

Briefing paper: National Audit Office of Finland's key views on the proposed legislation of the healthcare, social welfare and rescue services reform and establishment of wellbeing services counties

Transferring the responsibility for organising healthcare and social welfare services and rescue services to areas larger than the municipality is appropriate. The proposed funding and steering model is to be welcomed as, in the initial part of the reform, service organisation would be mainly based on central government funding. However, the incentive to curb the increase in costs provided by the funding model for service organisers is low. Among other things, the efficiency of service organisation and service cost-effectiveness will depend on the counties' success in integration and supervision of the services and their mutual cooperation. Amendments made to the draft government proposal based on the round of comments clarify the statutes on the wellbeing services counties' own service provision and the outsourcing of services. Even more detailed provisions on the principles and practices of self-monitoring carried out by the county and service providers should be laid down in the statutes. This briefing paper is for the most part based on the comments issued by the National Audit Office of Finland (NAOF) on the government draft proposal on 22 September 2020¹. The briefing paper also accounts for the policies adopted by the Government on 13 October 2020² and the updated version of the draft government proposal published on 15 October 2020³.

Abstract

The proposed legislation would not create strong incentives for curbing the growth in healthcare and social welfare costs for the wellbeing services counties, even if service efficiency is likely to improve somewhat as the responsibility for organising the services is transferred to an area larger than a municipality. Central government funding would secure sufficient financial preconditions for performing the statutory duties across the country. It would not, however, necessarily meet the actual service needs of individual counties as the models and data used to calculate the funding do not exhaustively explain variations in the costs of services between individual counties. If the counties were forced to resort to additional funding, the funding level would increase nationally. In addition to recurring accounting deficits produced by a wellbeing services county, the need for additional funding should thus be a key criterion for initiating an evaluation procedure in the county. It is likely that the potential right to levy taxes would encourage the counties in cost-effective operation. While promoting the health and wellbeing of the population is proposed as a preventive method of curbing the growth in costs, the funding allocated to this purpose in the funding model is relatively low in proportion to the total funding. It is probable that the criteria and coefficients on which the funding of rescue services is based in the funding model will need to be adjusted as more information is gathered.

The borrowing capacity granted by the Government to a wellbeing services county should be compatible with the medium-term fiscal position target in the General Government Fiscal Plan and the county's debt service capacity. The wellbeing services county should, through its ownership steering, ensure that the county's investments do not conflict with the Fiscal Plan. While the financial steering mechanism would be administratively relatively burdensome, it would reduce the wellbeing services counties' risk of over-indebtedness. What the draft government proposal leaves unclear, however, is the General Government Fiscal Plan's role in the room for manoeuvre for borrowing in situations where the county's fiscal position is not showing signs of significant and exceptional deterioration. Initial estimates of the total borrowing capacity of the wellbeing services counties and the potential for improving the efficiency of service provision in the counties would be useful when examining any needs to modify the funding model.

Centralising the organisation tasks to the wellbeing services counties and agreement-based cooperation between the counties would boost the synergy benefits of healthcare and social welfare as well as rescue services. It would be useful to determine the extent to which the Act on Organising Rescue Services could refer to the proposed provisions on procuring services and the contracts associated with these procurements in the Act on Organising Health and Social Services. The amendments to the statutes on exercise of public authority and public administration tasks as well as the

county's own service provision made on the basis of the round of comments are essential. The principles and practices of the wellbeing services counties' and service providers' self-monitoring should be defined more accurately in the proposals for statutes, or more specific separate provisions on them should be laid down.

Success in curbing growth in healthcare and social welfare service costs is uncertain

The objectives of the reform include securing equal and high-quality healthcare, social welfare and rescue services, improving service availability and accessibility, and curbing the growth in costs. The transfer of responsibility for organising services to the wellbeing services counties would provide better preconditions for more effective healthcare and social welfare delivery and promote the centralisation and coordination of different services. However, the draft government proposal does not contain strong incentives that would guide the counties to control the growth in costs. The proposed measures may also not be adequate for achieving this goal. (Table 1)

Table 1. Ways of curbing growth in healthcare and social welfare service costs. Source: Government proposal to Parliament for legislation on establishing wellbeing service counties and the reform of healthcare, social welfare and rescue services organisation (pp. 250–255)³.

Incentives built in the funding model	Means for improving productivity
<ul style="list-style-type: none"> In the early phase of reform implementation, the funding of wellbeing service counties would be fully based on the increase in service needs assessed using the SOME model. From 2025, 80% of the estimated increase in service needs would be taken into account in the funding. The estimated annual increase in service needs would be incremented by 0.2 percentage points at the national level in 2023–2029. A recurring deficit of a wellbeing service county would trigger an evaluation procedure. The wellbeing services counties could access additional funding, which would be accounted for in the actual expenditure when the funding level is reviewed retrospectively at the national level. 	<ul style="list-style-type: none"> The wellbeing services counties' finances will be strongly guided by the Government. Service needs assessment will be improved. Services will be coordinated. The provision of preventive and e-services will be increased. Service quality, effectiveness and productivity will be improved. Client processes and activities will be streamlined. Division of duties and exchanges of information between actors will be improved. Procurements will be centralised. Cooperation between the counties will be intensified.

The funding of healthcare and social welfare services would for a large part be based on the increase in the wellbeing services counties' service needs assessed using the analysis model for social welfare expenditure⁴ (SOME model). Of the estimated annual increase in service needs, 80% would be accounted for in central government funding as from 2025 (*section 7 of the Act on the Funding of the Wellbeing Services Counties*). The purpose of this would be encouraging the counties to improve the efficiency of their operation, among other things by coordinating different services and improving service effectiveness and productivity. Due to changes made to the SOME model, the estimated annual increase in the service needs would simultaneously be incremented by 0.2 percentage points in 2023–2029 as set out in the transitional provisions in section 36 of the Act on the Funding of the Wellbeing Services Counties. In practice, this change will increase central government funding by approx. EUR 40 million annually. The Government also adopted the policy of replacing the symmetric permanent transitional compensation for the counties (+/- EUR 150/resident) by an asymmetric compensation (EUR 100/+200/resident), which will increase the annual funding by approx. EUR 30 million from 2029 (*draft government proposal pp. 265–266*). The draft government proposal (*p. 251*) thus notes that the incentives built in the funding model are expected to curb the growth in costs no earlier than from 2030 on.

In general, central government funding would secure sufficient financial preconditions for performing the duties assigned to the wellbeing services counties across the country. In an individual county, however, the costs could exceed the allocated funding if the funding criteria described in section 3 and Chapter 13 of the Act on the Funding of the

Wellbeing Services Counties – and especially the healthcare and social welfare needs criteria set down in sections 13 and 14 – did not meet the county's actual service needs. The criteria which describe the service needs and expenditure together with their coefficients will be assessed on the basis of a statistical report of the Finnish Institute for Health and Welfare⁵ every four years at minimum (*section 14 of the Act on the Funding of the Wellbeing Service Counties*). As the impacts of different criteria on costs may change over time, the assessment must be carried out regularly and on the basis of individual-level register data that are as up to date as possible, and the criteria for funding allocation should be adjusted based on its findings if necessary. The model's knowledge base and coefficient of determination should also be improved in the future.

The computational costs of the wellbeing services counties would be reviewed at the national level one year after the counties have completed their financial statements. After this review, the calculated funding and actual costs of the counties would be matched at the annual level. The county's accounting deficit coverage obligation would be two years (*section 115 of the Act on Wellbeing Services Counties*). For example, the final accounts data for 2023 would be taken into consideration in the funding for 2025. If an individual county produced a deficit, it could in principle cover some of the deficit in arrears with the funding allocated to it based on the cost level review. This would not be of great significance for the funding at the national level, however. A recurring deficit would trigger an evaluation procedure in the wellbeing services county. Productive financial management and improved efficiency of operation would help counties avoid the evaluation procedure.

Additional funding would ensure that the wellbeing services county can cope with its statutory duties (*sections 11 and 26 of the Act on the Funding of the Wellbeing Services Counties*). A county could apply for additional funding, or it could be granted on the initiative of the Ministry of Social Affairs and Health, the Ministry of Finance or the Ministry of the Interior. In the decision on additional funding, conditions or recommendations on service organisation could be issued to the county that restrict its decision-making authority. The ministries' right to make initiatives can be regarded as an incentive for the counties to make decisions that implement proactive measures necessary for controlling costs. Any additional funding allocated to a county would be included in its actual costs. If several counties were forced to resort to additional funding, the funding level would increase nationally. It would thus be important that not only recurring accounting deficit but also additional funding would be key criteria for initiating an evaluation procedure (*sections 122 and 123 of the Act on Wellbeing Services Counties, section 27 of the Act on Organising Health and Social Services*).

A wellbeing services county could compensate for the funding needed to organise services by means of client charges within the limits laid down in the Act on Client Charges in Healthcare and Social Welfare (734/1992) (*section 3 of the Act on Organising Health and Social Services*). The risk of the client charges rising uncontrollably, or significant regional divergence emerging between them is nevertheless small, as the government proposal (HE 129/2020 vp.) for reforming the Act on Client Charges in Healthcare and Social Welfare⁶ expands the range of free services, increases the pay threshold of many services, and sets the charges at a more reasonable level. Due to the restrictions laid down in the legislation, the counties would have rather limited possibilities for boosting their funding base with revenue from client charges.

As a preventive measure, the wellbeing services counties are expected to invest in promoting their residents' health and wellbeing. The level of funding intended for promoting health and wellbeing would be rather low, or approx. one per cent of the funding allocated to the county. On the other hand, other funding will also be available for this purpose, including discretionary government transfers. According to the draft government proposal, promoting health and wellbeing would be one of the per capita criteria for central government funding in 2023–2025 (*section 13 of the Act on the Funding of the Wellbeing Services Counties*). From 2026, the funding would be determined using the county's computational coefficient, which would be based on indicator data describing the county's activities for promoting wellbeing and health (*section 15 of the Act on the Funding of the Wellbeing Services Counties*). Promoting the population's health and wellbeing would also continue to be one of the municipalities' tasks (*section 6 of the Act on Organising Health and Social Services*). In the state subsidy system to municipalities for basic services, a supplementary instalment would be introduced with the intention of encouraging the municipalities to take preventive actions that improve health and wellbeing (*section 15 of the Act on Central Government Transfers to Local Government for Basic Public Services*).

According to the Ministry of the Interior's estimate relying on the funding base for rescue services in 2020, there is a deficit of around EUR 79 million in the proposed funding for the level of service prescribed by law. The Ministry of the Interior is working on a significant capacity and planning criteria project⁷, which focuses on assessing and comparing the service levels of rescue services in the counties and building an overall picture of them. The Ministry of the Interior has announced that the content of the key criterion for the calculated costs of the counties' rescue services, or the risk coefficient, will be determined by the end of 2020 (*section 23 of the Act on the Funding of the Wellbeing Services Counties*). Provisions on this matter will be laid down in a government decree. Additionally, the risk assessment model of rescue services will be developed together with the counties' rescue departments over the long term. It is likely that the criteria and coefficients of funding for the rescue services in the funding model will also have to be modified based on additional information gathered in this manner.

Under the draft government proposal, the changes in the wellbeing services counties' statutory duties and new tasks would be fully addressed in the funding allocated to the counties (*section 9 of the Act on the Funding of the Wellbeing Services Counties*). When preparing legislative amendments applicable to healthcare and social welfare, the impacts of these amendments – and especially their financial impacts – should be assessed carefully. Other actions affecting the service and benefit systems, including employment measures as well as amendments to statutes on employment security and social assistance, may indirectly increase healthcare and social welfare costs. This is why the costs created by these changes should also be accounted for when evaluating the wellbeing services counties' funding.

In the early phase of the reform, organising the healthcare and social welfare services as well as rescue services mainly on central government funding would be appropriate. In later phases, the wellbeing services counties' right to levy taxes could provide additional incentives for cost-effective operation and curbing the rise in costs. The Government policy is to abolish the current multisource financing system briskly and to draft the necessary statutes during this government term. The abolition of multisource financing should be carried out in a controlled manner, however, and the success of this process should be monitored and evaluated regularly.

The proposed wellbeing services counties' financial steering model can manage the risk of over-indebtedness

In the financial steering of the wellbeing services counties, sufficient consistency between the General Government Fiscal Plan and the rules on financial management applicable to individual counties is the key. The more consistent the concepts and indicators used in financial steering, the more transparent, clear and effective the guidance can be. In the draft government proposal, the essential financial rule of the counties would be the deficit coverage obligation (*section 115 of the Act on Wellbeing Services Counties*). Deficit entered in the books does not correspond to the concept of net lending used in the General Government Fiscal Plan, which refers to the difference between revenue and expenditure based on the common ESA statistical standard of the EU Member States. Neither do the concepts related to the evaluation procedure criteria correspond to the concept of net lending (*section 123 of the Act on Wellbeing Services Counties*).

Similar inconsistencies between concepts can also be found in the steering of local government finances. An audit⁸ carried out by the National Audit Office indicates that this has resulted in situations where financial management in line with the rules concerning municipalities' finances may have been ineffective in terms of General Government Fiscal Plan objectives. Conceptual differences in the financial steering of the wellbeing services counties may be justified, however. If, instead of the deficit coverage obligation, the financial rules of the counties were based on the concept of operating and investment cash flow balance, which is close to net lending, the guidance could restrict investments excessively, especially during the two-year period specified for covering deficits. Using the concept of operating and investment cash flow to monitor and make comparisons between the wellbeing services counties' finances in addition to the other proposed indicators would also be important.

In the draft government proposal, the consistency of financial steering and rules is supported by a mechanism in which the borrowing capacity granted to a county would be based on the counties' maximum imputed debt service coverage ratio, the existing amount borrowed, and the marginal conditions of the General Government Fiscal Plan (*sections 15 to*

17 of the Act on Wellbeing Services Counties). It is important that the borrowing capacity is genuinely compatible with the fiscal position target in the General Government Fiscal Plan. Based on the draft government proposal (p. 496), however, it appears possible that the borrowing capacity could only be lower than the wellbeing services counties' debt service coverage ratio if a significant and exceptional deterioration takes place in the fiscal position of the general government finances, central government finances or the wellbeing services county. In this case, the borrowing capacity of a county could be set below the threshold specified in section 15, subsection 2 of the Act. What remains unclear, however, is the General Government Fiscal Plan's role in the room for manoeuvre for borrowing in situations where the county's fiscal position is not showing signs of significant and exceptional deterioration.

The draft government proposal (p. 271) notes that fully anticipating the facts affecting the wellbeing services counties' debt service coverage ratio is not possible, and the impacts of regulation on borrowing cannot be assessed precisely. To allow for the impacts of the proposed regulation to be assessed as well as possible, the impact assessment should be complemented with indicative estimates of the counties' total borrowing capacity, for example, calculated using the formula laid down in section 15(2) of the Act on Wellbeing Services Counties. The assessment of economic impacts could also be complemented with up-to-date assessments of the potential for improving the efficiency of service provision based on efficiency differences between the counties. While these assessments would not reflect the direct impacts of the reform, they could provide grounds for assessing the potential future needs to review the proposed funding model.

Under section 15 of the Act on Wellbeing Services Counties, a decision on the county's capacity to take out long-term loans to fund investments in each accounting period would be made by the Government based on the Ministry of Finance's proposal. The wellbeing services county should draw up an annual proposal covering the following accounting period for the Ministry of Finance, the Ministry of Social Affairs and Health and the Ministry of the Interior on the investments to be launched in the next four accounting periods and their funding. The Government's decision on the county's borrowing capacity would be taken into consideration when approving the plan. The wellbeing services county should exercise ownership steering to ensure that the county's investments do not conflict with the Government decision (sections 16 and 48 of the Act on Wellbeing Services Counties). This operating model would ensure that the Government could monitor the counties' financial position and borrowing needs by accounting period and assess their investment plans in proportion to their financial position. The wellbeing services county's ownership steering, Government approval for the investment plan, and linking the plan to the objectives of the General Government Fiscal Plan would combine to reduce the counties' risk of over-indebtedness. On the other hand, the guidance can be regarded as being rather burdensome administratively, and it can be considered to restrict the counties' financial independence to some extent.

Under the draft government proposal, the wellbeing services county's investment plan should itemise the investment needs of healthcare and social welfare services on the one hand, and those of the rescue services on the other (section 16 of the Act on Wellbeing Services Counties, section 25 on the Act on Organising Health and Social Services, and section 11 of the Act on Organising Rescue Services). If the county's funding or borrowing capacity were not adequate for all the identified investments, the investment proposals should be prioritised. In this case, it should be ensured that the needs of the rescue services and those of healthcare and social welfare services are addressed equally. The extent to which the proposed funding and guidance model would secure the possibilities of making the necessary investments appropriately will depend on the transparency and fairness of the criteria defined for the funding decisions. The effectiveness of the model can only be evaluated once the types of investments to which funding has been channelled are known.

Focusing strong central government steering and decision-making authority on the investment plans and borrowing capacity of the wellbeing services counties is justified, even if these procedures restrict the counties' position as self-governing entities. The wellbeing services counties and the ministries would negotiate on the most essential tasks in organising healthcare and social welfare as well as rescue services, and the ministries could issue recommendations for measures to one or all wellbeing services counties (section 24 of the Act on Organising Health and Social Services and section 10 of the Act on Organising Rescue Services). This could help mainstream consistent and cost-effective practices across the country. A precondition for attaining the objectives of the reform is continuous and open dialogue underpinned by comprehensive information between the wellbeing services counties and the ministries.

A wellbeing services county strategy is appropriate as a document guiding the operation and finances of the county (*section 41 of the Act on Wellbeing Services Counties*), and it is essential that the strategy is linked to the budget and accounting processes. The proposed statutes on the wellbeing services county's budget and operating plan, accounting, consolidated accounts and annual report (*sections 115 to 119 of the Act on Wellbeing Services Counties*) are inevitable, as without them a sufficiently accurate picture of the county's financial management, financial position and adequacy of funding cannot be obtained. An overall idea of the wellbeing services counties' financial position would also be of key importance for the drafting of the General Government Fiscal Plan and the budget proposal.

The more detailed provisions on service outsourcing go in the right direction, provisions on self-monitoring need further clarification

Following the amendments, the draft government proposal provides sufficient preconditions for organising the administration and financial management of the wellbeing services counties. The fact that central government funding would only be allocated to their statutory duties will also support the launch and possibilities of controlling the counties' operation (*sections 6 and 8 of the Act on Wellbeing Services Counties and section 1 of the Act on the Funding of the Wellbeing Services Counties*). The rationale for section 10 of the Act on Organising Health and Social Services stresses the integration of services, especially between healthcare and social welfare services as well as between primary healthcare and specialised medical services, and primary and specialised social services. When coordinating different services, the county should also account for other services provided by municipalities, the central government, NGOs, occupational health care and private service providers. As a whole, service integration can only be evaluated once the counties have determined their principles of service integration, service chains and the responsibilities of and divisions of duties between service providers.

The more specific provisions added to the government proposal on the contents of the cooperation agreements between counties belonging to a collaborative catchment area for health and social services and the obliging nature of the agreements are to be welcomed (*section 36 of the Act on Organising Health and Social Services*). Among other things, the agreements would improve the cost-effectiveness, productivity, quality and client and patient safety of healthcare and social welfare as well as the effectiveness of service chains and service ensembles. The division of duties and cooperation between counties both when it comes to assessing and anticipating service needs and to monitoring and evaluating service provision would also be set down in the agreements. Cooperation between counties would improve cost-effectiveness, especially in significant investments.

To achieve synergy benefits in healthcare and social welfare as well as the rescue services, it is essential that the organisation of rescue services and healthcare and social welfare services is based on a consistent regional division and organisation model. The Government policy is that counties should be able to secure services during incidents and emergencies through in-county service provision, contingency planning and cooperation with other counties and service providers. This should apply to both healthcare and rescue services. Synergy benefits could thus be created in pre-hospital emergency medical services as well as in preparedness for disasters and emergencies. As the wellbeing services counties would presumably not provide all rescue services themselves, it would be useful to establish the extent to which the Act on Organising Rescue Services could refer to the proposed provisions on procuring services and the contracts associated with these procurements in the Act on Organising Health and Social Services.

Section 51 of the Act on Organising Health and Social Services would contain a provision on the establishment of healthcare and social welfare response centres in the areas of university hospitals and the joint county authority for the Hospital District of Helsinki and Uusimaa for the purpose of creating and maintaining situational awareness. The situational awareness created by the response centres regarding the effectiveness of the healthcare and social welfare service systems in the collaborative catchment areas will be essential for national contingency planning. Under section 29 of the Act on Organising Health and Social Services, the counties would partly collect the same information as the response centres. It would be important for the response centres for their part to ascertain the consistency and comparability of the information collected in the counties.

The more precise provisions included in the statutes on the exercise of public authority and public administration tasks (*section 9 of the Act on Wellbeing Services Counties*) and the county's own service provision (*section 8 of the Act on Organising Health and Social Services*) are necessary. The provisions under which the counties would not be required to maintain over-capacity are to be welcomed. The definition of services procured from a private service provider in section 12 of the Act on Organising Health and Social Services has also been clarified appropriately. All those services whose procurement has not been specifically prohibited in the Act could be outsourced to private service providers. Companies owned by the county corporation would be comparable to private service providers when they provide services for the wellbeing services county. Labour and agency staff procured from a private service provider could only be used if these healthcare and social welfare professionals are directly supervised by the county's employees (*section 13 of the Act on Organising Health and Social Services*). Under section 17 of the Act on Organising Health and Social Services, a private service provider would share the responsibility for directing and supervising their subcontractors. The wellbeing services county would evaluate the acceptability of the subcontractors based on information provided by the service provider and continuously supervise private service providers and their subcontractors.

The requirements and responsibilities concerning private service providers in sections 14 and 18 of the Act on Organising Health and Social Services are well grounded in terms of service quality and costs as well as patient and client safety. In addition to what was proposed, the minimum terms and conditions of a private service provider's contract should include the basis and level of payments, the service provider's resource management as well as the practices of self-monitoring and risk management. Following the round of comments, the service procurement procedures and their relationship with the Act on Public Procurement and Concession Contracts have also been brought into a sharper focus in the proposal. In addition, the use of service vouchers for procuring services would continue. According to the Government, the Act on Service Vouchers is to be updated separately as part of the legislation on statutory care guarantee. It is vital that the Act on Service Vouchers is updated before the Act on Organising Health and Social Services enters into force.

While the principles of self-monitoring are described in sections 40 to 41 of the Act on Organising Health and Social Services and section 16 of the Act on Organising Rescue Services, little attention has been paid to this issue. The link between the self-monitoring required of service providers and the county's guidance remains unclear. The contents of the county's self-monitoring programme and risk management should also have a role in the contracts concluded by the county with service providers. The rationales of these sections indicate that the self-monitoring of rescue services is also linked to the self-monitoring programme of the entire county. The relationship between the rescue services' self-monitoring and the county's obligation to monitor and evaluate the rescue services is also unclear (*section 13 of the Act on Organising Rescue Services*). Supervision by the authorities and the self-monitoring of the county have an essential role in developing and evaluating service quality, accessibility and effectiveness. It is important that the monitoring data produced by the counties are comparable to enable their use as support for development and decision-making. The proposed decree on self-monitoring is necessary and urgently needed.

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