavad, et tulemuslikkuse juhtimise protsessi oluline osa on tulemusinformatsiooni kasutamine otsustamisel ja sellest tulenevalt ka asjakohaste plaanide ja hinnangute ülevaatamine. Sellest lähtuvalt on autorite hinnangul oluline, et tulemusinformatsiooni esitusviis plaanides ja aruannetes oleks samas formaadis. Vaid sellisel juhul on võimalik rakendada tulemusvastutust.

Alternatiivina tavapärasele numbritel põhinevale tulemuslikkuse mõõtmisele ja tulemusvastutusele on välja pakutud ka paindlikumaid tulemusvastutuse vorme (Roberts 1991; Kamuf 2007; McKernan 2012; Butler 2005; Greiling, Halachmi 2013), mille sisuks on tulemusinformatsiooni kajastamine selgituste ja kirjeldustena pelgalt numbrite asemel (Joannides 2012; Kamuf 2007; McKernan 2012; Shearer 2002).

Eesti koosneb 15 maakonnast ja 213 kohaliku omavalitsuse üksusest (30 linna ja 183 valda). Alates 1993 aastast on Eestis rakendatud ühetasandilist kohaliku omavalitsuse süsteem. Reeglid kohaliku omavalitsuse tulemuslikkuse juhtimise korraldamiseks tulenevad peamiselt Kohaliku omavalitsuse korralduse seadusest (KOKS – vastu võetud 1993) ja Kohaliku omavalitsuse üksuse finantsjuhtimise seadusest (KOFKS – vastu võetud 2010).

KOKS kohaselt on kohaliku omavalitsuse üksus iseseisev juriidiline üksus, millel on eraldiseisev eelarve. Tekkepõhise raamatupidamise põhimõtete rakendamine algas Eesti kohalikes omavalitsustes 1998 ja 2004. aastaks olid kohalikud omavalitsused tervikuna üle võtnud erasektoris kehtivad arvestusprintsüübid (Haldma 2006). Samal aastal algas ka tulemuspõhise eelarvestamise protsessi kujundamine. 2005. aastal võeti Vabariigi Valitsuse poolt vastu määrus „Strateegiliste arengukavade liigid ning nende koostamise, täiendamise, elluviimise, hindamise ja aruandluse kord“, mille kohaselt tuleb lisaks koostada ka aruandlus strateegilistes plaanides toodud eesmärkide täitmise kohta, mis omakorda toetab PDCA tsükli põhimõtteid.

Kohalike omavalitsuste tulemuslikkuse juhtimise protsessi arendati edasi läbi KOFKS vastuvõtmise. Seadus kehtestab reeglid mitte ainult kohaliku omavalitsuse eelarvele, vaid nõuded seostada erinevad tulemuslikkuse juhtimise etapid ühtseks tervikuks. Kohalikel omavalitsustel tuleb koostada strateegilised plaanid (arengukavad), milles kirjeldatakse eesmärgid soovitud tulemustena ja tegevused nende eesmärkide saavutamiseks. Kohaliku omavalitsuse eelarve peab lähtuma kehtivatest arengukavadest ja eelarve seletuskirjas tuleb näidata eelarve aastal saavutatavad eesmärgid. Majandusaasta aruande tegevuskavas tuleb kirjeldada arengukavades ettenähtud eesmärkide tegelik saavutamine ning iga aasta 15. oktoobriks tuleb hinnata tulemusinformatsiooni arengukava eesmärkide täitmise osas ja lähtuvalt sellest võtta vastu otsus arengukava ajakohastamise vms osas. Sellest tulenevalt võib järeldada, et Eesti kohalike omavalitsuste tulemuslikkuse juhtimise kujundamisel on lähtutud PDCA-tsüklist.

Käesolev uurimus põhineb eelkõige dokumendianalüüsil. Töö autorid uurisid eelkõige kohalike omavalitsuste strateegilisi plaane (arengukavasid), tegevuskavasid, eelarve dokumente ja aastaaruandeid ning asjakohaseid valitsuse publikatsioone ja seadusandlikke akte. Uurimuse tarvis vaadeldi ja hinnati arengukavades, eelarve seletuskirjades ja aastaaruande tegevusaruannetes sisalduvat tulemusinformatsiooni. Iga kohaliku omavalitsuse puhul hinnati tulemusinformatsiooni esitust järgnevatel dokumentides:

- 2014 aastal kehtinud arengukavad
- 2015 aasta eelarve seletuskiri
- 2014 aasta aastaaruande osaks olevas tegevusaruandes.

Algselt valiti uurimuse teostamiseks 40 suuremat omavalitust rahvastiku alusel 2014. aasta lõpul. Esmase vaatluse tulemusena jäeti seejärel valmist välja omavalitsused, kus ei olnud avalikustatud kõiki uurimuse teostamiseks vajalikke dokumente. Selle tulemusena jäid lõplikult valimisse 29 omavalitsust. Valimiga hõlmatud omavalituste rahvaarv moodustab 64% kogu Eesti rahvastikust 2014. aasta lõpus.

Analüüsiobjektiks on kohaliku omavalitsuste üksus nii nagu see on määratletud KOKS ja KOFS alusel. Seega hõlmab analüüsiobjekt kohalikku omavalitsust ja tema poolt hallatavaid asutusi kui raamatupidamiskohuslast eraldi seisva eelarve, kuid mitte kogu kohaliku omavalitsuse konsolideerimisgruppi. Analüüsiimeetodiks on valitud valitatiivne analüüs.

Kuigi KOKS ja KOFS näevad ette dokumendid, mis tuleb koostada ja avalikustada kohalike omavalitsuste tulemuslikkuse juhtimise protsessis, on need nõuded siiski piisavalt üldised, sh ei ole tulemusmõdikute kasutamine kohustuslik. Selle tulemusena on kohalike omavalitsuste esitatud tulemusinformatsioon üsna ebaühtlane ja vähem kui pooled neid kasutavad tulemuslikkuse hindamiseks ja mõõtmiseks tulemusmõdikuid. Veel vähem on neid omavalitsusi (38 omavalitsusest kõigest 9), kes on lisaks tulemusmõdikute nimetamisele avaldanud arengukavades, tegevuskavades või eelarve seletuskirjades mõdikute planeeritavad sihttasemed kas aastaselt või siis arengukava perioodi lõpuks.

Strateegilistes plaanides väljatoodud eesmärkide täideviimine peaks toimuma läbi eelarve protsessi. Kõigepealt tuleb pikaajalised eesmärgid jagada omakorda lühemaajalisteks eesmärkideks ja tegevusteks ja seejärel siduda need eelarveassigneeritutega. Sellest tulenevalt tuleb vastavalt KOFS-le eelarve seletuskirjas esitada arengukavas ettenähtud eesmärkide täitmine eelarveaasta. Valimiga hõlmatud omavalitsustest vaid 10 puhul kajastas eelarve seletuskiri arengukava eesmärkide täitmist eelarve aastal, seda kas siis läbi seletuskirjas konkreetsete eelarve aastal läbiviidavate tegevuste kirjeldamist või siis läbi konkreetsete eesmärkide saavutamiseks eelarve eraldiste väljatoomise.

Veel vähem omavalitsusi olid majandusaasta aruandes esitanud oma tulemusinformatsiooni seostatult arengukavas planeeritud eesmärkidega (9 omavalitust 38-st), st esitanud planeeritud ja tegeliku tulemuslikkuse hindamise informatsiooni samas formaadis.

Kuigi tulemusmõdikuid, mille alusel peaks olema arengukavas väljatoodud eesmärkide saavutamist olema võimalik hinnata, on välja toonud 16 omavalitsust, 9 omavalitsust on lisanud neile mõdikutele ka planeeritavad sihttasemed, siis vaid

kolm omavalitsust, kelle arengukavas olid välja toodud tulemusmõõdikud, kajastas nende mõõdikute tegelikke väärtusi ka oma majandusaasta aruande tegevusaruandes.

Viimase tulemuslikkuse juhtimise etapina tuuakse välja tulemusinformatsioonil põhinevaid juhtimisotsuseid. Hindamaks tulemusinformatsioonil põhinevate juhtimisotsuste avalimustamist vaatlesime 2015. aasta seletuskirju ja 2014. aasta majandusaasta aruannetes tegevusaruandeid. Otsisime, kas 2014. aasta tegevusaruannetes on lisaks aruandeaasta eesmärkide saavutamise kirjeldamisele toodud ka plaanid järgneva aasta osas. 2015. aasta seletuskirjadest otsisime viiteid eelmiste perioodide tulemuslikkusele ja sellest lähtuvatele korrigeerimistele jooksval eelarve aastal. Vaid kolmes omavalitsuses olid leitavad seosed 2014. aasta tegevusaruande ja 2015. aasta eelarve seletuskirja vahel.

Kokkuvõtlikult võib välja tuua, et seosed Eesti kohalikes omavalitsustes on seosed tulemuslikkuse juhtimise erinevates etappides esitatud tulemusinformatsiooni vahel nõrgad, mistõttu on tulemusvastutuse rakendamine huvigruppide poolt raskendatud.

Kuna nii KOKS kui ka KOFS on kehtestanud vaid üldisel tasandil nõuded kohalike omavalitsuste poolt esitatavale tulemusinformatsioonile ja puuduvad konkreetsed juhised esitatav informatsiooni koguse, kvaliteedi ja formaadi osas, siis selle tulemusena on kohalike omavalitsuste arengukavades, eelarve seletuskirjades ja tegevusaruannetes esitatav tulemusinformatsioon väga ebaühtlane – seda nii omavalitsuste vahel kui ka omavalitsuse poolt koostatud erinevate dokumentide vahel. Enamustes omavalitsustes on seosed pikaajalise planeerimise ja eelarvestamise vahel esitatud tulemusinformatsiooni alusel nõrgad. Lisaks on nõrgad ka seosed pikaajalise planeerimise, eelarvestamise ja ka tulemuslikkuse hindamise ning aruandluse vahel. Seetõttu pole, lähtudes Haldma et al (2008) ja Moynihan (2008), strateegilise planeerimise integreerimine tulemuslikkuse juhtimise portsessi laiemale üldsusele nähtav, mistõttu esineb ka nõrk tulemusvastutus. Huvigruppidele esitatud planeeritud tulemuslikkuse informatsioon arengukavades ja tegeliku tulemuslikkuse informatsioon tegevusaruannetes ei ole sageli kõikehõlmav ja omavahel võrreldav.