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**Challenges in Public Administration –
Transformation for the Future**

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Maja Klun

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Uvodnik

Spoštovani

Posebna številka revije je namenjena osrednji temi »Izzivi v javni upravi – preoblikovanje za prihodnost«. Izzivov, s katerimi se srečuje javna uprava, je mnogo, in izbor člankov za to posebno številko potrjuje prav to raznovrstnost in interdisciplinarnost upravne znanosti. Zaznavanje povečanega pomena upravne znanosti se uveljavlja tudi v mednarodni javnosti, saj je bilo ravno v zadnjem letu in pol izdanih več tujih monografij, katerih glavna tema je razvoj javne uprave, vključno z izobraževanjem na tem področju.

V posebni številki boste spoznali izzive na več področjih, in sicer na področju vodenja in ravnanja z ljudmi, javnih financ, koordinacije političnih odločitev in participacije državljanov, uporabnosti rešitev zasebnega sektorja v javni upravi in izzivov pri vrednotenju »izdelkov« javne uprave. Kljub temu, da večina člankov obravnava študije primerov posameznih držav, to ne pomeni, da izzivi niso podobni v vseh državah. Primeri in ugotovitve predstavljenih raziskav bodo lahko dobra osnova za odpiranje podobnih vprašanj in začetek podobnih raziskav v lastnih okoljih. Še bolj pomembne so ugotovitve teh raziskav z vidika prihodnjega razvoja javne uprave.

Področje ravnanja z ljudmi in vodenje je predstavljeno v dveh člankih. V prvem je glavno raziskovalno vprašanje, kako meriti sposobnosti vodenja in kateri so kritični dejavniki implementacije v policiji pri vodenju, ki temelji na vrednotah. Drugi članek, povezan z ravnanjem z ljudmi, se osredotoča na vprašanje, kako značajski elementi posameznika vplivajo na njegovo odsotnost z dela. Področje javnih financ obsega tri članke. V prvem je opravljena SWOT analiza uvedbe računovodenja po nastanku dogodka v slovenski proračun. V članku je prikazan tudi pregled izkušenj držav z uvajanjem tega načela. Drugi članek se osredotoča na merjenje progresivnosti dohodnine v različnih državah in iskanje ustreznih rešitev oziroma ustreznosti enotne davčne stopnje v Bosni in Hercegovini. Tretji članek podaja analizo vplivov okoljske obdavčitve na zmanjšanje onesnaževanja in s tem ustreznost tega dejavnika za vodenje okoljske politike. Ustrezna koordinacija političnih odločitev in njihova implementacija je osrednja tema naslednjega članka. Z intervjuji je bila opravljena preliminarna raziskava o učinkovitosti koordinacijskih instrumentov v Hrvaški. Problematika participacije državljanov pri odločanju v lokalnih oblasteh je druga tema s področja vodenja politik. Članek odpira pomembno vprašanje interpretacije pojmov, povezanih s participacijo, in njegovo nedosledno rabo tudi v znanstvenih prispevkih. Še dva članka se ukvarjata tudi z aktualnimi izzivi v javni upravi. V enem od člankov je na primeru poslovno-inteligenčnih sistemov predstavljena problematika implementacije rešitev zasebnega sektorja v javni sektor. Rezultati kažejo, da so implementacije mogoče, vendar ne neposredno, saj je večinoma treba te sisteme prilagajati

drugačnim razmeram in ciljem v javni upravi. Drugi članek se osredotoča na vprašanje o ustreznosti evalvacij storitev javne uprave. Gre za študijo primera na področju storitev slovenske e-uprave, ki odpira vrsto aktualnih vprašanj o tem, kakšen model evalvacije izbrati, kako izpeljati evalvacijo in ali je izbrani model lahko uporaben za vse storitve enako.

Gostujoča urednica Mednarodne revije za
javno upravo

Prof. dr. Maja Klun



Editorial

Dear Readers

The magazine's special issue is devoted to the main topic discussing "The Challenges in the Public Administration – Transformation for the Future." The challenges that public administration is facing with are numerous, and the selection of articles for this special issue also confirms the diversity and interdisciplinarity of the administrative science. The perception of the increased importance of administrative science is also being established within the international community since just in the past year and a half several foreign monographs on the main topic of the development of public administration, including education in this field, were published.

In this special issue you will learn about the challenges arising in several areas, namely in the field of management and human resource management, public finances, co-ordination of political decision-making and citizen participation, implementation of private sector solutions in public administration and challenges in evaluating the public administration "products". Even though the majority of the articles analyzes the case studies of individual countries, it does not mean that the challenges are not similar in all countries. Research cases and conclusions presented will be thus a good basis to address similar issues and launch similar researches taking place in their own environments. The research findings thereof are even more relevant in terms of the future development of public administration.

The fields of human resources and management are presented in two articles. In the first article, the main research question is how to measure management skills and what key factors of the value-based management are implemented within the police. The second article is related to the human resource management and is focusing on the question of how the personality traits of an individual affect his absence from work. The field of public finances is addressed in three articles. A SWOT analysis on the implementation of accruals-based accounting in the Slovenian budget was elaborated in the first article. The article also presents an overview of the experiences of the countries implementing this principle. The second article focuses on the measurement of progressivity of personal income tax in different countries and a search for appropriate solutions or adequacy of flat tax in Bosnia and Herzegovina. The third article provides an analysis of the impacts of environmental taxation on the reduction of pollution, and thus the adequacy of this factor for implementing the environmental policies. A proper co-ordination of political decisions and their implementation is the main topic of the following article. A preliminary research on the effectiveness of co-ordination instruments in Croatia was conducted through the interviews. The problematic regarding the public participation within local authority decision-making is another

topic in the field of policy management. The article raises an important issue regarding the interpretations of the conceptions associated with public participation and its inconsistent use in the academic papers as well. Further two articles also address current challenges in public administration. In one of the articles, the problematic of implementing private sector solutions into the public sector based on the case of business-intelligence systems is presented. The results have shown that implementation can occur, but not directly, since most of these systems should be adjusted to different situations and objectives of the public administration. The following article focuses on the issue of the adequacy of public administration service evaluations. It is a case study made in the field of the Slovenian e-government services which raise a number of topical questions about what type of evaluation model to choose, how to carry out the evaluation, and if the selected model can be used for all services equally.

Guest Editor of the International Public
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Police Leadership Development: Intentions and Critical Success-Factors

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ABSTRACT

The Norwegian Police Service (NPS) have been heavily criticized after the 22 July 2011 terror attacks at Utøya and in Oslo. One of the evaluation reports stated three shortcomings in the NPS: culture, attitudes and leadership. Management and leadership in the NPS needs to be improved and strengthened, and this shall take place among other things, with the help of a policy document on Civil Service Leadership, elaborated into a manifest called Plattform for medarbeiderskap (Platform of Employeeship for the NPS). The policy document pertains to how the public sector in general ought to be managed, and the document is based on leadership research and is in accordance with mainstream management theory. The idea of formulating a principle of management that would characterize the classical contributions is also evident in this document. This paper addresses two problems: How can value-based police leadership skills be operationalized and measured, and what are the key critical factors in transferring value-based police leadership principles into improved leadership practices?

Keywords: *leadership, police, development, competence, value-based, pipeline, Norway, Sweden, Denmark*

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1 Introduction

Successful implementation and integration of a value-based leadership policy is, according to several researchers (Barlett & Ghoshal, 1995; Busch & Murdock, 2014; Selznick, 1957) dependent on ethical, transformational

and authentic leadership. In addition to this, successful implementation and integration depends on the three leadership processes, (1) anchored on the values that are present in the organization, (2) based on ethical standards and (3) aimed at creating functional values. According to Selznick (1957), this implies that transformational leadership processes must be anchored on the present professional and organizational cultures and not be in conflict with the organization's basic values. Further, leaders (change agents) must be able to handle the instrumental and the social-constructive (sense making) elements of creative leadership in order to build a bridge from a general leadership policy into the social structure of an organization, which in this case is the police. Leaders should aim at receiving support of the leadership policy at all levels of the organization, as well as promote and protect it.

2 Leadership Context

Police are required to understand and effectively operate in a complex social, political and organizational environment (Pearson-Goff & Herrington, 2014). After having done a review of the police leadership literature, the authors described the situation in the following manner: "Although competency-based development approaches have much to offer in that they provide clear guidance for when one has achieved such leadership skills, the question remains whether we are using these frameworks to develop leaders, because there is a shared understanding about what characterizes effective leadership, or because of a received wisdom based on flawed evidence focusing on perceptions. The findings from this review suggest the latter" (Pearson-Goff & Herrington, 2014, p. 21).

The review included research from mainly the "majority world" (USA, UK, Canada, New Zealand and Australia), and aimed at investigating (1) what was known about the characteristics of police leaders and (2) the activities the leaders engage in. The findings showed that police leader characteristics were such as ethical, trustworthy, legitimate, being role models and communicative, involved in decision making and thinking ability (Pearson-Goff & Herrington, 2014). Activities of police leaders were characterised by such as the ability to create a shared vision, develop organizational commitment, care for employees, to drive and manage change as well as problem solving. Although the systematic review included synthesized findings from 57 peer review publications, the authors concluded that despite the work done on the topics to date we still have little understanding of "what works" in police leadership. The authors call for research into objective measures of effective leadership behaviours and their relationship to "organizational outcomes, to consider the heterogenic nature of police leadership, and to help inform our understanding of the best ways that individuals can be prepared for the leadership tasks" they are facing (Pearson-Goff & Herrington, 2014, p. 21–22). This paper will investigate how value-based police leadership skills may be operationalized and measured and what critical factors may be in transferring

these into improved leadership practices. Based on the current emphasis in the NPS on The Platform of Employeeship or co-workership, we will now look into which types of leadership this may indicate and what critical factors for successful implementation and integration may be.

Co-workership (also known as employeeship or employee engagement) is described as something more than to develop a cooperative relationship with one's leader, but also about the relationship to one's work tasks, colleagues, clients, students, and co-citizens (Tengblad, 2009; Tengblad & Andersson, 2014; Velten, 2008) and can be described as a form of self-leadership or a principle of leadership where responsibility and scope of action is decentralized in so that leaders may delegate parts of their work tasks to their employees. The common platform in the NPS is founded on two principles: the platform is exposing values, attitudes and normative behaviour and a common platform for all persons employed in the police – both superiors and subordinates. The philosophy behind the platform is that both managers (formal leaders) and employees are employees. The platform contains 4 basic values exposed in an imperative form: I am brave, I have a holistic perspective, I show respect and I am focused. The formal leaders (managers) have some additional requirements: set direction and precipitate and enable change, motivate and develop the employees and achieve results in cooperation in an interaction with others. The intention behind the platform is that it should be a leverage to influence and change attitude, culture and leadership in the police. The following four success-factors are listed in the platform manifest, that the (1) aim, intention and level of ambition should be distinct, (2) that the platform must be regarded as relevant, that (3) adequate commitment to the platform from top officers in the police must be present and that (4) the plan for implementation and following up is distinct.

3 Value-Based Leadership in a Front-Line Organization

Value-based leadership can be traced back to Selznick (1957) and House (1996). Selznick's institutional approach is that both ends and means have strong value anchoring, especially in public organizations. He claims that key tasks in institutional (creative) leadership are: the definition of institutional mission and role; institutional embodiment of purpose; the defence of institutional integrity and the ordering of internal conflict. Drawing on House (1996), Busch and Murdock (2014) states that a leader with a value-based perspective is able to express a vision while appealing to employee's central values and unconscious motives, so that they become motivated to engage in the organization's overall vision. These conditions have led to value-based leadership being largely associated with transformational leadership (Bass, 1991).

The policy document on Civil Service Leadership in Norway clearly specifies the premise for managers within the state and focus on four leadership functions:

(1) Strategic and operational functions, (2) building relations, (3) information and (4) communication. Strategic functions describe that managers at all levels have to make choices and set priorities, for example with regard to performance; competencies and learning; involvement and cooperation and coordination. Before such decisions are taken, the expectations of higher authorities, target groups and citizens as well as the manager's own staff must be clarified. All Civil Service managers are responsible for following up sectorial policy objectives in their own areas and for complying with the general regulations and values governing the public administration. Managers must (1) decide how financial, human and other resources are to be used in order to ensure the best possible performance, and organise personnel management accordingly, (2) choose methods, coordination procedures and forms of leadership that produce the best results, (3) and view facts in the light of expert assessments of risks and impacts. Further, (4) decision making can be particularly demanding for Civil Service managers since their decisions often affect the general public.

Operational functions describe how managers often have to introduce, develop and maintain systems in order to ensure that tasks are performed and goods and services are delivered. This applies in particular to technical, financial and personnel systems. The manager must ensure best possible general administration, personnel management, financial management and quality assurance. In large agencies, the responsibility for various operational functions may be delegated to managers at lower levels. In small agencies, the top senior executive may have to take care of a number of tasks relating to day-to-day operations. High-level officials must in any case distribute the responsibility for operations and results, and ensure that the agency complies with the relevant requirements and standards, for example for financial management, quality, and health, safety and environment.

Building relations describes how managers must establish, foster and develop relations both within and outside their own agencies. All Civil Service managers are part of a politically governed apparatus, including those who have little or no direct contact with the governing political leadership in their day-to-day work. Building relations is important for ensuring that political signals are picked up and implemented effectively. Managers must build solid working relations with their own staff and the employees' organizations. High-level officials have a particular responsibility for ensuring that sound personnel management is practiced throughout the agency.

Communication and information functions describe how the Civil Service shall be characterized by transparency both in relation to the general public and the employees and between the various parts of the public administration. This means that managers have to ensure adequate communication and the dissemination of necessary information. Information and communication have their own intrinsic value, but are also vital for successful task solution and for developing democracy in working life and society as a whole.

The policy document pertains to how the public sector in general ought to be managed, and the document is based on leadership research and is in accordance with mainstream management theory. The idea of formulating a principle of management that would characterize the classical contributions is also evident in this document (Vanebo & Andersen, 2014).

The police in general and the NPS especially have a vital role in the civil society. For one, it is one of few civil institutions, along with health care, that is allowed the use of legitimized force against its own population, when urgent (see e.g., van Ewijk, 2012). This powerful role necessitates knowledge based leadership and management (Coleman, 2008; Gundhus, 2013). One initiative in this regard is *Pearls in Policing*, which is an initiative for top-level police leaders from all over the world. The aim is to make use of professional knowledge and experience to find solutions for international safety and security issues. The aim of this initiative is to stimulate future-oriented, out-of-the-box thinking by the use of informal, think-tank settings, away from the everyday hustle and bustle and the glare of the media. In this way, international police leaders are encouraged to brainstorm more intensely and creatively. In a paper presented at the 2012 Pearls-conference in Singapore, contributions were made from police forces in Denmark, Cayman Islands, Germany, Belgium, South-Australia and the Netherlands. According to these discussions, a frontline organisation has the following characteristics (see e.g., Smith, 1965): (1) the initiative lies at the base of the organisation, not at the top, (2) there is a large degree of independence in the performance of tasks, (3) there are great obstacles to hierarchical management and for the police, there are two specific additional characteristics (Tops, Bruijn, Spelier, Hogeboom, & Arkel, 2012), (4) frontline activities are complex, subject to conflict and ethically loaded and (5) the higher aim is more important than individual lives. It seems reasonable to assume that developing the learning capacity of a frontline organisation with the characteristics described above also involves special requirements.

Curiously, little has been found out about this up to now. A great deal has been written about police education, but this is based particularly on the question of how people learn best at different levels of education (secondary vocational education, higher vocational education, etc.). Relatively little attention has been devoted to the institutional or organisational aspects. What are the institutional conditions for turning the police into a learning organisation? Under what conditions do police officers want to learn? According to Tops et al. (2012) the following factors emerge: (1) the basis must be in order, (2) the bosses must provide credible support, and (3) "the big picture" must be clear. From this description of a way to work knowledge based in the police we turn to one way of working in practice, through employeeship.

4 Critical Success-Factors: Enabling Creative Leadership

In general, the analysis of critical success-factors must focus on the concept or architecture of the new leadership policy, the intentions behind the policy decision, the implementation decision and the integration of the new leadership policy into the (hopefully: improved) leadership practice. Employeeship means to a large extent self-leadership and three forms of self-leadership can be identified (Kristensen & Pedersen, 2013): general self-leadership, self-existence leadership and strategic self-leadership. The first two have to do with autonomy for the workers and commitment to oneself, and the third one (strategic self-leadership) is about aligning self-leadership to mission, role and the strategic logic of the organization. Strategic logic is defined as (Sanchez & Heene, 2004, p. 5) "an organization's operative rationale for achieving its goal through coordinated deployments of resources", shared ideas of the people in the organization about the nature of the organization's goals for creating value, the resources needed to achieve those goals, the ways resources will be coordinated in pursuing those goals, and how value created by the organization will be distributed to all the stakeholders that provide resources to the organization.

Employees should understand the work on three levels to be able to lead themselves (Kristensen & Pedersen, 2013, p. 52): (1) understanding the business (mission and role): Why do I work?; (2) understanding the objective: What is the objective of the work? and (3) understanding the task: How shall I work?

An obvious statement will be that adequate managerial skills are a precondition for successful implementation and integration of the Platform of employeeship.

Looking at the components of employeeship, this may seem as somewhat related to the elements of transformational leadership. Transformational leadership can be described as a leader's ability to create commitment to common goals, motivate, and inspire (Bass, 1991; Hetland & Sandal, 2003). A related concept is transformational change, which is described as strategic change which "affects a number of the major systems in the organization". This is a "multilayered process affecting different levels of the organization and even the context of the organization's operation, simultaneously" (Ferlie et al., 1996, p. 89). Ferlie and colleagues suggest that there are six indicators for transformational change, namely (1) the existence of multiple and interrelated changes across the system as a whole, (2) the creation of new organizational forms at a collective level, (3) the development of multilayered changes which impact below the whole system, at a unit and individual level, (4) the creation of changes in the services provided and the mode of delivery, (5), the reconfiguration of power relations (especially the formation of new leadership groups), and the (6) development of a new culture, ideology, and organizational meaning (p. 94).

Another associated concept is distributed leadership, which is described by co-leadership and leading with others as opposed to hierarchical leadership through others (Gronn, 2002). Authentic leadership describes similar leadership qualities in the form of trustworthy support from one's superior (Avolio & Gardner, 2005), with key characteristics such as the leader being him- or herself, as opposed to playing a role, being governed by one's own convictions as opposed to driven by a need for status, honor and personal benefits, basing one's actions on personal values and convictions.

Even though many have described transformational leadership as one of the types performed in the police, others have pointed at the difficulty of finding this in empirical research (Cockcroft, 2014). This has led some to argue that the simplistic way of dichotomising transactional and transformational leadership in the police "fails to recognize the nuances of organizational life", and that synthesising the two leadership models may "be a way of overcoming" these criticisms (Cockcroft, 2014, p. 12). In a Norwegian study of leaderships styles in the NPS (Fjærli, 2008), the author also struggled to find this dichotomy empirically and as a result suggested the term "trans-leadership" (our translation). Even though laissez-faire leadership, the lack of leadership, turned out to be the form of leadership that mostly characterised leadership style in the study of one Norwegian police district and a total of 140 respondents. Thus, while transformational leadership may be the theoretical leadership framework that to greatest extent resembles employeeship, the empirical evidence suggest that the most common leadership styles are laissez-faire and trans-leadership. Based on this policy outline, we will in the following look into some of the studies on what may be described as leadership competencies in the police.

5 Leadership Competence

Leadership skills are "the ability to use one's knowledge and competencies to accomplish a set of goals or objectives" (Northouse, 2013). According to Katz (1955), leadership requires three forms of competencies or skills (1) technical skills, which are "an understanding of, and proficiency in a specific kind of activity, particularly one involving methods, processes, procedures, or techniques", and involves "specialized knowledge, analytical ability within that speciality, and facility in the use of the tools and techniques of the specific discipline" (p. 91). Human skills (2) are characterized by the "ability to work effectively as group member and to build cooperative effort within a team" as opposed to a technical skill, which primarily "is concerned with working with things (processes or physical objects)" (p. 91). Conceptual skills (3) are described as "the ability to see the enterprise as a whole" which involves "recognizing how the various functions of the organization depends on one another, and how changes in any one part affect all the others" and "extends to visualizing the relationship of the individual business to the industry, the community, and the political, social, and economic forces of the nation as

a whole" (p. 93). Based on conceptual skills, a leader should "be able to act in a way which advances the over-all welfare of the total organization" (p. 93). According to Katz (1955) it is assumed that technical skills are not so important for the chief executives in large organisations where such executives have extensive staff assistance and highly competent, experienced technical operators available. However, in smaller organisations, technical expertise may not be pervasive and seasoned staff assistance less available. Thus, in this case, the chief executive has a much greater need for personal experience in the industry.

The leadership skills and competencies tradition of leadership theories after Katz divides leadership skills into technical, human and conceptual skills, where the first is especially important in first line leadership, but declining at higher levels in the leadership hierarchy according to Northouse. Conceptual skills are assumed to have the opposite development (Northouse, 2013). Opposed to leadership theories which focus on personality and the characteristics of the person that is a leader, the leadership skills venue focus is that there are many people that may have a potential for being a leader if they are able to learn from their experiences (Northouse, 2013). Thus, the focus of this leadership venue is «the capabilities (knowledge and skills) that make effective leadership possible» (Mumford, Zaccaro, Harding, Jacobs, & Fleishman, 2000, p. 12).

Leadership skills, as described by Mumford and colleagues (Mumford, Marks, Connelly, Zaccaro, & Reiter-Palmon, 2000; Mumford, Zaccaro, Connelly, & Marks, 2000; Mumford, Zaccaro, Harding, et al., 2000) may be divided into (1) individual attributes, (2) competencies and (3) leadership outcomes, where the skills section includes problem-solving skills, ability for social decision making and knowledge of how to be effective (Northouse, 2013). Problem-solving skills is the ability to creatively "solve new and unusual, ill-defined organizational problems", social judgment skills is the "capacity to understand people and social systems", while knowledge is the "accumulation of information and the mental structures used to organize that information" (Northouse, 2013, pp. 48–51). In addition to the described tradition on leadership skills, there is also the idea of the "Leadership Pipeline" model. This model has been developed by Charan and colleagues and aims at understanding leadership requirements across hierarchical levels within an organization (see e.g., Dahl & Molly-Søholm, 2012; Dai, Tang, & De Meuse, 2011). While the Norwegian Police Directorate (NPD) has introduced co-workership as their main leadership initiative, such policies describe general leadership guidelines more than look into leadership requirements across hierarchical levels in the NPS.

In a study of police units, Yang and colleagues (Yang, Yen, & Chiang, 2012) examined which factors influence job satisfaction among employees and the impact on project success. Project leaders attempt to increase job satisfaction among their employees can improve the employees' motivation and morale as well as the quality of project execution itself. The results showed

that job satisfaction could mediate (and be an intervening variable that may be an indirect cause, see eg., Skog, 2004) the relationship between leadership skill and project success (Yang et al., 2012). The results further showed that complexity, workload, methodology and project length had a moderating effect on the relationship between job satisfaction and project planning success. According to the authors, leadership skills, such as intellectual, leader, emotional and social skills are necessary for achieving job satisfaction among their employees in the form of, for example, personal growth, relationships and perceived opportunities for advancement. However, despite an increased focus on leadership skills, Yang and colleagues state that "no previous studies have empirically analysed leadership competency and its impacts on police project performance" and that none of the previous studies they had undergone "attempted to deal with the benefits of leadership competency", despite that the lack of it often is one of the biggest obstacles to the exercise of police projects (Yang et al., 2012, p. 542).

Experience on the development of leadership skills from the Swedish Police Service (SPS) has shown that they have divided all leadership roles into three, namely (1) the business manager, where it is expected that the leader develops the business so that it achieves the expected goals, including follow-up and "take action" if necessary. As a manager, regardless of level, one should contribute to an open and tolerant culture in which diversity and equality is a matter of course; (2) the employer role, that leaders at all levels should take on, and take responsibility for employer policy and leading from the employers mandate, duties and rights and interacts with other leaders; and (3) leadership, to achieve tangible results with the help of employees. To motivate, support, develop employees, communicate, create dialogue with participation. The aim of the SPS leadership policy is that all leaders know the expectations to and from them.

Regarding leadership levels, the SPS have further described three leadership levels. The (1) direct leadership (frontline management) level includes executives who have no leaders between themselves and their employees. The (2) indirect leadership level (mid-level management) includes leaders that may find themselves in between strategic management and operational activities; leaders who lead through other leaders. The (3) strategic leadership level (top-management level) sets out framework and operational guidelines to be followed. These leaders work towards the outside world and have long term and visionary focus, and must be able to interpret and understand the demands of society to the police, as presented as conceptual skills earlier. Compared to the NPS, the SPS have made divisions in leadership levels and developed clear leadership skills and competencies at all levels, although actions to develop similar procedures are being undertaken. In the SPS, leadership education is attuned to the developed leadership levels in a systematic manner. According to an evaluation report, the programs are "characterised by high relevance and quality" and have "contributed to developing particular police leaders

and to an increased unity in the organizational leadership and management. It may, to high extent, be regarded as a well-functioning program, based on its mandate and scope of action" (Rambøll, 2012, pp. 1–2, translated by the authors).

In the Danish Police Service (DPS), leadership levels have been divided into four, with (1) Professional leadership, (2) Staff leadership, (3) Administrative leadership, and (4) Strategic leadership. In addition, these four levels are guided by four leadership perspectives. One of these perspectives is direct leadership, which in this context is characterized by an authoritarian leadership style that may be used at all levels at the strategic, operational and tactical levels. This leadership perspective is applicable when there is a risk to their own or someone else's life, or when needed for coordination of efforts for example inter-sectorial efforts. In the DPS, leadership education is now attuned to the presented leadership levels and perspectives in a systematic manner. To our knowledge¹ there have been none systematic investigations of students satisfaction regarding the present leader development programs during the last years, as well as none external evaluations as in the SPS. There have, however been introduced new demands for police leaders within the DPS, as of 1st of January 2015. Thus, as with co-workership, it may seem as leadership competence and skills in the police especially, until now, are more policy based interventions than empirically evolved ways of increasing leadership outcome in the police.

6 Value-Based Leadership Policy into Practice

The change in leadership policy may mean incremental or radical change in the actual leadership practice. If it is a radical change, institutional entrepreneurship, institutional leadership or creative leadership will be needed. Selznick (1957) draws a distinction between administrative management and institutional leadership. One aspect of institutional (creative) leadership is the institutional embodiment of purpose, and this is "a challenge to creativity because it involves transforming men and groups from neutral, technical units into participants who have a peculiar stamp, sensitivity and commitment. This is ultimately an educational process" (Selznick ,1957, pp. 158–159). It requires a strategy of change that looks to the attainment of new capabilities more nearly fulfilling the truly felt needs and aspiration of the institution. The executive becomes a statesman as he makes the transition from administrative management to institutional leadership (Selznick, 1957, p. 154), and is able to implement and integrate the mission, basic policy and organizational values in the social structure. Social structure refers to the patterned or regularized aspects of the relationships existing among actors in an organization (Scott, 1992) and can analytically be separated into two components: the normative structure (values, norms and role expectations)

¹ Personal communication, Bo Jonasson, DPS, 2. 9. 2015.

and the behavioral structure (actual behavior rather than prescriptions for behavior).

Normally a policy is developed by a small core of team members, but implementation will require deployment of significant amount of resources to overcome organizational inertia and resistance to secure the commitment of organizational members on whom implementation would depend (Raub, 2001). The policy should be communicated vertically in a convincing way between management levels (Figure 1) as the desired future practice to achieve understanding and acceptance among the managers on all levels and employees in the whole organization.

Figure 1: Conceptual leadership framework

Norwegian Police Service's Mission and Vision				
Values	Ethical values – Democratic values – Professional values – Personal values			
Priorities	Performance, Competencies, Development, Learning		Involvement	Cooperation and Coordination
Leadership functions	STRATEGY	OPERATIONS	RELATIONS	INFORMATION AND COMMUNICATION
Executive Management Level 1	EXECUTE AND STIMULATE TRANSFORMATIONAL LEADERSHIP			
Mid-level Management Level 1	EXECUTE AND STIMULATE TEAM LEADERSHIP			
Frontline Management Level 1	STIMULATE EMPLOYEESHIP (SELF LEADERSHIP)			
Managerial skills	Conceptual Strategy	Professional policing skills	Behaviour skills	Communicative skills

A critical success-factor for implementing and integrating the new leadership policy will be necessary and adequate social support and this has to do with understanding the elements of the social structure assigned roles (division of labor), internal interest groups (sources of energy), social stratification (hierarchy), beliefs (culture), participation (affects communication) and dependency (line, staff) (Selznick, 1957).

These six elements of social structure, taken together, form a complex network of relations among persons and groups. The network acts as a filter through which policy is communicated; and it represents a system of accommodation among potentially conflicting parts. As a result, policy may be nullified

in the filtering process, and any imbalance may lead to active measures for self-protection or aggrandizement by constituent units. To become the master of his/her organization, the leader must know how to deal with the social structure in all its dimensions, and “a self-renewing organization can be built only on the bedrock of people who are willing to take personal initiative and to cooperate with one another, who have self-confidence and a commitment to the company, and who are able to execute relative routine tasks with the same proficiency as they are willing to learn new skills and ways to take the company to the next stages of its ambition. In a classical article, Bartlett and Ghoshal (1995) claim that the most vital requirement for revitalizing businesses is to rejuvenate people.

7 Conclusion

Implementing and integrating a value-based leadership policy must be communicated, promoted, supported and advanced on all management levels. The executive (top) management level must execute and stimulate transformational leadership and see to that transformational leadership processes are anchored on the core values that are present in the organization and based on high ethical standards. The middle-management must execute and stimulate team leadership in interaction with the front-line management to facilitate interpretation and translate the more general values into functional values. The front-line management should then be able to stimulate the self-leadership and realize the ideas and values behind employeeship into daily policing practice. The new leadership policy is built into the social structure of an organization when official aims and methods are spontaneously protected and advanced (Selznick, 1957, p. 100), or when “exposed theories” (values) have become “theories in use”.

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IZVLEČEK

1.02 *Pregledni znanstveni članek*

Razvoj vodenja policije: nameni in ključni dejavniki uspeha

Norveška policija (NPS) je bila deležna številnih kritik po terorističnih napadih na otoku Utøya in v Oslo 22. julija 2011. Eno izmed ocenjevalnih poročil navaja tri pomanjkljivosti norveške policije, in sicer: kultura, odnosi in vodstvo. Upravo in vodstvo norveške policije je treba izboljšati in okrepliti, k čimer bo med drugim pripomogel tudi dokument o politiki vodstva v državnih službah, preoblikovan v manifest, imenovan Platforma organiziranja in vodenja zaposlenih v NPS-ju (*Plattform for medarbeiderskap*). Ta dokument politike se nanaša na to, kako bi bilo treba v splošnem upravljati javni sektor, sam dokument pa temelji na raziskavi o vodenju in je v skladu z glavno teorijo vodenja in upravljanja. V tem dokumentu je jasno predstavljena ideja o preoblikovanju klasičnih značilnosti principa vodenja. S tem v zvezi članek obravnava dve ključni vprašanji: kako se večchine vodenja policije, ki temeljijo na vrednoteh, dejansko uporabljajo in ocenjujejo ter kakšni so ključni dejavniki za prenos takih principov vodenja v izboljšano prakso.

Povezanost zdravstvenega absentizma in temperamenta zaposlenih v javni upravi

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IZVLEČEK

Vzroki za nastanek zdravstvenega absentizma so številni in med eno od skupin vzrokov uvrščamo tudi skupino dejavnikov, ki so vezani na posameznika oziroma njegove osebnostne lastnosti. Članek se osredotoča na vidik povezanosti zdravstvenega absentizma s temperamentom in predstavlja rezultate raziskave v slovenski javni upravi. Rezultati raziskave (februar 2015) kažejo, da so bili v povprečju najmanj dni začasno odsotni z dela zaposleni, katerih prevladujoči temperament je kolerik (8,6 dni) in flegmatik (8,7 dni), ki jih je sicer tudi največ med zaposlenimi v javni upravi; nekoliko več dni so bili začasno odsotni zaposleni s temperamentom sangvinika (10,8 dni), največ pa melanoliki (15,8 dni). Na podlagi rezultatov raziskave ugotavljamo, da v skupnem številu dni zdravstvenega absentizma statistično značilnih razlik med posameznimi zaposlenimi glede na njihov temperament ne moremo potrditi. Lahko pa potrdimo statistično značilno povezanost v skupnem povprečnem številu pogostosti zdravstvenega absentizma med zaposlenimi glede na njihov temperament.

Ključne besede: zdravstveni absentizem, osebnostne značilnosti, temperament, javna uprava

JEL: Z00

1 Uvod

V delovno okolje vstopajo zaposleni z različnimi osebnostnimi značilnostmi (temperamentom), pričakovanji, potrebami, znanjem, sposobnostmi, itd. Na dogajanje oziroma na razmere v delovnem okolju se zaposleni tudi različno odzivajo, saj se nekateri na nekatere vplivne dejavnike prilagajajo in jih sprejemajo, drugi se lahko soočajo s težavami. Posledice slednjih se večkrat lahko odražajo tudi z zdravstvenim absentizmom oziroma začasno odsotnostjo zaposlenih z dela zaradi bolezni, poškodbe ali nege družinskih članov. Vzroki za zdravstveni absentizem so sicer različni – toda medsebojno povezani. Kljub temu, da raziskave¹ kažejo, da najbolj izrazito vplivajo na pojav zdravstvenega absentizma predvsem dejavniki delovnega okolja (npr. odnosi z vodilnim osebjem in sodelavci, fizični delovni pogoji, itd.), je potrebno poudariti, da se raziskovanja zdravstvenega absentizma osredotočajo tudi na dejavnike, ki se dotikajo posameznika kot osebe in izhajajoč iz tega povezanosti njegovih osebnostnih lastnosti z zdravstvenim absentizmom.

V tem članku se osredotočamo na proučevanje vzrokov (dejavnikov), ki so vezani na posameznika oziroma zaposlenega. Zanima nas namreč, ali osebnostne² značilnosti, ki se odražajo skozi temperament zaposlenih, vplivajo na zdravstveni absentizem zaposlenih v javni upravi. Osredotočenost na proučevanje povezanosti zdravstvenega absentizma v javni upravi s temperamentom zaposlenih v javni upravi je pomembna predvsem zato, ker (1) je na podlagi statističnih podatkov Nacionalnega inštituta za javno zdravje (v nadaljevanju: NIJZ) mogoče ugotoviti, da je delež zdravstvenega absentizma v javni upravi izrazito višji v primerjavi z deležem, ki velja za celotno³ Slovenijo, in (2) ker v slovenskem okolju nismo zasledili nobene raziskave, ki bi obravnavala vidik proučevanja problematike povezanosti zdravstvenega absentizma s temperamentom zaposlenih v javni upravi.

Na podlagi podatkov NIJZ (2015) lahko ugotovimo, da je delež zdravstvenega absentizma v javni upravi od primerjanega leta 2009 do vključno leta 2013, variiral. Tako je bilo leta 2009, 4,2 % izgubljenih koledarskih dni zaradi zdravstvenega absentizma v javni upravi, leta 2012 pa je bil delež že 8,5 % in se je nato v letu 2013 glede na leto 2012 znižal za 1,7 odstotne točke. Izraženo v številu koledarskih dni pomeni, da je bilo leta 2009 v javni upravi izgubljenih

¹ Npr. Jensen & McIntosh (2007); Hilton, Sheridan, Cleary, & Whiteford (2009); Hoxsey (2010); Rantanen & Tuominen (2011).

² Ones, Viswesvaran in Schmidt (2003, str. 21) pojasnjujejo, da obstaja povezanost med tistimi, ki so vestni (skrbni) in zdravstvenim absentizmom. Evans in Palmer (2000, str. 22) menita, da so čustveno nestabilni in anksiozni bolj naklonjeni začasni odsotnosti z dela kot tisti, ki so čustveno stabilni in introvertirani. Tudi Allebeck in Mastekaasa (2004, str. 40) menita, da anksioznost in depresivnost povzročita takšno stanje pri zaposlenih, da se odločijo za začasno odsotnost z dela, saj v tem vidijo rešitev.

³ Podatki NIJZ (2015) kažejo, da se je odstotek izgubljenih koledarskih dni zaradi zdravstvenega absentizma v Sloveniji od leta 2007 do 2013 postopoma zniževal (izjema je samo leto 2012). Tako je bilo leta 2007 izgubljenih 4,4 % koledarskih dni in leta 2013 4,08 % koledarskih dni zaradi zdravstvenega absentizma.

825.786 koledarskih⁴ dni zaradi zdravstvenega absentizma. Največ izgubljenih koledarskih dni zaradi zdravstvenega absentizma v javni upravi pa je bilo med primerjanimi leti zabeleženo v letu 2012, in sicer 1.580.814 koledarskih dni. Slednji podatki potrjujejo, da je v dejavnostih javne uprave veliko število izgubljenih koledarskih dni – toda takšen podatek ne preseneča, saj je tudi v drugih državah po svetu delež zdravstvenega absentizma večji v javnem sektorju (javni upravi) kot v zasebnem sektorju.

Temeljni namen članka je prikazati povezanost zdravstvenega absentizma in temperamenta zaposlenih v javni upravi in na podlagi teoretičnih ugotovitev ter rezultatov raziskave predstaviti vidik smiselnosti upoštevanja temperamenta zaposlenih v kontekstu zdravstvenega absentizma. Članek ima naslednja cilja: (1) predstaviti rezultate raziskave iz meseca februarja 2015 o povezanosti zdravstvenega absentizma in temperamenta zaposlenih v slovenski javni upravi ter (2) predstaviti rezultate povezanosti med pogostostjo (kolikokrat/ število nizov) zdravstvenega absentizma zaposlenih in temperamentom zaposlenih v slovenski javni upravi.

Članek je strukturiran tako, da je v začetnem delu predstavljeno področje pojmovanja zdravstvenega absentizma in temperamenta. V nadaljevanju so nato predstavljeni rezultati raziskave, in sicer rezultati o povezanosti zdravstvenega absentizma in temperamenta zaposlenih v slovenski javni upravi. Predstavljeni so tako rezultati o številu dni zdravstvenega absentizma in pogostosti (število nizov) začasne odsotnosti zaposlenih z dela. V zadnjem delu članka je predstavljen razpravni vidik avtorjev o vsebini rezultatov raziskave.

2 Zdravstveni absentizem

Proučevanje zdravstvenega absentizma je večdimenzionalno in z njegovim raziskovanjem se ukvarjajo strokovnjaki različnih ved. Posledice tega so tudi različne opredelitve zdravstvenega absentizma. Po pregledu literature je mogoče ugotoviti, da se za pojmovanje zdravstvenega absentizma uporabljajo številni sinonimi. Vučković (2010, str. 10) pojasnjuje, da se za pojem zdravstveni absentizem pojavljajo sinonimi kot so začasna zadržanost od dela iz zdravstvenih razlogov, bolniški stalež, bolniška. Zasledimo lahko tudi pojem absentizem. Cascio (2003, str. 45) meni, da gre pri absentizmu za nezmožnost delavca, da ostane na delovnem mestu kot je načrtovano, ne glede na razlog. Lokke, Eskildsen in Jensen (2007, str. 15) pa absentizem pojasnjujejo kot pomanjkanje fizične prisotnosti zaposlenega na določeni lokaciji in v času, ko se od zaposlenega pričakuje, da se bo pojavit na tisti lokaciji in v dogovorjenem času. Po mnenju Totha (1999, str. 20) pod pojmom

⁴ Na podlagi podatkov NIJZ (2015) ugotavljamo, da je bilo v primerjanem obdobju največ izgubljenih koledarskih dni na zaposlenega v javni upravi leta 2012, in sicer 30,9 koledarskih dni, najmanj pa leta 2011, in sicer 14,7 koledarskih dni. Leta 2009 je bilo izgubljenih 15,2 koledarskih dni na zaposlenega, leta 2010 16,5 dni in leta 2013 24,9 koledarskih dni na zaposlenega.

zdravstveni absentizem razumemo izgubljene delovne dneve oziroma čas, ko zaposleni začasno ne more delati zaradi bolezni ali poškodbe. V tem članku razumemo zdravstveni absentizem kot pojav začasne odsotnosti zaposlenih z dela zaradi lastnih bolezni, poškodb ali nege družinskih članov.

Okoliščine, ki nastopijo, ko se pojavi zdravstveni absentizem, se odražajo predvsem skozi negativni⁵ vidik, ki zadeva organizacijo (tudi delovni kolektiv zaposlenega, ki je začasno odsoten), državo in tudi začasno odsotnega zaposlenega. In glede na to, da ta pojav vpliva na številne akterje, je tudi iz zgodovine proučevanja zdravstvenega absentizma razvidno, da (1) se iz leta v leto namenja omenjeni problematiki vse več pozornosti in tudi finančnih sredstev in (2) so proučevanja pojava široko oziroma večdimenzionalno zasnovana, saj se osredotočajo na odkrivanje različnih vzrokov za nastanek zdravstvenega absentizma. Smiselno je namreč razumeti, da so razlogi za zdravstveni absentizem številni in kot kažejo raziskave⁶ so vzroki za odsotnost zaposlenih z dela tudi medsebojno povezani. Zaradi tega je včasih »prave« vzroke tudi težko ugotoviti, saj se zdravstveni absentizem vedno formalno kaže kot odsotnost zaradi zdravstvenih razlogov. Na podlagi opravljenih raziskav⁷ je bilo ugotovljeno, da zdravstveni absentizem ni smiselno pojasnjevati kot pojav, ki nastane zaradi »posamičnega« vzroka (teorija vpliva posameznega dejavnika na odsotnost zaposlenih z dela), ampak je potrebno zdravstveni absentizem interpretirati kot večdimenzionalni konstrukt. Vzroke za odsotnost zaposlenih z dela je zato težko ločiti in ugotoviti njihov posamični⁸ vpliv. V literaturi so vzroki za zdravstveni absentizem razvrščeni v tri skupine vzrokov oziroma dejavnikov, ki povzročajo zdravstveni absentizem, in sicer (1) dejavniki zunanjega okolja, (2) dejavniki organizacijskega okolja in (3) dejavniki, vezani na posameznika.

V literaturi⁹ je mogoče zaslediti, da na obseg zdravstvenega absentizma vplivajo zlasti dejavniki iz organizacijskega okolja – toda kljub temu nas v prispevku zanima vidik dejavnikov, ki so povezani z osebnostnimi značilnostmi zaposlenih oziroma z njihovim temperamentom, saj menimo, da je lahko tudi temperament slehernega posameznika tisti vplivni faktor, ki kaže na to, kako bo zaposleni nastopal v delovnem okolju, in ki lahko morebiti vpliva tudi na večjo ali manjšo odsotnost ali prisotnost zaposlenih na delovnem mestu.

5 Obstajajo tudi pozitivni vidiki zdravstvenega absentizma (npr. zaposleni, ki je odsoten ima čas za sebe in ni obremenjen z delovnimi obveznostmi in ni soočen z morebitnim delovnimi stresom, delodajalci imajo možnosti za večjo fleksibilnost pri zaposlenih, itd.) – toda negativni vidiki so bolj izraziti.

6 Glej Evans & Palmer (2000); Ones et al. (2003); Lokke Nielsen (2008); itd.

7 Glej raziskave v literaturi Johns (1997); Evans & Palmer (2000); Allebeck & Mastekaasa (2004); itd.

8 S proučevanjem posamičnega vzroka za zdravstveni absentizem sta se ukvarjala predvsem Rhodes in Steers (1990).

9 Harrison & Martocchio (1998); Evans & Palmer (2000); Johns (2003); itd.

3 Temperament

Temperament predstavlja posebne karakteristike vedenja posameznika, po katerih je prepoznan od rojstva in v različnih življenjskih situacijah. Pri temperamentu gre torej za slog obnašanja posameznika oziroma njegov način odzivanja v različnih situacijah (Bates, v Matthews, Deary, & Whiteman, 2009, str. 70). Prve tipologije temperamenta je definiral Hipokrat; izhajal pa je iz tega, da je temperament posledica razmerja med štirimi temeljnimi prvinami in njim ustrezajočimi telesnimi sokovi, ki so pri vsakem človeku pomešani in tvorijo temperament. Bolj kot so uravnoveženi, bolj je uravnovešeno in zdravo ravnanje, bolj kot pa kateri prevladuje nad drugimi, bolj se kažejo v vedenju posameznika določene poteze in če gre za prevlado enega soka, tedaj je to slabo in kaže na bolezen (po Musek, 1993, str. 116–117). V raziskovanju so se tipi temperamentov, ki jih je opredelil Hipokrat, uporabljali v različnih vidikih, iz katerih so se nato oblikovale tudi tipologije¹⁰. Med bolj uporabljenе vsekakor spadata tipologiji Eysencka in Pavlova. Tipe temperamenta je Eysenck razvrstil v dveh dimenzijah, in sicer introvertiranost – ekstravertiranost in čustvena stabilnost – čustvena labilnost. Pavlov pa je pojasnjeval tipe temperamenta z značilnostmi živčnega sistema (glej Ruch, 1992, str. 1260–1263).

Posamezni tip temperamenta se prepozna po naslednjih značilnostih (po Littauer & Littauer, 1999, str. 59–98; po Ekstrand, 2014, str. 1–7; po Eysenck & Pavlov, v Ruch, 1992):

- **kolerik:** močni koleriki ne potrebujejo veliko prijateljev. Pravzaprav jih imajo zelo malo. Njihova prvinska želja je obvladovati situacijo in so rojeni za »šefe«. Da bi imeli kontrolo nad vsemi, potrebujejo ljudi, ki se prostovoljno prepustijo njihovemu vodstvu. So zelo samozavestni, trmasti in imajo zelo malo strahov. Njihova močna stran je tudi njihova odločnost in organiziranost (vse si organizirajo v svojih glavah), radi imajo nove izzive in zato težko počivajo – enostavne stvari se jim zdijo dolgočasne. Kažejo močno samozaupanje in lahko vodijo katerikoli posel. Vendar je njihova stopnja samozaupanja neposredno povezana z nadzorom nad situacijo. Če niso glavni, njihovo samozaupanje hitro zbledi. V kolikor je »močni« kolerik preveč zaverovan v lastne sposobnosti, postane njegova samozavest pretirana in mu škoduje. Preveč samozavestni koleriki tvegajo, da se bodo utopili v lastnih slabostih, in to ravno zato, ker imajo običajno res prav. Kadar pa nimajo prav, so le redko oni krivi za to; ne marajo pa, da kdo njihove napake poudarja. Velika slabost kolerikov je, da so arogantni, živčni in svoj nadzor običajno ohranjajo s tem, da manipulirajo z ljudmi. Možno je, da delajo nekomu uslugo, toda samo zato, da bi si pridobili njegovo naklonjenost. Lahko gredo celo tako daleč, da na skrivaj zbirajo informacije o določenem posamezniku, tako da je vse skupaj videti že kot izsiljevanje. In da bi ohranili svoj položaj, potrebujejo ljudi, ki so jim

¹⁰ Hipokrata lahko štejemo kot tistega, ki je prvi opredelil pomembno tipologijo v zgodovini psiholoških spoznanj.

podrejeni, ali pa take, ki se bojijo odgovornosti. Nasilno se tudi polaščajo avtoritete in se ne znajo sprostiti, so neemocionalni (po Ekstrand, 2014, str. 1–7; Littauer & Littauer, 1999, str. 59–98).

- **sangvinik:** prvinska želja sangvinikov je zabavati se, saj so radi center zabave. So zelo ekstravertirani in imajo izjemno radi ljudi, hitro se spoprijateljijo ter neverjetno očarajo ljudi. Obdarjeni so s sposobnostjo, da tudi o najenostavnejšem dogodku poročajo na zabaven način. Radi popolnoma ignorirajo delo, saj je delo le redko zabavno. Ker pa delati morajo, so najuspešnejši v službah, ki jim dopuščajo fleksibilnost in stike z ljudmi. Fleksibilnost je pomembna, ker se običajno ravnajo po svojih čustvih, ne pa po trezni presoji (po Littauer & Littauer, 1999, str. 59–98). Za sangvinike je pomembno, da imajo prijatelje in so všeč drugim. Zaradi tega včasih delajo več stvari hkrati. Tukaj se pokaže njihova slabost, da ne znajo reči »ne« in zato se včasih utapljajo v množici projektov, za katere se bojijo, da jih nikoli ne bodo uspeli dokončati. Med njihove slabosti štejemo, da isčejo opravičila, preveč govorijo, lahko jih je zmotiti, so brez občutka za čas in nimajo jasno opredeljenih ciljev (po Ekstrand, 2014, str. 1–7).
- **flegmatik:** za njih je značilna izjemna mirnost, ki pa je lahko prednost ali slabost (glej po Eysenck & Pavlov, v Ruch, 1992). Na delovnem mestu ostanejo mirni flegmatiki zvesti in vztrajni sredi kaosa in krize. Zato se lahko na mirne flegmatike zanesemo, da bodo opravili delo, kljub razburjenosti. So zelo uravnovešeni in prijetni ter zelo zanesljivi. Skrivajo svojo »železno« voljo in z vsemi se bodo strinjali, da le ne bi prišlo do konflikta, v resnici pa si mislijo, da nimajo namena, da bi to kadarkoli naredili. Imajo zelo malo sovražnikov in se pogosto znajdejo na mestih, kjer imajo moč in avtoritet, ker so dosledni in zanesljivi. Njihove pomembne prednosti so tudi pomirjanje, vztrajnost, doslednost, poslušnost, delegiranje nalog. Med slabosti pa lahko štejemo odlašanje, niso navdušeni, brezskrbnost, v nič se ne zapletajo, manjka jim pobud, ne marajo sprememb in težko jih je premakniti. Čeprav so mirni flegmatiki zelo dobri v pomirjanju, pa so včasih preveč umirjeni (po Littauer & Littauer, 1999, str. 59–98).
- **melanholik:** prvinska želja melanholikov je delati stvari popolno. Njihov cilj je urejeno življenje. Čeprav je popolnost nedosegljiva, popolni melanholiki stremijo k njej. Radi delajo sami – to ne pomeni, da so samotarji, pač pa cenijo zaseben delovni prostor brez hrupa ali prekinitvev. Potrebujejo veliko časa, da bi izdelali projekt, pa tudi, da bi ga na novo naredili, če se izkaže, da ni popoln. Ne delajo dobro pod pritiskom. Imajo izjemno radi analitično delo in imajo naravno sposobnost, da vidijo, v čem je problem, in iznajdejo kompleksne rešitve ter se ob tem striktno držijo pravil. Med njihove močne strani spada še njihova poštenost, natančnost in organiziranost. Radi imajo tudi lepoto. Med slabosti lahko štejemo zlasti dejstva, da jih je težko zadovoljiti in lahko zaradi pritiska pri delu hitro zapadejo v depresijo. Ekstremno so

varčni, pretirano perfekcionistični in naivno idealistični (po Ekstrand, 2014, str. 1–7; po Littauer & Littauer, 1999, str. 59–98).

Značilnosti vseh štirih temperamentov nazorno predstavljajo nekatere osebnostne značilnosti, ki so značilne za ljudi in na podlagi katerih ljudje med seboj razlikujejo. Vprašanje, ki se v kontekstu našega članka pri tem zastavlja, pa je, ali je temperament zaposlenih v javni upravi povezan z zdravstvenim absentizmom zaposlenih. V tem kontekstu je smiseln razumeti tudi to, da se sleherni posameznik v okolju prepozna po svoji edinstveni osebnosti oziroma značilnem vedenju in izhajajoč iz lastnega temperamenta. To pa pomeni, da je vsak človek edinstven, neponovljiv in zato se ljudje razlikujejo med seboj. Razlikujejo se na podlagi »osebnostik«, kar povzroča oziroma vpliva na določeno vedenje, ki je značilno za slehernega posameznika v naši družbi in po katerem nas tudi drugi prepoznavajo. Maddi (1976, str. 15) meni, da je osebnost trajni niz značilnosti in tendenc, ki določajo tiste podobnosti in razlike v psihološkem vedenju ljudi (mišljenju, čustvovanju in akcijah), ki so kontinuirane v času in jih ne moremo zlahka razumeti kot zgolj rezultat socialnih in bioloških pritiskov v danem trenutku.

4 Raziskava o povezanosti zdravstvenega absentizma in temperamenta zaposlenih v javni upravi

V okviru proučevanja povezanosti zdravstvenega absentizma in temperamenta zaposlenih smo se osredotočili na štiri tipe temperamentov zaposlenih in v sklopu proučevanja opravili tudi raziskavo v slovenski javni upravi, ki je potekala v mesecu februarju 2015.

4.1 Metode raziskovanja

Z namenom, da bi odgovorili na postavljena raziskovalna vprašanja, dosegli zastavljene cilje in podrobneje raziskali opredeljeni problem proučevanja, smo uporabili kvantitativno metodo raziskovanja, s pomočjo katere smo žeeli priti do zanesljivih, objektivnih, preverljivih in natančnih spoznanj. Ker je bil predmet raziskovanja kompleksen, smo se njegovega proučevanja lotili z vidika, kjer smo domnevali, da obstaja povezanost med zdravstvenim absentizmom in temperamentom zaposlenih v javni upravi.

Za empirično raziskovanje je bil izoblikovan lastni anketni vprašalnik, sestavljen iz naslednjih vsebinskih sklopov:

- prvi sklop vprašanj: zajema šest kratkih vprašanj odprtega in zaprtega tipa, ki se nanašajo na sociodemografske značilnosti anketirancev, kot je organizacija zaposlitve, njihovo delovno področje, spol, leto rojstva (starost), stopnja izobrazbe in delovna doba v organizaciji trenutne zaposlitve;
- drugi sklop vprašanj: obravnava začasno odsotnost zaposlenih z dela. Gre za sedem kratkih vprašanj, odprtega in zaprtega tipa, ki preverjajo

obstoj začasne odsotnosti z dela v zadnjih 12 mesecih, razloge zarje ter pogostost začasne odsotnosti z dela v zadnjih 12 mesecih, izraženih v številu dnu in številu nizov odsotnosti (»kolikokrat«);

- tretji sklop vprašanj: zajema osemajst parov osebnostnih¹¹ lastnosti, pri čemer vsak par sestoji iz dveh nasprotnih polov lastnosti. Anketiranci so na petstopenjski lestvici najprej ocenjevali, v kolikšni meri posamezni pol opiše njihovo osebnost, nato pa še osebnost njihovega vodje. Pari osebnostnih lastnosti so bili navedeni naključno.

Zbiranje podatkov je potekalo s pomočjo spletnega anketnega vprašalnika, ki smo ga ustvarili s spletnim orodjem *1ka*. V raziskavi smo izhajali iz predpostavke,¹² da ima posameznik en prevladujoči temperament in en podtemperament. Izhajajoč iz tega smo zato v analizi raziskave oba temperamenta določili na podlagi samoocene anketirancev, saj so anketiranci na petstopenjski lestvici izražali, v kolikšni meri jih posamezna osebnostna značilnost opisuje. Osebnostne značilnosti so bile opredeljene v parih nasprotvajočih si polov, pri čemer lahko vsak pol sodi v eno izmed kategorij temperamenta. Posamezna kategorija temperamenta je opredeljena z osebnostnimi značilnostmi, ki posamezni tip temperamenta tudi opredeljuje in skozi katerega je možno temperament slehernega posameznika tudi prepoznati. V tabeli 1 predstavljamo osebnostne značilnosti, ki so bile uporabljeni v sklopu raziskave in s pomočjo katerih opredelimo posamezno kategorijo temperamenta.

Tabela 1: Opis kategorije temperamentov

Temperament	Opis značilnosti temperamentov
sangvinik	nezanesljivost, brezskrbnost, neodločnost, neorganiziranost, odprtost, živahnost, zgovernost, radovednost, veselje, družabnost
kolerik	nemirnost, nepotrežljivost, nevljudnost (v smislu arogantnosti), impulzivnost, odprtost, skrbnost, junačstvo, radovednost, odločnost, organiziranost, razburljivost, proaktivnost
flegmatik	pasivnost, neradovednost, (ne)odločnost, apatičnost, odlaganje, zanesljivost, skrbnost, mirnost, potrežljivost, vljudnost, zbranost, treznost
melanolik	depresivnost, strah, molčečnost, zamišljenost, žalost, zadržanost, organiziranost, treznost

Vir: lastni

Pri razumevanju osebnostnih značilnosti moramo biti pozorni tudi na vidik, da lahko posamezne osebnostne značilnosti opredeljujejo več kot en temperament (npr. odprtost je značilna tako za sangvinika kot tudi za kolerika). Izhajajoč iz tega v prispevku obravnavamo določitev prevladujočega temperamenta in podtemperamenta z dveh vidikov, in sicer: osnovnega in podpornega. Gledano z osnovnega vidika je prevladujoči temperament

¹¹ Nabor osebnostnih lastnosti smo pripravili na podlagi opisov značilnosti tipov temperamentov, ki so jih oblikovali Eysenck in Eysenck (1985), Littauer in Littauer (1999, str. 99), Ekstrand (2014, str. 1–7).

¹² Slednje pojasnjuje tudi Ekstrand (2014, str. 6–7).

tisti, katerega osebnostne značilnosti v povprečju v največji meri opisujejo posameznika; podtemperament pa je opredeljen kot temperament, ki takoj za prevladujočim v največji meri opisuje posameznika. V primeru, ko ni možno določiti bodisi prevladujoči temperament, bodisi podtemperament, vpeljemo podporni vidik, ki prevladujoči temperament opredeljuje tako, da osebnostne značilnosti, ki veljajo izključno za ta temperament, v povprečju v največji meri opisujejo posameznika. Podporni vidik je tako v funkciji dopolnitve osnovnega vidika, saj obravnava le osebnostne značilnosti, ki opisujejo izključno en posamezni vidik, hkrati pa razjasnjuje prevladujoče osebnostne značilnosti primerjalno le med dvema temperamentoma.

4.2 Ciljna skupina (vzorec) raziskovanja

Raziskovana oziroma proučevana ciljna skupina zajema zaposlene v javni upravi, ki jo razumemo kot vse tiste organizacije, ki so del procesa odločanja o javnih zadevah, oziroma sodelujejo pri upravljanju javnih zadev. V javno upravo tako uvrščamo državno upravo, uprave lokalne samouprave in nosilce javnih¹³ pooblastil. V sklopu postopka pridobivanja podatkov naše raziskave smo pridobili odgovore/podatke od 3.220 anketirancev. To pomeni, da smo v vzorec naše raziskave zajeli 3.220 zaposlenih v javni upravi, kar predstavlja 8,1 % delež celotne populacije zaposlenih¹⁴ v javni upravi. Ker je bil glavni kriterij stratificiranega vzorčenja oziroma izbora enot v vzorec, organizacija zaposlitve, je struktura vzorca naše raziskave po organizaciji zaposlitve podobna populacijski strukturi zaposlenih v javni upravi. V vzorec raziskave smo tako zajeli 69,7 % zaposlenih v državni upravi, 11,1 % zaposlenih v lokalni samoupravi in 19 % zaposlenih pri nosilcih javnih pooblastil.

Najvišji delež v strukturi vzorca naše raziskave imajo uradniki¹⁵ (58,9 %), ki so najmočneje zastopani v državni upravi (60,5 %). Naslednje najpogosteje zastopano delovno področje je strokovno tehnično osebje (26,7 %), ki zajema najvišji delež v lokalni samoupravi (33,2 %), najnižji pa v državni upravi (24,7 %). Nekaj manj kot desetina (9,1 %) anketiranih je uradnikov na položaju (vodje) organizacijske enote z do vključno 30 neposredno podrejenimi. Preostala delovna področja v celotni strukturi vzorca zajemajo deleže, manjše od 2 %.

Analiza vzorca raziskave po spolu pokaže, da je v vzorcu več kot tri četrtine oseb ženskega spola (76,1 %) in manj kot četrtina (23,9 %) oseb moškega spola. V raziskavi je sodelovalo največ anketirancev oziroma zaposlenih v vzorcu starih med 35 in 44 let (36,9 %) oziroma med 45 in 54 let (34,7 %). Anketiranci so v povprečju stari 45 let, hkrati pa je ta vrednost tudi srednja vrednost, ki anketirance v vzorcu razdeli na dve enakomerno zastopani polovici.

13 Nosilci javnih pooblastil so fizične in pravne osebe; med tiste, ki jih uvrščamo v javno upravo, spadajo javne agencije, javni skladi, nekateri javni zavodi (npr. Zavod za pokojninsko in invalidsko zavarovanje, Zavod za zaposlovanje Republike Slovenije, Centri za socialno delo, itd.), zbornice z obveznim članstvom (po Tičar & Rakar, 2011, str. 225–230).

14 Po podatkih AJPES (2014) je bilo v mesecu decembru 2014 v javni upravi zaposlenih 39.723 oseb, od tega 73,7 % v državni upravi in 12,1 % v lokalni samoupravi. 14,1 % pa je bilo zaposlenih pri nosilcih javnih pooblastil.

15 Z uradniki v tem primeru mislimo na skupino uradnikov, ki ne opravljajo nalog vodenja oziroma niso na položaju vodje organizacijskih enot.

4.3 Rezultati raziskovanja

V sklopu analize rezultatov o povezanosti zdravstvenega absentizma in temperamenta zaposlenih v javni upravi je potrebno predhodno poudariti, da imamo na eni strani pri obravnavi temperamenta opravka z opisnimi spremenljivkami, na drugi strani pa spremenljivke, s katerimi smo operacionalizirali zdravstveni absentizem. Izhajajoč iz tega zato pri analizi vpliva temperamenta na zdravstveni absenziem uporabimo (izvedemo) Kruskal Wallisov test, pri seriji post-hoc testov pa uporabimo Mann-Whitney-ov U test.

Tabela 2: Prevladujoči temperamenti in podtemperamenti pri zaposlenih

	PREVLADUJOČI TEMPERAMENT		PODTEMPERAMENTI							
			sangvinik		kolerik		flegmatik		melanholik	
	f	%	f	%	f	%	f	%	f	%
sangvinik	41	2 %			15	36,6 %	26	63,4 %	0	0,0 %
kolerik	1065	40 %	195	18,3 %			785	73,7 %	85	8,0 %
flegmatik	1404	53 %	131	9,3 %	1046	74,5 %			227	16,2 %
melanholik	130	5 %	2	1,5 %	31	23,8 %	97	74,6 %		
SKUPAJ	2640		328	12,4 %	1092	41,4 %	908	34,4 %	312	11,8 %

Vir: lastni

Na podlagi samoocene anketirancev raziskave v javni upravi (tabela 2) lahko ugotovimo, da prevladujejo zaposleni, katerih prevladujoči temperament je flegmatik, ki je značilen za več kot polovico anketirancev (53 %), visok delež pa je tudi kolerikov (40 %). V bistveno manjši meri so zastopani zaposleni, katerih temperament je melanholik (5 %) ali sangvinik (2 %). Med podtemperamenti prav tako prevladuje kolerik (41 %) in flegmatik (34 %). Najpogosteje se tako pri zaposlenih v javni upravi pojavi kombinacija flegmatika kot prevladujočega temperamenta, s podtemperamentom kolerika.

V nadaljevanju članka preverjamo in predstavljamo, ali se temperament zaposlenih pojavlja kot vplivni dejavnik na zdravstveni absentizem, ko je le-ta operacionaliziran s številom dni začasne odsotnosti, kasneje pa še s številom nizov začasne odsotnosti.

V povprečju so bili najmanj dni začasno odsotni z dela zaposleni (tabela 3), katerih prevladujoči temperament je kolerik (8,6 dni) in flegmatik (8,7 dni), ki jih je sicer tudi največ med zaposlenimi v javni upravi; nekoliko več dni so bili začasno odsotni zaposleni s temperamentom sangvinika¹⁶ (10,8 dni), največ pa melanholiki (15,8 dni). V skupnem številu dni zdravstvenega absentizma statistično značilnih razlik med posameznimi zaposlenimi glede na njihov temperament ne moremo potrditi ($p > 0,05$) – toda smiselno je upoštevati, da gre pri tem za res minimalno odstopanje od meje, ki jo upoštevamo pri določanju razlik kot statistično značilnih ($p < 0,05$).

¹⁶ Zaradi nizkega numerusa sangvinikov v vzorcu je potrebna posebna previdnost pri interpretaciji rezultatov za ta temperament.

Tabela 3: Deskriptivne statistike povprečnega števila dni odsotnosti in rezultati Kruskal Wallisovega testa glede na temperament zaposlenih in po posameznem razlogu za zdravstveni absentizem

		N	AS	SD	Kruskal Wallis test		
					χ^2	df	p
nega oziroma bolezen vzdrževanega družinskega člana	S	24	3,21	8,49	12,32	3	0,006
	K	589	3,67	8,03			
	F	825	2,43	5,59			
	M	66	2,55	5,12			
lastna bolezen ali poškodba (pri in izven dela)	S	34	10,24	22,03	4,61	3	0,202
	K	831	7,40	17,93			
	F	1181	7,82	19,54			
	M	109	14,45	35,58			
duševni pritiski in stres v delovnem okolju	S	17	0,06	0,24	23,91	3	0,000
	K	394	1,37	7,31			
	F	585	1,15	9,69			
	M	52	5,21	17,89			
drugi vzrok odsotnosti, ki ni povezan z boleznjijo, poškodbami, pritiski	S	18	0,94	3,76	14,32	3	0,002
	K	379	0,78	3,94			
	F	573	0,49	4,71			
	M	46	0,87	3,95			
SKUPAJ	S	41	10,80	25,19	7,74	3	0,052
	K	1065	8,59	18,95			
	F	1404	8,69	19,82			
	M	130	15,80	34,78			

N – število odgovorov; AS – aritmetična sredina; SD – standardni odklon; χ^2 – hi-kvadrat; df – stopinje prostosti; p – stopnja statistične značilnosti;

S – sangvinik; K – kolerik; F – flegmatik; M – melanhолik

Vir: lastni

Kljud temu, da ne moremo potrditi statistično značilnih razlik v skupnem številu dni zdravstvenega absentizma med posameznimi zaposlenimi glede na njihov temperament, se kot statistično značilne izkažejo razlike (glej tabelo 3) med zaposlenimi glede na njihov temperament pri začasni odsotnosti zaradi nege oziroma bolezni vzdrževanega člana ($\chi^2 = 12,32$; $p < 0,01$), zaradi česar so bili najdlje začasno odsotni koleriki (3,7 dni) in sangviniki (3,2 dni), v nekoliko manjši meri pa melanholični (2,6 dni) in flegmatiki (2,4 dni). Do statistično značilnih razlik ($\chi^2 = 23,91$; $p < 0,01$) prihaja tudi pri začasni odsotnosti zaposlenih z dela zaradi izpostavljenosti duševnim pritiskom in stresu v delovnem okolju, zaradi česar so bili melanholični najdlje začasno odsotni z dela (5,2 dni), medtem ko so bili koleriki statistično značilno manj (tabela 3) začasno odsotni z dela iz tega razloga (1,4 dni), a statistično značilno več kot flegmatiki (1,2 dni). Zaradi duševnih pritiskov in stresa v delovnem okolju so bili najmanj dolgo odsotni sangviniki (0,1 dni). Zaradi drugih vzrokov noben zaposleni v zadnjih 12 mesecih ni bil začasno odsoten dlje kot en dan, a med zaposlenimi glede na njihov temperament obstajajo statistično značilne razlike ($\chi^2 = 14,32$; $p < 0,01$).

Na podlagi prikazanega v tabeli 4 ugotavljamo, da se koleriki in flegmatiki statistično značilno ($p < 0,01$) razlikujejo pri začasni odsotnosti z dela zaradi nege oziroma bolezni vzdrževanega družinskega člana, duševnih pritiskov in stresa v delovnem okolju ter drugih vzrokov odsotnosti, ki niso povezani z bolezni, poškodbami, pritiski.

Tabela 4: Serija post-hoc testov (Mann-Whitney U test) med pari temperamentov zaposlenih glede na povprečno število dni zdravstvenega absentizma

	S-K		S-F		S-M		K-F		K-M		F-M	
	U	p	U	p	U	p	U	p	U	p	U	p
A nega oziroma bolezen vzdrževanega družinskega člana												
	6434	0,402	9870	0,976	756	0,700	220249	0,000	18330	0,393	26123	0,513
B duševni pritiski in stres v delovnem okolju (tudi zaradi obnašanja/vedenja vodij)												
	3124	0,399	4959	0,961	369	0,124	107826	0,000	9230	0,047	12799	0,000
C drugi vzrok odsotnosti, ki ni povezan z bolezni, poškodbami, pritiski												
	3322	0,698	4759	0,082	414	0,989	103063	0,001	8510	0,590	12194	0,012

U – vrednost Mann-Whitneyevega testa; p – statistična značilnost;

S – sangvinik; K – kolerik; F – flegmatik; M – melanholik,

A – nega oziroma bolezen vzdrževanega družinskega člana; B – duševni pritiski in stres v delovnem okolju (tudi zaradi obnašanja/vedenja vodij); C – drugi vzrok odsotnosti, ki ni povezan z bolezni, poškodbami, pritiski

Vir: lastni

Kot statistično značilne (tabela 4) se izkažejo tudi razlike med koleriki in melanholiki pri trajanju začasne odsotnosti z dela zaradi duševnih pritiskov in stresa v delovnem okolju ($U = 9.230$; $p < 0,05$), v čemer se statistično značilno razlikujejo tudi flegmatiki in melanholiki ($U = 12.799$; $p < 0,01$), ki se hkrati razlikujejo tudi v začasni odsotnosti zaradi drugih vzrokov odsotnosti ($U = 12.194$; $p < 0,05$).

Ugotavljamo, da kaže analiza rezultatov o povezanosti temperamenta zaposlenih in števila dni zdravstvenega absentizma v javni upravi, da so največ dni začasno odsotni z dela melanholiki in sangviniki ter so melanholiki največ dni začasno odsotni z dela zaradi lastnih bolezni, stresa, pritiskov na delovnem mestu. Slednji rezultat nakazuje na to, da je z vidika zdravstvenega absentizma delovno okolje javne uprave očitno manj primerno za zaposlene, pri katerih prevladuje temperament melanholika.

V tabeli 5 so prikazani rezultati raziskave o pogostosti (kolikokrat je nekdo začasno odsoten z dela) zdravstvenega absentizma glede na temperament zaposlenih. Ugotavljamo, da v skupnem povprečnem številu nizov začasne odsotnosti z dela med zaposlenimi prihaja do statistično značilnih razlik glede na njihov temperament ($\chi^2 = 8,07$; $p < 0,05$).

V povprečju so bili največkrat začasno odsotni z dela zaposleni (tabela 5), katerih prevladujoči temperament je sangvinik (2,2 krat), sledijo jim melanholiki (1,7 krat) in koleriki (1,6 krat), medtem ko so bili flegmatiki začasno odsotni z dela najmanjkrat (1,4 krat). Kot statistično značilne se izkažejo tudi razlike med zaposlenimi (tabela 5) glede na njihov temperament v številu nizov začasne

odsotnosti zaradi nege oziroma bolezni vzdrževanega člana ($\chi^2 = 11,51$; $p < 0,01$), zaradi česar so bili v povprečju v zadnjih 12 mesecih največkrat odsotnosti sangviniki (2 krat), v manjši meri so bili začasno odsotni koleriki (1,3 krat) in melanoliki (1,1 krat), najmanjkrat pa flegmatiki (0,9 krat). Prav tako se kot statistično značilne izkažejo tudi razlike v začasni odsotnosti z dela zaradi duševnih pritiskov in stresa v delovnem okolju ($\chi^2 = 24,6$; $p < 0,01$) ter drugih vzrokov odsotnosti ($\chi^2 = 12,26$; $p < 0,01$), zaradi česar so bili v povprečju najpogosteje odsotni melanoliki in koleriki.

Tabela 5: Deskriptivne statistike povprečnega števila nizov odsotnosti in rezultati Kruskal Wallisovega testa glede na temperament zaposlenih in po posameznem razlogu za zdravstveni absentizem

		N	AS	SD	Kruskal Wallis test		
					χ^2	df	p
nega oziroma bolezen vzdrževanega družinskega člana	S	24	2,00	3,43	11,51	3	0,009
	K	586	1,26	2,54			
	F	823	0,89	1,76			
	M	66	1,09	1,94			
lastna bolezen ali poškodbja (pri in izven dela)	S	34	1,03	1,59	4,40	3	0,221
	K	825	0,97	1,40			
	F	1167	0,93	1,33			
	M	108	1,04	1,14			
duševni pritiski in stres v delovnem okolju	S	17	0,18	0,73	24,60	3	0,000
	K	394	0,20	0,67			
	F	584	0,09	0,48			
	M	52	0,52	2,11			
drugi vzrok odsotnosti, ki ni povezan z boleznjijo, poškodbami, pritiski	S	18	0,11	0,32	12,26	3	0,007
	K	379	0,20	0,94			
	F	574	0,08	0,55			
	M	45	0,20	0,76			
SKUPAJ	S	41	2,15	3,81	8,07	3	0,045
	K	1065	1,59	2,63			
	F	1404	1,37	2,08			
	M	130	1,69	2,30			

N – število odgovorov; AS – aritmetična sredina; SD – standardni odklon; χ^2 – hi-kvadrat; df – stopinje prostosti; p – stopnja statistične značilnosti;
S – sangvinik; K – kolerik; F – flegmatik; M – melanolik

Vir: lastni

Natančnejši pregled razlik med pari temperamentov med zaposlenimi pokaže (tabela 5 in 6), da so bili v povprečju koleriki statistično značilno večkrat začasno odsotni z dela v skupni odsotnosti, zaradi nege oziroma bolezni vzdrževanega člana, duševnih pritiskov in stresa v delovnem okolju ter drugih vzrokov odsotnosti kot flegmatiki, medtem ko so slednji bili statistično značilno manjkrat začasno odsotni z dela od melanolikov v skupni povprečni odsotnosti ter zaradi duševnih pritiskov in stresa v delovnem okolju.

Tabela 6: Serija post-hoc testov (Mann-Whitney U test) med pari temperamentov zaposlenih glede na povprečno število nizov odsotnosti (zdravstvenega absentizma)

	S - K		S - F		S - M		K - F		K - M		F - M	
	U	p	U	p	U	p	U	p	U	p	U	p
A	nega oziroma bolezen vzdrževanega družinskega člana											
	7031	0,999	9163	0,468	772	0,828	219424	0,001	18731	0,637	25563	0,341
B	duševni pritiski in stres v delovnem okolju (tudi zaradi obnašanja/vedenja vodij)											
	3165	0,490	4916	0,858	379	0,183	107301	0,000	9321	0,070	12782	0,000
C	drugi vzrok odsotnosti, ki ni povezan z bolezni, poškodbami, pritiski											
	3334	0,739	4781	0,100	398	0,834	103383	0,001	8485	0,909	12215	0,070
D	SKUPAJ											
	21320	0,789	28040	0,765	2477	0,478	709278	0,021	65532	0,298	81794	0,038

U – vrednost Mann-Whitneyevega testa; p – statistična značilnost;

S – sangvinik; K – kolerik; F – flegmatik; M – melanolik,

A – nega oziroma bolezen vzdrževanega družinskega člana; B – duševni pritiski in stres v delovnem okolju (tudi zaradi obnašanja/vedenja vodij); C – drugi vzrok odsotnosti, ki ni povezan z bolezni, poškodbami, pritiski; D – skupaj

Vir: lastni

Rezultati analize vpliva povprečnega števila pogostosti (nizov) zdravstvenega absentizma in temperamenta torej kažejo, da obstaja statistično značilen vpliv med obema konstruktoma. Slednja ugotovitev je za oblikovalce politike javne uprave uporabna predvsem z vidika, da so najbolj pogosto (glede na število nizov) začasno odsotni z dela v javni upravi tisti zaposleni za katere je značilna stalna potreba po pozornosti in družabnih stikih (tudi med sodelavci), energičnost, pozitivna naravnost, itd. Morebiti so torej zaposleni s takšnimi značilnostmi bolj pogosto odsotni z dela zato, ker vse to pogrešajo v okolju javne uprave.

4.4 Razprava

Temeljni namen prispevka je predstavitev rezultatov raziskave o povezanosti zdravstvenega absentizma in temperamenta zaposlenih v slovenski javni upravi. Na podlagi analize rezultatov raziskave smo ugotovili, da je temperament zaposlenih v javni upravi vpliven dejavnik pri zdravstvenem absentizmu, pri čemer je izjema le začasna odsotnost zaradi lastne bolezni ali poškodbe. V povprečju so bili največkrat in najdlje začasno odsotni z dela sangviniki in melanoliki, najmanjkrat in v najmanjši meri pa koleriki in flegmatiki.

Rezultate raziskave lahko razumemo in interpretiramo tako, da so bili z vidika števila dni največ začasno odsotni vsi tisti zaposleni, ki jih lahko opišemo z lastnostmi, kot so molčečnost, žalost, zadržanost, zamišljenost. Med njihove značilnosti lahko uvrščamo tudi pogosto prisotnost strahu (v veliko primerih lahko govorimo o stalnih vidikih tako imenovanega nepojasnjene straha ali anksioznosti) in izpostavljen vidik povezanosti z njihovo depresivnostjo. Slednji rezultat ne preseneča, če takšen rezultat razumemo tako, da je okolje javne uprave v zadnjem obdobju vseskozi negativno izpostavljeno v javnosti in

prikazano kot »neučinkovito okolje« ter pod stalnim pritiskom racionalizacije delovanja in odpuščanja. V primeru, da gledamo na okolje javne uprave tako, da so odnosi med zaposlenimi zadržani in da med zaposlenimi morebiti ne prevladuje visoka stopnja zaupanja, niti pozitivna klima, ne preseneča niti rezultat, da so glede na število dni največ začasno odsotni z dela tudi tisti, za katere je značilna družabnost, zgovornost, odprtost, nujnost stika z ljudmi, stalna komunikacija in živahnost. Pri tem je smiselno vprašanje oziroma razmišljanje, ali morebiti takšen tip zaposlenih vse našteto pogreša v okolju javne uprave in ali potem išče rešitev za nadomestitev tega pomanjkanja nekje drugje.

Rezultati raziskave tudi kažejo, da obstaja statistično značilen vpliv med temperamentom in pogostostjo (število nizov) zdravstvenega absentizma. Z analiziranjem povezanosti takšnih dveh konstruktov smo sledili in tudi realizirali enega izmed zastavljenih ciljev raziskave, in sicer, da se ugotovi ali obstaja povezanost med obema predstavljenima konstruktoma. V povprečju so bili največkrat začasno odsotni zaposleni, katerih prevladujoči temperament je sangvinik (2,2 krat), sledijo jim melanholiki (1,7 krat) in koleriki (1,6 krat), medtem ko so bili flegmatiki začasno odsotni z dela najmanjkrat (1,4 krat). Takšne rezultate raziskave lahko razumemo in interpretiramo tako, da je zdravstveni absentizem najbolj pogost med tistimi zaposlenimi, ki okolje javne uprave zaznavajo kot okolje v katerem (1) ne morejo zadovoljevati svoje čustvene potrebe po druženju s sodelavci, v katerem ne zaznavajo pozitivne klime, zaupanja med ljudmi, živahnosti, stalne »akcije« in (2) v katerem čutijo pritiske, strah, itd. Izhajajoč iz tega lahko slednje razumemo z dveh vidikov, in sicer:

- zaposleni v javni upravi pogrešajo pozitivno klimo, bolj odprte in pristne stike s sodelavci in več »akcije« - ker tega v tem okolju očitno ne prejemajo, iščejo rešitve z bolj pogosto oziroma hitrejšo odsotnostjo z dela. V tem kontekstu velja poudariti, da so ravno takšni zaposleni najbolj pogosto odsotni z dela zaradi nege družinskih članov in morebiti v okolju družine najdejo tisto, česar v okolju javne uprave ne prejemajo oziroma kar pogrešajo;
- zaposleni v okolju javne uprave čutijo preveč napetosti, pritiskov, strahu in slednje tako močno vpliva na njih, da se želijo takšnemu okolju izogniti oziroma poiskati okolje, kjer bodo revitalizirali svoj organizem in poiskali nove moči za vrnitev v delovno okolje javne uprave. Mogoče iščejo zaposleni rešitve za takšno stanje s pomočjo bolj pogoste začasne odsotnosti z dela. Takšno razmišljanje potrjuje tudi rezultat raziskave, ki kaže, da so bili med zaposlenimi v javni upravi najbolj pogosto odsotni z dela zaradi stresa in pritiskov v delovnem okolju tisti zaposleni za katere je značilna prisotnost depresije, strahu, molčečnosti, žalosti, zadržanosti, itd.

V kontekstu razumevanja rezultatov opravljene raziskave ugotovljamo, da na podlagi samoocene anketirancev raziskave v javni upravi prevladujejo

zaposleni, katerih prevladujoča temperamenta sta flegmatik in kolerik. Kljub temu, da sta si takšna tipa temperamenta diametralno nasprotna, je zanimiva ugotovitev raziskave, da je zdravstveni absentizem najmanjši ravno med zaposlenimi z osebnostnimi značilnostmi, s katerimi lahko opredelimo omenjena tipa temperamenta (merjeno z povprečnim številom dni odsotnosti z dela in merjeno z povprečnim številom pogostosti odsotnosti z dela).

5 Zaključek

Javna uprava je zaradi ekonomskih, socialnih in tehnoloških sprememb vseskozi postavljena pred izzive sprememb oziroma reformiranja številnih področij dela. Izziv javni upravi je lahko tudi vprašanje, kako zmanjšati zdravstveni absentizem zaposlenih, saj statistični podatki kažejo, da je zdravstveni absentizem v javni upravi v primerjavi z drugimi dejavnostmi (sektorji) precej višji. Izhajajoč iz tega smo se zato odločili, da predstavimo rezultate raziskave, ki naj bi ugotovila, ali obstaja povezanost med zdravstvenim absentizmom in temperamentom zaposlenih v javni upravi. Zanimalo nas je torej, ali se zaposleni glede na svoj edinstven temperament statistično značilno med seboj razlikujejo glede na začasno odsotnost z dela.

Rezultati opravljene raziskave so potrdili, da je temperament zaposlenih v slovenski javni upravi vpliven dejavnik pri zdravstvenem absentizmu, pri čemer je izjema le začasna odsotnost zaradi lastne bolezni ali poškodbe. V povprečju so bili največkrat in najdlje začasno odsotni z dela sangviniki in melanoliki, najmanjkrat in v najmanjši meri pa koleriki in flegmatiki. Takšne ugotovitve kažejo na to, da je še kako smiselno namenjati pozornost upoštevanja osebnostnih značilnosti tistih zaposlenih, ki so največ dni in najbolj pogosto začasno odsotni z dela. Izhajajoč iz tega menimo, da je na eni strani s spremembo oziroma izboljšanjem odnosa vodilnega osebja do zaposlenih in oblikovanjem varnega ter z izzivi zasnovanega okolja javne uprave delež zdravstvenega absentizma mogoče zmanjšati (pri tem je smiselno pozornost namenjati individualni obravnavi zaposlenih). Z druge strani pa je z upoštevanjem pozitivne psihologije smiselno razmišljati in ukrepati tudi v tako, da se poišče vse tiste pozitivne elemente v okolju javne uprave, zaradi katerih so zaposleni s karakteristikami kolerikov in flegmatikov manj dni in manj pogosto začasno odsotni z dela v primerjavi s sangviniki in melanoliki. Izziv naj se torej osredotoča tudi na vprašanje, kako še izboljšati elemente, zaradi katerih je neki tip temperamenta zaposlenih več prisoten na delovnem mestu. Na podlagi opravljene analize rezultatov raziskave in spoznaj ugotavljamo, da bi bilo smiselno v nadaljnjo raziskovanje vključiti tudi vidik ugotavljanja povezanosti temperamenta vodstva organizacije z zdravstvenim absentizmom zaposlenih.

Dr. Jernej Buzeti je zaposlen kot asistent na Fakulteti za upravo Univerze v Ljubljani, kjer je leta 2010 uspešno zaključil magistrski študij in v letu 2015 uspešno zagovarjal doktorsko disertacijo z naslovom *Povezanost vedenja vodij z začasno odsotnostjo zaposlenih z dela v javni upravi*. Predmet raziskovanja, s katerim se ukvarja, je povezan s področjem vodenja in ravnanja s človeškimi viri oziroma z organizacijo javnega sektorja. Sodeluje tudi pri pripravi in izvedbi vaj ter seminarjev.

Dr. Marjan Bilban je zaposlen kot predstojnik Centra za medicino dela Zavoda za varstvo pri delu, Ljubljana. Je doktor medicinskih znanosti in specialist medicine dela, prometa in športa ter redni profesor medicine dela na Medicinski fakulteti Univerze v Ljubljani. Je tudi predstojnik Katedre za javno zdravje Medicinske fakultete Univerze v Ljubljani ter nosilec predmetov na nekaterih drugih fakultetah. Je prejemnik številnih nagrad in priznanj. Njegova področja raziskovanja in dela so povezana s področji: varnost in zdravje v delovnem okolju, proučevanje kazalnikov negativnega zdravja, prva pomoč v delovnem okolju, ocenjevanje delazmožnosti delavcev in invalidnih oseb, zdrava telesna aktivnost.

Dr. Janez Stare je zaposlen kot izredni profesor za področje organizacije javnega sektorja na Fakulteti za upravo Univerze v Ljubljani. Leta 1999 je zaključil podiplomski magistrski študij na kadrovsko-izobraževalni smeri na Fakulteti za organizacijske vede Univerze v Mariboru. Leta 2005 je s temo *Povezanost osebnostnega potenciala za vodenje z uspešnostjo vodenja v organih državne uprave* ubranil doktorsko disertacijo na Fakulteti za upravo Univerze v Ljubljani. Njegova raziskovalna področja so organizacija javnega sektorja, ravnanje s človeškimi viri in vodenje. Od oktobra 2013 je dekan Fakultete za upravo Univerze v Ljubljani.

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Correlation between Sickness Absenteeism and Temperament of Employees in the Public Administration

ABSTRACT

The causes that lead to sickness absenteeism are numerous. Among the groups of the causes there is a set of factors tied to the individual or his/her personality traits. The article focuses on the aspect of the correlation between sickness absenteeism and temperament and presents the results of the research carried out in the public administration in Slovenia. The results of the research (February 2015) show that on average the employees who were temporarily absent from work for the fewest days were those with dominant temperament choleric (8.6 days) or phlegmatic (8.7 days), who also account for the largest number of employees in the public administration; those with a sanguine temperament were temporarily absent for slightly more days (10.8 days), while melancholics were absent for the largest number of days (15.8 days). On the basis of the results of the research, we find that in the total number of days of sickness absence we are unable to confirm statistically significant differences between individual employees with regard to their temperament. We can, however, confirm a statistically significant correlation in the overall average number of frequencies of sickness absenteeism among employees with regard to their temperament.

Keywords: *sickness absenteeism, personality traits, temperament, public administration*

JEL: Z00

1 Introduction

Employees who enter the working environment do so with different temperaments, expectations, needs, knowledge, abilities. Employees also react differently to events or conditions in the working environment: some adapt to factors of influence and accept them, while others are able to face difficulties. The consequences of the latter can be often also reflected in sickness absenteeism, in other words the temporary absence of employees from work because of sickness or injury or because they are caring for family members. While the causes of sickness absenteeism may vary – they are nevertheless related to each other. Although studies¹ show that factors within the working environment (e.g. relationships with management and

¹ E.g. Jensen & McIntosh (2007); Hilton, Sheridan, Cleary, & Whiteford (2009); Hoxsey (2010), Rantanen & Tuominen (2011).

co-workers, physical working conditions, etc.) have the clearest effects on the phenomenon of sickness absenteeism, it should be emphasised that research into sickness absenteeism also focuses on factors that relate to the individual as a person and, deriving from this, the correlation between his or her personality traits and sickness absenteeism.

In the article we focus on a study of the causes (factors) that are linked to the individual or employee. We are interested in the issue whether personality traits² that are reflected through the temperament of employees have an effect on the sickness absenteeism of employees in the public administration. This focus on the study of the correlation between sickness absenteeism in the public administration and the temperament of employees in the public administration is important above all because (1) it is possible to establish, on the basis of statistical data from the National Institute of Public Health (NIJZ) that the percentage of sickness absenteeism in the public administration is noticeably higher than the percentage for Slovenia as a whole,³ and (2) because we have not come across any research in the context of Slovenia covering the aspect of the correlation between sickness absenteeism and the temperament of employees in the public administration.

On the basis of NIJZ figures (2015) we have been able to establish that the percentage of sickness absenteeism in the public administration varied between 2009, the first year of the comparison, and 2013. In 2009, for example, 4.2% of calendar days were lost to sickness absence in the public administration, in 2012 the figure was 8.5%, and in 2013 the figure fell again by 1.7 percentage points in comparison to 2012. Expressed in terms of the number of calendar days, this means that in 2009 825,786 calendar days⁴ were lost in the public administration as a result of sickness absenteeism. The highest number of calendar days lost to sickness absence in the public administration was recorded in 2012, when the total amounted to 1,580,814 calendar days. These figures confirm a large number of calendar days in public administration – although this is no surprise, since in other countries around the world the share of sickness absenteeism is also larger in the public sector (the public administration) than in the private sector. The basic purpose of the article is to show the correlation between sickness absenteeism and the temperament of employees in the public administration and, on the basis

² Ones, Viswesvaran, & Schmidt (2003, p. 21) explain that a correlation exists between those who are conscientious (careful) and sickness absenteeism. Evans & Palmer (2000, p. 22) believe that emotionally unstable and anxious individuals have a greater propensity for temporary absence from work and those who are emotionally stable and introverted. Allebeck & Mastekaasa (2004, p. 40) also believe that anxiety and depression cause a situation in employees where they see temporary absence from work as a solution.

³ NIJZ figures (2015) show that the percentage of calendar days lost to sickness absence in Slovenia fell gradually from 2007 to 2013 (with 2012 the one exception). Thus 4.4% of calendar days were lost because of sickness absenteeism in 2007 compared to 4.08% in 2013.

⁴ On the basis of NIJZ figures (2015) we find that in the period under comparison the largest number of calendar days lost per employee in the public administration was in 2012 (30.9 candidates), while the smallest number was in 2011 (14.7 calendar days). In 2009, 2010 and 2013 the number of lost calendar days per employee amounted to 15.2, 16.5 and 24.9 respectively.

of theoretical findings and research results, show why it makes sense to take employee temperament into account in the context of sickness absenteeism. The article has the following aims: (1) to present the results of the study carried out in February 2015 on the correlation between sickness absenteeism and temperament in employees in the public administration in Slovenia and (2) to present the results of the correlation between the frequency of sickness absence of employees (how often/number of periods of absence) and the temperament of employees in Slovenia's public administration.

The article is structured as follows: it begins by introducing the concept of sickness absenteeism and temperament. It then presents the results of the study – i.e. results regarding the correlation between sickness absenteeism and temperament in employees in the public administration in Slovenia. The results presented cover both the number of days of sickness absence and the frequency (number of periods) of temporary absence of employees from work. The final part of the article consists of a discussion of the content of the results of the study.

2 Sickness Absenteeism

The study of sickness absenteeism is multi-dimensional and research of the phenomenon involves experts from a variety of fields. A consequence of this is the existence of different definitions of sickness absenteeism. A review of the relevant literature reveals that numerous synonyms are used for the concept of sickness absenteeism. Vučković (2010, p. 10) explains that synonyms that appear for the concept of sickness absenteeism include temporary absence from work for medical reasons, sick leave, paid sick days, etc. We also come across the concept of absenteeism. Cascio (2003, p. 45) sees absenteeism as any failure of an employee to report for or to remain at work as scheduled, regardless of the reason. Lokke, Eskildsen and Jensen (2007, p. 15) explain absenteeism as an individual's lack of physical presence at a given location and time when there is a social expectation for him or her to be there. In the opinion of Toth (1999, p. 20), the concept of sickness absenteeism means the lost working days or the time in which an employee is temporarily unable to work because of sickness or injury. In this article, we understand sickness absenteeism as the phenomenon of the temporary absence of employees from work either because they themselves are sick or injured or because they are caring for family members.

The circumstances that arise when sickness absenteeism occurs are reflected above all through the negative⁵ aspect for the organisation (including the working collective of the employee who is temporarily absent), the country and also the temporarily absent employee. And in view of the fact that this

⁵ There are also positive aspects to sickness absenteeism (for example, employees who are absent have time for themselves and are not burdened by work obligations or faced with potential work-related stress; employers have the opportunity to be more flexible employees, etc.) – although the negative aspects are more pronounced.

phenomenon affects numerous actors, it is also evident from the history of the study of sickness absenteeism that (1) an increasing amount of attention and also financial resources are being dedicated to the issue, and (2) studies of the phenomenon are broadly or multi-dimensionally designed, since they focus on detecting the various causes of sickness absenteeism. It is in fact important to understand that the reasons for sickness absenteeism are manifold and, as is demonstrated by research,⁶ that the causes of the absence of employees from work are also mutually connected. For this reason it is sometimes difficult to identify the "true" causes, since sickness absenteeism always formally appears as absence on health grounds. It has been established by research⁷ carried out to date that it does not make sense to explain sickness absenteeism as a phenomenon that arises as the result of an "isolated" cause (the theory of the influence of an individual factor on the absence of employees from work), but instead that sickness absenteeism should be interpreted as a multi-dimensional construct. It is therefore difficult to separate the causes of the absence of employees from work and establish their isolated⁸ influence. Within the literature, the causes of sickness absenteeism are classified into three groups of causes or factors leading to sickness absenteeism. These are (1) factors of the external environment, (2) factors of the organisational environment and (3) factors linked to the individual.

Some authors⁹ suggest that the scale of sickness absenteeism is influenced above all by factors from the organisational environment. Even so, in this article we are interested in factors that are connected to the personality traits of employees or to their temperament, since we believe that the temperament of every individual can also be the factor of influence that indicates how an employee will act in the working environment and could potentially also affect an employee's rate of absence from or presence in the workplace.

3 Temperament

Temperament represents the particular behavioural characteristics of an individual by which he or she is recognised from birth and in different life situations. Thus temperament is a matter of the behavioural style of an individual, or the way he/she responds in different situations (Bates, in Matthews, Deary & Whiteman, 2009, p. 70). The first typologies of temperament were defined by Hippocrates, who proceeded from the idea that temperament is the consequence of the relationship between the four basic elements and the corresponding bodily fluids or "humours", which are mixed together in every human being and create the temperament. The more they are balanced, the more balanced and healthy the individual's behaviour,

⁶ See Evans & Palmer (2000); Ones et al. (2003); Lokke Nielsen (2008); etc.

⁷ See the studies by Johns (1997); Evans & Palmer (2000); Allebeck & Mastekaasa (2004); etc.

⁸ The idea of an isolated cause of sickness absenteeism has been studied in particular by Rhodes & Steers (1990).

⁹ Harrison & Martocchio (1998); Evans & Palmer (2000); Johns (2003); etc.

while the more one humour predominates over the others, the more specific traits will be apparent in the individual's behaviour. Where a single humour is dominant, this is negative and indicates sickness (taken from Musek, 1993, pp. 116–117). The types of temperament defined by Hippocrates have been used in various aspects of research, eventually leading to the formulation of typologies.¹⁰ Among the typologies the more commonly used are those of Eysenck and Pavlov. Eysenck classified types of temperament in two dimensions: introversion–extraversion and emotional stability–emotional lability (neuroticism). Pavlov, on the other hand, explained temperament types by characteristics of the nervous system (see Ruch, 1992, pp. 1260–1263).

An individual temperament type is identified by the following characteristics (Littauer & Littauer, 1999, pp. 59–98; Ekstrand, 2014, pp. 1–7; Eysenck & Pavlov, in: Ruch, 1992):

- **choleric:** powerful cholericis do not need many friends. Actually they have very few of them. Their primary desire is to be in command of the situation and they are born to be “bosses”. To have control over everyone, they need people who voluntarily submit to their leadership. They are very self-assured and also stubborn, and they have very few fears. Their strength is also in their decisiveness and in being highly organised (they organise everything in their heads). They love new challenges and cannot bear to be idle – simple things seem boring to them. They display strong self-confidence and can take the lead in any job. However, the degree of self-confidence is directly connected to the control they have over the situation. If they are not the protagonists, their self-confidence wanes rapidly. When “powerful” cholericis are too infatuated with their own abilities, their self-assurance becomes excessive and harms them. Excessively self-assured cholericis risk drowning in their own weaknesses, precisely because they are usually right. When they are not right, they are rarely to blame for this; and they do not like anyone drawing attention to the mistakes. The great weakness of cholericis is that they are arrogant and highly strung, and usually maintain control by manipulating people. They are capable of doing someone a favour, but only in order to win their favour. They can even go so far as to secretly gather information on an individual in a way that might look like blackmail. And in order to maintain their position, they need people who are subordinate to them, or those who are afraid of taking responsibility. They usurp authority, are unable to relax and are unemotional (Ekstrand, 2014, pp. 1–7; Littauer & Littauer, 1999, pp. 59–98).
- **sanguine:** the primary desire of those of sanguine temperament is to enjoy themselves and they like to be the centre of fun. They are highly

¹⁰ Hippocrates may be considered to have been the first to define a significant typology in the history of psychological knowledge.

extroverted and love people. They are quick to make friends and are very charming. They are gifted with the ability to talk about even the simplest incident in an entertaining way. They would like to ignore work completely, because work is only rarely fun. But since they have to work, they do best in jobs that allow them flexibility and contact with people. Flexibility is important, because they usually follow their emotions rather than sober judgement (taken from Littauer & Littauer, 1999, pp. 59-98). It is important to sanguines that they have friends and that others like them. For this reason they sometimes do several things simultaneously. This reveals one of their weaknesses: the fact that they do not know how to say "no" and sometimes find themselves drowning in a mass of projects that they are afraid they will never manage to finish. Their other weaknesses include looking for excuses, talking too much, being easily distracted, having no sense of time and not having clearly defined goals (Ekstrand, 2014, pp. 1-7).

- **phlegmatic:** characterised by remarkable composure, which can be an advantage or disadvantage (Eysenck & Pavlov, in: Ruch, 1992). In the workplace peaceful phlegmatics remain loyal and persistent in the midst of chaos and crisis. This means that we can rely on them to do their work despite the commotion. They are very balanced and friendly and very reliable. They hide their "iron" will and agree with everyone in order to avoid conflict, while in reality they are telling themselves that they have no intention of ever doing that. They have very few enemies and frequently find themselves in positions of power and authority, because they are consistent and reliable. Their important strengths include calm, perseverance, consistency, the ability to listen and the ability to delegate. Weaknesses include procrastination, lack of enthusiasm, unconcern, not getting involved in anything, lack of initiative, dislike of change and resistance to being moved. Although peaceful phlegmatics are very good at calming a situation down, they are sometimes too calm (Littauer & Littauer, 1999, pp. 59-98).
- **melancholic:** the primary desire of melancholics is to do things perfectly. Their goal is an orderly life. Although perfection is unattainable, perfect melancholics aspire to it. They like to work alone – this does not mean that they are loners, but they value a private workspace without noise or interruptions. They need a lot of time to prepare a project, and also to do it again if it turns out that it isn't perfect. They do not work well under pressure. They particularly enjoy analytical work and have a natural ability to see where the problem is and devise complex solutions, while sticking strictly to the rules. Their other strengths include honesty, precision and being organised. They also love beauty. Their weaknesses include in particular the fact that they are difficult to satisfy and the fact that they can quickly fall into depression as a result of pressure of work. They are extremely thrifty, excessively

perfectionist and naïvely idealistic (Ekstrand, 2014, pp. 1–7; Littauer & Littauer, 1999, pp. 59–98).

The characteristics of all four temperaments clearly represent certain personality traits that are characteristic of people and on the basis of which people differ from each other. The question that raises itself in the context of our article is whether the temperament of employees and the public administration is linked to the sickness absenteeism of employees. In this context it is also important to understand that every individual is recognised in the environment by their unique personality or characteristic behaviour, which derives from their own temperament. This means that every human being is unique and unrepeatable, and therefore that people differ from each other. They differ on the basis of “personality”, which causes or influences the specific behaviour that is characteristic of every individual in our society and by which others recognise us. Maddi (1976, p. 15) sees personality as a stable set of tendencies and characteristics determining those commonalities and differences in people’s psychological behaviour (thoughts, feelings and actions) that have continuity in time and that may not be easily understood as the sole result of the social and biological pressures of the moment.

4 Study of the Correlation between Sickness Absenteeism and the Temperament of Employees in the Public Administration

In the context of our study of the correlation between sickness absenteeism and employee temperament, we focused on four types of employee temperament and carried out a research within the Slovenian public administration in February 2015.

4.1 Research Methods

In order to answer the research questions, to achieve the goals set and research the defined problem in more detail, we used a quantitative method of research, with the help of which we hoped to obtain reliable, objective, verifiable and accurate findings. Since the subject of the research was a complex one, we tackled it from a point of view that assumed the existence of a correlation between sickness absenteeism and the temperament of employees and the public administration.

For the empirical part of the research, we designed our own questionnaire, which consisted of the following categories:

- the first set of questions: includes six short questions, some open and some closed, relating to the sociodemographic characteristics of the respondents such as the organisation of employment, area of work, sex, year of birth (age), educational qualifications and length of service in the organisation where they currently work;

- the second set of questions: covers employees' temporary absence from work; these are seven short questions, some open and some closed, which establish whether the employee has been temporarily absent from work in the last 12 months, the reasons for it and the frequency of temporary absence from work in the last 12 months expressed in the number of days and the number of periods of absence ("how often");
- the third set of questions: includes 18 pairs of personality traits,¹¹ where each pair consists of two opposite poles of personality traits. Respondents first indicated on a scale of one to five how well an individual pole describes their personality, and then did the same for their manager's personality. The pairs of personality traits were given randomly.

The collection of data took place with the help of an online questionnaire created using 1ka, a one-click survey tool. In the study we proceeded from the assumption¹² that every individual has one dominant temperament and one secondary temperament or sub-temperament. Taking this as our starting point, in our analysis of the study we therefore determined both temperaments on the basis of the self-assessment of the respondents, where on a scale of one to five they expressed to what extent an individual personality traits describes them. Personality traits were defined in pairs of opposite poles, where each pole can only belong to one of the temperament categories. An individual temperament category is defined by personality traits, which also defines the individual temperament type and through which it is also possible to identify the temperament of every individual. Table 1 shows the personality traits that have been used in the study and with the help of which we have defined the individual temperament category.

Table 1: Description of temperament category

Temperament	Description of characteristics of temperaments
sanguine	unreliability, carelessness, indecisiveness, disorganisation, openness, vivacity, loquacity, curiosity, joyfulness, sociability
choleric	restlessness, impatience, incivility (in the sense of arrogance), impulsiveness, openness, carefulness, heroism, curiosity, decisiveness, organisation, excitability, proactiveness
phlegmatic	passivity, incuriousness, (in)decisiveness, apathy, procrastination, reliability, carefulness, peacefulness, patience, politeness, composure, sobriety
melancholic	despondency, fear, taciturnity, pensiveness, sadness, reticence, organisation, sobriety

Source: own data

¹¹ We have prepared the range of personality traits on the basis of the descriptions of characteristics of temperament types formulated by Eysenck & Eysenck (1985); Littauer & Littauer (1999, p. 99); Ekstrand (2014, pp. 1–7).

¹² The latter is also explained by Ekstrand (2014, pp. 6–7).

In our understanding of personality traits, we must also be aware of the fact that individual personality traits can define more than one temperament (for example: openness is a characteristic of both sanguine and choleric individuals). On this basis, the determination of the dominant temperament and the sub-temperament is dealt with in this article from two points of view: one basic and one supporting. Seen from the basic point of view, the dominant temperament is the one whose personality traits on average best describe the individual; the sub-temperament, on the other hand, is defined as the temperament that best describes the individual immediately after the dominant temperament. In cases where it is not possible to determine either the dominant temperament or the sub-temperament, we introduce the supporting point of view, which defines the dominant temperament by stating that the personality traits that apply exclusively to this temperament on average best describe the individual. The supporting point of view serves to complement the basic point of view, since it only deals with personality traits that exclusively describe one individual aspect, and at the same time clarifies the dominant personality traits in comparative terms between just two temperaments.

4.2 Target Group (Sample) of the Study

The study group includes employees in the public administration, meaning all those organisations that are part of the process of making decisions on public matters or that participate in the management of public matters. The public administration thus includes national government bodies, local administrative bodies and other bodies exercising public powers.¹³ During the process of obtaining data for our research, we obtained answers/data from 3,220 respondents. This means that our sample included 3,220 employees in the public administration, representing 8.1% of the total population of employees¹⁴ in the public administration. Since the main criterion of stratified sampling or the selection of units for the sample was the organisation of employment, the structure of the research sample was similar to the population structure of employees in the public administration. The research sample thus consisted of 69.7% of employees in national government bodies, 11.1% of employees in local administrative bodies and 19% of employees in other bodies exercising public powers.

The biggest share in the structure of the sample in our study consists of officials¹⁵ (58.9%), who are most strongly represented in national government

¹³ Bodies exercising public powers include natural and legal persons, while those that are considered part of the public administration include public agencies, public funds, certain other public institutions (e.g. the Pension and Disability Insurance Institute, the Employment Service of Slovenia, social services centres, etc.) and professional chambers with compulsory membership (taken from Tičar & Rakar, 2011, pp. 225–230).

¹⁴ According to AJPES figures (2014), in December 2014 39,723 people were employed in the public administration, of which 73.7% were employed in the national administration, 12.1% in local administration and 14.1% in other bodies exercising public powers.

¹⁵ By officials in this sense we are thinking of the group of officials who do not perform management tasks or do not occupy the position of head of an organisational unit.

bodies (60.5%). The next most frequently represented area of work is that of technical staff (26.7%), who account for the largest share in local government bodies (33.2%) and the lowest share in national government bodies (24.7%). Slightly under a tenth (9.1%) of respondents are officials in the position of head of an organisational unit with up to 30 direct subordinates. The other fields of work in the overall structure of the sample account for shares smaller than 2%.

Analysis of the research sample by sex shows that more than three quarters of respondents are women (76.1%) while less than a quarter (23.9%) are men. Employees aged between 35 and 44 accounted for the largest group of respondents in the study (36.9%), followed by those aged between 45 and 54 (34.7%). The average age of respondents was 45, while this is also the median value that divides respondents in the sample into two equally represented halves.

4.3 Results of the Study

Within the context of analysis of results regarding the correlation of sickness absenteeism and the temperament of employees in the public administration, it should first be emphasised that with regard to temperament we are dealing on the one hand – with descriptive variables, while on the other we are dealing with the variables by which we have operationalised sickness absenteeism. For this reason we use the Kruskal–Wallis test in our analysis of the influence of temperament on sickness absenteeism and the Mann–Whitney U test in the series of post-hoc tests.

Table 2: Dominant temperaments and sub-temperaments in employees

	DOMINANT TEMPERAMENT		SUB-TEMPERAMENTS							
	f	%	sanguine		choleric		phlegmatic		melancholic	
			f	%	f	%	f	%	f	%
sanguine	41	2%			15	36.6%	26	63.4%	0	0.0%
choleric	1065	40%	195	18.3%			785	73.7%	85	8.0%
phlegmatic	1404	53%	131	9.3%	1046	74.5%			227	16.2%
melancholic	130	5%	2	1.5%	31	23.8%	97	74.6%		
TOTAL	2640		328	12.4%	1092	41.4%	908	34.4%	312	11.8%

Source: own data

On the basis of self-assessment by respondents in the public administration (Table 2), we find that employees whose dominant temperament is phlegmatic are the largest group, accounting for more than half of respondents (53%), while choleric also account for a high share (40%). Employees with a melancholic (5%) or sanguine (2%) temperament account for a significantly smaller share. In terms of sub-temperaments, the largest groups are once again choleric (41%) and phlegmatics (34%). The combination most frequently found in employees in the public administration is phlegmatic as dominant temperament and choleric as a sub-temperament.

Below we examine whether employee temperament appears as a factor of influence on sickness absenteeism, when this is operationalised by the number of days of temporary absence, and later on by the number of periods of temporary absences.

The employees who were on average temporarily absent from work for the fewest days (Table 3) were those whose dominant temperament is choleric (8.6 days) or phlegmatic (8.7 days), who also account for the largest number of employees in the public administration; those with a sanguine temperament¹⁶ were temporarily absent for slightly more days (10.8 days), while melancholics were absent for the largest number of days (15.8 days). In the total number of days of sickness absence we are unable to confirm statistically significant differences between individual employees with regard to their temperament ($p > 0.05$) – although it should be noted here that the distance from the threshold that is used in order to define differences as statistically significant ($p < 0.05$), is minimal.

Table 3: Descriptive statistics for the average number of days of absence and results of the Kruskal–Wallis test with regard to employee temperament and by individual grounds for sickness absenteeism

		N	AM	SD	Kruskal–Wallis test		
					χ^2	df	p
caring for or illness of dependent family member	S	24	3.21	8.49	12.32	3	0.006
	C	589	3.67	8.03			
	P	825	2.43	5.59			
	M	66	2.55	5.12			
own illness or injury (at or outside work)	S	34	10.24	22.03	4.61	3	0.202
	C	831	7.40	17.93			
	P	1181	7.82	19.54			
	M	109	14.45	35.58			
mental pressures and stress in the working environment	S	17	0.06	0.24	23.91	3	0.000
	C	394	1.37	7.31			
	P	585	1.15	9.69			
	M	52	5.21	17.89			
other cause of absence not related to illness, injury or pressure	S	18	0.94	3.76	14.32	3	0.002
	C	379	0.78	3.94			
	P	573	0.49	4.71			
	M	46	0.87	3.95			
TOTAL	S	41	10.80	25.19	7.74	3	0.052
	C	1065	8.59	18.95			
	P	1404	8.69	19.82			
	M	130	15.80	34.78			

N – number of responses; AM – arithmetic mean; SD – standard deviation; χ^2 – chi-squared; df – degree of freedom; p – degree of statistical significance;
S – sanguine; C – choleric; P – phlegmatic; M – melancholic

Source: own data

¹⁶ Owing to the low number of sanguines in the sample, particular caution is needed when interpreting the results for this temperament.

Despite the fact that we are unable to confirm statistically significant differences in the total number of days of sickness absence among individual employees with regard to their temperament, statistically significant differences do appear (see Table 3) among employees with regard to their temperament in the case of temporary absence from work due to caring for or illness of a dependent family member ($\chi^2 = 12.32$; $p < 0.01$), where choleric and sanguine were temporarily absent from work for the longest periods (3.7 days and 3.2 days respectively), while melancholic and phlegmatic were absent for slightly shorter periods (2.6 days and 2.4 days respectively). Statistically significant differences ($\chi^2 = 23.91$; $p < 0.01$) are also noted in the case of temporary absence of employees from work due to exposure to mental pressures and stress in the working environment, as a result of which melancholic were temporarily absent from work for longest (5.2 days). Choleric were temporarily absent from work on these grounds for statistically significantly less time (1.4 days) than melancholic, but statistically significantly more than phlegmatic (1.2 days), as can be seen in Table 3. Employees with a sanguine temperament were absent from work for the least time (0.1 days) as a result of mental pressures and stress in the working environment. Over the last 12 months no employee was temporarily absent from work for other reasons for longer than one day, but statistically significant differences do exist among employees with regard to their temperament ($\chi^2 = 14.32$; $p < 0.01$).

On the basis of the figures presented in Table 4, we can state that choleric and phlegmatic show a statistically significant difference ($p < 0.01$) in the case of temporary absence from work due to caring for or illness of a dependent family member, mental pressures and stress in the working environment and other causes of absence not related to illness, injury or pressure.

Table 4: Series of post-hoc tests (Mann-Whitney U test) between pairs of temperaments of employees with regard to the average number of days of sickness absence

	S-C		S-P		S-M		C-P		C-M		P-M	
	U	P	U	P	U	P	U	P	U	P	U	P
A	caring for or illness of dependent family member											
	6434	0.402	9870	0.976	756	0.700	220249	0.000	18330	0.393	26123	0.513
B	mental pressures and stress in the working environment (including management behaviour/conduct)											
	3124	0.399	4959	0.961	369	0.124	107826	0.000	9230	0.047	12799	0.000
C	other cause of absence not related to illness, injury or pressure											
	3322	0.698	4759	0.082	414	0.989	103063	0.001	8510	0.590	12194	0.012

U – Mann-Whitney test value; p – statistical significance;

S – sanguine; C – choleric; P – phlegmatic; M – melancholic;

A – caring for or illness of dependent family member; B – mental pressures and stress in the working environment (including as a result of management behaviour/conduct); C – other cause of absence not related to illness, injury or pressure

Source: own data

Statistically significant differences also appear (Table 4) between choleric and melancholics with regard to the duration of temporary absence from work due to mental pressures and stress in the working environment ($U = 9,230$; $p < 0.05$), where there are also statistically significant differences between phlegmatics and melancholics ($U = 12,799$; $p < 0.01$), who at the same time also differ with regard to temporary absence for other reasons ($U = 12,194$; $p < 0.05$).

Analysis of results on the correlation between employee temperament and the number of days of sickness absence in the public administration shows that melancholics and sanguines are temporarily absent from work for the largest number of days, and that melancholics are temporarily absent from work for the longest because of sickness (their own), stress and pressure in the workplace. The latter result indicates that, viewed from the point of view of sickness absenteeism, the public administration is clearly a less suitable working environment for employees in whom a melancholic temperament is dominant.

Table 5 shows the results of research into the frequency of sickness absence (how often someone is temporarily absent from work) with regard to employee temperament. Our findings show that in the total average number of periods of temporary absence from work, there are statistically significant differences among employees with regard to their temperament ($\chi^2 = 8.07$; $p < 0.05$).

Those employees who were on average most frequently temporarily absent from work (Table 5) were those whose dominant temperament is sanguine (2.2 times). They are followed by melancholics (1.7 times) and choleric (1.6 times), while phlegmatics were the least frequently temporarily absent from work (1.4 times). Differences among employees (Table 5) with regard to their temperament are also shown to be statistically significant in the number of periods of temporary absence due to caring for or illness of a dependent family member ($\chi^2 = 11.51$; $p < 0.01$). Sanguines were, on average, the most frequently absent from work on these grounds in the last 12 months (twice), followed by choleric (1.3 times) and melancholics (1.1 times), with phlegmatics the least frequently absent (0.9 times). Differences in temporary absence from work because of mental pressures and stress in the working environment ($\chi^2 = 24.6$; $p < 0.01$) and other causes of absence ($\chi^2 = 12.26$; $p < 0.01$), are also shown to be statistically significant, where melancholics and choleric were, on average, the most frequently absent on these grounds.

Table 5: Descriptive statistics for the average number of periods of absence and results of the Kruskal–Wallis test with regard to employee temperament and by individual grounds for sickness absenteeism

		N	AM	SD	Kruskal–Wallis test		
					χ^2	df	p
caring for or illness of dependent family member	S	24	2.00	3.43	11.51	3	0.009
	C	586	1.26	2.54			
	P	823	0.89	1.76			
	M	66	1.09	1.94			
own illness or injury (at or outside work)	S	34	1.03	1.59	4.40	3	0.221
	C	825	0.97	1.40			
	P	1167	0.93	1.33			
	M	108	1.04	1.14			
mental pressures and stress in the working environment	S	17	0.18	0.73	24.60	3	0.000
	C	394	0.20	0.67			
	P	584	0.09	0.48			
	M	52	0.52	2.11			
other cause of absence not related to illness, injury or pressure	S	18	0.11	0.32	12.26	3	0.007
	C	379	0.20	0.94			
	P	574	0.08	0.55			
	M	45	0.20	0.76			
TOTAL	S	41	2.15	3.81	8.07	3	0.045
	C	1065	1.59	2.63			
	P	1404	1.37	2.08			
	M	130	1.69	2.30			

N – number of responses; AM – arithmetic mean; SD – standard deviation; χ^2 – chi-squared; df – degree of freedom; p – degree of statistical significance;
S – sanguine; C – choleric; P – phlegmatic; M – melancholic

Source: own data

A closer look at the differences between pairs of temperaments among employees shows (Tables 5 and 6) that, on average, choleric were statistically significantly more frequently temporarily absent from work, in terms of overall absence, because of caring for or because of the illness of a dependent family member, because of mental pressures and stress in the working environment, and for other reasons, than phlegmatics were; while the latter were statistically significantly less frequently absent from work than melancholics, in terms of overall average absence, because of mental pressures and stress in the working environment.

Table 6: Series of post-hoc tests (Mann–Whitney U test) between pairs of temperaments of employees with regard to the average number of periods of absence (sickness absenteeism)

	S–C		S–P		S–M		C–P		C–M		P–M	
	U	p	U	p	U	p	U	p	U	p	U	p
A	caring for or illness of dependent family member											
	7031	0.999	9163	0.468	772	0.828	219424	0.001	18731	0.637	25563	0.341
B	mental pressures and stress in the working environment (including management behaviour/conduct)											
	3165	0.490	4916	0.858	379	0.183	107301	0.000	9321	0.070	12782	0.000
C	other cause of absence not related to illness, injury or pressure											
	3334	0.739	4781	0.100	398	0.834	103383	0.001	8485	0.909	12215	0.070
D	TOTAL											
	21320	0.789	28040	0.765	2477	0.478	709278	0.021	65532	0.298	81794	0.038

U – Mann–Whitney test value; p – statistical significance;

S – sanguine; C – choleric; P – phlegmatic; M – melancholic;

A – caring for or illness of dependent family member; B – mental pressures and stress in the working environment (including as a result of management behaviour/conduct); C – other cause of absence not related to illness, injury or pressure; D – total

Source: own data

Results of the analysis of the influence of the average number of frequencies (periods) of sickness absenteeism and temperament thus showed that a statistically significant influence exists between the two constructs. This finding is useful to those responsible for shaping public administration policy above all in the sense that those most frequently temporarily absent from work in the public administration (in terms of number of periods of absence) are those employees who are characterised by a constant need for attention and social contacts (including among co-workers), energy, a positive outlook, etc. It may be that employees with such characteristics are more frequently absent from work because they miss all this in the environment of the public administration.

4.4 Discussion

The essential purpose of this paper is to present the results of the research into the correlation between sickness absenteeism and the temperament of employees in the public administration in Slovenia. On the basis of our analysis of the results of the research, we have found that the temperament of employees in the public administration is a factor of influence in sickness absenteeism, where the only exception is temporary absence on the grounds of an employee's own sickness or injury. On average, those who were the most frequently temporarily absent from work and absent for the longest, were employees with a sanguine or melancholic temperament, while employees with a choleric or phlegmatic temperament were the least frequently absent and absent for the least amount of time.

We can understand and interpret the results of the research as showing that those who were the most often temporarily absent in terms of the number of days were all those employees who may be described by characteristics such

as taciturnity, melancholy, reticence, pensiveness, etc. We can also include among their characteristics the frequent presence of fear (in many cases we can talk about permanent aspects of so-called unexplained fear or anxiety) and a clear correlation with depression. The latter result is unsurprising if we understand such a result in the sense that in recent years the environment of the public administration has always been characterised negatively in the public consciousness and presented as an "inefficient environment" and has been under the constant pressure of rationalisation and redundancies. If we view the environment of the public administration as somewhere where relations between employees are reserved and where there is perhaps not a high degree of trust among employees, or a positive climate, it is no surprise that those who are most often temporarily absent from work, in terms of number of days, should also be those who are characterised by sociability, talkativeness, openness, the need for contact with people, constant communication and vivacity. It is therefore reasonable to ask or consider whether employees of this type perhaps miss all of the above in the environment of the public administration, and whether they then seek a solution to compensate for this lack elsewhere.

The results of the research also indicate that a statistically significant influence exists between temperament and frequency (number of periods) of sickness absence. By analysing the correlation between two constructs of this kind, we followed and also realised one of the aims of the research, namely, to establish whether a correlation exists between the two constructs presented. All the employees who were on average most frequently temporarily absent from work were those whose dominant temperament is sanguine (2.2 times). They are followed by melancholics (1.7 times) and choleric (1.6 times), while phlegmatics were least frequently temporarily absent from work (1.4 times). We can understand and interpret these results as indicating that sickness absenteeism is the most common among those employees who perceive the environment of the public administration as an environment in which (1) they are unable to satisfy their emotional need to socialise with co-workers, in which they do not perceive positive climate, trust among people, vivacity, constant "action" and (2) in which they feel pressures, fear, etc. On this basis, we can understand the latter from two points of view, as follows:

- employees in the public administration miss a positive climate, more open and genuine contacts with co-workers and more "action" – since they evidently do not receive this in the environment, they seek solutions through more frequent or earlier absence from work. In this context it is worth emphasising that it is precisely these employees who are most frequently absent from work in order to care for family members, and perhaps they find in the environment of the family the things they do not receive and which they miss in the environment of the public administration;

- secondly, employees feel too much tension, pressure and fear in the environment of the public administration and this affects them so strongly that they wish to avoid such an environment or seek an environment where they can revitalise themselves and find the strength to return to the working environment of the public administration. Perhaps employees seek a solution to this situation with the help of more frequent temporary absences from work. This idea is also confirmed by the results of the research that shows that among employees and the public administration and those who are the most frequently absent from work because of stress and pressure in the working environment are those in whom depression, fear, taciturnity, sadness, reticence, etc. are typically present.

In the context of understanding the results of the performed research, we find on the basis of the self-assessment of respondents that employees whose dominant temperament is phlegmatic or choleric are predominant in the public administration. Despite the fact that these two temperament types are diametrically opposed to each other, it is an interesting issue of the research that sickness absenteeism is the lowest precisely among employees with the personality traits that we can use to define those two types of temperament (measured by average number of days absence from work and by the average number of frequencies of absence from work).

5 Conclusion

As a result of economic, social and technological changes, the public administration is constantly faced with the challenges of changes or reform in numerous fields of work. Another challenge for the public administration can be the question of how to reduce sickness absenteeism on the part of employees, since statistics indicate that sickness absenteeism in the public administration is considerably higher than in other sectors. We therefore decided to present the results of the research designed to establish whether a correlation exists between sickness absenteeism and the temperament of employees in the public administration. We were interested in the question whether employees with different temperaments differ from each other in a statistically significant manner when it comes to temporary absence from work.

The results of the research confirmed that the temperament of employees in the Slovenian public administration is a factor of influence in sickness absenteeism, where the only exception is temporary absence on the grounds of an employee's own sickness or injury. On average, those who were the most frequently temporarily absent from work and absent for longest were employees with a sanguine or melancholic temperament, while employees with a choleric or phlegmatic temperament were least frequently absent and absent for the least amount of time. Such findings indicate that there

is all the more reason to devote attention to the personality traits of those employees who are temporarily absent from work for the most days and the most frequently. On this basis, on the one hand, by changing or improving the attitude of management staff towards employees and developing a safe, challenge-based environment in the public administration it might be possible to reduce the share of sickness absenteeism (where attention should be devoted to the individual treatment of employees). On the other hand, it would be logical, taking into account positive psychology, to take steps to find and identify all those positive elements within the environment of the public administration as a result of which employees with choleric and phlegmatic temperaments are temporarily absent from work for fewer days and less frequently than those with sanguine and melancholic temperaments. The challenge should therefore also focus on the question of how to improve those elements as a result of which employees with a given type of temperament are more present in the workplace. On the basis of our analysis of the results of the research and our findings, we find that further research should also include the aspect of establishing a correlation between the temperament of the management of an organisation with sickness absenteeism among its employees.

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Should Slovenia Transform the Accounting in Public Sector?

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ABSTRACT

Even before, but especially in time of financial and economic crisis, countries are facing a challenge to improve the information served by public accounting for the state budgeting purpose, most often by reforming accounting principle from cash flow into accrual. The majority of literature impose the opinion that the accrual accounting facilitates more transparent and complete review of the business activities and property of the users of public funds than cash principle does and that additionally provides more transparent budgeting. The article evaluates the pros and cons of the public sector accounting transformation in Slovenia using arguments for a simple SWOT analysis in experience of other countries, presented in the literature.

Keywords: *public sector accounting, budget accounting, accrual principle, cash principle, accounting reforms*

JEL: H83

1 Introduction

The public sector accounting can be described as a system which gathers, records, classifies and summarizes reports of the financial events existing in the public sector and as required by accountability and financial transparency provides information to users associated to public institutions (Kara, 2012, p. 82). It represents the accounting systems of public sector entities. The public sector entities are entities that implement public policy through the provision of primarily nonmarket services and the redistribution of income and wealth, with both activities supported mainly by compulsory levies on other sectors. The public sector consists of governments and all publicly controlled or publicly funded agencies, enterprises, and other entities that deliver public programs, goods, or services (The Institute of Internal Auditors, 2011).

The global economic crisis has underscored the importance of accountable and transparent use of public funds, in particular in light of deteriorating fiscal position and rising public debts. There is now a growing consensus that good information on government activities matters. It can help policy makers

to better navigate their reform agenda. Public and financial institutions require it too, amid increased concerns over sustainability of public accounts. In addition, businesses need it for their strategy planning. Overall, public sector accounting and budgeting systems can either strengthen or weaken the trust, which underpins relations in a society (CEF, 2011). If ever it is now clear that it is the time to establish requirements for greater transparency and accountability in public finance. Many developed countries have gone through gradual or radical change of public sector accounting where traditional cash flow public accounting has been changed with accrual based public accounting. There are also many developing and transitional countries that have accelerated public sector reform by introducing accrual or some kind of modified accrual or cash accounting (Hepworth, 2003).

The paper's objective is to analyse the potentials for implementation of new accounting model in public sector concerning the knowledge and experiences of other countries (case studies) and focusing on accounting principle implementation. The methodology will base on the SWOT analysis, added by several recommendations based on comparative review of the literature.

2 Literature and Regulation Review

Many countries have gone through a radical wave of organizational, managerial and accounting reform in the public sector in the last 20 years. The accounting systems reforms were part of the general public sector management reforms, more known as the concept of New Public Management (NPM). The public sector has been subjected to transformations in order to enhance the efficiency and accountability of public service delivery (Barton, 2004; Broadbent & Guthrie, 1992; Burkitt & Whyman, 1994). NPM has its background in the reforms that were carried out in United Kingdom during the Thatcher era and were seen as highly political and ideological at that time. Over the years, the ideological element of the reforms has been de-emphasised and the idea has become a trend. The public sector accounting reform has presented the idea of transferring the accounting from cash flow to accrual principles and shifting from a cash flow and cash balances concept to a total-economic resources concept. Nevertheless, there has been a great focus on the reforms and transformations of the accounting principles (accrual/cash) in the literature; the transformations included also other categories of the accounting. Consequently, the governmental accounting diverges between countries and within countries of EU. The diversity ranges from fundamental differences in recording systems to different measurement rules and disclosure requirements (Grossi & Soverchia, 2011). Contrary to the majority of the literature that highlights public accounting reforming trend, the newest publications recognize that most reforms have been largely a product of individual countries, both in the decision on scope and timing and in implementation choices (Brusca, Caperchione, Cohen, & Manes Rossi, 2015).

The study of Lüder and Jones (2003) proves that several European countries have gone through government accounting reforms focusing on introduction of accrual-based accounting in governmental organizations. Additionally, in year 2000 the international study (Brusca & Candor, 2002) identifies that the accrual accounting principle predominates in Anglo-Saxon countries, while Continental European countries were still in the process of converting to accrual accounting, by adopting modified cash and modified accrual systems instead of complete or full accrual systems (Vašiček, Vašiček, & Roje, 2008). The Continental accounting tradition (called also managerialism-driven) can be associated with French, German and Roman legal systems, while the Anglo-Saxon accounting tradition (called also accountabilism-driven) is normally linked with the common law legal system family (Grossi & Soverchia, 2011, p. 526).

IFAC-PSC (International Federation of Accountants Public Sector Committee¹) identifies four different bases of accounting: cash, modified cash, modified accrual and full accrual. Cash and accrual represent two ends on a spectrum of possible accounting and budgeting bases. Traditionally, the cash end of the spectrum has been applied by OECD member countries for their public sector activities. A modified cash accounting system recognizes transactions and other events on a cash basis during the year, but it also takes into account the unpaid accounts and/or receivables at year's end. In fact, the books are held open for around a month after year end while a modified accrual accounting system recognizes transactions and other events on an accrual basis, but certain classes of assets or liabilities are not recognized. A typical example is the expensing of all non-financial assets at the time of purchase (Christiaens & Reyniers, 2009).

In recent years, there has been a major trend towards the accruals end of the spectrum in member countries. About half of member countries have adopted accruals to one degree or another (Richard, 2002; Christiaens, 1999). However, cash accounting is still used for reporting purpose in many countries. This phenomenon is a clear indication that cash accounting serves some purposes that are not adequately covered by accrual accounting. The review of the international literature on government accounting reform reveals that the various scientific research contributions are categorized mainly within the three types (Jovanović, 2013):

- descriptive studies of the governmental accounting reforms (Coy, Tower, & Dixon, 1994) and (Christiaens, 2000);
- empirical studies of the implementation of the accounting reforms (Christiaens, 1999; Jones & Pendlebury, 2004);
- theories explaining why governments choose to adopt accrual accounting (Lüder, Jones, & Chan, 1992).

¹ Has been renamed into International Public Sector Accounting Standards Board (IPSASB) in 2004. The members are: Australia, Argentina, Germany, France (Chair), UK, Israel, Japan, Canada, Malaysia, Mexico, New Zealand, Netherlands, Norway, South Africa, USA.

The internationally accepted professional frameworks for public sector accounting, which are the base for the financial reports, are the International Public Accounting Standards (IPSAS) and Manual of Government Finance Statistics. IPSAS govern the recognition, measurement, presentation and disclosure requirements in relation to transactions and events in general purpose financial statements and were issued cash-based and as well for the accrual-based accounting. (International Public Sector Accounting Standards Board – IPSASB, 2007, pp. 5–8). The second mentioned accounting framework for government finance in EU is Manual on Government Finance Statistic. The Manual on Government Finance Statistic from 2001 describes a specialized macroeconomic statistical system (the GFS system) designed to support fiscal analysis. The manual provides the economic and accounting principles to be used in compiling the statistics and guidelines for the presentation of fiscal statistics within an analytic framework that includes appropriate balancing items. The process of introducing IPSAS is closely related to the existing reporting system based on the ESA 2010 statistic methodology. IPSAS emphasize the relation between ESA 2010 and the standards. Namely, IPSAS give great emphasis to the disclosure of data relating to the state sector, as this improves the quality of statements prepared on this basis. When IPSAS use the term “the state sector”, this is referred to a statistical term defined in all significant statistical methodologies, while ESA 2010 is based on the accrual-based accounting system, thus establishing another link with IPSAS.

3 The SWOT Analysis for Slovenian Public Sector Accounting Transformation

3.1 Experiences of Public Sector Accounting Reforms in Other Countries as Article Methodology

Before assessing the potential transformation of Slovenian public sector accounting reform, let us briefly review the experiences of other countries; specially focusing on the principle (accrual/cash) accounting. The methodology used in the article is a combination of case studies and implementation of a simple SWOT matrix. There are several documents (articles, books, PhD theses, etc.) presenting cases of other countries that have, to a certain extent, already transformed the accounting in public sector, few of them even in budgeting, using accrual principle. Accrual accounting is actually not clearly defined and unequivocal concept; it is more an umbrella term to design a wide range of solutions. In some countries, it replaces traditionally budgetary accounting, elsewhere it means pure accrual accounting. There are also countries that had implemented accrual reporting together with cash reporting or commitment-based budgeting or countries with accruals data for management control purpose and finally countries with some sort of accrual-based management accounting for specific class of inputs within an otherwise traditional budgeting-accounting system (Anessi-Pessina, Nasi, & Steccolini, 2008).

The most frequently presented cases are those of New Zealand, Canada and UK, nevertheless Sweden and Australia should be mentioned. Throughout the 1980s Canadian governments significantly changed their financial reporting practice, moving from cash to accrual accounting and from separate accounting reporting to consolidated financial statements, nevertheless there were several political obstacles during the reforming process. Also New Zealand's implementation of the new financial management system is generally regarded as a success. At the start of the implementation there was a general dissatisfaction with the status quo. Sustained political and senior management commitment encouraged most public sector managements to welcome the change. An emphasis on communications and a careful ordering of the process ensured that risk was well managed (International Federation of Accountants – IFAC, 1994; Brandon, 2007). Later date researches report that Canada and New Zealand as well as UK and Australia have already accepted accruals use in both, financial reporting and in the budgeting. Countries have different experiences in conducting public sector accounting reforms while the area is very complex and contains many factors that could potentially affect the reform course and the results of the reforms themselves (Vašiček et al., 2008). Besides before mentioned countries, the accrual accounting has been implemented in Romania and France, while many other countries consider the accounting reform of public sector accounting (Austria, Macedonia, etc.).

Similar to the conclusions in the international comparative study by Brusca and Candor (2002), but additionally having taken into account transition countries as well, study by Roje (2007) concluded that it is especially in Anglo-Saxon countries where the accrual criterion predominates in public sector accounting, while Continental European countries are still in the process of converting to accrual accounting for both reporting and budgeting. Typically, the latter countries have so far adopted modified cash or modified accrual systems instead of complete or full accrual systems. According to Roje (2007), the data concerning countries in transition (for example Poland, Slovakia, Check Republic, Romania, Croatia), pointed out several discrepancies among the set of countries as far the process of adopting more complex accounting basis was concerned. This drew to the conclusion that the transformation stage towards adopting accruals in governmental accounting and reporting in a chosen set of transitions countries was characterized by accounting basis inconsistency.

Croatia has gone through different stages and has modified accrual accounting principle in public sector. From 2002 Croatia has had its own accounting framework set up as a law-based system and has not had national public sector accounting standards developed, nor has applied accruals in government accounting system, nor has had IPSAS enacted as obligatory (but only recommended by the legislation), has complied certain existing accounting procedures with those recommended in IPSAS. The gradual transition from cash to accruals in the government financial reporting led Croatia

towards the introduction of accruals in governmental financial reporting, the reconciliation and eventual consistency of accounting basis adopted for financial reporting with the accounting basis adopted for the budget, and the reconciliation and presentation of differences between statistics' reports on public expenditures' and the amounts in financial statements (Roje, Vašiček, & Hladika, 2012).

But not all countries recognize positive effects of public sector accounting transformation, despite the fact that the appropriateness of accrual accounting adoption seems to be taken for granted and is perceived as self-evident. The literature review has brought us to several publications that highlight the negative consequences and problems in public sector accounting transformation, like Aiken and McCrea (1992), Pallot (1990), Parker and Guthrie (1993). Specially, Parker and Guthrie has argued the comparative lack of studies considering the application and consequences for the wider community. There are also some authors estimating the performance of transformation the public sector accounting in certain countries (like Ryan, Guthrie, & Day, 2007; Lapsley, Mussari, & Paulsson, 2009) that highlight the assumptions of the commonality of the accrual accounting technical and managerial applications in different contexts. The argument is that the accounting should be a context neutral accounting technique, which is applicable in many different contexts, situations and traditions, while in practice is unavoidable to face different historical roots. Understanding of the past, present and future of government accounting cannot thus be separated from understanding of what can be called accounting regime. Nevertheless, the accounting and reporting is the area in which serious weaknesses can still be found in most Central and Eastern European countries. While their budget classification system does not yet conform to international standards, it is a question if the ideology behind the development of international accounting system (GFS or IPSAS) can be understood in terms of a uniform and political neutral set of standards based on accounting theories developed by the accounting profession in the Anglo-Axon tradition, and which may be universally applied in any country in the world (Antipova & Bourmistrov, 2013).

3.2 The Arguments for Potential Transformation of the Public Sector Accounting System

Nowadays, Slovenia is coping with serious public finance problems, concerning public deficit and debt. Strengthening the fiscal framework and increasing the effectiveness of public expenditure is one of the most important measures of *National reform programme 2015-2016* (Government of the Republic of Slovenia, 2015), nevertheless the reduction of general government deficit below 3% of GDP and public debt below the current amount of 80.9% of GDP, stay at the head. In this context, several commitments were given to the EU, outstanding the enforcement of Fiscal Rule Act and amendments to Public Finance Act and Accounting Act, which should further determine budgetary

planning in accordance with the requirements for budgetary framework of Member State (2011/85).

In this context, Slovenian Ministry of Finance announced the engagement in Strategy for the Development of Public Administration 2015–2020 in Slovenia (Chapter 6.8. Efficient use of resources) that was presented as independent country's development document but as a part of the National reform programme 2015–2016. The idea bases on program budgeting that was first implemented in the general government budget for 2001 according to this classification. The next reform step (2010–2012) tried to upgrade the budgetary methodology towards creating objectives, targets and indicators, which are the part of the budget documentation and as the key factors for decision and making of budget allocations. The program budgeting was upgraded into performance-based budgeting, which should provide a more precise view of public finance situation – especially regarding the questions about where we are now, what are the main issues, what are the main objectives, how social welfare has increased etc. The purpose of the program classification upgrading was to link the objectives and results of the program budgeting, and to connect them into the more efficient delivery of public services. Complementary, the public sector entities (budgetary users) should formulate their own set of indicators for monitoring the realization of their business results and long-term objectives. The program financing and management in public sector was a precondition for Slovenia to participate in the international institutions, like the International Monetary Fund, European Union and to increase the competitiveness of its economy when entering the European and global associations.

The program budgeting was established at the national level by upgrading the supporting information system of the Ministry of Finance in the general government budget for 2011, while this information system does not support other state treasuries in their budgeting and performance evaluation. There are several reasons why program budgeting has not been implemented in other state treasuries: inadequate legislation and lack of a strategic development framework at the national and municipal level, inadequate connection of development and program budgeting, the system of national accounts not providing support to targeted budget, etc.

Adding all the listed arguments to the fact, that Slovenian framework for the public sector accounting and preparation of financial statements has not been reformed since the adoption in 2000, should be indicative of need for transformation. Slovenian framework for the public sector accounting and preparation of financial statements for public sector entities consists of the Public Finance Act (in Slovenian: Zakon o javnih financah) and the Accounting Act (in Slovenian: Zakon o računovodstvu) as well as their implementing regulations. The Public Finance Act is the legal basis for budgetary and financial planning and execution while the Accounting Act enacts the book-keeping (recording) of the transactions caused by budget execution.

"The provisions of the Accounting Act shall apply to bookkeeping and preparing annual reports for the 4 main entities; state, municipal budgets, indirect and direct budget users, the Medical Insurance Institute of Slovenia and Institute for Pension and Disability of Slovenia." (Article 89 of the Public Finance Act). Annual report comprises the balance sheet, the income statements, the notes to the Financial Statements, and business report Article 21 of the Accounting Act). The financial statements of the four public finance treasuries in Slovenia are prepared on the principle of cash flow. The financial plans of the state, the municipal and both insurance funds (ZPIZ and ZZZS) prepare, accept and implement according to the principle of cash flow. The Accounting Act on the other hand prescribes accounting for the indirect budgetary users based on the principle of cash flow and the accrual principle as well. In Slovenia direct and indirect budgetary users keep the books and prepare the financial statements according to the cash flow principle, while the indirect budgetary users do both; according to the cash but also accrual principle. The duality is used from the enforcement of the Accounting Act, while the double book-keeping causes a lot of additional work, the confusion of the accounting information receivers, the lack of transparency and finally a lot of reporting problems (Jovanović, 2013).

The accounting system of Slovenian public sector is the modified version of accounting system based on the cash-flow principle. Researching the public sector accounting legislation reveals that the public entities in Slovenia do prepare their financial reports on the cash flow basis but are simultaneously obliged to prepare it on accrual principle in some cases. As the reforming process of public sector (known as Public Sector Management) in general and the public sector accounting has been going on for a couple of decades, Slovenia has started to reconsider the possibility of modifying the accounting principles. In the last years, all the international professional analyses have exposed the accrual principle on the top of the public sector accounting profession because of the positive effects of this approach, among those the need and requirement for complete information for users of financial reports in advance (Zafreda, 2010).

3.3 The Potential Implementation of Accrual Accounting in Slovenian Public Sector Accounting – SWOT Analysis

Several sources prove the trend of public accounting leans towards the transition from cash flow to accrual principle. In general, the income and expenditure statements based on cash flow principle facilitate only yearly budget monitoring and may subsequently cause financial instability. The cash flow accounting is appropriate in circumstances where the minority of liabilities are long-term. Lately, countries are facing the increasing long-term liabilities such as the liabilities for the social security, the unemployment and the pensions. Nevertheless, if the budget revenues and expenditures are

recorded according to the principle of cash flow, general government deficit is conceived on the same principle.

The accounting based on accrual principle enables transparent business monitoring, including claims and liabilities, which is not possible using cash flow principle accounting. Finally, the public sector accounting reform is only a part of the public management changes required. The accounting, cash or accrual based, is only one of many “business” functions in the public sector as the system. That is why the accountant will have to work closely with top and line management to ensure they have the financial information that they require to enable them fulfilling their responsibilities effectively.

Only a few resources report Slovenian public sector transformation or reforms in this field. According to those, Slovenia is considering two approaches to accrual accounting transition; the immediate adoption of accrual-based accounting or gradual transition (adoption). The gradual transition should be understood in the manner that in the first phase, all public finance funds continue to use cash-based accounting for preparing their books of account and for recording income and other receipts as well as expenses and other outflows, while all direct and other indirect budget users both at the state and local level begin applying accrual-based accounting methods. Despite the fact which of those will be chosen by the profession (nowadays divided into two opposite sides), similar steps have to be taken in order to achieve goal; transition on accrual-based accounting. There are also two possibilities as far as legal settlement is concerned. On one side, current accounting policies used by direct budget users or certain users of the unified chart of account in their bookkeeping and preparing of financial statements can simply be rolled-out to include budgets, public funds and direct budget users, utilising national accounting policies or the entirely of the International Public Sector Accounting Standards can be adopted (Janc, 2011).

Table 1: Strengths, weaknesses, opportunities and threats of Slovenian public sector accounting transformation towards accrual accounting

Strengths:	Weaknesses:
<ul style="list-style-type: none"> - Accountability and financial management transparency - Better management of assets and liabilities - Registering receivables from exchange and non-exchange transactions and liabilities Financial reports more comprehensive, simple and easier to understand - Better liquidity management 	<ul style="list-style-type: none"> - Historical background (“Accounting sediments”) - Lack of accounting knowledge - Lack of accounting definitions and interpretations - Adjustment of IT systems and the chart of account redesigning - Principle of matching revenues against costs is not applicable in public sector - Use of asset, like infrastructure, military or heritage not used to generate revenues leads to problem of valuation and depreciation - Great costs in inappropriate time
Opportunities:	Threats:
<ul style="list-style-type: none"> - Governments could measure its activities - Enhance transparency - Entities could identify fully cost of their various activities - Financial reporting comparability 	<ul style="list-style-type: none"> - No real need or incentive for transformation or reform - The objectives of public sector differ from private sector - Obtaining political support

Source: own, 2015

In Table 1 there are pros and cons implementation of accrual accounting for Slovenian public sector entities. According to the testifies from different countries around the world, studying literature and practical issues, we have offered a matrix of strengths, weaknesses, opportunities and threats that should be considered when facing public sector accounting transformation.

It is nowadays very important to know, that although the majority of sources indicate positive effects of the accrual principle, the implementation without structured, previous, assessment of the impacts, would be risky. Some authors argue that the ideology behind the development of international accounting systems (such as GFS or IPSASs) can be understand in terms of a uniform and political neutral set of standards based on accounting theories developed by the accounting profession in the Anglo-Saxon tradition and others, which may be universally applied in any country in the world (Mahat & Azman Ali, 2014). But the issue is not so unilateral like it seems to be. Understanding of the past, present and the future, as well as accounting roots of the country is very important for transformation of public sector accounting rules. Applying this knowledge for Slovenia, we should say that transformation or some kind of reformation of public sector accounting would be necessary, while even strategic documents demonstrate the need for more performance oriented public spending. In this manner, we expect the political as well as professional will for further steps in improvement of the government's functions. Concerning evidence and experience of other countries, great effort should be done in reform implementation, considering impact assessment in advance.

4 Conclusion

Discussing public sector accounting in context of improving the government accounting and financial reporting brings inevitable question: What is the key reason and purpose of the public sector accounting transformation in Slovenia? While neither public finance nor accounting system have not changed since year 2000, Slovenia should systematically assess the impacts of any potential changes in this field. The experiences of several different countries show that accrual based accounting implementation is a difficult, expensive and long-term project with success depending on several factors. The persistence of national traditions on one side and the relevance of the public sector accounting to the national sovereignty on the other have played a significant role in other countries. We can claim that transformation towards accrual-based accounting would improve the informative value of the financial reports and consequently the cost measurement of supplied services and political programmes improvement, the better monitoring of assets, more accurate measurement of financial position and performance, etc. All of the above targets governance at the national level and might influence the budget accounting. However there could be some other supranational interests while the micro-accounting influences the EU level reporting, as well.

At the EU level, it would assure debt and deficit data according demanded with ESA 2010 to control and assess the Maastricht Treaty criteria.

All of the above should be assessed by Slovenian decision-makers when considering public sector accounting transformation. Nevertheless, the reason for accounting transformation comes from the EU regulations (ESA 2010) or from the national level (performance budgeting), a certain degree of accrual accounting should be implemented. Finally, there is a question of budgetary accounting transformation. The significant trend towards accruals in financial statements of public sector entities has not resulted in accrual budgeting.

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POVZETEK

1.02 Pregledni znanstveni članek

Ali naj Slovenija reformira računovodstvo javnega sektorja?

Računovodstvo javnega sektorja je organiziran sistem za zbiranje in evidentiranje poslovnih dogodkov ter pripravo računovodskega poročila v javnem sektorju. Bistvena naloga slednjega je odgovorna in finančno transparentna podaja informacij uporabnikom, ki so povezani z javnimi ustanovami, medtem ko je glavni cilj pridobiti transparentno in popolno oceno poslovnih aktivnosti in lastnine porabnikov javnih sredstev. Celoten sistem javnega računovodstva neke države je sestavljen iz številnih podsistemov oz. računovodstev posameznih organizacij javnega sektorja. Organizacije oz. subjekti javnega sektorja pa se financirajo v glavnem iz obveznih dajatev in opravljajo javne (netržne) storitve. Gre za vlado in vse javno nadzorovane ali javno financirane agencije, službe ter družbe in druge subjekte, ki zagotavljajo javne programe, dobrine ali storitve.

Zadnja desetletja je javni sektor doživel številne spremembe, zlasti pod vplivom koncepta t. i. novega javnega menedžmenta (NJM), ki je zajel tako organizacijske in vodstvene kot tudi računovodske reforme znotraj posameznih držav. Spremembe so imele za cilj večjo učinkovitost in odgovornost za izvedbo javnih storitev, za kar pa se, po zgledu računovodenja v zasebnem sektorju, izhaja iz večjega pomena računovodenja po obračunskem načelu (načelo nastanka poslovnega dogodka) in manjšanja pomena računovodenja po načelu denarnega toka. Reforme javnega računovodstva pomenijo operativne, vendar tudi organizacijske, kadrovske in managerske spremembe, ki sledijo ideji spremembe načela računovodenja iz načela denarnega na obračunsko načelo. Pregled literature pokaže, da se računovodstva držav razlikujejo tako med državami kot tudi znotraj držav EU. Raznolikost se giblje od temeljnih razlik v sistemih evidentiranja do različnih pravil za merjenje kategorij in zahtev po razkritjih. V nasprotju z večino literature, ki osvetljuje področje reformnih trendov javnega računovodstva in zagovarja računovodenje po obračunskem načelu kot edino primerno, pa najnovejše študije priznavajo, da je bila večina že opravljenih reform v veliki meri produkt posameznih držav, tako v obsegu in časovnem načrtu kot v usmeritvah za izvajanje ter da so imele tudi slednje določene pomanjkljivosti.

Računovodske poročanja v javnem sektorju poteka v skladu z mednarodnimi standardi za javno računovodstvo (International Public Accounting Standards – IPSAS) in Priročnikom za državno finančno statistiko. Proses uvajanja IPSAS je tesno povezan z obstoječim sistemom poročanja, ki temelji na metodologiji statističnega ESA 2010, saj standardi poudarjajo odnos med ESA 2010 in standardi. Poleg IPSAS je pomemben računovodski okvir za vladne finance v

EU tudi *The Manual on Government Finance Statistic*, ki opisuje specializirani makroekonomsko statistični sistem (GFS sistem), ki podpira fiskalno analizo.

Članek analizira prednosti in slabosti posameznega načela računovodenja, pravne podlage in standarde ter prakse držav, ki so z reformnimi programi usmerjenimi k uvedbi obračunskega načela že imele izkušnje. Na podlagi analizirane literature o izkušnjah drugih držav, ki osvetljujejo prednosti in slabosti posameznega načela računovodenja ponuja članek SWOT analizo izvedbe potencialne reforme. Študije kažejo, da so številne evropske države reformirale javno računovodstvo, pri čemer je poudarek reform zlasti na uvedbi obračunskega načela ter IPSAS. Izkazalo se je, da obračunsko načelo prevladuje v računovodstvu angloških držav, medtem ko v kontinentalnih državah ta pretvorba še vedno poteka, zlasti preko vmesnih računovodskih sistemov kot sta modificirani sistem denarnega načela ali modificirani sistem obračunskega načela. Obstajajo številni viri, ki predstavljajo primere reform računovodskih sistemov drugih držav, ki so v takšni ali drugačni obliki uvedle obračunsko načelo. Obračunsko računovodstvo ni natančno opredeljen in nedvoumen koncept, saj gre bolj za krovni izraz za oblikovanje širokega spektra rešitev. V nekaterih državah nadomešča tradicionalno proračunsko računovodstvo, drugod pa pomeni le računovodstvo javnega sektorja. Obstajajo pa tudi države, ki so poleg računovodenja po obračunskem načelu uvedle tudi računovodsko poročanje po načelu denarnega toka ali tudi računovodsko poročanje, ki temelji na k ciljnem usmerjenem proračunu ali poročanje po obračunskem načelu za potrebe managerske kontrole, pa tudi države z neke vrste računovodenjem po obračunskem načelu za določene kategorije, sicer pa imajo tradicionalno proračunsko računovodenje.

SWOT analiza je pokazala, da ima slovenski sistem javnega računovodenja številne slabosti, ki se kažejo kot zgodovinsko ozadje (usmerjeno v načelo denarnega toka), pomanjkljivo znanje računovodij, pomanjkanje definicij računovodskih kategorij ter interpretacij, potrebo po prilagoditvah IT sistemov ter kontnih načrtov, itn. in bistveno manj prednosti, ki se kažejo v glavnem kot odgovoren in transparenten menedžement, boljši menedžement sredstev in obveznosti ter terjatev in obveznosti. Matrika je pokazala, da se kažejo tudi določene priložnosti kot npr. boljše možnosti za merjenje aktivnosti javnega sektorja, zagotavljanje transparentnosti, uvedba stroškovnega računovodstva, itn. Med grožnjami pa je zaznati stanje, kjer ni prave potrebe in spodbud za reforme, očitno je pomanjkanje politične volje za spremembe ter dejstvo, da se cilji javnega sektorja razlikujejo do ciljev zasebnega sektorja.

Glede na pregled literature oz. dobrih praks ter opravljeno SWOT analizo se postavlja vprašanje, ali bodo slovenski odločevalci šli v reforme računovodstva javnega sektorja. Ne glede na to, ali prihajajo spodbude od zunaj (ESA 2010) ali od znotraj (programski proračun), se kaže, da bo določeno stopnjo obračunsko naravnega računovodenja potrebno vpeljati. Končno, obstaja vprašanje preobrazbe proračunskega računovodstva, kar pa se (glede na skromne izkušnje drugih držav) ne bo zgodilo prav kmalu.

Efficiency and Progressivity Measures of the Flat Tax with a Special Focus on Bosnia and Herzegovina

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ABSTRACT

The research begins with a brief overview of the personal income taxation trends in developed and transition countries in the past thirty years. During this period, we determine that in developed countries there has been a shift from equity towards efficiency principle conducted by a reduction of top progressive personal income tax (hereafter: PIT) rates and through base broadening. For selected transition countries, we develop a theoretical benchmark model under flat tax and compare it in practice in order to measure efficiency in terms of tax neutrality. We find very few characteristics of theoretical flat tax applied in practice causing inefficiency. We also analyse the progressivity indicators as an equity enhancing measure under flat tax. Progressivity indicators are very low and are a result of the flat PIT and flat social security contributions (hereafter: SSCs). Finally, for the case of Bosnia and Herzegovina (B&H), efficiency and progressivity measures can be enhanced indicating that PIT reforms should be brought together with SSCs reforms.

Keywords: *income, flat tax, transition, progressivity indicator*

JEL: *H20, J31*

1 Introduction

In personal income tax (hereafter PIT) systems in developed and transition countries, theoretical discussions evolve around efficiency-equity trade-off of such system. So, the main hypothesis is that efficiency principle in PIT is given priority over equity principle in developed and transition countries. In order to evaluate this hypothesis, it is important to firstly define income as a tax base and then look at the PIT rates. Income as a tax base can be either comprehensive defined under Schanz-Haig-Simons (hereafter: S-H-S) or an expenditure or consumption based tax base. Secondly, PIT rates can be progressive or proportional and are respectively linked to the definition of the PIT tax base.

After a brief theoretical discussion regarding definition of the tax base and the flat tax, we focus on efficiency measures of the flat tax. We develop a theoretical benchmark model and compare three (former) transition countries to this model: Estonia, which has applied the flat tax since 1994 and has since decreased the flat tax rate from 26% to current 20%, Slovakia which switched from progressive to flat with 19% rate and in 2013 back to progressive PIT and Bosnia and Herzegovina (hereafter B&H), namely Federation of B&H (hereafter: FB&H), that has applied the flat tax since 2009 at the rate of 10%. We conclude that none of the selected countries (in 2008 or 2009 in FB&H) has applied the flat tax fully in practice and that most differences exist in the definition of the tax base.

Also, we calculate progressivity indicator for each of three selected countries in 2011 as an equity aspect of PIT under flat tax. Due to lack of structural reforms in PIT and SSCs in FB&H, we conclude that there is no progressivity in the FB&H case unlike in two selected transition countries. Progressivity and hence equity aspects of PIT are highly affected by the social security contributions (hereafter SSCs), so PIT reforms in (F)B&H should be brought together with SSCs reforms.

2 Income as a Tax Base and Personal Income Tax – Theoretical Analysis and Recent Trends

In the discussion of income as a tax base and personal income tax, we need to distinguish two different concepts as basis for the analysis: the definition of the tax base and the definition of tax rates. These two concepts are very much interlinked and we attempt to distinguish between the two. So, in the definition of tax base, two popular discussions are known in the history of economic thought: comprehensive S-H-S definition of income as a tax base, and an expenditure or consumption based tax base. Regarding tax rates, PIT rates are nowadays either proportional (or flat, with or without personal allowance) or progressive.

The “right mix” of tax base and tax rates is very important in each tax system. Discussions regarding this topic are very old and can be found in the works of classical economists (Musgrave, 1998). However, external factors also affect PIT base and rates. In the past century, with the outbreak of intensified industrialisation, discussion regarding comprehensiveness of income as a tax base has been enhanced in developed countries. Popular discussions regarding definition of income as a tax base can be found in the works of German authors¹ (e.g. Andel, 1993), as well as Anglo-Saxon authors (e.g. Seligman, 1914; Musgrave, 1998). In these discussions, we can clearly determine differences in ideological roots between German (continental) and Anglo-Saxon organisation of the fiscal system which is reflected in their PIT and SSCs

¹ For a discussion regarding broader versus narrower definition of income, see e.g., Blažić (2006).

system (Esping-Andersen, 1990). However, with the outbreak of neoliberal economic thought induced by globalisation, some new (old) issues regarding comprehensiveness of income as a tax base began to be re-examined. The 1980s marked the new era in terms of discussion of comprehensiveness of the tax base (Pechman, 1980; Pechman, 1984) and popular discussions regarding income versus consumption as a tax base. Discussions regarding rates (progressive or proportional PIT) followed suit.

In theory, the most comprehensive and broadest definition of income is the S-H-S definition of income since it best accords with economic ability to pay (Goode, 1964). Nowadays, empirical discussion of S-H-S definition of income has its numerous limitations from theory to practice. These mainly relate to the tax treatment of saving, realised (and unrealised) capital gains, property, rent, wealth, etc. Thus, comprehensive S-H-S definition of income is considered to accord with progressive PIT rates and is mostly as such applied in developed countries.

A major difference between income and consumption as a tax base is defined through (economic) double taxation of saving. Under S-H-S definition, income includes both consumption and saving, which are then taxed. Therefore, S-H-S definition of income taxes all income, i.e. regardless of its source, which means that income as a return on saving is also taxed. This problem could be solved by either deducting saving from the tax base prior to taxation, or by excluding the return on saving from the tax base (since income was previously taxed). Saving is not taxed under consumption tax. So, the majority of differences between S-H-S definition of income and an expenditure tax arise from these differences in treatment of various sources of saving. This issue was identified very early (i.e., Pigou, 1928 in Musgrave, 1998). Nowadays, transition countries that apply proportional or flat tax rate are considered to apply a version of an expenditure tax since income from saving is mostly left untaxed.

Since 1980s, developed countries have been flattening the progressive PIT rates and base-broadening the tax base. Base broadening measures relate to the treatment of different sources of saving and are (theoretically and empirically) discussed in Blažić (2006; 2009) for both developed and transition countries. Within the sources of saving, taxation of dividends is of special interest. A comparative analysis of dividend taxation in Croatia and Slovenia shows regressivity of differential treatment of dividend taxation (Blažić & Bašagić, 2005).

Recent microsimulation empirical testing undertaken in most developed countries and transition countries that apply progressive PIT indicate that a switch from progressive PIT to flat tax would bring more inequality into income distribution, but would enhance efficiency in terms of its positive effects on income/capital/wealth accumulation, and increased efficiency of labour (for example, Teather, 2005 (UK); Peichl, 2008 (Germany); Gonzalez

& Pijoan-Mas, 2005 (Spain); Jacobs, deMooij, & Kees, 2007 (Netherlands); Paulus & Peichl, 2008 (EU); Čok, 2004 (Slovenia); Urban, 2010 (Croatia).

So, developed countries have not applied the flat tax, but have undertaken measures that flatten the progressive PIT and broaden the tax base, which enhances efficiency at the expense of growing inequality (Stiglitz, 2013; Piketty, 2014). These measures also provided an opportunity for capital accretion which does not necessarily come from income, but capital and business income which is a result of "financialisation" (OECD, 2014a) and deregulation of the financial sector(s) worldwide. Additionally, the number and size of PIT rates have decreased, although developed countries have maintained progressive PIT (OECD, 2014a), i.e., the overall progressivity decreased giving opportunity for an income/capital/wealth accumulation (Atkinson, Piketty, & Saez, 2009; Davies, Sandström, Shorrocks, & Wolff, 2011; Matthews, 2011; Piketty & Zucman, 2013).

As a result of such trends and decisions, the PIT tax share (i.e. PIT revenues to total revenues, Cnossen & Bird, 1990) in OECD countries has declined by significant five per cent since early 1980s (OECD, 2013). In the same period, the share of value added tax (VAT) increased by about ten per cent (OECD, 2013). This clear shift from direct to indirect taxes has *per se* caused greater overall inequality bearing in mind regressive effects of indirect taxes. Both OECD and the European Commission (OECD, 2010; Garnier et al., 2013) are still supporting further PIT tax rate cuts and base broadening measures as a reduction of high labour tax wedge in OECD/EU countries². These measures favour the efficiency principle over equity, and cause greater inequality. Lately, global financial crisis in 2008 has led to an increase in top PIT rates as a response to growing inequality in developed countries as well as the need for financing budget deficits (EUROSTAT, 2013).

In transition countries, these patterns are more difficult to clearly disentangle and evaluate. This is mainly due to the dominant transition process, especially in the first four to six years of transition – the transition shock (Onaran, 2011). As a result of the shock, growing inequality is inevitable in these years (Rutkowski, 1996) and it is not caused by either progressive or flat tax. Thus, since developed countries are aiming at enhancing the efficiency over equity principle, transition countries should follow suit since they are aiming to reach the (tax-related) goals of developed countries and become developed countries. Also, efficiency could be enhanced by improving efficiency of the public (tax) administration and further reduction of bureaucracy especially in South-East European states (Aristovnik & Obadić, 2015), but this is beyond the topic of this paper.

² The European Commission suggests to the EU Member States that they should flatten progressive PIT, in terms of "shifting taxation away from labour, broadening tax bases, reducing corporate tax debt bias and improving tax compliance..." (Garnier et al., 2013, p. 1).

As an efficiency-enhancing measure, most transition countries have applied the flat tax since it enhances the efficiency aspect at the expense of equity. For those applying progressive PIT, flattening of PIT and base-broadening also occurred (for example in Slovenia, see Klun, 2006). The satisfaction of the efficiency principle is even more important than the satisfaction of the equity principle in transition countries since they “crave” for income and capital accumulation.

2.1 The Flat Tax Model – Income or Consumption-Based PIT?

The idea of flat tax was proposed in the USA in the 1980s by Hall and Rabushka. USA did not apply it, but with the fall of the Iron Curtain, the former Eastern bloc countries began to apply it. Transition countries that are nowadays considered flat tax countries apply a different model from the theoretical one – the Hall and Rabushka flat tax. This model defines the tax base as consumption-based. Saving under such a model is left untaxed, which provides an opportunity for income/capital/wealth accumulation. Since the theoretical model is defined together with corporate income tax (CIT), we will only analyse its PIT component. Simply said, PIT under flat tax is considered as a single rate above a certain threshold (basic/personal allowance) with a very few (non) standard deductions or exclusions. The system is indirectly progressive. SSCs are not considered under flat tax but pension incomes when received (and belonging to SSCs) are considered to be taxed.

In the transition process, transition countries aim at becoming developed countries with similar tax systems. So, in developed countries, PIT systems are organised under progressive PIT with mostly comprehensive (close to S-H-S) definition of income. Suggestions and recommendations to the transition countries from the international community (i.e. IMF and the World Bank) indicate that transition countries should apply simple and broad-based progressive PIT with PIT rates not exceeding 40% (Stotsky, 1995). However, this is not the case in most transition countries, especially in the Western Balkan countries³. Hence, transition countries that apply the flat tax define tax base closer to S-H-S definition of income, which includes all income from different sources with many (non) standard deductions and exclusions, and have low flat tax rates (currently up to 20%).

2.2 Personal Income Tax in Transition Countries under Flat Tax – Departures from the Theoretical Model

For selected transition countries (i.e. two countries and one B&H entity – FB&H) that apply the flat tax, we have developed a theoretical benchmark model for the flat tax and compared it empirically for years of 2008 and 2009. Table 1 defines theoretical benchmark model as a combination of Cnossen and Messere (1990) definition of the tax base since it best satisfies the principle

³ Western Balkans countries mostly apply the flat tax with very low PIT rates (except Croatia and, most recently, Albania).

of efficiency in terms of tax neutrality. The model includes a few modifications. The modifications relate to a combination of five important empirical departures from definition of income as a tax base (Cnossen & Messere, 1990) in terms of standard and non-standard allowances and other loopholes defined by Hall and Rabushka (2007, p. 49). There are five areas considered which are grouped into three important aspects: treatment of fringe benefits and standard and non-standard deductions, SSCs which include welfare benefits and retirement, and insurance schemes and treatment of capital gains. Hall and Rabushka's (2007) theoretical model does not recognise SSCs, but they should be included in this analysis (due to treatment of pension incomes). So, a clear definition of income as a tax base with a few deductions and exclusions under flat tax is considered to be more efficient than progressive PIT with numerous deductions and exclusions. In table 1 we have also assumed that income was defined in terms of gross wages and salaries since in the selected transition countries they take more than 90 per cent of all reported income. Within standard deductions (exclusions), personal and family allowances were considered together with a group of other non-standard deductions which are eliminated in Hall and Rabushka's (2007) model, but are discussed in the model of Cnossen and Messere (1990). It is evident that all selected countries recognise standard allowances (i.e., personal characteristics of the taxpayer), but not non-standard allowances, where most differences from theoretical to empirical model occur. Hall and Rabushka (2007) define tax unit and recognise joint taxation in the theoretical model. In practice this is not the case in Slovakia and FB&H. Similarly, fringe benefits only include hot meal allowance, transport allowance and holiday pay allowance and are not taxed in Slovakia and FB&H. Theoretical model promotes taxation of pensions when they are received, no taxation of dividends, equalising rate of PIT and corporate income tax (CIT), and single tax slip. The most significant difference from theoretical model in practice is in the tax treatment of pensions and inclusion of SSCs into taxable base. Bear in mind that, unlike in the FB&H case, Estonia and Slovakia have gone through a comprehensive pension reform, but again excluded pensions (coming from the 1st and 2nd pillar) from PIT taxation.

From table 1 we can also see that selected transition countries still have room for improvements in terms of enhancing efficiency of PIT especially in terms of removal of deductions and exclusions. Equity aspects should be partly satisfied through social policy (i.e. SSCs⁴) although there is a growing inequality in all selected countries (EUROSTAT, 2014). Results from table 1 should also show a case of hybrid income tax, a combination of S-H-S comprehensive definition of income, and consumption-based-flat tax definition. With a clear departure from the theoretical flat tax model in terms of definition of the tax base, the analysis of (a number of) tax rates comes second.

⁴ As early as in the 1990s, Cnossen and Messere (1990) anticipated that SSCs will be considered as a redistributive tool of the tax policy rather than progressive PIT.

Table 1: Main differences between theoretical and practical flat tax in 2008 and 2009 in Estonia, Slovakia, and FB&H⁵

Category of PIT	Theoretical flat tax	Estonian case	Slovakian case	FB&H case
Earnings – wages, salaries are taxed	Yes	Yes	Yes	Yes
Annual personal allowance	Yes	Yes	Yes	Yes
Annual family allowance	Yes	Yes	Yes	Yes
Marital status and number of dependents considered/Joint taxation	Yes/Yes	Yes/Yes	Yes/No	Yes/No
Taxable fringe benefits	Yes	Yes	No	No
Other non-standard deductions:				
Mortgage interest payments	No	Yes	N/A	Yes
Educational expenses	No	Yes	N/A	N/A
Specific health expenses	No	N/A	N/A	Yes
Pensions (the I st and II nd pillar) taxed when received	Yes	No	No	N/A(No)
SSCs included in the tax base	No/N/A	Yes	Yes	Yes
Dividends taxed	No	No*	No	No
PIT and CIT rate equal	Yes	Yes	Yes	Yes
Single tax slip	Yes	No	No	Yes

* For a specific treatment of dividends and its link to CIT in Estonia, see Trasberg (2011).

Source: Kesti (2008); FB&H (2009). Own interpretation.

3 Personal Income Taxation in Bosnia and Herzegovina

3.1 Constitutional Structure of B&H

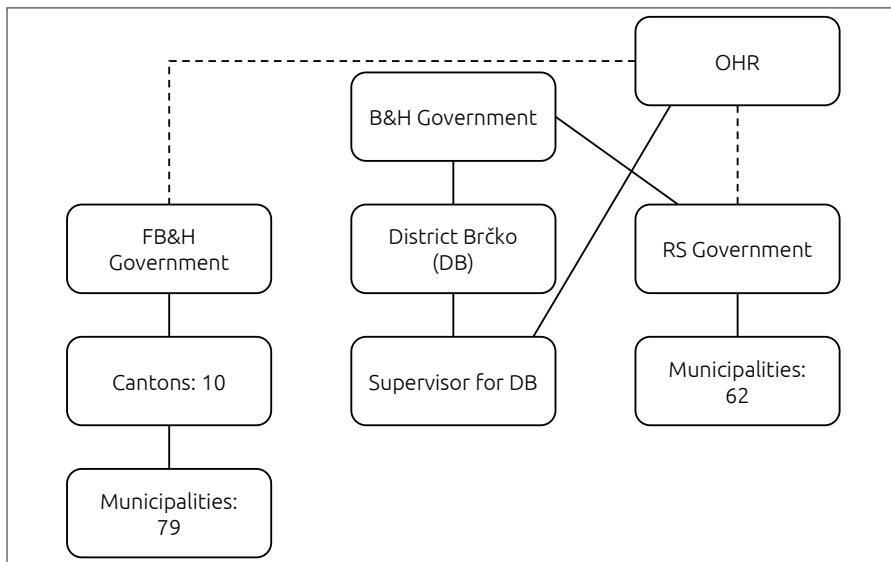
As a former Yugoslav Republic, B&H gained its independence in March of 1992 through a referendum. However, due to a devastating war in B&H (from 1992 to 1995), B&H entered transition as late as in 1996. B&H's current fiscal structure is determined by the B&H Constitution, i.e. the Dayton Peace Agreement⁶. Bearing in mind that B&H's GDP⁷ fell by 80 per cent in 1992, B&H's pre-war macroeconomic performance was/is difficult to reach. Hence, the expected fall in GDP per capita, rise in inflation and unemployment, which was expected in all transition countries at the beginning of the transition process, in B&H occurred under the worst possible circumstances (except the rise in inflation). Due to significant human, capital and infrastructural losses, up until 2000, B&H's economy heavily depended on international aid i.e. B&H was an aid-driven economy. Since 2000, B&H should have finished its reconstruction process and should have progressed in the transition process. However, this was (is) not the case, primarily due to unfinished privatisation (B&H Directorate for Economic Planning, 2014), lack of political will induced by divided markets, and weak institutional and legal system. B&H Constitution under Dayton Peace Agreement left the legacy of two entities organised as an asymmetric federation (Figure1).

⁵ FB&H case analyses the flat tax in 2009 and Estonian and Slovak case in 2008.

⁶ Formally, The General Framework Agreement for Peace in Bosnia and Herzegovina.

⁷ There was a methodological change in the calculation of GDP after 1992 since the Yugoslav Statistical Office calculated GMP (Yugoslav Statistical Yearbook, 1991).

Figure 1: Constitutional structure of B&H



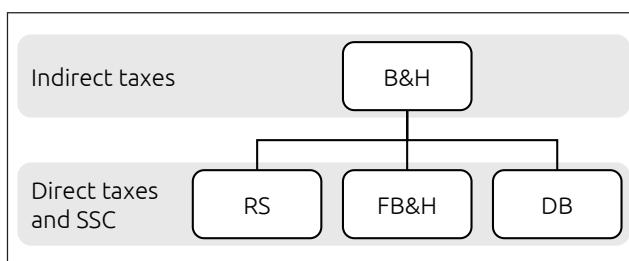
N.B. Solid line indicates direct supervision; dashed line indicates indirect supervision. FB&H stands for Federation of Bosnia and Herzegovina, RS stands for Republika Srpska and DB for District Brčko.

Under Article 10 of the Dayton Agreement, OHR stands for "Office of the High Representative" which oversees the civilian implementation of the Dayton Agreement. Since 1999, the number of municipalities in FB&H and RS decreased (from 84 to 79 in FB&H and from 63 to 62 in RS).

Source: Kreso (2005, p. 256)

Under such challenging circumstances, fiscal system and tax system are decentralised at entities' levels in the area of direct taxes and SSCs, and centralised at the level of B&H (since 2003) in the area of indirect taxes. Figure 2 shows the current fiscal structure in B&H.

Figure 2: Fiscal structures of B&H since 2006



N.B. Residents and employees in DB can opt in terms of SSCs payments between SSCs funds in RS and FB&H.

Source: own interpretation

3.2 Flat Tax Reforms in FB&H and RS

Since 1995, both B&H entities in the area of PIT have been passing laws and made frequent changes in the past nineteen years. FB&H has since 1996 applied 'schedular' wage tax at the net wage with flat rates decreasing from

15 per cent to 5 per cent in the period 1996–2008. Additional cantonal annual tax on total income (i.e. tax on high income-earning individuals) existed and tax rates varied at the level of ten FB&H cantons from zero to twenty per cent. The system was quite inefficient bearing in mind that a simple change of residency (which was the basis for income tax payments) would result in tax avoidance. In the period 2005–2008, these revenues took on average as little as 0.13 per cent of total revenues (Ministry of Finance FB&H, 2008, own calculation). In 2008, a new law was passed, and in 2009 synthetic PIT at a flat rate of 10 per cent above a certain threshold – basic/personal allowance was introduced. With the flat tax adoption, PIT system was made more progressive compared to the previous “schedular” system. However, unlike Estonian or Slovakian case, we cannot say that B&H’s entities applied a comprehensive tax reform due to the fact that laws were passed separately and inconsistently. SSCs reforms have not followed PIT reforms, so that SSCs rates have been decreasing, but are still very high causing a high labour tax wedge (higher than EU15 average, OECD, 2014b) especially in FB&H for low income earners (Arandarenko & Vukojevic, 2008; Kreso & Lazovic-Pita, 2011). Recent suggestions from international community in B&H (both entities) promote comprehensive reforms in the area of labour taxation, namely lowering the labour tax burden (Delegation of the European Union to B&H, 2014). Additionally, reforms with the introduction of flat tax that were undertaken in both entities still cause efficiency distortions (Table 1); they were not revenue neutral, nor did they bring higher employment rates (B&H Directorate of Economic Planning, 2010). Note here that flat tax reforms were brought in the midst of the Global Financial Crisis in 2008–2009.

RS has been changing legal provisions regarding tax rates, personal allowances (abolishing and reintroducing) and SSCs rates almost annually (especially after 2010). Currently, RS applies flat 10% PIT rate with basic/personal allowance reintroduced in 2014 and lower SSCs rates than in FB&H. The RS case was not analysed in Table 1 because, with the change towards flat tax, RS did not redefine the tax base, i.e., the law remains unclear in the definition of net versus gross income (wages). In fact, tax slips and the claim of personal allowances are quite different from the FB&H case.

The situation of “organised mess” resulting in an unfinished transition process (i.e., unfinished privatisation) and low political will reflects on the tax system, namely PIT. Successful reforms (in terms of greater fiscal discipline and higher tax revenues) brought in the area of indirect taxes were in fact decisions from the international community in B&H (OHR decisions). Long, inefficient and unfinished transition process (primarily privatisation) heavily affects B&H’s economy reflecting in low levels of efficiency, high pre-tax income inequality and severe poverty. All this, and high costs of entering the labour markets in terms of high labour tax wedge induced by predominant and high SSCs cause high levels of unemployment, high informal/shadow economy and high tax evasion due to the lack of institutional framework. In an asymmetric

(con)federation such as B&H, proportional (or flat tax) PIT might be a better option than progressive PIT (Brennan & Buchanan, 1977).

3.3 Progressivity Indicators in FB&H and Comparison to Estonia and Slovakia

Using OECD methodology (Paturot, Mellbye, & Brys, 2013, p. 8), we will prove the lack of actual income tax reforms in FB&H. Even with the flat tax introduction, it will be shown that progressivity as an equity indicator is very low in FB&H. For OECD countries, 2011 was the year when the average PIT rate progression indicator was calculated using the following formula:

$$\tau = \frac{\text{AETR}_{X_2\%AW} - \text{AETR}_{X_1\%AW}}{(X_2\%AW - X_1\%AW)} \quad (1)$$

Average effective tax rate ($\text{AETR}_{X_2\%AW}$; $\text{AETR}_{X_1\%AW}$) in the numerator represents the average effective tax rates corresponding to two different income levels X_1 and X_2 , respectively. The income levels are expressed as multiples of the average wage (AW) and are all in accordance with the methodology given in Paturot et al. (2013). Thus, AW and the corresponding measures of labour tax burden including PIT and SSCs paid by employee and employer are calculated in accordance with OECD methodology (OECD, 2014b). Additionally, average annual gross wage earnings required for the calculation of progressivity indicators are calculated for an average worker earning income in all economic activities under ISIC rev 3.1. The average PIT rate progression indicator “measures how the average PIT rate increases per percentage point increase in income, measured as a multiple of the AW, over the $X_2\%AW - X_1\%AW$ income range” (Paturot et al., 2013, p. 9).

There is also another progressivity indicator (Paturot et al., 2013) and it relates to average tax wedge progression indicator. Since this progressivity indicator follows the trend of the average PIT rate progression indicator for the group of OECD countries for various tax units (for example, single or married taxpayer with or without children), it will not be separately analysed.

In FB&H, there were no legal changes, either in the tax base (excluding the effects of inflation), or in the PIT and SSC rates, so average PIT rate progression indicator was the same in 2011 as in 2009 – the year of flat tax introduction. The RS case will not be analysed due to unclear definition of the tax base in both periods and frequent legal changes. For FB&H, we will use OECD methodology for a single earner without children at five intervals depending on the size of the average (gross) wage (AW). The five intervals are defined in the range from 50% of AW to 200% of AW (Paturot et al., 2013, p. 9). OECD (2014b) broadens the analysis to 500% of the AW.

In the case of FB&H in 2009 and 2011, only 3.1% and 3.6% respectively of the total employed earned an average gross income greater than 200% (Institute

for Statistics of FB&H, 2011⁸), so a measure with five intervals is sufficient. For the OECD countries, Paturot et al. (2013, p. 21) indicate an important conclusion regarding overall progressivity: even in countries with progressive PIT, since SSCs are levied at a flat rate, SSCs reduce overall progressivity. The indicators are the highest at the bottom income interval (50–67% of the AW for a single earner), and decrease with a rise of income. In OECD countries in 2011, the year when the indicator was calculated, the average PIT rate progression indicator (the highest indicator) amounted to 0.195 over 50–67% of the average wage earnings interval, which means that the personal average tax rate increased with 0.195% points per 1% point increase in the AW over the 50–67% income level. The increase in the average PIT rate at 67% of the AW, compared to the rate at 50% of the AW, is then 0,195 multiplied by 17% (the difference between 50% and 67% income interval) and equals 3.3 (Paturot et al., 2013, p. 9).

Alternative measure of progressivity could be calculated using Musgrave and Thin (1948) methodology of marginal tax rates being greater than average tax rates. Since Musgrave and Thin (1948) define structural and effective progressivity indicators, we will focus on structural indicators using equation (1).

The average PIT rate progression indicators in Estonia and Slovakia are also low for a single earner at 50–67% of AW in 2011, and amount to 0.1 and 0.2 respectively (Paturot et al., 2013, p. 32). Also, they have a falling tendency as the average income rises and are the lowest at the top income interval (167–200% of AW), and amount to 0.01 and 0.02 respectively (Paturot et al., 2013, p. 12).

In the case of FB&H, due to flat tax at a low 10% rate as well as flat SSCs rates (levied at 31% and 10.5% rate and paid by the employee and employer respectively), the average PIT rate progression indicator for a single earner at two thirds of AW in 2011 is virtually zero (i.e., it amounts to 0.000005 and has a downward trend as average income rises to top income intervals). In the top interval (200% of AW), it amounts 0.0000004 (own calculation). In fact, progressivity indicators are insignificantly low at all levels of AW in FB&H. Hence, flat tax reform with standard allowances did not bring any significant progressivity since SSCs reforms did not follow suit – and SSCs take most of the average gross wage earnings and the corresponding tax wedge. So it is justified to say that progressivity indicators tend to equal zero, especially in those transition countries with “low levels of AW and flat taxes” (Paturot et al., 2013, p. 12).

Even though it is not a progressivity measure, we have to bear in mind that total tax wedge (for a single earner without children at the income level of average worker) is significantly higher in FB&H than in Estonia, Slovakia

⁸ Net wage earnings were converted to gross and calculated at the annual level rather than at the monthly level, although monthly versus annual makes no difference in the final outcome.

or RS (OECD, 2014b, p. 16; Kreso & Lazovic-Pita, 2011). So, (F)B&H needs to undertake serious reforms in both PIT and SSCs policy if it aims to make the PIT system more progressive (and equitable). In order to improve efficiency, FB&H should reform PIT system introducing a clear definition of the PIT tax base and perhaps reform SSCs system introducing a differentiated SSCs rates for different levels of average wages which would affect both efficiency and equity aspects.

4 Conclusion

We have determined that in developed countries since 1980s there has been a shift from equity to efficiency principle. The comprehensiveness of the tax base was firstly evaluated since efficiency was enhanced by base broadening measures. We came to a conclusion that PIT tax base is nowadays hybrid regardless of tax rates. We also investigated efficiency aspects of the flat tax by developing a theoretical benchmark model and comparing it in practice in selected transition countries. We conclude that very few characteristics of theoretical flat tax have been applied in practice. As an equity aspect of PIT, we also analysed the progressivity indicators. Progressivity indicators are very low in selected transition countries, which are a result of the flat PIT and flat SSCs. Finally, for the case of (F)B&H, efficiency and progressivity measures can be enhanced indicating that PIT reforms should be brought together with SSCs reforms which would be a unique reform solution. We could broaden our research to other non-standard deductions and allowances and other sources of income in all selected countries or even expand our research to all transition countries that apply the flat tax and compare it to the theoretical model.

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POVZETEK

1.02 Pregledni znanstveni članek

Ukrepi za doseganje učinkovite in progresivne enotne davčne stopnje s posebnim poudarkom na Bosni in Hercegovini

Ta članek se osredotoča na ukrepe za doseganje učinkovitega in progresivnega davka od dohodka fizičnih oseb (dohodnina) v izbranih tranzicijskih državah. Dohodnino se večinoma odmerja na osnovi treh davčnih načel s poudarkom na uravnilovki med učinkovitostjo in pravičnostjo.

Ta članek v prvi vrsti analizira splošne težnje pri obdavčitvi dohodnine v razvitih državah, ki so v zadnjih tridesetih letih dajale prednost načelu učinkovitosti pred načelom pravičnosti. Ta težnja se vrednoti po eni strani z zmanjšanjem celotne progresivnosti obdavčitve dohodkov fizičnih oseb v smislu zmanjšanja števila davčnih razredov in davčnih stopenj ter drugih osnovnih ukrepov na eni strani ter naraščajoče neenakosti na drugi strani. Poleg tega pa je bil prihodek v primerjavi s porabo kot davčno osnovo za izračun dohodnine analiziran zgolj na kratko, saj teoretični model enotne davčne stopnje spodbuja ukrepe za doseganje večje učinkovitosti. Kot drugič, se članek osredotoča na izbrano število tranzicijskih držav, ki pri obdavčitvi dohodkov fizičnih oseb uporabljajo ali so uporabljale enotno davčno stopnjo. V tem članku se učinkovitost meri v smislu davčne nevtralnosti. Za te namene je bil razvit teoretični referenčni model, namenjen za obdavčitev dohodkov fizičnih oseb. Ta model združuje teoretske koncepte učinkovite (ali davčno nevtralne) davčne osnove za odmero davka s teoretičnimi koncepti davčne osnove v skladu z enotno davčno stopnjo. Davčna osnova za odmero dohodnine, ki je opredeljena v takih okoliščinah, je široka in ima zelo redke olajšave, odbitke ali oprostitve. Teoretični referenčni model se je nato uporabil za primerjavo z uporabljenim modelom enotne davčne stopnje v Estoniji, na Slovaškem ter v Bosni in Hercegovini (BiH). Države so bile izbrane na podlagi njihovih izkušenj z enotno davčno stopnjo, in sicer v Estoniji se model enotne davčne stopnje uporablja od leta 1994 dalje, Slovaška pa je namesto progresivnega davka od dohodkov fizičnih oseb za deset let uvedla enotno davčno stopnjo, ki jo je leta 2013 ponovno spremenila v progresivni davek od dohodkov fizičnih oseb. Primerjava je bila narejena med prakso, ki je uveljavljena v dveh izbranih državah, in primerom prakse v BiH oz. Federaciji BiH. Zaradi predvsem nejasne opredelitve davčne osnove (tj. kombinacije dohodka in porabe, ki služi kot davčna osnova za odmero dohodnine) ugotovimo, da obstajajo odstopanja od teoretičnega modela v praksi, kar prispeva k njegovi neučinkovitosti. Izkrivljanja so posledica odstopanj v opredelitvi davčne osnove, in sicer v številnih dodatkih in odbitkih. Prišli smo do sklepa, da so razlike med teoretično in empirično opredelitvijo osebnega dohodka kot davčne osnove bolj pomembne kot pa izbira števila

davčnih stopenj v smislu razprave o progresivni davčni stopnji v primerjavi z enotno davčno stopnjo.

Tretjič, analizirali smo še en pomemben vidik enotne davčne stopnje, in sicer pomanjkanje progresivnosti, kar vpliva na vidik pravičnosti. Kazalniki progresivnosti predstavljajo ukrepe, ki so močno obremenjeni s prispevki za socialno varnost (PSV-ji). Enotna davčna stopnja v teoriji PSV-jev ne analizira, vendar so zelo pomembni pri analizi uravnilovke za doseganje učinkovitosti in pravičnosti. PSV-ji so v večini držav OECD obračunavajo po pavšalnih stopnjah, torej po merilu strukturnih kazalnikov progresivnosti, pri katerih se upošteva povprečno plačo, PSV-ji znižujejo splošno progresivnost. V izbranih tranzicijskih državah so kazalniki progresivnosti zelo nizki, kar je posledica enotne davčne stopnje in pavšalnih PSV-jev. V Estoniji in na Slovaškem je kazalnik povprečne progresivne davčne stopnje za obračun davka od dohodka fizičnih oseb pri enem zaposlenem nižji za dve tretjini povprečne plače kot v (razvitih) državah, ki uporabljajo progresivno obdavčitev.

Nenazadnje ta članek predstavi kratko analizo zapletene ustavne ureditve v BiH kot asimetrične (kon)federacije, ki se odraža tudi v davčnem sistemu BiH. BiH je organizirana kot država z dvema entitetama in enim okrožjem (Brčko), kjer vsaka entiteta izvaja svojo lastno politiko obdavčitve dohodka fizičnih oseb. Čeprav je bila v Federaciji BiH leta 2009 uvedena enotna davčna stopnja, je davčna osnova za določitev davka od dohodka fizičnih oseb v Republiki srbski (RS) zaradi njenih številnih zakonskih sprememb nejasno opredeljena. Proces tranzicije poteka v BiH zelo počasi in davčne reforme, ki so bile izvedene, se večinoma izvajajo pod pritiskom ali na podlagi končnih odločitev mednarodne skupnosti v BiH. Reforme PSV-jev, ki predstavljajo ostanke iz prejšnjega davčnega sistema, se v obeh entitetah še niso začele izvajati. V primeru Federacije BiH smo lahko videli, da v Federaciji BiH zaradi pomanjkanja strukturnih reform na področju dohodnine in PSV-jev do progresivnosti ni prišlo (le-ta je dejansko enaka nič), za razliko od ostalih dveh izbranih tranzicijskih držav, ki uporabljata ali pa sta uporabili enotno davčno stopnjo. Ta ukrep izpostavlja pomembno dejstvo, da PSV-ji v veliki meri vplivajo na progresivnost, in s tem tudi na vidike pravičnosti pri obdavčevanju dohodka fizičnih oseb, in da je davek od dohodka fizičnih oseb treba analizirati skupaj s PSV-ji v smislu dohodninskih reform in uravnilovke med učinkovitostjo in pravičnostjo. V primeru Federacije BiH je mogoče povečati ukrepe za doseganje učinkovitosti in progresivnosti, ki kažejo, da je reformo davka od dohodka fizičnih oseb treba združiti z reformo PSV-jev, kar bi bila edinstvena reformna rešitev.

Environmental Taxation: New Evidence for Energy Taxes

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ABSTRACT

The intensity of exploitation of natural resources has increased over the past decades, making environmental protection policy one of the most important priorities of government institutions. Various economic instruments, including taxation, may help policy makers in the EU meet environmental targets, among them a more secure and competitive green economy in Europe. The focus of this paper is on empirically investigating the direct effect of environmental taxes and the indirect effect of environmental expenditures sourced from environmental taxes on greenhouse gas (GHG) emissions in the energy sector. The research applied the panel data analysis method to selected EU member states for the 1995–2010 period. The results show that the direct effect of environmental taxes on GHG emissions in the sector energy is statistically significant and negative. The indirect effects of environmental taxes resulting from environmental expenditures in the industrial and governmental sectors were found to be even stronger than the direct effect of taxes alone.

Keywords: government policy, air pollution, climate, environmental taxation

JEL: Q28, Q53, Q54, H23

1 Introduction

Climate change poses a wide range of risks to mankind and all living things on Earth. Since total anthropogenic greenhouse gas (GHG) emissions have increased continuously from the 1970s to 2010, policy-makers are striving to find the most optimal solution to limit the effects of climate change.

The *Intergovernmental Panel on Climate Change* alleges that the combustion of fossil fuels for energy constitutes one of the leading sources of GHG emissions. Therefore it is not surprising that the energy sector represents one of the main fields of environmental taxation as a tool for dealing with global warming.

The purpose of this article is to assess whether environmental taxes significantly contribute to the mitigation of the greenhouse gas effect, expressed in CO₂-equivalents, in the energy sector. A number of similar efforts to address and improve (environmental) taxation and governmental performance have taken shape over the last decade (e.g. Ayala, Pedraja, & Salinas-Jimnez, 2008; Dećman, Stare, & Klun, 2010; Morley, 2012; Kotnik, Klun, & Škulj, 2014). The effects of environmental taxes are divided into direct effects (degree of taxes collected) and indirect effects (public expenditures for environmental purposes sourced from environmental taxes). In this respect, the article provides deeper insight into the theme of environmental taxes.

The main results of the analysis generally confirm that environmental taxes directly and indirectly have a significant negative impact on GHG emissions in the energy sector. The indirect effects of environmental taxes resulting from environmental expenditures were found to be even stronger than the direct effect of taxes alone. The remainder of the paper is organized as follows: section two presents a review of literature on the role of economic instruments with a special focus on environmental taxes, and section three describes the data and methodology used for testing the effect of environmental taxes and expenditures on GHG emissions in the energy sector. The empirical results are then examined. In the final part, conclusions and some practical policy advice are presented.

2 Literature Review

The intensity of the exploitation of natural resources has increased over the past decades, making environmental protection policy a top priority of governmental institutions. In this framework, all European Union (EU) member states currently apply a variety of economic instruments (environmental taxes, fees and charges, tradable permits, deposit-refund system, subsidies, etc.) to implement the targets stipulated in EU environmental policy (Kurtinaityté-Venediktovienė, Pereira, & Černiauskas, 2014, p. 332).

Various economic instruments, including taxation, may help policy makers to meet environmental targets in the EU, one of which being a more secure and competitive green economy in Europe. The EU is the world leader in the projection, admission and implementation of strict environmental policies (Costantini & Mazzanti, 2012). As the main objective of environmental

tax reform (ETR)¹ is to reduce labour and investment taxation and to raise revenues by taxing pollution, ETR should generate higher rates of economic growth. This policy is often regarded as producing a double dividend (DD), in that the environment is improved while the economy benefits through reductions in distortionary taxes (Bosquet, 2000). The first dividend is the environmental goal and entails the reduction of carbon emissions, i.e. introducing carbon and energy taxes (such as taxes on resource use or cuts to environmentally harmful subsidies) in order to reduce the use of fuels that produce carbon dioxide. The second dividend mainly refers to reductions in social security contributions and other forms of taxation directly related to the cost of labour. The positive side of the DD in the context of ETR has been pointed out by authors such as Oates, 1995 and Pearce, 1991. Regardless of the positive effects of the DD, some studies (Goulder, 1995; Parry & Oates, 1998; Eissa, Blundell, & Blow, 2000) have shown that these effects depend on pre-existing tax levels.

An environmental tax is a tax whose base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment (Eurostat, 2015). The primary purpose of environmental taxes is to reduce pollution through the “polluter pays” principle. Most studies (Bosquet, 2000; Do Valle, Pintassilgo, Matias, & André, 2012) that have dealt with assessments of the impact of environmental taxes and ETR have shown that these taxes have a positive impact on the environment.

Although the literature does not uniformly accept the notion of the DD and its implied positive impact on the economy, the interdependence between reductions in public funding and taxes on pollution cannot be refuted. For this reason, some authors (Brett & Keen, 2000; Haibara, 2009; Do Valle et al., 2012) have shown that revenues from environmental taxes are often used to finance specific spending programs and that they provide an additional source of revenue for state and local budgets, which means that environmental taxes are used for purposes other than to minimize the effects of distortionary taxes.

Studies such as López, Vinod and Wang (2008), López, Galinato and Islam (2011) and López and Galinato (2007) have analysed the link between environmental taxes and GHG emissions. They concluded that directing government spending toward social and public goods, including the mitigation of climate change, leads to a significant reduction in the environmental burden. Higher public expenditure for environmental protection therefore reduces levels of greenhouse gases and other harmful emissions. In their work, Pezzey and Park (1998) showed that increasing taxes on energy or introducing these taxes in

¹ According to the EEA (2005) environmental tax reform (ETR) refers to “changes in the national tax system where the burden of taxes shifts from economic functions, sometimes called ‘goods’, such as labour (personal income tax), capital (corporate income tax) and consumption (VAT and other indirect taxes), to activities that lead to environmental pressures and natural resource use, sometimes called ‘bads’”.

a country's tax system helps reduce CO₂ and SO₂ and enhance the quality of air, water and soil and the environment in general.

3 Data Description and Methodology

The empirical analysis is based on a sample of 17 EU countries. The sample size reflects the fact that limited data is available for environmental indicators. The sample includes Austria, Bulgaria, Czech Republic, Denmark, Germany, Latvia, Hungary, Romania, Spain, France, Italia, Malta, Portugal, Netherlands, Finland, Sweden and the United Kingdom. The criterion for the selection of countries was the availability of data on the direct and indirect effects of environmental taxes and data on GHG emissions in the energy sector.

Studies by Baltagi (2013) and Wooldridge (2003) form the basis for the methodologies used in the research. These authors suggest joining cross sectional data and time series in a panel. The model was used to investigate the direct effect of environmental taxes on GHG emissions in the energy sector and the indirect effect of environmental taxes on GHG emissions in the energy sector as a result of environmental expenditures on GHG emissions. Environmental taxes and expenditures were expected to result in a reduction in GHG emissions. The question was therefore the magnitude of the effect of each component.

Equation 1 represents the direct effect of a change in environmental taxes on changes in GHG emissions in the energy sector and the indirect effect of environmental taxes on changes in GHG emissions in the energy sector as a result of changes in environmental expenditures.

$$\Delta I_t = \alpha_0 + \sum_{j=1}^L \alpha_j \Delta T_{j(t-k)} + \sum_{k=L+1}^{L+M} \alpha_k z_{(t-m)1} + \sum_{j=1}^N \beta_j \Delta E_{j(t-l)} + u_1 \quad (1)$$

<i>I</i>	CO ₂ (equivalent) emissions in the energy sector
$\Delta I_t = I_t - I_{(t-1)}$	First difference between CO ₂ (equivalent) emissions in the energy sector (<i>I</i>) in two consecutive years
<i>E</i>	Environmental expenditures (<i>N</i> categories)
$\Delta E_t = E_t - E_{(t-1)}$	First difference between environmental expenditures (<i>E</i>) in two consecutive years
<i>T</i>	Direct effect of environmental taxes (<i>L</i> categories)
$\Delta T_t = T_t - T_{(t-1)}$	First difference between direct effects of environmental taxes (<i>T</i>) in two consecutive years
<i>j</i>	Counter by category (direct effect of environmental taxes, environmental expenditures)
<i>t</i>	Time period (1995–2010)
<i>k, l, m</i>	Time lags
α, β	Coefficients (parameters to be estimated)
<i>zt₁</i>	Control variables
<i>u₁</i>	Idiosyncratic structural errors

First, differences in the dependent and explanatory variables were used to observe the impact of changes in the explanatory variables on the dependent variable and to eliminate fixed effects. In line with best practices from other studies (Morley, 2012; López et al., 2011; Bernauer & Koubi, 2006), control variables (government expenditure on public goods, GDP per square kilometre, etc.) were also used in the model. Standard OLS regression was performed and potential heteroscedasticity (due to the panel data) was checked; robust regression analysis was also performed to ensure the results were not excessively influenced by outliers. Time lags and first differences in the explanatory variables were used in Equation 1, and a Hausman test was performed to check for potential endogeneity.

The empirical model may be written in the following way:

$$\Delta ENERGY = \alpha + \beta_1 \Delta TAX + \beta_2 \Delta EXPI + \beta_3 \Delta EXPG + \beta_4 \Delta GDP + \beta_5 \Delta TGE + \beta_6 \Delta GPG + u \quad (2)$$

where *ENERGY* is a yearly change in CO₂ (equivalent) emissions in the energy sector (tonnes of CO₂ equivalent per 1,000,000€ GDP), *TAX* is a yearly change in energy taxes, including fuel for transport (€ per 1,000€ GDP), *EXPI* is a yearly change in environmental expenditure for the reduction of GHG emissions in the industrial sector (€ per 1,000€ GDP), *EXPG* is a yearly change in environmental expenditure for the reduction of GHG emissions in the governmental sector (€ per 1000€ GDP), *GDP* is a yearly change in GDP per square kilometre, *TGE* is a yearly change in total general government expenditures (in millions of € per 1,000,000€ GDP), *PGP* is a yearly change in government expenditure on public goods (as a % of total government expenditure), and *u* is the error term. Descriptive statistics of the variables used in the analysis are presented in Table 1.

4 Empirical Results

Table 1 shows descriptive statistics of the variables used in the analysis.

Table 1: Descriptive statistics of the variables

Variables	Median	Mean	Standard deviation	N
<i>ENERGY</i>	-17.74	-45.56	208.32	255
<i>TAX</i>	-0.33	-0.08	2.26	221
<i>EXPI</i>	0.00	0.04	1.05	221
<i>EXPG</i>	0.00	0.00	0.36	238
<i>GDP</i>	1.89	3.65	4.43	272
<i>TGE</i>	4.66	4.64	0.66	255
<i>PGP</i>	1.70	1.76	0.41	255

Number of obs = 221

Source: Eurostat (2014), authors

Table 2: Correlations

	ENERGY	TAX	EXPI	EXPG	GDP	TGE	PGP
ENERGY	1.00						
TAX	-0.28	1.00					
EXPI	-0.23	0.00	1.00				
EXPG	-0.17	-0.02	0.06	1.00			
GDP	0.27	0.01	-0.03	0.00	1.00		
TGE	0.41	-0.03	-0.05	-0.04	0.02	1.00	
PGP	-0.35	-0.03	0.06	0.08	-0.07	-0.45	1.00

Number of obs =221

Source: authors

Table 2 presents correlations among the used variables. No obvious multicollinearity is present because correlations between variables do not show extreme values. Table 3 presents the variance inflation factor (VIF) and tolerance values, which are within the accepted boundaries.

Table 3: Variance inflation factor and tolerance

Variable	VIF	Tolerance
PGP	1.27	0.789393
TGE	1.25	0.797646
EXPG	1.01	0.989834
EXPI	1.01	0.991412
GDP	1.01	0.993736
VIF mean	1.09	

Number of obs =221

Source: authors

Table 4 shows empirical estimates for a standard OLS regression, a regression with robust standard errors (corrected for heteroscedasticity) and robust regression estimates (taking into account outliers). All coefficients are statistically significant at the 1% level and have the expected sign (a negative sign means a favourable effect on the change in CO₂ (equivalent) emissions in the energy sector). The empirical results closely match those reported in the literature (e.g. Bernauer & Koubi, 2006; Do Valle et al., 2012; Brett & Kenn, 2000). Higher environmental taxes translate into a reduction in GHG emissions in the energy sector, while higher total general government expenditures tend to increase GHG emissions in the energy sector.

The paper focuses on the direct and indirect effects of environmental taxes. The direct effect of environmental energy taxes on CO₂ (equivalent) emissions in the sector energy was shown to be negative and quite strong (-9.33***) both quantitatively and statistically. The sign and statistical significance of the coefficient do not change across different methods of estimation. The size of the coefficient does drop to -1.81** in the Huber regression, but even here it remains negative and statistically significant. This means that an increase in the direct effect of environmental taxes tends to contribute

to the reduction of GHG emissions in the energy sector. This finding is consistent with the results of studies that have shown that environmental taxes have an impact on the reduction of GHG emissions and other emissions (Halkos & Epameinondas, 2013; Corbacho, Fretes Cibils, & Eduardo, 2013; López & Galinato, 2007). The direct effect of environmental taxes can be observed through the use of different fiscal and economic instruments in EU countries, e.g. taxes, environmental deposits, tax allowances and (in) direct subsidies. These instruments, and especially the last two, are generally more stimulative than taxation alone because industrial polluters invest in green technologies in order to obtain subsidies and partly avoid paying environmental taxes.

Table 4: Estimates of GHG emissions in the energy sector

Variable	Coeff.	OLS	Robust OLS	Huber robust regression
TAX	β_1	-9.33*** (1.74)	-9.33*** (2.74)	-1.81** (0.87)
EXPI	β_2	-12.93*** (3.74)	-12.93** (6.08)	-3.86** (1.87)
EXPG	β_3	-27.76** (10.72)	-27.76 *(15.31)	-10.76** (5.38)
GDP	β_4	4.00*** (0.84)	4.00*** (0.70)	0.93** (0.42)
TGE	β_5	35.28*** (7.11)	35.28 ***(7.64)	18.75*** (3.56)
PGP	β_6	-32.45*** (10.49)	-32.45 ***(12.44)	15.66*** (5.26)
Const.	α	-162.71*** (44.59)	-162.71*** (50.14)	-137.86*** (22.37)
N	221	221	221	221

Results of OLS, robust OLS and Huber robust regression are shown.

The yearly difference in CO₂ (equivalent) emissions from energy sectors (energy) is a dependent variable.

Standard errors are reported in parentheses; ***, ** and * denote statistically significant values at 1, 5 and 10% respectively in a two-tailed test.

Source: Eurostat (2014) and authors

The results also reveal indirect effects of environmental taxes on GHG emissions in the energy sector resulting from environmental expenditure in the industrial sector (-12.93***) and governmental sector (-27.76**). This suggests that public appropriations for activities for the elimination, prevention or reduction of CO₂ (equivalent) emissions are also very important in reducing the effects of global warming. The overall properties of the regression equation are quite good, with an adjusted R-square of 0.38.

Apart from explanatory variables, the model includes several control variables. Most environmental economics studies (e.g. Antweiler, Copeland, & Taylor, 2001; Bernauer & Koubi, 2006; Kotnik et al., 2014; Morley, 2012) include variables that measure the economic activity of a country. The coefficients of the GDP per square kilometre and total general government expenditure variables in the model show a positive and statistically significant

effect on GHG emissions in the energy sector at 1%. Higher levels of economic activity suggest higher GHG emission levels in the energy sector. This is consistent with the evidence presented by Antweiler et al. (2001) and Carlsson and Lundström (2001), who found that the government size and economic activity of a country have a positive effect on CO₂ and other air emissions. Similarly, Bernauer and Koubi (2006) suggest that an increase in governmental spending, as an indicator of higher levels of economic activity, leads to more pollution. Halkos and Epameinondas (2013) proved that higher levels of government spending result in higher levels of ambient emissions, and Bernauer and Koubi (2006) showed that more government spending goes hand in hand with more GHG and other emissions. An expansion in the size of government is likely to result explicitly in the improved welfare of society as a whole when this expansion is demand-driven (citizen-over-state) and when it aims at the provision of a pure public good or the correction of an externality. This evidence (coefficients of the GDP variables) could contradict Environmental Kuznets Curve theory. The Environmental Kuznets Curve (EKC) hypothesis predicts an inverse U-shaped relationship between per capita income and certain types of pollution (Asghari, 2012). At the initial stages of industrialization, growth leads to increased water and air pollution; later, pollution can decrease if the right institutions are in place because as they become rich, countries can afford to pay to clean up the environment. EKC theory predicts that the coefficient on the squared income term is negative, so the pollution curve ultimately turns down. However, some authors (e.g. Frankel & Rose, 2005) have argued that CO₂ is a global pollutant and as such is not applicable to the EKC.² This is also confirmed by the empirical results of this research, which could be viewed as further evidence in support of the so-called free-rider problem: countries are not willing to reduce emissions on their own for fear of becoming less competitive.

The empirical results also show a statistically significant and negative effect for the government expenditure on public goods variable (-32.45***). Government expenditure on public goods is spending for research and development, education, health, etc. In comparison with expenditures on private goods, expenditures on public goods could alleviate the effects of market failure and complement, rather than substitute, private-sector spending. Thus the reallocation of government spending from private (that is, environmentally-intensive) to public goods could give priority to human-intensive activities. The latter have a relatively smaller environmental footprint, which explains the negative sign of the GPG variable.

Table 5 reveals some minor differences between the fixed and random effects models. This could be due to the omission of time and country variables. A Hausman test was used to check the endogeneity of the explanatory variables. Since the hypothesis was not confirmed, there is a strong probability that

² Authors investigating EKC in relation to air pollutants (SO₂, particular matter (PM₁₀), NO₂) have gotten supportive (e.g. Frankel, 2003) or mixed results (e.g. Bradford, Schlieckert, & Shore, 2000).

endogeneity is not present in the model and that coefficients of interests are not correlated with unobserved variability. The results from the random effects model and robustness estimates reported above, and especially those from the Huber regression estimates, indicate that the model is fairly robust. The direct and indirect effects of environmental taxes on CO₂ (equivalents) emissions in the energy sector are therefore confirmed.

Table 5: Estimates of CO₂ (equivalent) emissions in industrial processes: fixed effects, random effects and Hausman test

Variable	Fixed Effects	Random Effects
TAX	-9.43*** (1.63)	-8.81*** (1.62)
EXPI	-11.07*** (3.36)	-11.74*** (3.45)
EXPG	-22.78** (9.73)	-25.99** (9.91)
GDP	3.76 (3.84)	3.90*** (1.27)
TGE	70.02*** (17.27)	37.26*** ** (9.24)
PGP	-81.47*** (19.09)	-42.48*** *(12.72)
Const.	-234.76*** (75.09)	-153.69*** (53.44)
N	221	221
Hausman test	0.4259	

Results from fixed effects model, random effects model and Hausman test are shown.

Yearly difference in CO₂ (equivalent) emissions in the energy sector (energy) is a dependent variable.

Standard errors are reported in parentheses; ***, ** and * denote statistically significant values at 1, 5 and 10 % respectively in a two-tailed test.

Source: Eurostat (2014) and authors

5 Conclusion

The results of the analysis suggest that the use of environmental taxes in the European Union has had a statistically significant and negative effect on GHG emissions in the energy sector. This was confirmed by OLS, robust OLS and a Huber regression. Comparison of the fixed and random effects models did not reveal considerable differences. Indirect effects of environmental taxes resulting from environmental expenditures in the industrial and governmental sectors were found to be even stronger than the direct effect of taxes alone. This suggests that direct funding of environmental protection activities aimed specifically at the prevention, reduction and elimination of GHG emissions has a more favourable environmental impact than direct taxation, even though the latter also tends to reduce GHG emissions.

Some policy guidelines may be derived from the results. The findings provide broader insight into evaluations of environmental policy measures and could assist in the search for the optimal equilibrium between the direct and indirect

effects of environmental taxation when articulating economic instruments for environmental protection with the aim of mitigating the effects of climate change. This may help to design effective public appropriations and maximize environmental impacts. The methodology used here may be applied to related sectors such as water and soil pollution, or more broadly to fields like education or health. A prerequisite for the analysis is the existence of adequate input-output data. Opportunities for further research are in widening the dataset to include non-EU member states and deepening the dataset with regional data as such data becomes available in the future.

The results also provide support for studies which suggest that the Environmental Kuznets Curve (EKC) is not valid for GHG emissions. On the contrary, there is evidence in support of the free-rider problem, because CO₂ (equivalents) are global externalities and there is no reason for individual countries to take action on their own without a mechanism for international cooperation.

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POVZETEK

1.01 Izvirni znanstveni članek

Okoljski davki: novi dokazi za davke na energijo

V zadnjih desetletjih se je intenzivnost izkoriščanja naravnih virov močno povečala. Zaradi tega je politika varstva okolja postavila kot eno najpomembnejših prednostnih nalog vladnih institucij. Različni ekonomski instrumenti, skupaj z obdavčenjem, lahko pomagajo oblikovalcem politik v Evropski uniji pri izpolnjevanju okoljskih ciljev, med drugim k bolj varnemu in konkurenčnemu zelenemu gospodarstvu v Evropi.

Okoljski davki so ekonomski instrumenti varovanja okolja, katerih glavni namen je spodbujanje zmanjševanja obremenitev okolja z uporabo načela »povzročitelj plača«, po katerem se stroški, nastali s škodo, povzročeno okolju, vsaj delno vključujejo med proizvodne stroške. Večina zbranih prihodkov okoljskih davkov je vir državnega proračuna, del pa je prihodek občinskih proračunov in je namenjen financiranju lokalnih programov varstva okolja. Namen okoljskih davkov je, da onesnaževalec plača »cenou« za vsako tono emisij. Če onesnaževalec zmanjša izpuste emisij, je nagrajen z nižjim plačilom davka.

Izdatki za varstvo okolja so odraz prizadevanja za preprečevanje onesnaževanja, ki nastane s proizvodnjo blaga in storitev. Izdatki za varstvo okolja so opredeljeni kot znesek denarja, ki je porabljen za vse dejavnosti preprečevanja onesnaževanja. Ti podatki zajemajo naslednje gospodarske dejavnosti: investicije za varstvo okolja, tekoče izdatke za varstvo okolja ter subvencije, izdane za okoljevarstvene dejavnosti.

Emisije toplogrednih plinov (TPG) so okoljski kazalniki za področje varstva zraka in podnebja. Različni toplogredni plini so vrednoteni po njihovem potencialu za globalno segrevanje, zato so končne emisije izražene v ekvivalentih CO₂. Med toplogredne pline štejemo ogljikov dioksid (CO₂), metan (CH₄), dušikov oksid (N₂O), perfluorirane ogljikovodike (PFC), fluorirane ogljikovodike (HFC) in žveplov heksafluorid (SF₆). Popis toplogrednih plinov Eurostata je v celoti skladen z nacionalnimi registri toplogrednih plinov, ki jih pripravljajo v državah članicah EU. Emisije toplogrednih plinov (CO₂ ekvivalente) merimo v naslednjih sektorjih: energija, industrijski procesi, kmetijstvo, uporaba topil in drugih izdelkov ter v sektorju odpadki.

Namen članka je empirična analiza vpliva neposrednih okoljskih davkov in posrednega vpliva okoljskih davkov prek okoljskih izdatkov na emisije toplogrednih plinov (TGP) v energetskem sektorju. V raziskavi so bili uporabljeni panelni podatki časovnih vrst izbranih držav članic EU za časovno obdobje 1995–2010.

Rezultati analize kažejo, da je neposreden vpliv okoljskih davkov na emisije toplogrednih plinov v energetskem sektorju statistično značilen in vpliva na zmanjševanje toplogrednih plinov v izbranem sektorju. Posredni vpliv okoljskih davkov prek okoljskih izdatkov v industrijskem sektorju in sektorju država je celo močnejši od neposrednega učinka okoljskih davkov, njihov učinek je prav tako negativen. To pomeni, da ima neposredno financiranje okoljevarstvenih dejavnosti, ki so namenjene posebej za preprečevanje, zmanjšanje in odpravo emisij toplogrednih plinov, bolj ugoden vpliv na okolje kot sama neposredna obdavčitev, čeprav slednja prav tako priomore k zmanjševanju emisij toplogrednih plinov. Rezultati so bili ocenjeni z metodo najmanjših kvadratov (OLS), robustno metodo najmanjših kvadratov in Huber regresijo. Primerjava modelov s fiksнимi in slučajnimi učinki prav tako ni razkrila prisotnosti bistvenih statističnih razlik v modelih, kar kaže na odsotnost endogenosti v modelih. To pomeni, da že osnovni model ustrezno kontrolira tako fiksne vplive kot časovne vplive, zaradi tega modela s fiksнимi in slučajnimi vplivi ne dajeta značilno boljših rezultatov.

Iz empiričnih rezultatov lahko izpeljemo nekatere smernice za okoljsko politiko. Ugotovitve raziskave zagotavljajo širši vpogled v vrednotenje ukrepov okoljske politike in bi lahko pomagale pri iskanju optimalnega ravnovesja med neposrednim in posrednim vplivom okoljskega obdavčenja pri opredelitvi ekonomskih instrumentov za varstvo okolja z namenom ublažitve posledic podnebnih sprememb. Razvita metodologija se lahko uporablja v sorodnih sektorjih, kot sta onesnaževanje voda in tal ter sektor odpadki, ali bolj na splošno na področjih, kot sta izobraževanje in zdravstvo. Osnovni pogoj za analizo je obstoj ustreznih vhodno-izhodnih podatkov. Priložnosti za nadaljnje raziskave so v razširitvi nabora podatkov, vključitvi držav, ki niso članice EU, ter razširitvi nabora podatkov z regionalnimi okoljskimi podatki, ko bodo v prihodnosti slednji na voljo.

Rezultati analize kažejo tudi podporo študijam, ki zagovarjajo, da okoljska Kuznetsova krivulja (EKC) ne velja za emisije toplogrednih plinov (CO₂ ekvivalente). Nasprotno, obstajajo dokazi v podporo problema »free riderstva« (zastonjkarje), ker so emisije toplogrednih plinov globalne eksternalije in za posamezne države ni pravega razloga, da bi ukrepale same, brez ustreznegata mehanizma mednarodnega sodelovanja.

Coordination for Policy in Transition Countries: Case of Croatia

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ABSTRACT

The formulation and implementation of public policy depends on the coordination capacities. In recent decades the need for coordination has increased due to the fragmentation caused by NPM reforms, decentralisation processes, the proliferation of the cross-cutting issues, as well as increased globalisation, Europeanisation, and professionalization. The coordination problem in Croatian administration, similarly to other transition countries, is critically important but understudied. This paper is based on a preliminary research on coordination in Croatian public administration with regard to policy formulation and implementation of three policies – regional development policy, anticorruption policy and e-government policy, based on the interviews conducted with higher civil servants and public officials. A special emphasis is given to the role which various actors play in coordination, as well as the structures Government employs in order to coordinate. The research shows that the development of coordination instruments in Croatia suffers from inefficiencies and is greatly influenced by politically driven considerations.

Keywords: coordination, public policy, anti-corruption policy, e-government policy, regional development policy

JEL: H11, H83

1 Introduction¹

The problem of coordination in public administration is a well known and constant concern of both scholarly literature and practice. The processes of fragmentation of state administration, political decentralisation as well as increased international cooperation within the framework of globalisation and Europeanisation have increased the problem of coordinating public

¹ The first version of the paper was presented at the RC 27 Structure and Organization of Government, 22nd IPSA World Congress, 8–12 July 2012, Madrid, Spain.

policies and attaining the goals of public administration. In addition, several urgent societal problems have been addressed within a new type of public policies which cut across existing policy areas and ministerial portfolios, such as environmental protection, gender equality, economic competition or anti-corruption (Bogdanor, 2005; Bouckaert, Peters, & Verhoest, 2010). Consequently, the problem of coordination immanent to every policy became the central administrative and policy problem of the modern societies and the governance approach which advocates a broad inclusion of different actors in both policy formulation and policy implementation process.

In developing democracies and public administrations the coordination issues become even more visible (Matei & Dogaru, 2013; Saner et al., 2008; James & Staronova, 2003; Staronova, 2002). The building of adequate coordination structures and developing the instruments of coordination has been one of the main elements of state and administration reforms, especially in the Central and Eastern Europe (hereinafter CEE). The inherited coordination mechanism based on the transfer of decision-making from the communist party to the state institutions via the political appointees in the political bodies and administration (nomenclature) could not respond to the new political, social and economic environment in the transition period and processes of opening up to the society, democratization, Europeanisation and internationalization. In the new political and economic context it became necessary to develop and to institutionalize coordination structures and functions which would connect government horizontally and vertically and ensure transparent and effective decision making and implementation.

This paper examines the problem of coordination in Croatia in three distinctive policies which cut across different sectors, enhancing the need for coordination at the highest administrative and political levels – the regional development policy, the anti-corruption policy, and the e-government policy. Special emphasis is put on the evolution of political and administrative structures of coordination, the actors included in coordination of policies and the impact of the EU on the development and the success of coordination. The coordination in Croatian public administration is generally assessed as weak, especially at the level of central state administration (Petak, 2009; Petak & Petek, 2009). The problem of coordination of policy in both formulation and implementation phase might be connected to the shortcomings (or absence) of the strategic management in government. The paper will try to address the following questions: What kind of coordination structures and instruments are used and what problems do specific policies encounter with regard to the coordination? The answers are based on the data gathered by the analysis of legal documents and interviews with several top civil servants.

The paper is structured as follows. In chapter 2 the issue coordination is analysed, first in relation to contemporary governance, then with regard to the policy formulation and implementation, and finally as an organisational concept. In chapter 3 the problem of coordination in transition countries

is presented, with special emphasis on Croatia. The research framework is conceptualized and the findings are presented and discussed. In chapter 4 some conclusions and prospects for further research are drawn.

2 The Review of the Coordination Issue

2.1 The Central Role of Coordination in Modern Societies

The problem of coordination is a well-known but understudied problem in public administration literature. The classical administrative thought has argued that the trends of specialisation and both horizontal and vertical differentiation of administrative activity in modern state cause an increased need for coordination as well as integration (see Pusić et al., 1988). By specialisation we assume the process of creation of new administrative organisations out of traditional monolithic departments which may have conflicting goals or objectives (Pollitt & Bouckaert, 2004; Verhoest, Bouckaert, & Peters, 2007). The specialisation can be horizontal, if it emerges at the same administrative level, or vertical, when it allocates tasks on different hierarchical levels, usually under the terms of decentralisation, devolution or delegation. As a consequence of specialisation, Gulick's motto "influence outcomes" by "working together for a common purpose" accentuated the importance of coordination regardless of criteria of specialisation – geography, task, clientele, process (Meier, 2010; Christensen & Laegreid, 2008). Few decades later Thompson (1967) as well as Mintzberg (1979) confirmed one of the key hypotheses of organisation theory that specialisation and differentiation put pressure on coordination (Verhoest et al., 2007, p. 326) creating organisational domains which have to be reconciled in order to achieve common goals.

Still, the importance of coordination in the system of governance has risen tremendously in recent decades. The New Public Management (NPM) exacerbated the specialisation trend by pleading for the differentiation, delegation, devolution and decentralisation to independent agencies, outsourcing to private sector organisations, as well as the privatisation of public services. The idea that relatively autonomous specialised organisation would help achieve effectiveness and efficiency of public sector led to the disaggregation and atomisation of public sector, with complex relations between ministries and agencies, sometimes based on contractual relationship and performance control. Splitting policy and administrative tasks in different types of administrative organisations (ministries versus agencies) is one of the main NPM goals (Hood, 1991). Parallel to that, the process of decentralisation to local units has transferred the responsibility for delivery of services to regions and local units. In this sense, P. 6 (2004, p. 107) accentuates that the importance of coordination in contemporary governance systems does not emerge from mere specialisation, but from fragmentation which exacerbates "lack of good conflict management" and "inadequately structured relationship between specialties".

Another incentive for paying greater attention to coordination is found in the emergence of special kind of policy problems, most of which are connected to increased customer orientation and focus on service delivery (Verhoest et al., 2007; Christensen & Laegreid, 2007; P. 6, 2004). First, the cross-cutting issues which mark contemporary societies add to already complex web of structures, relations and processes. The term relates to the horizontal policies such as environmental protection, sustainable growth, minority rights, but also those related to specific groups, such as elderly, disabled persons, unemployed, etc. (see Peters, 1998, p. 11). Contemporary societies face the whole range of 'wicked problems' that have to be dealt and solved by joint effort of different organisations, layers of government, and sector areas. Weber and Khademian (2008) define three characteristics of wicked problems: they are unstructured, because they do not exhibit clear cause-effect relationship but show complexity which challenges traditional way of solving problems; they are crosscutting, because they include different elements which relate to different policy areas and actors and cannot be dealt by one department; finally, they are relentless, in the meaning that they can hardly be solved, but their direct or indirect consequences are felt in concentric circles around main problem. Hence, the main goal is to tackle a part of the problem in order to decrease its intensity. Examples include drug abuse, security issues, reducing crime, homelessness, etc, as "highly complex and intractable social problems" (Keast, Mandell, Brown, & Woolcock, 2004).

The coordination issue is especially accentuated with regard to the processes of globalisation, Europeanisation and professionalisation, but also the recent economic and security crisis (Christensen & Laegreid, 2007). Globalisation influences the degree of coordination, since it puts pressure on the efficiency of governments to solve social problems, boost economy and ensure social development. Joint efforts are needed to achieve advanced position in comparison to other competitors, followed by the proliferation of specialised international and regional organisations. Similarly, in the EU policy making, the issue of coordination emerges as a prerequisite of successful membership in terms of EU policies formulation and implementation, as well as with regard to the coordination of various policy sectors among the levels of European governance. Moreover, professionalisation as a form of specialisation in connection to the processes of globalisation and information technology revolution enhances creation of professional networks which spread well beyond boundaries of state and even profession itself. The new forms rest upon a new type of coordinating philosophy, on shared values and interests and seeks for creation of new coordinating instruments. Finally, the importance of coordination arises in times of economic crisis, but also in times of the enhanced stress for the security. The reorganisations and rationalisation programmes launched in last few years in many countries, had the task to examine and re-set the priorities as well as to simplify the structures and procedures which often led to mergers and abolitions of previously overlapping structures and multiplied tasks. The fiscal pressure

to decrease public spending has political implications – inefficiencies in public sector cost more than in private sector, not only wasting public money but also leaving citizens deprived of service. In addition, natural catastrophes and security threats have put enormous pressures to the development of coordinative functions of crisis management in order to enhance prevention or to make the problem-solving process more efficient.

As a response to NPM driven fragmentation, which in the above mentioned context has reinforced the pillarisation and siloisation of public sector, the post-NPM reforms have been increasingly focused on joining-up the pillars of administrative activity. In the second half of the 1990s the programs of whole-of-government (Christensen & Laegreid, 2007), joining-up (Davies, 2009; Pollitt, 2003; Bogdanor, 2005) or holistic government (P. 6, 2004) have emerged as a solution which should enhance effectiveness of policy work and help to solve problems facing modern states. The strengthening the coordination capacity has focused not only on hierarchical mechanisms, but also on networks and markets, as alternatives to authoritative top-down approach (Verhoest et al., 2007), but with path dependent trajectories (Beuselinck, Verhoest, & Bouckaert, 2006; Hustedt & Tiessen, 2006). The concept of 'joined-up government' was defined by Pollitt (2003, p. 35) "as phrase which denotes the aspiration to achieve horizontally and vertically co-ordinated thinking and action" in order to eliminate contradictions between policies, achieve better use of resources, improve cooperation, and produce integrated services.

When it comes to the joined-up government efforts as well as the coordination in the administrative system, different factors are found to be relevant. For example, 6 (2004, pp. 110–112) accentuates five variables as being of importance for the emergence of joining-up efforts: the importance of particular events (such as terrorist attack), the type of political system (Rechtstaat or public interest principle, which is more in favour of coordinative efforts), national political-administrative cultures (Anglo-Saxon countries are seen as being more in favour of joining-up) and path dependency plus negative feedback, in the meaning of adopting coordination strategies in order to correct the failures of reform. Similarly, Bouckaert et al. (2010) argue that explanatory factors can be found in the politico-administrative traditions, type of responsibility (minister vs. collegium), position of the horizontal departments, the size of a country, and the type of agencification.

2.2 The Importance of Coordination for Policy Formulation and Implementation

The process of developing specific adjective or sector policies involves various stages, with different number of the participants at each of the particular stage, which makes policy analysis an extremely complex discipline. The process of governing policy issues assumes several structural preconditions. The most prominent is the idea of instrumentality, indicating that government

is obliged to find solutions to social problems. Other assumptions follow from this one. The first is coherence, in the sense that "all the bits of the action should fit together and form part of an organized whole" (Colebatch, 2009, p. 10). The second relates to the idea of hierarchy, indicating that governing is accomplished by the application of authority. The issue of policy coordination stems from the account pointing out the question of coherence, having in mind that 'much policy work is concerned with the way different agencies handle the same policy issues' (Colebatch, 2009, p. 9). From this standpoint of view policy coordination can be defined as the efforts aimed to synchronization and integration of developing and implementing public policy.²

The problem of policy coordination is particularly pertinent for the formulation and implementation of particular policy. The insufficient coordination between policy-stakeholders in the process of formulating policy, as well as failure to coordinate implementation activities can be labelled as the core problem of policy. Coordination in the stage of formulation includes numerous activities related to the preparation of policy proposals, the preparation of legal drafts, the inter-ministerial consultations, the submissions of these proposals to government office, the review of these policy documents by the office, as well as the final review by governments' commissions and the inner cabinet (OECD, 2007). The similar can be applied to implementation, having in mind that the efficient implementation, from the top-down view, relies on several preconditions: clearly defined policy objectives and goals, available resources and clearly defined policy instruments and capacity for monitoring and coordination of particular policies (Sabatier, 1986).

There are several dimensions of policy coordination which are studied within the disciplines of administrative science and policy sciences. These dimensions include differences between positive and negative aspects of coordination, vertical and horizontal lines of coordination, short-term and long-term aspects of achieving coherence of the policy goals, and finally the different meaning of the coordination in issues related to the policy and issues related to the administration (Peters, 2015, pp. 9–19). For the purpose of our study it is particularly interesting to make a clear distinction between political and administrative coordination, which directly originates from the previously mentioned difference between administration and policy. The bottom-up approach to coordination indicates "the role administrators can play in producing effective coordination", while pointing out political angle stresses the fact that legitimacy and power for running policies "may be vested in political leaders rather than in administration" (Peters, 2015, p. 14). One can speak of horizontal and vertical policy management. The former relates

² Peters distinguishes between four levels of coordination. The first relates to negative coordination (involving coping with the situations in which government programs and organizations overlapping), followed by the positive coordination (finding ways of collaborative actions of government bodies in order to provide better services for the clients), policy integration (which includes coordinating the goals being pursued by public organizations and not only service delivery) and development a strategies for government, as a most complex form of coordination (Peters, 2004, pp. 5–6).

to coordination among participants from different policy fields at the same governmental level, whereas the latter relates to coordination of different levels of government. The horizontal guidelines pertain to organisational cooperation and help to remove obstacles hindering the efficient interaction amongst administrative bodies in particular policy fields, while the vertical guidelines pertain to linking the objectives, structures and resources in order to establish a relation between strategy and service delivery. The importance of vertical policy coordination has been strongly enhanced by the side-effects of Europeanisation, which is firmly based on the concept of multi-level governance.

Therefore, the activities relating to formulation, as well as to implementation of a particular policy require different levels of coordination. Since the government mechanism does not stand as a single body, but rather consists of organisations which are to a different degree mutually inter-connected, the coordination exercise reflects the ideas of efficient interaction between various parties in an effort to work together toward a common goal. In doing so, policy coordination involves various procedures and structures, such as an efficient consultation system and the role of policy expertise in government office, the role of cabinet committees in coordinating policies, the establishment of central agencies, coordinative efforts across ministries and many other forms. Moreover, one can speak of instruments of coordination, which can include the organisation of the core executive, the structure of chief executive staff, central policy agencies, functioning of cabinet or prime-minister office and the role of cabinet committees in policy coordination (Peters, 2015).

The next question accounts for the measurement and degrees of coordination. In the literature Metcalfe's classification of policy coordination (Metcalfe, 1994) is widely employed dealing with hierarchically developed phases of policy coordination, determining the intensity of coordinative efforts along nine dimensions which measure the coordination capacity. The scale relates to "a series of steps, which add successive coordination functions in a specific logical sequence" (Metcalfe, 1994, p. 281). The lowest level of coordination relates to the (1) independent organisational decision making, where each organisation retains autonomy within its own policy domain, based on their own legal and political prerogatives; on the next level, organisations are obliged to (2) communication to other organisations (information exchange), to inform others about issues and proposed actions; the quality of channels of communication plays a role; on the next level (3), organisations are using consultation with other organisations, which includes seeking for and giving advice to other organisations in the process of formulating policies; next, (4) avoiding divergences among ministries, on the next level, focuses on eliminating divergent negotiating positions (a negative coordination); (5) inter-organisational search for agreement (seeking consensus), is trying to make organisations work together, reaching consensus; joint

committees and project teams are used; next step (6) relates to arbitration of inter-organisational differences, where the contradictions or conflicts are being resolved by a third party; more than this, (7) setting parameters for organisations, happens when a central organisation gets more active, by setting parameters on the discretion of individual organisations, such as budgetary or regulatory constraints; (8) establishing government priorities, relates to the active steering by setting clear priorities and coherent framework for lower levels; finally, (9) an overall governmental strategy is the case which is rare in practice, but would create totally unified system, with decision about choices. Positive coordination includes higher levels of coordination, from seven to nine, and all actions in earlier stages are still being considered as a negative coordination (Metcalfe, 1994, pp. 281–284).

An extremely important line in policy coordination research relates to national case-studies, showing the peculiarities of coordinating public policies in different national administrative systems. Among this kind of literature a few studies should be mentioned, covering several developed democracies – four OECD countries: New Zealand, United Kingdom, Sweden, France (Verhoest et al., 2007), seven OECD countries: New Zealand, United Kingdom, Sweden, the Netherlands, France, Belgium and the United States (Bouckaert et al., 2010). Besides this research there is a list of numerous national case-studies with in-depth analysis of policy coordination achievements in particular developed democracies: Australia (Painter, 1981), Canada (Hopkins, Couture, & Moore, 2001; Peach, 2004), Finland (Pelkonen, Teräväinen, & Waltari, 2008), etc. For the purpose of our paper the findings related to post-communist countries should be mentioned, like the review of Romanian case (Matei & Dogaru, 2013) or the case of several post-communist countries (Saner et al., 2008). The proliferation of policy coordination studies deeply oriented to institutional arrangements in particular countries could be extremely helpful in refining theoretical statements on coordination issues, particularly the effectiveness of policy coordination measures.

2.3 An Overview of the Concept of Coordination – Types, Mechanisms, Structure, and Instruments

There are different approaches to coordination. The choice of perspective depends on the theoretical framework and the aim of the particular research. For example, from the point of public sector inter-organisational coordination is perceived as “the instruments and mechanisms that aim to enhance the voluntary or forced alignment of tasks and efforts of organisations within the public sector. These are used in order to create a greater coherence and to reduce redundancy, lacunae and contradictions within and between policies, implementation or management” (Peters, 1998). From the policy perspective, coordination is an “attempt to produce coherent government policies and achieve a state that minimizes conflicts that arise between different government organisations (mainly ministries) over programs, proposals or

legislative bills", while coherent government policies are political programs "free of contradictions both within every single policy and in the whole of governmental programs" (Hustedt & Tiessen, 2006, p. 5).

In order to explore the subject more thoroughly, many attempts have been made to differentiate between kinds of coordination based on whole range of criteria.

- depending on the level and the direction, there are political (or policy) and administrative coordination;³ roughly, although it is more of a "false dilemma" (Peters, 1998), administrative coordination is bottom-up approach, implementation bound and oriented towards delivery of final result (service), while policy coordination, is top-down approach, confined to political level and oriented towards general performance of policy or system (see Peters, 1998; 2005; Davies, 1998);⁴
- depending on the scope, intra-policy coordination, related to one policy area formulation and implementation, while inter-policy coordination cuts across many policy fields (see Verhoest et al., 2007, p. 330)
- depending on the kind of relationship between responsible departments, the negative coordination might relate to passive attitude of avoiding conflicts between policy areas, and, if they emerge, solving the problem by the department specialised in respective policy; on the other side, positive coordination implies active approach based on joint efforts to solve identified contradictions or problems, based on mutual supporting and cooperating schemes, rules, frames and systems (see Peters, 2005; Hustedt & Thiessen, 2006);
- depending on policies covered, vertical coordination is confined in one policy area with many levels (including supranational level), while horizontal includes coordinating at the same level across different policy areas, with central government and supporting departments having significant power to ensure that their centripetal activities have a desired effect (Christensen & Laegreid, 2008, p. 102);
- depending to the involvement of actors, coordination may relate to different government organisations within own area of work; with government organisations in other policy areas; with local and regional government; with supra/international organisations; with private sector companies or interest organisations and civil society (see Christensen & Laegreid, 2008).

3 Hustedt and Thiessen (2006) make distinction between administrative coordination which is pursued by civil servants in the beginning stage of coordination process, based on professional orientation, expertise, department tradition, individual incentives, and search for policy solution; and political coordination, at political level, which is determined by various factors, such as party politics, goals, re-election incentives, etc., often including informal instruments; somewhere in between is political-administrative coordination.

4 Davis (1998) distinguishes between three types – political coordination, in the meaning of the necessity that the government ministers share common objectives and rhetoric; policy coordination, in the meaning of setting goals and objectives and preventing contradictions between policies; and administrative, the orientation for effectiveness and efficiency in accomplishing tasks determined by the government.

Coordination rests upon two basic mechanisms. Peters (1998) distinguishes imposition and bargaining as two sides of coordination, depending whether the process is more participative or hierarchical. However, the mechanisms follow two strands in neoinstitutionalist thinking, although titles may be different (coercion and competition; compliance and competition, etc.). Still, contrary to the traditional way of thinking that the government should function by imposition and enforce certain behaviour by hierarchical means, the modern governments lean on competitive forces or professional networks in order to achieve coordination for the sake of public interest. The conventional typology includes hierarchy, markets and networks, a distinction made by Thompson et al. in 1991, and frequently employed by others (see Peters, 1998, 2009, 2015; Verhoest et al., 2007; Hood, James, Peters, & Scott, 2004):

1. hierarchy is based on authority, imposition and coercion, top-down interactions and is supported by political and administrative leadership (Peters, 1998, p. 17; Verhoest et al., 2007); it involves setting rules, goals and defining tasks together with lines of responsibility and supervision (auditing, inspection, political and administrative control); it is directed towards resolving conflicting interests and achieve systemic goals, but, at the same time, it involves costs that administrators may define as unnecessary burden (Peters, 2008);
2. market is based on exchange, price or reward, and competition; markets are institutions of coordination (Peters, 2005: 9), creating incentives for actors to behave in certain way; they can be created under government umbrella (regulated markets), which is one of the effects of NPM reforms (internal markets, managerial contracts, PPP), as well as the EU (regional policy, structural funds, science and research, etc.);
3. network rests upon shared values, beliefs and norms, as well as the trust among the participants; it is usual in professional activities, around same policy issues; the network arrangements may evolve spontaneously, but they can be created or supported by the authority, by creating informational base, or fostering partnership or collaboration; still, this type contains a degree of self-regulation (creating standards, peer-review, etc.).

The adequacy of each mechanism depends on type of policy, phases of policy, or kind of actors involved. For example, networks are more suitable for formulating policies on the bases of shared objective, while hierarchical coordination will be better in relatively closed system, which does not need the inclusion of external actors.

Some authors add a fourth type or use different symbols to differentiate between mechanisms based on authority or sanctions, price or rewards and trust and shared objectives. Peters (2005) differentiates between market, networks, collaboration and hierarchy; Hood (2005) differentiates between

authority, architecture, mutual interaction and market and price systems; Hood et al. (2004) make distinction between oversight, competition, mutuality and, as a fourth type, contrived randomness which involves unsystematic, non-predicted processes of cooperation, without clear strategy, and expects unilateral responses to the coordinated action. Similarly, P. 6 (2004, p. 116) defines four mechanisms of coordination, depending of the type of constraint (strong or weak) and the type of bond (strong or weak): hierarchy, individualism, mutuality and subaltern isolates (randomness).

In sum, types of coordination involve different organisational/structural and functional/procedural instruments which are more suitable to certain type of mechanism, but can be employed by others too (see Peters, 1998; Verhoest et al., 2007; Bouckaert et al., 2010; Christensen & Laegreid, 2008). Structural/ organisational means are aimed to enhance coordination and to close it within organisational boundaries or to use the organisation as a centre of coordinating activity. Examples include centres of government, secretaries, committees, working groups, etc.⁵ On the other hand, functional instruments or processes seek to create or achieve coherent behaviour, policies, etc. They range from rules and standard-setting, budgetary or civil service constraints, strategies and information sharing.

3 The Exploration of Coordination Structures and Practices in Croatia

3.1 Croatian Coordination Issues – A Fine Example of the Problems of Coordination in a Transition Country

Coordination as administrative function and policy work in transition countries (CEEs and other) has been often addressed in policy documents of international organisations (see OECD 2004, 2007, 2008). The comparative studies are rare, and focus mostly on core executives (e.g. Dimitrov, Goetz, & Wollmann, 2006), or, if dealing with structures, are concerned based on comparative or single case research of specific policy coordination. Scientific research on coordination is mostly confined in single case studies or two or three countries comparisons of EU accession coordination structures and EU policy coordination, often from the point of the Europeanisation literature (Fink-Hafner, 2007; Gärtner, Hörner, & Obholzer, 2011; Zubek & Staronova, 2012).

⁵ As horizontal coordination structures Peters (1998) enumerates at the core government level following structural instruments – chief executive staff, central agencies, cabinet, cabinet committees, ministers without portfolio or with additional coordinative portfolio and junior ministers; at the ministerial level – super ministries, advisory bodies, boards; agencies with portfolios relevant to coordination; interministerial organizations; task forces, working groups and others; interdepartmental committees, coordinating organizations; coordination at the bottom; and informal organizations, such as political party, interest groups and civil service network.

Temmes (2006) leans on Mintzberg's differentiation and conceptualises the structures of coordination as containing strategic apex, which is supporting prime minister as a main tool of governance; techno structure, involved in strategic planning, budget frames, controlling, personnel policies and training, organisational development, etc.); and administrative support as administrative machinery responsible for legal and budget control.

As an explanatory variable for different adaptations the role of administrative tradition is emphasised, as well as changes in government (Fink-Hafner, 2007). Staronova (2002) argues that the focus should shift from the content of the policies to the way policies are made – their formulation, implementation and evaluation (see also Petak, 2008).

For example, Saner et al. (2008) focus on inter-ministerial policy coordination in government cabinets and its critical role in governance, emphasising the pressure put on developing institutions in CEEs for simultaneously managing complex change and multiple problems. "The large number of tasks ranging in character from simple to complex requires the establishment of sophisticated organisational structures that are able to combine various governmental entities, such as ministries, departments, agencies, commissions, etc. To effectively cope with the activities of all these administrative bodies, ECE/SEE governments had to develop sound and constructive coordination mechanisms that were expected to result in an effective and efficient decision-making process" (ibid., p. 222). The role of EU accession is accentuated as one of the main drivers for administrative change, including coordination structures and processes (ibid.). However, CEEs are facing problems when it comes to effective coordination, because the immanent problems of their administrative and political elites – lack of managerial skills, lack of expertise in leading agencies, lack of civil service ethics and values, politicisation of civil service, as well as underdeveloped coordinating structures and inadequate transfer of international models (Temmes, 2006). Part of the explanation might be found in the inherited coordination traditions from previous regime.

Similar conclusions are made in 2004 OECD Sigma paper no. 43 which, in aftermath of Eastern enlargement, deals with CEEs and Western Balkan countries' government offices as "administrative organ that serves the head of the government (usually the Prime minister) and the Government/Council of minister" under different names (secretariat, chancellery, cabinet office, prime minister's office (OECD, 2004). The study argues that there is a convergence trend in the meaning that CEEs government offices are becoming more similar to the OECD countries' offices in functional terms, but that, at the same time, performance of certain functions in policy spectrum, especially strategic planning and policy-coordination, is still underdeveloped. One of the explanations might be found in the lack of experienced staff which should provide policy advice and support to the political apex of the government. A good indicator that insufficient skills and knowledge decrease the quality of Government offices in CEEs is that "in majority of cases, the Secretary-General (even if he/she is a civil servant) is subject to replacement when Prime Minister changes" (ibid., p. 7).

When it comes to Croatia, a systematic research on coordination in the past two decades is almost non-existent. Except few articles dealing with the policy coordination as well as policy documents on EU accession coordination, there is no scientific or other type of data or analysis which would point out main

characteristics and problems of coordination. The research devoted to policy-coordination within the Croatian institutional context (James & Staronova, 2003; Petak & Petek, 2009; Petak, 2015) showed that generally serious limitations do exist in all phases of policy-making process. The ineffective coordination between participants, the role of applying policy analysis tools in the process of formulating a particular policy, and limited capacities for monitoring policy in the phase of implementation may be highlighted as core weaknesses.

Croatian policy coordination system generally suffers from several institutional and structural shortcomings. The prime minister's office lacks a central policy development unit able to evaluate and coordinate the activities of the line ministries. Therefore, the policy expertise of prime minister's office, in terms of policy knowledge of particular policy fields, is strongly limited. Also, gate-keeping role of the cabinet is mostly formal and not based on policy argumentation, or in other words, backed by applicative policy analysis capacity (Petak, 2015). Line ministries consult with the government's legislation office, but this consultation is mostly formal, focusing on technical and drafting issues. Ministries normally enjoy huge leeway in transforming government priorities into legislation, and there is no stable and transparent arbitration scheme that would give the prime minister's office a formal role in resolving inter-ministerial differences. There is a little *ex ante* coordination among ministries, controversies are often pushed upwards, so that cabinet committees play an important role in reconciling conflicts within the cabinet. And finally, direct coordination of policy proposals by ministries is extremely limited. There is no stable and transparent scheme of settling inter-ministerial differences within the bureaucracy (James & Staronova, 2003). Deadlines for comments by other ministries are often too short, capacities for comments are sometimes inadequate and comments made by other ministries are often not taken seriously.

Applying the above mentioned policy coordination scale (Metcalfe, 1994; Bouckaert et al., 2010) on the Croatian example, the achievement of higher levels might seem especially problematic, especially levels from six to nine (arbitration, setting parameters, prioritizing, and strategy), which might be related to the inexperience in strategic management. However, the problems do exist also at the lower levels of coordination – in the classical issues of horizontal policy management linked with the consolidation of inter-organisational activities. Despite the modest attempt of the Government in 2010 to eliminate the number of agencies (approximately from 78 to 63) by mergers and abolishment of overlapping functions, the concepts like “joined-up government” (Pollitt, 2003) still do not have substantial impact on the course of reform of the state administration in Croatia or the modes of governance in general. Hence, no clear position has yet been taken on how to determine the criteria required for the implementation of a high-quality horizontal public policy management – the assessment of the extent

of overlapping functions, or of the degree of incoherence and of the level of gaps in the policy. A thorough application of policy analysis by adequate expert knowledge is missing. The problem, among others, lies in the supply of policy-related knowledge, in the insufficient number of experts able to carry out policy analysis efficiently.

Another problem is vertical coordination – a reliable institutional mechanism for vertical (as well as horizontal, for that matter) public policy in Croatia is missing, something like the prime minister's or the government's central policy office (Petak, 2008). The overview of institutional practices of vertical policy coordination in developed democracies (*ibid.*) shows that such a body closely cooperates with the state treasury and all other agencies of central government. Since there is no central government's policy agency in Croatia, the overall authority for carrying out such assessments lies expressly in the hands of the Minister of Finance, who takes part in the work of all coordination bodies and makes decisions on all disputable issues, becoming a kind of a "policy switchman" who acts as a substitute for a central government's policy agency. The problem is in the fact that, this way, decisions are made on the basis of a rough (financial) estimate and not on the basis of a systematic policy analysis.

3.2 The Research Framework

The research presented in this paper is focused on the description of the coordination in three distinctive policies in Croatia – the regional development policy, the anti-corruption policy, and the e-government policy. All three policies are new policies which have emerged after 2000 and are to a different degree related to the EU accession. Moreover, all three policies exert features of cross-cutting policies, relating to different sectors. On the other hand, three policies differ in many aspects, such as salience of the policy, type of policy, actors' involvement, mechanisms used for coordination, as well as the role of the EU in the policy development. It has to be noted that The Stabilisation and Association Agreement with the EU was signed in 2001, and the accession negotiations began in 2005. After 2009–2010 crisis, the negotiations ended in 2010, the accession agreement was signed in December 2011 and Croatia became the full EU member on 1 July 2013.

On the basis of the analysis of legal and policy documents as well as the semi-structured interviews with seven public officials, the research focuses on following elements: (1) the key points in the development of the policy (events, actors); (2) the impact of the EU on the policy introduction and formulation and the kind of Europeanisation mechanism used as a main driver of the policy development; (3) the role of international coordination and organisations; (4) who are the main actors involved in the policy formulation and implementation; who are other actors; (5) what kind of coordinating structures emerged and under which circumstances (political and administrative coordination) and who is being coordinated; (6) which

factors have led to the more elaborated coordination structure. The analysis is focused on the period before the EU membership.

3.3 The Research Findings – Coordination of Three Policies

3.3.1 The Regional Development Policy

Until early 2000, Croatia's regional development policy did not even exist as a coherent policy framework, since the collapse of socialism and Yugoslavia had resulted in a sort of vacuum⁶, without any ideas what should be the instruments, objectives and goals of the regional development policy (Petak, 2006). What actually did exist in the 1990s was the patchwork of several central governments' activities in the areas of special state concern (related to the heaviest damaged areas in the war 1991–1995), mountain and remote areas and islands (Sumpor & Starc, 2003). This phase has been described in the literature as the "humanitarian aid stage" (Đulabić & Manojlović, 2011). The CARDS program in early 2000s was the beginning of the pre-accession process in Croatia, but more recognized regional policy development can be traced from 2005 onwards within the IPA program.⁷

During that period, the regional development policy was continued to be fragmented despite the pressures caused by the EU accession process. The regional policy was still made in a number of ministries (those connected with the economy in general and ministries of regional development, forestry, agriculture, sea, transport, and infrastructure). Moreover, two agency type organisations for regional development were established in 2001 – The Regional Development Fund and The Development and Employment Fund. Legal regulations were equally fragmented since they were applicable to the separate areas of regional development implemented by various sectoral bodies. The missing point was a coherent regulatory framework, which would frame the ways for formulating, implementing and evaluating regional development policy.

A few years after the first discussions on regional development policy had been held, a strategic framework for the 2006–2013 was introduced. It was supposed to become some sort of a template for drafting of all development strategies, including the regional ones. While the document failed to clearly identify the strategic priorities of regional development and was markedly inconsistent and very broad, it was the first time that the term "regional development" was mentioned at all (in the chapter "Space, Nature,

⁶ Here we should particularly underline the abandoning of the concept of running regional development policy which existed within the socialist system since 1990. The system was created in the final decades of the socialist era and was based on horizontal linking of some one hundred of Croatian municipalities into so-called 'regional associations of municipalities' (Petak, 2006).

⁷ CARDS Programme (Community Assistance for Reconstruction, Development and Stabilisation) was the EU's main instrument of financial assistance to the Western Balkans, in period 2000–2006. It was replaced by the Instrument for Pre-Accession Assistance (IPA) programme 2007–2013.

Environment and Regional Development"). However, the change that took place in that period concerned the structured interaction of the horizontal policy actors. With a help from the authorities on the county level, county development agencies gradually started to emerge. They started applying the EU policy narrative used for regional policy, focusing their activities to preparation of specific development strategies on their respective territories. Numerous actors / stakeholders from the economic and civil sector joined the game on the regional level, thus contributing to a gradual shaping up of an institutional context for the regional policy in those years.

A relatively solid regulatory framework for the regional development policy was put in place only in 2009, when the Regional Development Law was adopted, followed by the Regional Development Strategy in 2010. By this token, the institutional core of the Croatian regional development policy was established. The key policy actors in formulating regional development policy in this context included various departments, with a prominent role for Ministry for regional development, but also numerous foreign experts for regional development policy-making, regional/county authorities and regional developmental agencies, as well as, to a certain degree, the researchers from the field of regional development (scholars from the field of economics, social policy, administrative science and public finances). Thanks to the principle of partnership, introduced by the EU regional policy principles, many horizontal policy stakeholders, from the business as well as civil society have been also introduced into the process of developing regional development policy.⁸

What were the basic outcomes of the above mentioned institutional and policy actors' framework? Is regional development policy in Croatia going to become a more coherent and less fragmented policy?

Lack of knowledge by local and regional policy actors related to strategic development goals at the regional level still continued to exist. In other words, the real knowledge of local and county policy stakeholders to discover the ways by which it will be possible to recognize the basic goals, objectives and policy measures which might be beneficial for stimulating regional development left a more or less unrecognized issue. In spite of all efforts devoted to establishing various forms of partnership and partnership forums (partnership at the county level, partnership at the NUTS II level) dissemination of information on how to connect basic policy instruments with particular policy goals and objectives appeared as the basic problem in formulating regional development policy in a specific Croatian case.⁹

⁸ Policy implementation bodies include Ministry of Regional Development, Agency for Regional Development (established in 2008 with the role of administering regional development funds), partners' council of a statistical region and participation in its work (state administration bodies, regional and local self-government units, private sector, scientific community, social partners and civil society organizations from the territory of the statistical region), regional authority bodies.

⁹ This kind of remark is sharing much in common with the general findings of Croatian policy scholars related to shortcomings in using ex-ante evaluation techniques in formulating public policy in Croatia (see Petak & Petek, 2009).

This kind of observation opens the first issue related to the question of policy coordination in a specific regional development adjective policy. County development agencies (CDA)¹⁰ showed as crucial institutional entities for coordinating policy actors at the regional level, but as the entities with limited success in developing reliable policy coordination required for the effective implementation of local development programs. In interviews made with regional development policy experts in Croatia it has been found that in their judgment a low level disputes in Metcalfe (1994) taxonomy on coordination appeared as a basic problem. Information exchange with other organisations (level 2) and information feedbacks related to limited consultations with other organisations (level 3) appeared to be a basic failure in the behaviour of CDAs. The lack of policy capacities of Croatian CDAs is therefore the first coordination failure issue related to regional development policy.

The other form of policy disputes related to coordination is related to the shortcomings that exist at the departmental level. Namely, there are four basic actors at the ministerial level responsible for implementing IPA III component – Regional development, with three subcategories – transport, environment and regional competitiveness. Ministry of Regional Development is responsible for conducting the basic stream of regional development policy, with a special governmental institutions designed in order to formulate and implement such a policy.¹¹ Aside from the fact that coordinative mechanisms of regional development policy are located at the Directorate for Regional Development of the Ministry of Regional Development, real jurisdiction over basic components of IPA III is actually allocated to the other three departments – Ministry of Transport and Infrastructure, Ministry of Environment and Ministry of Economy. Croatian scholars in regional policy studies marked previously mentioned overlapping as the basic institutional shortcomings in regional development policy-making, pointing out that it is “quite illogical to have four different managing authorities in charge of almost the same task of managing European funds related to regional development” (Đulabić & Manojlović, 2011, p. 1054).

Interviews with senior civil servants working in the Ministry of Regional Development showed the inexistence of policy templates for avoiding divergences among ministerial departments, as well as agreements how to conduct joint goals and particularly how to arbitrate in the cases of severe

10 In Croatia 20 developmental agencies were established at the county (*županije*) level. The only county without its own regional development agency is the City of Zagreb (Zagreb has a dual municipal-county administrative status). The agencies are tremendously different with regard to their administrative and policy capacities, or in other words, the capacity to produce reliable regional projects being able to boost development at the regional level and the capacity to communicate and coordinate actors which indispensable for formulating and implementing regional development policy.

11 Within Ministry a Directorate for Regional Development is established, with a particular Sub-Directorate for Regional Development Policy (the other sub-directorates are related to islands, implementation of developmental programs etc.). The above mentioned sub-directorate is divided into division for Regional Development Policy and Coordination and division for Monitoring and Reporting.

policy differences (levels 4–6 in Metcalf's taxonomy). This kind of policy disputes can be marked as the second failure in effective policy coordination of regional development policy.

Nevertheless, the current processes of Europeanisation of regional development policy in Croatia showed itself as a more coherent step in comparison to absolutely fragmented policy in that field which did exist before 2000. Vertical and horizontal policy actors (Colebatch, 2004) started to apply the EU policy narratives connected with regional policy, focusing their activities to preparation of specific development strategies on their respective territories. Numerous stakeholders from the business and civil sectors respectively joined developmental policy game on the regional level, thus contributing to gradual shaping up of an institutional context for the regional policy in Croatia in years following 2000.

Almost the entire new framework of the regional development policy came into being as a result of direct pressures from the EU (Bache et al., 2011). The regional development policy was used to harmonize local and regional development needs with the priorities of the central government, ensure support to less developed areas and provide even and sustainable development of local and regional self-government units in border areas. The entire institutional framework, defined by the Regional Development Law – regional development policy, development index, regional development policy planning documents (Croatia's Regional Development Strategy, county development strategies), supported areas, development program plan, statistical region, government programs strategy – is strongly defined by the narrative of the EU Cohesion Policy. The same can be said for the fundamental principles on which the policy was to be based: solidarity, equal opportunities, partnership and cooperation, strategic planning, pooling of resources, monitoring and evaluation (a central electronic database of development projects was established), sustainability, local autonomy. Since the EU had also invested considerable funds into the post-war reconstruction of Croatia, it started indicating that drawing of the resources from the pre-accession funds would not be possible without appropriate paperwork coverage.¹² That gave a direct boost to the creation of regulative frameworks necessary for running coherent regional policy – Regional Development Law, Regional Development Strategy, county regional development strategies.

3.3.2 The Anti-Corruption Policy

The anti-corruption policy (AC policy) is an example of a cross-cutting state administration policy with far reaching political, societal and economic effects. In recent decades the corruption has been recognized as one of the main obstacles for exercise of citizens' rights and the functioning of the state,

¹² In accordance with pre-accession activities and for the administrative purposes of EU funds, Croatia has been divided into three NUTS-2 regions: Northwestern Croatia (six counties), Eastern Croatia (eight counties) and Adriatic Croatia (seven counties).

but also as the problem which undermines both public trust and the economic investments and development (Erakovich, Kavran, & Wyman, 2006, p. 1238). Corruption relates to the abuse of public authority, most often based on an illicit exchange between a public official and another person, in order to achieve private gain (for typology see Pedersen & Johansen, 2006; Matei & Matei, 2010; The World Bank, 2000). The fact is that the corruption is often left undiscovered, it is important to observe not only reported and sanctioned forms of corruption, but also the perception of corruption in the society.¹³

Starting from the fact that the corruption undermines democracy and human rights, as well as the economic development and the functioning of the market, the AC policies have been designed and supported especially by the international organisations. Several important international agreements and documents, such as those of the United Nations, the Council of Europe, especially its anti-corruption body – GRECO, the World Bank, the OECD, as well as the EU, have been adopted during 1990s, the decade of the fight against corruption, and the efforts have continued in the 2000s (see Grubiša, 2010).¹⁴ In addition, the anti-corruption programmes and activities were advocated by international civil society organisations and think tanks (e.g. Transparency International, etc.).

After the break-up of socialist regimes in CEEs, the corruption problem became immediately evident and continued to endure during the transition phase in the 1990s and later. Within the reform assistance projects, the OECD, the EU and other actors have promoted the two step approach towards the problem of corruption in CEEs: during 1990s, the activities were directed towards the awareness rising, mostly by cooperation of international organisation with the domestic NGOs, and in the 2000s towards capacity building, especially with regard to the inclusion of state and local authorities (Bryane, 2007; Erakovich et al., 2006). The anti-corruption efforts are integral part of the EU enlargement policy and the EU neighbourhood policy (see Börzel & Pamuk; Matei & Matei, 2011). The OECD (2008) differs between institutions engaged in prevention and combating corruption, to whom different anticorruption functions are assigned: policy development, research, monitoring and

13 The benchmarking of the countries with regard to the perception of the corruption has become a widespread means to assess the prevalence of the corruption and the quality of government, as it is done by the Corruption Perception Index of the Transparency International or the World Bank's Control of Corruption index. According to the 2011 Corruption Perception Index, Croatia's score was 4.0, the same as in Montenegro and Slovakia, which put them 66th out of 182 countries, better than Italy (3.9), Greece (3.4), or Bulgaria (3.3.). But, when 'perception' is measured, there might be a tendency to score higher in perception at the very beginning of the fight corruption activities, when this issue is interesting for the media and politically important, as stated by one of the interviewers.

14 Examples include the UN Convention against Corruption (2003, also signed by the EU), the GRECO's (Group of States against Corruption, including 48 European states and the USA) Twenty Guiding Principles for the Fight Against Corruption (1997), the OECD's Convention on the Combating Bribery of Foreign Public Officials in International Business Transactions (1997) and later recommendations (2009), the EU's Convention on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union (1997) or European Commission's Communication on a comprehensive EU policy against corruption (2003).

co-ordination, prevention of corruption in power structures (ethics, access to information, conflict of interest, etc.), education and awareness raising, investigation and prosecution (sanctioning of corruptive behaviour). As one of the main instruments of prevention of corruption, the establishment of independent anti-corruption agencies has been advised by many international organisations, with the main purpose to ensure implementation and coordination of the policy and to disseminate information and knowledge (see Pedersen & Johannsen, 2006). The OECD study (2008) distinguishes between three types of anticorruption agencies – (1) multi-purpose agencies, (2) law enforcement type institutions and (3) preventive, policy development and co-ordination institutions. One international study has shown that for the ensuring the effective coordination of the AC policy, the setting up of a special body or unit with clear authority, resources, capacity and political support is necessary (see Chêne, 2009).

Similar to other CEE countries, the emergence of the AC policy in Croatia is related to the EU accession – it was introduced after the signing of 2001 Stabilization and Association Agreement, and developed further in the course of negotiations process from 2006 onwards, when anti-corruption measures were defined as a part of the EU acquis (in chapter 23 Justice and human rights and also assessed within the general democracy and the rule of law). The political weight of the AC policy has proven to be one of the most important for the finalization of the accession process. The main goal was to develop effective institutional mechanisms for combating corruption, in other words, specific policy instruments, as well as effective coordination mechanisms and organisational resources. However, the AC policy has undergone three different phases, marked by different structural and functional elements.

The first National Programme for Fighting Corruption with the Action Plan for Fighting Corruption were adopted by the Croatian Parliament in March 2002, but the content of the document and the institutional back-up for the implementation did not indicate the existence of the determination and the political will to fight corruption. The recommendation for the establishment of the National commission for the implementation of the Programme was not put into effect, and one of the reasons was that the parliamentarians were not sure how to define the composition of the Commission. To illustrate, one MP said "I think we are not mature enough to give the presidential seat of the Commission to the opposition politician". The administrative coordination was trusted to a newly established body (2001) – the Office for the fighting corruption and organized crime of the Ministry of the interior, but which did not posess real coordinative powers towards other bodies and organisations entrusted with different measures. In sum, National programme was not "a systematic effort to develop a national policy" and the "political will... was insufficient for its realisation" (Kregar, 2010, p. 7). Consequently, the programme was not implemented.

The period 2006–2008 marked a new phase in the AC policy development in which institutional framework started to emerge, due to the international and the EU pressures – the international documents were ratified by the Parliament and the EU was stricter on the topic of anti-corruption. Consequently, the new strategic document – the National Programme for Fighting Corruption 2006–2008 was adopted in April 2006, and the monitoring body of the Croatian Parliament was established in October 2006 – National Council for the monitoring of the implementation of the National Programme for Fighting Corruption. The Council was comprised of five MPs and six representatives of various stakeholders – employers, trade unions, civil society, academia, experts and the media, elected on the basis of the public call.¹⁵ This Program was slightly improved version of the 2002 Program, and in this respect might be considered as a small step forward with regard the anti-corruption efforts, but it also suffered from many shortcomings – the action plan for the implementation was confusing goals and measures, no clear indicators were defined, and no effective coordinating mechanism was envisaged, except the coordinating role of the minister of justice (a national coordinator for the anti-corruption) who was supposed to support and help state administration and other bodies to develop their action plans for anticorruption. The Report of the National Council for the period 2006–2007 expressed the concern about the feasibility of the implementation especially with regard to the capacity of the Council to monitor the implementation, taking into account weak support service which was not capable to analyse the data and reports submitted by various bodies.

The third phase of the AC policy development lasted from 2008 to 2010 when a significant step forward in the AC strategy development and institution building was made. In July 2008 the Anti-Corruption Strategy, accompanied by the Action Plan was adopted, with specification of measures, deadlines, resources and responsible institutions. The objective was to design an appropriate institutional framework which would make the combating corruption more effective, based on the fact that the previous programmes lacked effective coordination and cooperation among institutions implementing the policy as well as their efficient supervision. The Action plan referred to various action areas and measures, as well as different organisations included in implementation (state administration, agencies and other legal persons, public enterprises, and local and regional government to a lesser extent). The biggest step was made towards more elaborated institutional set-up – the institutional structure included the monitoring body, the coordinating body, and operative level bodies. First, the supervisory and monitoring body of the Croatian Parliament was the National Council for Monitoring the Anti-corruption strategy implementation, supported by the Parliamentary service, to which the different implementation bodies report. The tasks

¹⁵ The president of the Council was the head of the minor parliamentary opposition party (not the main opposition party social-democrats), but had the experience in combating organized crime, as a former police officer.

of the Council included supervision and monitoring of the implementation of the AC Strategy, systematic evaluation of data on corruption practices delivered by implementing bodies, analysis of the reports of implementing bodies, and evaluation of instruments and results; it also proposes measures to increase effectiveness of the implementation of the AC strategy, promotes and directs cooperation between the Parliament, government bodies and other bodies included in the implementation, and submits semi-annual reports to the parliament.

Secondly, the main coordinating body at the executive level the Government was the Commission for the Monitoring of Implementation of the Anticorruption Measures (April 2008), with the task to inter-ministerial cooperation and coordination. The Commission's role was to assess the corruption risks and to propose and define measures for their prevention, to coordinate the implementation of the Strategy and the Action plan, to improve the effectiveness of the AC measures, and to promote cooperation. At the beginning, the Commission's 20 members included the minister of justice as the national coordinator and state secretaries of eleven ministries plus representative of the bodies entrusted with the implementation of the specific activities. The Commission was firstly envisaged as the executive level coordinative body, but its composition changed in 2009 when the new prime minister took over the leading role in the Commission, lowered the number of members to 14, and instead of the state secretaries nominated the ministers as the members of the Committee and the head of the State Commission for Public Procurement Control. This evolution towards political coordination body indicates the higher level of the political salience of the AC policy, but also might point out towards greater political will to address problem of corruption. Still, in practice, the new composition did not lead to more effective coordination because, as one of the interviewers said, the prime minister did not invest enough energy and time in the Commission tasks.¹⁶

The support to the Commission and administrative coordination was delegated to the special organisational unit of the Ministry of Justice to serve as the Commission's Secretariat – first as a as an Anti-Corruption Department within the Ministry of Justice Strategic Development Directorate, later as the Anti-Corruption Sector of the Ministry of Justice. The AC Sector's role was to propose the strategy development and specific anti-corruption measures, to ensure cooperation and coordination among implementing bodies, to collect data and conduct analysis, and to organise educational and promotional activities, including the management of the network of coordinators in implementing bodies. At the operational level, the implementation was entrusted to various

¹⁶ The effects of the policy were hardly to be seen by the public and the criticism came also from the European Commission. Although in contrast to service delivery policies the anti-corruption policy outcomes were not clearly measurable, still, most of the indicators of the corruption showed that the level was not dropping and the institutions were not sanctioning the cases. It was not until 2010 when the policy has started to realize some effects, having managed to prosecute former prime minister, several ministers and agency heads. In addition, one of the ministers involved in AC policy has been charged of serious corruption scandal.

bodies, such as specialised AC units of the police and public prosecution and judiciary, horizontal ministries (finance, administration, etc.) and independent bodies in charge for supervising implementation of the access to information, conflict of interest, audits and public procurement legislation.

The next phase in the AC policy development (2010–2012) started at the end of 2009 when the composition of the Commission has changed, as described above. In 2010 the AC policy was revised and the new Action plan was drafted, including a special anti-corruption programme for state owned companies. Although the revision of the policy was supposed to be conducted annually, this was the first time it was reviewed in practice in order to exclude inconsistencies and to introduce some new measures. One of the reasons for the new approach was the change in prime ministerial position in July 2009 and the greater political salience of the corruption issue due to the numerous corruption scandals and prosecutions of highly ranked politicians. On the other hand, the public enterprises were detected as main polygons of corruptive practices, standing outside of effective legal and political control. In addition, two politically driven considerations affected the change. First, the Commission's Accession Reports stated that the AC policy had to be implemented more effectively in order to fulfil the obligations of the EU accession, and this condition became condition *sine qua non* of the membership. The revision of the Action plan had to take into account the Report of the Commission and GRECO recommendation. Also, the National Council, under the leadership of very enthusiastic opposition politician from March 2008 to end 2011, was eager to steer more effectively and to monitor the AC strategy implementation, addressing specific issues of the policy and opening to the public some of the important corruption cases. As compared to the previous Action Plan, the Revised Action Plan contains a somewhat limited number of measures, but provides for better-defined implementing agencies, action points, objectives and time-frames, although it still lacks clear performance indicators for the implementation of measures.

In sum, what lessons might be drawn from the development of the AC policy in Croatia? First, political importance of the issue gives the policy higher priority and seeks for stronger coordination in order to implement the desired measures. As discussed previously, the political salience of the issue combined with the political pressures from the EU gave impetus to the more complex approach to policy and development of coordination structure which should ensure implementation. In addition, political actors (political entrepreneurs) seeking to advance their political position might influence the working of the existing coordination structures – the new prime minister changed the composition of the Commission (end 2009) and gave it more political weight, while the new president of the Council (2008–2011) significantly improved its working and its monitoring role, constantly putting the issues on the agenda of both Parliament and the general public. As one of the interviewers said, the first Commission was ineffective in the meaning that the representatives

of the implementing bodies were lower level officials who had no real power to decide or to enforce decisions and the leading role of the minister of justice only confirmed to others that the AC policy is the policy of ministry of justice, and not the cross-cutting policy. Having in mind that the upholding the policy monitoring and coordination to higher political levels gave the policy implementation new speed and steering, the idea of abolishing the Commission seems to be leading the policy into a wrong direction.¹⁷

Secondly, the crucial factor of the effectiveness of the AC policy formulation and implementation is political backing and the capacity of administrative coordination mechanism (AC agency), especially in terms of the resources and authority to impose measures, as shown by some studies (e.g. OECD, 2008). The department within the ministry of justice, despite all its efforts, does not have any of these prerequisites. In many of organisational shifts it has encountered during these times, the department had insufficient resources, what has been underlined in the European Commission reports, but, what seems more important, it failed to build an image of the independent specialized body which could have resources and authority to coordinate and cooperate with overall public administration and public sector bodies, not even at the level of negative coordination (information gathering and the accessibility of other institutions). This fact, together with low political support, proved to be decisive for the implementation of the policy. Moreover, the administrative coordination gives the policy necessary continuity and the know-how and works as a counterpart of the political changes on the top, which have had a strong effect on the AC policy in Croatia, as interviewees noticed.

Finally, the effect of the EU accession as in many policy areas in CEEs, shown also in previous section, has proven to be decisive for the development of policy. The carrots and sticks approach which forces candidate countries to adopt legislation and establish institutions for the anticorruption policy might be regarded as one of the most important drivers, in addition to domestic political circumstances (Schimmelfennig & Sedelmeier, 2005). In this case, the problem of asymmetry of power might be considered as positive, since in the absence of the EU pressure the AC policy might develop even slower than it has so far.

In sum, the overall coordination of AC policy in Croatia has gradually improved since first steps have been made in 2002, and some more significant efforts in 2006–2008 and 2008–2012 period. The process shows that coordinating structures have evolved in both political and administrative part, especially after the political upgrading of the governmental coordination committee

¹⁷ In 2012, upon expiration of the 2008–2012 Strategy, the AC policy faced obstruction. New Commission members have not been appointed almost a year after new Parliament had been established, and one interviewer said that 'the government is considering abolishing the Commission since it does not see what its role is'. This indicates that the coordination of cross-sectoral policy is not seen as being important, and that the political coordination within the party might be given advantage before the formalized and managerial type of coordination on the political and administrative level.

to ministerial level, directly chaired by the Prime Minister, which has increased the authority of the anti-corruption unit of the Ministry of Justice. The AC policy coordination exhibits features of both hierarchical type of coordination at the political level, and the network type of coordination at the administrative level (the secretariat and the coordinators in implementing bodies). Still, the coordination is not informal nor voluntary, but formal and obligatory, backed up by legal instruments of highest rank. Although the locus of coordination is government Commission, in practice the practical coordination rests upon the secretariat, what makes its capacity and political support even more important. With regard to Metcalfe's typology (1994) besides the forms of negative coordination, the AC policy witnesses the development of more elaborated approach and advanced levels of coordination (7–9 levels, setting priorities and developing the strategy) which is, at the practical level endangered by frequent organisational changes, low organisational capacities, and changes of the strength of political support towards the common goal.

3.3.3 The E-Government Policy

The e-government is usually defined as the use of internet to deliver services and information to citizens and businesses. The implementation of e-government projects is expected to create public value with regard to the increased efficiency and effectiveness, greater accountability and transparency, and overall economic and social development. At the service level of public administration, the e-government aims to simplify and make the procedures faster and less expensive and create quality services which are easily accessible. It rests upon the collaboration with the private sector for technological development and infrastructure building. In today's digital economy and society, the public administration reform and policy are inevitably connected with the e-government policy.¹⁸ In the EU the e-government policy, as a part of information society policy, has started to develop already in the 1990s (Bangeman report, 1994), but its main framework was created on the basis of 2000 Lisbon agenda and the vision of the EU as a knowledge society built on the ICT, as a promoter of employment and economic and social growth. The annual ministerial conferences define goals and measures on the basis of the strategic documents eEurope2005, eGovernment beyond 2005, the Initiative i2010, and the Digital agenda for Europe.

The e-government policy rests upon a coordination of various administrative organisations in order to create unified service to the final user. In other words, the e-government initiatives enable administrators to deliver services focusing on customers, tailored to their needs, regardless of vertical and horizontal fragmentation of policies included (P. 6, 2004). One-stop shop initiatives, e-government portals, and integrated services in general

¹⁸ Similar to the AC policy, the e-government is a good example of policy the results of which are subjected to the benchmarking as a means of achieving continuous improvement (the UN e-government rankings, eParticipation index, the Economist's e-government readiness index, etc.).

are actually based on the coordination behind the screen, simultaneously facing public administration with managerial, legal, financial and democratic (accountability) challenges. When it comes to the coordination functions within e-government policy, it relates to the developing of (a) information infrastructures and one-stop shop centres, (b) formulating legal framework for e-government and information technology, (c) mobilising, prioritising and allocating resources for infrastructure and services and (d) monitoring, evaluating and communicating information, experience and ensuring accountability (Hanna et al., 2009). For that purpose, the coordinating institutions, their position in wider governance structure, political weight and administrative capacity are of utmost importance for the success of the policy.¹⁹

As in many other countries, the e-government policy in Croatia started to develop as part of information society policy, and later became the integral part of public administration reform policy.²⁰ The development of the information society and e-government policy might be traced back into the period of the left-wing coalition government 2000–2003, although some sporadic efforts were made already in the 1990s.²¹ Within the framework of the Strategy – Croatia in 21 century, a first Strategy on Information and Communication Technology was adopted by the Government in 2002, as a program document, containing only 17 recommendations which had to be further developed by implementation bodies (within several projects – state administration, business, culture, international relations, housing, health and environmental protection). Specific e-government related activities were not exceptionally prominent within the strategy, because the priorities were related to the general informatisation and the development of the legal framework related to the use of the ICT and overall dedication to the inclusion of Croatia in the EU. The institutional framework envisaged by the Strategy included the National Council for Information Society Technology and the Parliamentary Committee for Information Society Technology as monitoring bodies, the coordination by the Commission for Informatisation (political coordination), and shared coordination by the Government Office For Internalisation (established in 2000) and the Ministry of Science and Technology. At the operative level, the activities are implemented by ministries and specialized agencies.

¹⁹ Hanna et al. (2009) distinguish between four models of e-government institutions – policy and investment coordination, where a cross-cutting ministry has the lead of the e-government policy (Australia, UK, US, Brazil, China), administrative coordination, where ministry of public administration or similar is in charge (Germany, Slovenia, Bulgaria, Mexico, Korea), technical coordination, where the ministry of science, technology or similar leads the policy (e.g. Romania, India, Singapore), and shared or no coordination (Sweden, Russia).

²⁰ As a result of the implementation of e-government policy, Croatia ranked 30th in the UN e-government survey 2012, see: <http://www2.unpan.org/egovkb/>

²¹ During 1991–1996 the institutional framework included the Institute for informatisation of state administration, justice and public affairs within the Ministry of justice and administration and the Government Commission for the informatisation of state administration, justice and public affairs, as coordinating bodies.

The next stage of the development of e-government policy relates to the period 2003–2007 and 2008–2011. As one of the key policies of the new government the main strategic document for the development of information society in Croatia was adopted in 2003 under the title Programme e-Croatia 2007 (for the period 2004–2007), accompanied by the Plan of implementation of the Programme 2007, which defined specific measures for implementation and the implementation and monitoring mechanism. It encompassed various projects and activities, focusing on four areas: e-government, e-judiciary, e-education and e-business.²² In addition, a specific strategy of the one stop shop was adopted in 2004 (Hitro.hr), focusing on the development of e-services on both central and regional level. The specific Strategy of E-Government was adopted in 2009 for the period 2009–2012, with the main goal to develop customer-oriented, accessible, accountable and efficient administration. The priorities related to the user satisfaction, rational administrative procedures and e-services provision. The Strategy focused on the informatisation of state administration and its service orientation towards users based on the development of ICT infrastructure in the state administration, informational basis, e-service accessibility and the development of human resources in the area of e-services provision. As main activities, the Strategy emphasised the interoperability framework development for the public sector and the interconnectedness of the state administration bodies, the development of the information portal, the e-office project (file management), and similar.

The main coordinating body in the period 2004–2011 was the Central State Office for E-Croatia (CSOEC),²³ a semi-autonomous agency headed by the politically appointed state secretary and directly accountable to the Prime Minister. The main tasks of the CSOEC were the coordination and implementation of the Programme e-Croatia 2007 and coordination of the interoperability scheme for the state administration bodies, monitoring the implementation of the EU acquis with regard to information society, and advancement of the development of information infrastructure in Croatia. The CSOEC was an integrator and a coordinator of the network of coordinators for Programme implementation in state administration bodies and agencies. Based on the Strategy of E-government and the Croatian Interoperability Framework, the Council for Informatisation of State Administration was established in order to define and monitor the implementation of the Croatian interoperability framework, comprised of the state secretary of the CSOEC and the representatives of state administration bodies. In addition, as the advisory and monitoring body of the Government, The National Council for The Information Society was established in September 2004,

²² Within the Programme, various projects were envisaged, such as e-treasury, e-public procurement, e-customs, e-taxes, e-court decisions, e-land register, e-information boards of the courts, integrated information system of judicial files management, e-education, and e-health.

²³ From 2004 onwards the new type of administrative organisation closely linked to the government was established – central state office (later only state office) for managing horizontal tasks, such as e-government policy, public administration policy, strategic development policy, and the state property management.

and its 14 members (representatives of the state bodies and of private sector, civil sector and academia) were appointed two years later (April 2006). The Council was headed by the State secretary of the State Office for E-Croatia (SOEC). The role of the National council was to analyse and define directions of the information society development, and to enforce implementation of the priority goals and measures.

At the operative level, the main bodies, except state administration bodies (ministries, state administrative organisations, agencies), include agencies implementing information society policy, such as Agency for Information Systems, Agency for Personal Data Protection, Agency for Electronic Communication. The implementation bodies were obliged to submit their monthly report to the CSOEC which then drafted the yearly report and submitted it to the Government.

In 2012 the e-government policy entered a new stage, with the Government coming into power at the end of 2011. In February 2012 the Government established the Commission for Coordination of Informatisation of Public Sector, a political level coordination body, comprised of the two deputy prime ministers, seven ministers and the assistant minister in charge for informatisation of public sector within the ministry of administration. The Commission has five working groups for administrative level coordination of various areas of informatisation of public sector (for registers, for electronic identity, for public procurement, etc.), comprised of the representatives of state administration bodies and agencies in the field of information society. The support to the Commission and the working groups is provided by the Ministry of Administration, which is now in charge of the activities of the former CSCOE which was abolished in March 2012 and became a Directorate for e-Croatia of the Ministry of Administration, with more elaborated scope of affairs, but mainly keeping its policy development and coordinative function. The newly established working groups, comprised of the civil servants, private sector representatives are expected to develop specific strategies and later coordinate their implementation, under the umbrella Commission.

In sum, higher political salience of the e-government policy was motivated by the need to make public administration more effective and less expensive in the situation of economic and financial crisis. As indicated by interviewees, the implementation of the informatisation projects in public administration was not successful, the interoperability was not achieved, and the citizens and business still do not feel significant benefits of the informatisation of administration and the information society in general. Although a progress in the development of e-government and information society in general has been made in previous decade, some problems remain, mostly related to the highly fragmented state and public administration and the fact that the projects are expensive and complex. As one of the interviewees noticed, the implementation of previous strategies and projects was hampered by the fact that the former CSOEC was politically weak in comparison to might ministries

and their ministers who were reluctant to give the Office the leading role. The other interviewee noticed that the National Council for Informatisation of State Administration (established in 2010) was also inefficient due to the low political weight – the state secretaries (a level below minister) were too weak to impose the implementation of the measures to the ministries – “it is not possible to connect islands with the sea”. In addition, the monitoring mechanism was not functioning either, since the National Council for Information Society established in 2004 had its last session in 2007, and did not bother to supervise and to steer the policy. Hence, it might be noticed that the e-government policy was not properly coordinated nor monitored at the political level. The politically stronger composition of the new Commission might be a solution since such composition could give more political weight to the issue.

In addition, administrative coordination also encountered problems. First, no joint budget for informatisation of public administration existed, but each administrative body had its own budget for informatisation, which actually lead to the creation of their own agendas (and spending). The problem of implementation might be seen at the operative level too, as some bodies did not see the point in putting information and documents in a speedy manner on the web portals, disregarding their obligations. Moreover, the weakness of the strategic management once again resulted with implementation problems – strategies lacked clear indicators of the success which could define desired results. Although the number of civil servants included in administrative coordinating body (CSOEC, now the Directorate) has continuously grown (to 31 employees), the longer period it had insufficient human resources (10–15 employees). The interviewees assess the collaboration with other state agencies and the private sector (Croatian Employers Union, private sector associations, individual companies) as being good, but mostly due to their professional and expert exchange and mutual dependence and respect, and not due to the greater activity of coordinating bodies. They underline that the strategies and the operative plans were developed in the partnership with the stakeholders (state administration, agencies, private sector, civil sector, academia and experts). Still, local governments were not sufficiently involved in the coordination activities, although they provide a substantial number of services, and their exclusion resulted in bigger cities and counties developing their own e-government policies (often with the help of the CSOEC).

Finally, the impact of the EU e-government policy and the EU accession on the development of the e-government policy in Croatia has been visible from the beginning of the policy development. Already the first strategy in 2002, and especially the Programme 2007 and their presentation in the media and political bodies were framed around two key issues – EU membership and the adoption of the EU information society policy in line with Lisbon agenda 2000, but also the anti-corruption effect of the use of ICT for the provision of public services. Although the measures for implementation of the strategy follow

the EU policy, the low effectiveness in implementation is due to the fact that e-government policy does not constitute the hard-law *acquis* which has to be implemented by the coercive means (negotiations chapters cover mostly electronic communication policy and some aspects of the legal framework for information society, such as electronic signature, electronic business, and similar), but, as a policy of negative integration, is based on the open method of coordination and the efforts of the countries themselves to ensure continuous improvement and make efforts to achieve desired goals (benchmarking of e-government serves as a tool for that). Still, the administrative coordinating body is involved in the EU coordination of e-government policy, such as the E-government high level group of the European Commission which is in charge of the implementation of the European action plan for e-government 2011–2012.

3.4 Discussion

As presented by the description of the three policies – the regional development policy, the anti-corruption policy, and the e-government policy – are new policies which emerged after 2000 and are to a different degree related to the EU accession. On the other hand, three policies differ in many aspects, such as salience of the policy, type of policy, actors' involvement, mechanisms used for coordination, the role of the EU in the policy development. However, the three policies were formulated and implemented in the politico-administrative system of the transition country where the mixture of the inherited traits of the systems and the newly introduced structures and functions have led to the specific outcomes of the coordination mechanisms and policy outputs. As presented in table 1, comments differences and similarities might be summed up as follows:

The regional policy is a part of economic policy, mostly vertically coordinated, while anti-corruption and e-government policy are cross-cutting policies predominately based on horizontal coordination of state level actors. The direction of coordination (vertical vs. horizontal) and the fact that political forces behind different levels (national, subnational) are pursuing their distinctive political (and economic) interest, have determined the process of policy formulation and implementation. While in the regional policy the most powerful actors are subnational and private sector actors, who have the greatest capacity to influence the outcomes, in the anticorruption policy, the civil society organisations, with the help of the external donors, were pressuring the creation of the policy. When it comes to e-government policy, the private sector actors were included in the policy development, having special interest in collaborating with the government in the ICT solutions development, but also as the users of government services, pressuring for faster and more effective administration. In all three cases the role of domestic experts (academia, consultants) was high, especially in the policy formulation stage, since government lacked their own expertise.

With regard to the influence of the EU and the Europeanisation mechanism, all three policies are actually "European" policies,²⁴ introduced after the 2000 and developed in at least two distinctive stages – the first attempts to introduce the policy and coordination mechanisms were modestly successful, suffering from the beginner's mistakes, with weak institutional framework, undeveloped strategies and questionable political support. After the beginning of the EU membership negotiations, a more advanced policy was developed, but still with the shortcomings with regard the strategic management, which is a generally underdeveloped administrative function in Croatia, as well as the modestly successful coordination mechanism. The type of Europeanisation (Schimmelfennig & Sedelmeier, 2005)²⁵ in three policies is different – the regional policy is part of the formal *acquis communautaire* and its content is strongly influenced by the EU law; so, the mode of adoption relates to the coercive type of Europeanisation where the fulfilment of requirements from the negotiation chapter 10 is a prerequisite for the further advancement in the negotiation process (external incentives model with legal requirements). The anti-corruption policy of Europeanisation also rests upon coercive mechanism, but the instruments are more political – only smaller part of the policy is based on the formal *acquis*, and the rest is a matter of political evaluation of the progress (external incentives model with political requirements). Still, the difference between two types of external incentives led to the different focus of the assessment – in the regional policy it is an adoption of formal mechanism, which does not guarantee the desired outcome of the policy (shallow or formal Europeanisation), while in the case of the anti-corruption policy, except legally defined framework, the policy outcomes were assessed based on the sanctioning and criminal procedures. Finally, the e-government policy is a policy which is designed by the means of the open method of coordination, and the Europeanisation mechanism rests upon the combination of social learning (normative type), and lesson drawing (mimetic type of adoption of the policy). Since the results are hard to measure (and not immediate) and the benchmarking suffers from its own methodological problems, the general assessment of the policy success is not

24 It is almost impossible to analyse any public policy in Croatia in the last decade without inclusion of the factor of the EU and its political, legal and/or financial support.

25 Schimmelfennig and Sedelmeier (2005) presents three mechanisms of Europeanisation in CEEs, depending on the source of change (EU or domestic level) and the contrasting logics of consequence (RC) or logic of appropriateness (SI): (a) the *external incentives model*, based on the logic of consequence, when sanctions and rewards are affecting cost-benefit calculations of candidate countries; the carrot and stick models achieves greater explanatory power with the increase of net-benefits of accession and with credibility of the EU; it is based on conditionality – the advancement in the accession process is connected to the speed and pace of institutional adjustments and reforms conducted by the prospective member; (b) the *social learning model* – the change is induced by the learning process – the legitimacy of EU norms and identification with the EU is a factor for adaptation; this process is developed through intergovernmental interactions (negotiations, persuasion) or through transnational processes which gather societal actors (interest groups, regional authorities); finally (c) the *lesson-drawing model* explains change by national level causes – unsatisfied with domestic status quo, the states adopt the EU rules if they are perceived as solution for their domestic problems, according to the logic of consequence, or their appropriateness for institutional adjustment. The prevailing mode of institutional change in CEEs is explained by external incentive model, in other words, by "reinforcement by reward".

simple. Still, the content of the policy and the support in policy formulation and implementation is in all three cases connected to the efforts of the European Commission, but in the case of anti-corruption policy other actors and formal obligations also play significant role (Council of Europe, UN, OECD, World Bank), while in the case of e-government the role of international benchmarking and participation in the UN has an impact on the policy development.

With regard to the coordination structures and mechanisms, in all three policies strategies were adopted, first as general statement or programmatic documents, and later in more elaborated versions, but still lacking clear measures and indicators. The reluctance to develop strategies which would enable proper coordination might indicate not only low expertise but also unwillingness of politics to show genuine interest in the success of the policy formulation and implementation. Hence, although the policy coordination scale would say that the strategy is the higher level of coordination, the Croatian case shows that even with the strategy, the coordination may be insufficient. It also points towards low strategic capacity of institutions, and certain misinterpretation of the role of strategy. It is commonly understood in Croatia that the strategy relates to the document containing priorities and instruments for reaching certain policy goals, but this notion without exception excludes a proper establishment of proper organisational structures and resources (financial, skills) to implement, monitor and report on strategy. Hence, although formally one could say that three policies have reached the highest levels of policy coordination, in reality it is not a case.

Main coordinating structure at the political level underwent constant changes – with regard to the regional policy, it was frequently changing organisational frame (different ministries), the anti-corruption policy was coordinated by ineffective commission, which was later upheld to higher political level, while the e-government in past really had no political coordination, except the symbolic one, in the person of prime minister. In 2012 the political coordination of regional and e-government policy became stronger, with a greater political salience of these issues, due to economic crisis – the regional policy is now (2012) situated in the special Ministry of regional development, with the minister being at the same time a vice prime minister, while e-government policy was transferred to the Ministry of administration and the coordinated by the government Commission for informatisation, composed by ministers. On the other hand, the anti-corruption policy, now that the accession agreement has been signed, is still in search of political coordination, and the fact that a great number of criminal cases are pending before Croatian courts, might indicate that the public believes that the policy is successful and the political relevance of the issue has decreased. As the experience of three policies shows, the greater political salience of the issue (to the extent that it becomes the problem number one in the political system) leads to the creation of political coordination structure. The public perception of

the problem plays a crucial role, and the public sees the sanctioning, and not the prevention mechanisms. In other words, the public visibility also pushes towards greater political steering, although in practice the political steering might not be always effective.

Table 1: Coordination of three policies in Croatia

	Regional development policy	Anti-corruption policy	E-government policy
policy sector	economic policy – regional development (sector policy)	cross-cutting / wicked	cross-cutting
direction of coordination	vertical and horizontal	horizontal	horizontal
the role of other actors in policy formulation and implementation	subnational – high private sector – high civil sector – low experts – moderate	subnational – low private sector – low civil society – high experts – moderate	subnational – low private sector – high civil society – low experts – high
the introduction of the policy / new policy	2001/ 2006	2002/ 2006	2002 / 2008
The EU impact	EU chapter 10 Regional policy acquis	democratic institutions and the rule of law EU chapter 23 / political impact	EU chapter 22 Information society
type of Europeanisation	external incentives model/ formal	external incentives model / political	social learning / lesson drawing
external actor	EU – European commission	EU European commission Council of Europe – GRECO OECD, The World Bank	European commission / EU information society policy (OMC) UN & other global benchmarking
strategic documents	Strategy 2009, Regional Development Law 2010	National programme 2002 and 2006 Strategy and action plan 2008 / revision 2010	Strategy 2002/ Strategy 2009
main coordinating structure – political level	Government / different ministries, Ministry of regional development	Commission for AC strategy implementation (Government level)	Commission for informatisation of administration (Government level)
main structure – administrative level	different ministries, Ministry of regional development / Agency for regional development / regional development agencies	Ministry of justice – Sector for Anti-corruption	Central state office for e-Croatia (2004–2011) Ministry of administration – Directorate for e-government (2012–)
coordinated actors (policy implementation)	state administration, agencies, regions, local units, private sector organisations	state administration bodies, agencies, private sector organisations	state administration, agencies, public institutions (education, health, etc.)
the role of top civil servants	high	moderate	high

The main coordinating structure at the administrative level in all three cases shows that the problem of capacity of the organisation and its formal authority to impose obligations to other coordinated organisations is of critical importance for the success of the policy. The great number of involved actors and their different interests and modus of operation impose even greater pressure to coordination than in traditional functional sectors, such as health, education, or similar, where the professionalization may serve as powerful coordinative instrument. As shown by the case of anti-corruption policy, the low capacity and the unsatisfactory position of the organisation

in the system prevented the agency to fulfil its role – both information gathering and the relations with political masters has suffered. On the other hand, the regional policy administrative coordination depends on the collaboration of central and regional administrative organisations, which, in turn, is defined by political interest. But, most evident case of the importance of the locus and the capacity of administrative coordination is the case of e-government policy, where the state office had problems to impose measures to the ministries since the office itself had the lower organisational position compared to the ministries.²⁶ Hence, the combination of proper political support and coordination and the sufficient capacity (resources, authorities) of the administrative coordination is a prerequisite for effective coordination.

4 Conclusion and Future Research

In the paper the development of policy strategy and coordination mechanisms was presented in case of three policies in Croatia. All three policies are new, crosscutting, and affected by the process of Europeanisation. The cases presented indicate that the Croatian political and administrative system suffers from inefficiencies when it comes to both strategy development and the establishment of coordination structures which are responsible to implement coordinative instruments. This fact might be explained by the several factors: first, there is a lack of know-how and professional civil service which would be able to devise such instruments and to influence politicians into taking their advice seriously; in all three policies, the state depends on the inclusion of experts in the strategy drafting because of the lack of their own capacities (low professionalism); secondly, there is a problem for politicians and civil servants to understand the role of coordination and to overcome their habits of doing things independently; the spirit of cooperation is missing, indicating a cultural problem (low trust); thirdly, there is still vivid inherited tradition of creating strategic directions and coordinating the policy from the political party, and not within the formal and transparent mechanism of political and administrative coordination indicating a problem of administrative culture and the maturity of democracy; thirdly, the strong incentive from the EU to develop and implement policy might have led to the reluctance and misunderstanding of the importance of those policies for economic and social development which implies a shallow Europeanisation; as many other EU-initiatives, those policies were also seen by politicians, civil servants, and in the greater part of the public as something “we have to do in order to become a EU member” (one interviewee said). Still, in all three cases, the greater advancement in the policy formulation and implementation was a result of greater political pressure from the EU and stronger domestic political support. In all three cases, the administrative coordinating structures

²⁶ It is the same with the public administration – the central state office was in charge of public administration in the period 2004–2009, and in 2009 it was reorganized into special ministry, becoming more relevant politically.

were slowly built, usually under-staffed, with no resources, political backing and without clear lines of authority and responsibility.

With regard to the levels of policy coordination (Metcalfe, 1994), the research indicates that the policy coordination instruments highly depend on the capacity of administrative structures in charge for coordination, as well as the political support to the strategy and priorities. Sufficiently strong coordinative structures allow for coordinating instruments to be effective, hence ensuring the policy goals attainment. In addition, the proper implementation of those instruments is a necessary prerequisite for coordination – conflict management (5 and 4), information gathering and exchange (3 and 2), and especially strategic management (7–9) are administrative functions which need properly skilled professionals as well as the institutionalisation of these techniques in the system. So far, they are still new and often misunderstood.

The presented analysis of three policies is a first part of the more comprehensive research where the more in-depth exploration of the coordination practices is planned, based on the qualitative and the quantitative research. The focus of the research would cover additional policies (public administration reform policy, anti-discrimination policy, regulatory reform policy), based on more elaborated theoretical framework. This study is one of rare attempts to grasp the coordination problem in Croatian public administration, since no comprehensive, or even more elaborated case studies, have been done so far.

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POVZETEK

1.01 Izvirni znanstveni članek

Koordiniranje politike v tranzicijskih državah: primer Hrvaške

Organizacijska teorija pravi, da specializacija kot tudi horizontalna in vertikalna diferenciacija upravne dejavnosti v moderni državi vodijo k večji potrebi po koordinaciji. Novo javno upravljanje je zaostrilo trend specializacije z zagovarjanjem diferenciacije, delegacije, devolucije in decentralizacije neodvisnih agencij, zunanjega izvajanja organizacij zasebnega sektorja ter privatizacije javnih storitev. Procesi fragmentacije državne uprave, politična decentralizacija kot tudi povečano mednarodno sodelovanje v okviru globalizacije in evropeizacije so povečali problem koordiniranja javnih politik in doseganja ciljev javne uprave. Poleg tega je vzniknilo lotevanje več perečih družbenih problemov znotraj novih medsektorskih politik, ki zadevajo obstoječa področja politik in ministrske resorje, kot so varovanje okolja, enakopravnost spolov, ekomska konkurenca ali boj proti korupciji. Povečevanje števila avtonomnih agencij ter ločevanje političnih in upravnih nalog v različnih upravnih organizacijah (ministrstva v nasprotju z agencijami), pojav horizontalnih in medsektorskih politik kot tudi večnivojsko upravljanje so ustvarili ogromen pritisk na politično-upravni sistem, kar zadeva koordiniranje aktivnosti in organizacij za doseganje istih političnih ciljev. Odgovor na to je združevanje stebrov upravne dejavnosti v okviru celostnega, združevalnega ali holističnega upravljanja.

Problem koordinacije je posebej pomemben pri formulaciji in implementaciji posamezne politike. Nezadostna koordinacija med političnimi deležniki v procesu formuliranja politike in neuspešna koordinacija implementacijskih aktivnosti se lahko označita kot glavni problem politike. Obstaja več dimenzij koordiniranja politik, ki vključujejo razlike med pozitivnimi in negativnimi vidiki koordinacije, med vertikalnimi in horizontalnimi linijami koordinacije, med kratkoročnimi in dolgoročnimi vidiki doseganja koherentnosti političnih ciljev ter politično in upravno koordinacijo. Ker mehanizem upravljanja ni enovito telo, ampak je sestavljeno iz organizacij, ki so v različni meri vzajemno medsebojno povezane, se izvajanje koordiniranja odraža v učinkoviti interakciji med različnimi stranemi v prizadevanju za skupno delovanje k skupnemu cilju. Pri tem politično koordiniranje vključuje različne procedure in strukture, kot so učinkovit svetovalni sistem in vloga politične ekspertize v vladnem uradu, vloga kabinetnih odborov pri koordiniranju politik, ustanovitev osrednjih agencij, koordinacijska prizadevanja med ministrstvi in še mnoge druge oblike. V literaturi se široko uporablja Metcalfeova klasifikacija političnega koordiniranja, ki se ukvarja s hierarhično razvitimi fazami političnega koordiniranja in ki meri sposobnost koordinacije z devetimi dimenzijskimi.

V demokracijah v razvoju je problem političnega koordiniranja še bolj očiten. Graditev ustreznih koordinacijskih struktur in razvijanje instrumentov koordiniranja sta bila med glavnimi elementi državnih in upravnih reform. Podedovani koordinacijski mehanizmi, ki so temeljili na prehodu od odločanja komunistične partije k odločanju državnih institucij prek politično imenovanih oseb v političnih telesih in upravi, se niso mogli odzvati na novo politično, družbeno in ekonomsko okolje v tranzicijskem obdobju ter procese odpiranja družbi, demokratizacije, evropeizacije in internacionalizacije. Problem koordiniranja politike v fazah formulacije in implementacije utegne biti povezan tudi s pomanjkanjem (ali z odsotnostjo) strateškega upravljanja v vladi. V novem političnem in ekonomskem kontekstu je vzniknila potreba po razvoju in institucionalizaciji koordinacijskih struktur in funkcij, ki bi horizontalno in vertikalno povezale upravljanje ter zagotovile pregledno in učinkovito sprejemanje in uveljavljanje odločitev.

Koordiniranje je postalno pomembno tudi v Hrvaški, eni od vzhodnoevropskih tranzicijskih držav in novi članici EU-ja (od leta 2013). Sistem političnega koordiniranja na Hrvaškem na splošno trpi zaradi več institucionalnih in strukturnih primanjkljajev, kot so pomanjkanje osrednje enote za razvoj politike, šibka politična ekspertiza, formalizacija procedur, odsotnost stabilne in transparentne sheme razreševanja razlik med ministrstvi ter zlasti šibka *ex-ante* koordinacija med ministrstvi.

Raziskava, predstavljena v tem članku, je osredotočena na opis koordiniranja v treh ločenih politikah na Hrvaškem – v regionalni razvojni politiki, protikorupcijski politiki in politiki e-uprave – v obdobju pred članstvom v EU-ju. To so nove politike, ki so nastale po letu 2000 in so v različni meri povezane s pristopanjem k EU-ju, izkazujejo pa značilnosti medsektorskih politik. Po drugi strani se te tri politike razlikujejo v mnogih vidikih, kot so ugled politike, vrsta politike, udeležba akterjev, mehanizmi, ki se uporabljajo za koordinacijo, ter vloga EU-ja pri razvoju politike. Poseben poudarek je namenjen razvoju političnih in upravnih struktur koordinacije, akterjem, vključenim v koordiniranje politik, ter vplivu EU-ja na razvoj in uspešnost koordinacije.

Podatki, pridobljeni z intervjuji ter pravno in politično analizo, kažejo, da na najvišjih upravnih in političnih ravneh še naprej obstaja problem koordinacije. Regionalna politika je del ekonomske politike in je večinoma vertikalno koordinirana, medtem ko sta protikorupcijska politika in politika e-uprave medsektorski politiki, kjer prevladuje horizontalno koordiniranje akterjev na državni ravni. Smer koordiniranja (vertikalna nasproti horizontalni) in dejstvo, da politične sile za različnimi ravnimi (nacionalno, subnacionalno) zasledujejo svoje ločene politične (in ekonomske) interese, določata proces oblikovanja in uveljavljanja politik. Medtem ko so pri regionalni politiki najmočnejši subnacionalni akterji in akterji zasebnega sektorja, ki imajo največjo sposobnost vplivanja na rezultate, pa pri protikorupcijski politiki pritisk na oblikovanje in uveljavljanje politike izvajajo organizacije civilne družbe ob pomoči zunanjih donatorjev. V razvoj politike e-uprave so vključeni akterji zasebnega sektorja,

ki imajo poseben interes za sodelovanje z vlado pri razvoju ICT rešitev, a tudi kot uporabniki upravnih storitev, ki podpirajo spremembe za hitrejšo in učinkovitejšo upravo. V vseh treh primerih močno vlogo igrajo domači strokovnjaki (znanstveniki, svetovalci), še zlasti v fazi oblikovanja politik, saj ima vlada premalo lastnih strokovnjakov. Na vse tri politike je vplivala EU z dvema ločenima fazama – prvi poizkusi za uvedbo političnih in koordinacijskih mehanizmov so bili zmerno uspešni; pestile so jih začetniške napake, imeli so šibek institucionalni okvir, nerazvite strategije in vprašljivo politično podporo. Po začetku pogajanj o članstvu v EU-ju je bila razvita bolj izpopolnjena politika, vendar še vedno pomanjkljiva pri strateškem upravljanju in z zmerno uspešnim koordinacijskim mehanizmom. Toda pritisk EU-ja je bil različen – od formalnega pritiska pri regionalni politiki za oblikovanje in uveljavitev strateškega in pravnega okvira do političnega pritiska pri protikorupcijski politiki in precejšnjega manevrskega prostora za uveljavitev politike e-uprave. Glede na koordinacijske strukture in mehanizme so bile pri vseh treh politikah sprejete strategije, najprej v obliki splošne izjave ali programskih dokumentov, kasneje v bolj izdelanih verzijah, a še vedno ob pomanjkanju jasnih meril in kazalnikov. Nepripravljenost za razvoj strategij, ki bi omogočile ustrezeno koordinacijo, lahko kaže ne le na šibko strokovnost in pomanjkljivosti v strateškem upravljanju, temveč tudi na nepripravljenost politike, da bi izkazala iskreno zanimanje za uspešnost oblikovanja in uveljavljanja politik. Čeprav bi torej z lestvice političnega koordiniranja izhajalo, da je strategija višja raven koordinacije, hrvaški primer kaže, da je lahko kljub obstoju strategije koordinacija nezadostna. Nakazuje tudi nizko strateško sposobnost institucij in določeno napačno interpretiranje vloge strategije. Razen tega so se politične in upravne strukture koordiniranja pogosto spreminjaše, kar je negativno vplivalo na uspešnost politike. Kljub temu hkrati doseženi napredek kaže, da večja politična pomembnost vprašanja pozitivno vpliva na razvoj koordinacijske strukture na politični ravni in močnejšega političnega vodenja in verjetno prispeva tudi k večji uspešnosti politike.

Openness and Urban Governance: How Transparency Erodes Local Government

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ABSTRACT

Local government political leaders have a hard job these days. More and more they are confronted by citizens demanding transparency and a say in the production of social goods. Challenging the hegemony of local government, they connect their resources to come up with grass roots solutions. Fear of litigation claims and an increase in the complexity of policymaking and administration and fiscal scarcity render local administrations risk averse.

How to effectively structure the frontline between local government and local communities? Open and collaborative governance approaches hold the promise of developing to mediate these tensions, but what are the implications for the way local democracy, local government and local administration work? This article looks at the ugly face of trust in collaborative and open governance on the basis of a comparative case-study from Apeldoorn (The Netherlands). The article identifies and analyses patterns of (a lack of) open governance and offers alternative models to the organization of the frontline between local government and society.

Keywords: *urban governance, open government, political-administrative relations, civic participation*

JEL: D73

1 Urban Governance and Transparency

Concepts like “transparency” and “openness” loom large in local governance these days. As the traditional approach to local government has given way to local governance as a heterogeneous approach which focuses on public-private-social partnership in affecting and governing the local community’s life instead of the execution of local government tasks, it is no longer clear where local governance starts and ends. The same could be said for defining concepts like “mandate” and “authority”. As ever fewer people turn up at local elections and local councillors have to govern a myriad of private-public ventures that are only partially under their control, transparency withers.

Local governments across Europe experiment with ways to increase transparency, accountability and responsiveness. There are indications, however, that these efforts to enhance the “openness of government” confuse and obstruct traditional mechanisms of democratic control (Meijer & Bolívar, 2015). This article examines the impact of open government by means of increased transparency on traditional local democratic practices in the Dutch city of Apeldoorn, known as a frontrunner in engaging citizens in the governance of their city. More precisely, it maps the effects of efforts to increase transparency through new engagement oriented modes of urban governance on traditional democratic practices.

The question addressed in this article is:

How do changes promoting open and collaborative governance in state-society and public-private interactions affect formal local decision-making?

The interface between local government and urban society is often messy. From a formal representative democratic point of view, citizen engagement not only holds promises, but also contains threats to local democracy such as co-optation of local government but (a cooperative of) private interests; contestation in the form of increased negative social action against collective decisions on the basis of not-in-my-back-yard motives; skewing the representation of interests, favouring the politically and bureaucratic competent citizens over citizens that do not have a clue of how government works or do not have the resources to try and influence; or the dominance of here-and-now concerns and interests over longer term “weaker” interest and social goals.

In paragraph 2 the literature on urban governance and openness is reviewed. This review culminates in the formulation of four hypotheses in paragraph 3. Paragraph 4 describes the research methodology applied to track and trace the (unintended) impact of increased transparency on local government. Paragraph 5 provides an overview of the way the city of Apeldoorn has sought to structure its boundary with society so as to increase the openness of local government to its citizens. Paragraph 6 introduces the three cases that were selected in terms of context, content, time, domain and players, as briefly as possible¹. In paragraph 7, we analyse the mechanisms that operated in these cases and the ways in open government can lead to unintended consequences, the factors at play, the strategies that local governors apply to prevent and combat negative or unintended consequences. Paragraph 8 analyses the mechanisms by means of applying the hypotheses. In paragraph 9, we discuss the findings, provide an answer to the research question and

¹ This article is the product of cooperation between the City of Apeldoorn and Chair of Governance of Saxion University that carries a research program into Open Government. In close collaboration, three cases of open government and unintended consequences were selected and analysed.

discuss the relevance of this article for the field of open urban governance and the concept of transparency.

2 Openness and Urban Governance: Theoretical Approaches

Urban governance in this day and age is contested and complex. The sheer number of people dwelling in cities, their mobility, their heterogeneity, the speed of social and technological development and the increased interdependence between the cities and the rest of the world impair their governability (Van Gunsteren, 2006). The “urban citizen” is a powerful, unpredictable (Beck, 1992), well informed effective organizer capable of garnering support for social action without the help of big institutions such as government.

Traditional representative democracy in cities is confronted with a number of challenges. As to *representation*, it is less and less clear who is being represented and who wishes to be represented in formal assemblies. As the voter turnout decreases, how does democracy ensure the legitimacy of local councils and councillors? The *resilience* of cities, their capacity to deal with the unknown, is impaired by the growing complexity of urban administration. The number of tasks of local governments, the size of municipal budgets and their importance for citizens as “first governments” has increased strongly, but so has the dependence of local governments on central government, the complexity of programs and the need to rely on concerted action with other local and regional actors, greatly increasing the risks local governments run. As the heterogeneity of urban population increases, the local social contract becomes strained and solidarity wanes. Contestation of political decisions, by social action, political campaigns or legal procedures impair the capability of local governments to affect the status quo while simultaneously increasing the conflicts of interest between its inhabitants. The rift between young and old, rich and poor, newcomers and “aboriginals” grows. The ability of local inhabitants to effectively organize themselves limits the ability of local government to enforce political decision and general rules.

For city councillors, these trends lead to questions about the validity of their work and mandate. The job at hand is more time-consuming than ever, but public opinion is against them. In the past decades, the length of the terms councillors serve has decreased, while the number of councillors leaving midterm elections has increased. The information that they have to their availability to take decisions has multiplied dramatically, as has the impact of municipal decisions on the lives of its inhabitants, but the expertise that councillors can call upon is still organized in the same way it was in the 19th century. Essentially, urban governance is governance by amateurs, in a day and age where knowledge is dispersed and society is much more knowledgeable than it used to be. The number of formal grievances, complaints, law suits etcetera increases, while the readiness and ability of urban citizens

to participate in formal democracy has dwindled. Efforts at democratic innovation such as plebiscites, referenda, neighbourhood councils and interactive policymaking appear futile, hardly attract interest, and the ones that are interested are the usual suspects that already participate in formal ways.

Apparently, cities can no longer be ruled from above. In an effort to reinforce legitimacy and effectiveness, cities around the globe have added elements of participation to their repertoire by increasing transparency of data (Townsend, 2013). Involving citizens in the maintenance of their neighbourhood, budgeting procedures and public procurement, they seek to engage society in the fabric of governance fabric. This article contends that this shift is more than an addition and elaboration of our existing government paradigms (Goldstein, 2013). It suggests that a true democratic turn is at hand, transforming local governance, partly destroying it as well. Post-bureaucratic government has been replaced by “open government” and “do it yourself democratic” practices built on three approaches to enhance transparency:

- Open data², even in domains hitherto dominated by hybrid contracting and procurement procedures (e.g. public transport; energy, water and sanitation);
- Open procedures and freedom of information, such as open spending, crowd-sourcing policy, participatory evaluation and participatory budgeting;
- Government participation in social self-governance of social services and regulation instead of public engagement in local government providing public goods, in the form of social cooperatives, face-to-face citizen assemblies and other citizen communes.

Citizen engagement is not an either/or issue. Five forms of engagement are distinguished³ (Table1).

2 Following the definition in the Open Government Charter (<http://www.opengovdata.org/home/8principles>), open data: Data Must Be Complete. All public data are made available. Data are electronically stored information or recordings, including but not limited to documents, databases, transcripts, and audio/visual recordings. Public data are data that are not subject to valid privacy, security or privilege limitations, as governed by other statutes. Data Must Be Primary. Data are published as collected at the source, with the finest possible level of granularity, not in aggregate or modified forms. Data Must Be Timely. Data are made available as quickly as necessary to preserve the value of the data. Data Must Be Accessible. Data are available to the widest range of users for the widest range of purposes. Data Must Be Machine processable. Data are reasonably structured to allow automated processing of it. Access Must Be Non-Discriminatory. Data are available to anyone, with no requirement of registration. Data Formats Must Be Non-Proprietary. Data are available in a format over which no entity has exclusive control. Data Must Be License-free. Data are not subject to any copyright, patent, trademark or trade secret regulation. Reasonable privacy, security and privilege restrictions may be allowed as governed by other statutes. Finally, compliance must be reviewable. A contact person must be designated to respond to people trying to use the data. A contact person must be designated to respond to complaints about violations of the principles. An administrative or judicial court must have the jurisdiction to review whether the agency has applied these principles appropriately.

3 Retrieved from http://cymcdn.com/sites/www.iap2.org/resource/resmgr/imported/IAP2%20Spectrum_vertical.pdf

Table 1: Five forms of citizens engagement

Inform	Consult	Involve	Collaborate	Empower
To provide the public with objective and balanced information to assist them in understanding, the problem, alternatives, opportunities and/or solutions.	To obtain public feedback on analysis, alternatives and/or decisions.	To work directly with the public throughout the process to ensure that public concerns and aspirations are consistently understood and considered.	To partner with the public in each aspect of the decision including the development of alternatives and the identification of the preferred solution.	To place final decision making in the hands of the public.

Source: http://c.ymcdn.com/sites/www.iap2.org/resource/resmgr/imported/IAP2%20Spectrum_vertical.pdf

The literature on public participation offers us one more conceptual tool in analyzing participation strategies. There are two different ways in which local governments organize transparency (Newman, Barnes, Sullivan, & Knops, 2004): "targeted transparency" and "embedded transparency". Targeted transparency represents a distinctive category of public policies that, at their most basic level, mandate disclosure by corporations or other actors of standardized, comparable, and disaggregated information regarding specific products or practices to a broad audience in order to achieve a specific public policy purpose. Thus, targeted transparency does not require specific technologies, performance targets, or taxes. Instead, it relies on thousands of individual choices by information disclosers and users who interact to establish acceptable risk levels or improve organizational performance. Embedded transparency, in contrast, builds on already existing processes; does not create new institutions, but builds on existing ones; and builds on the engagement of existing stakeholders.

3 Hypotheses

This article looks at what happens on the boundary between local government (city) and society (citizens). This boundary has been constitutive of public administration. It is designated with two distinctions: state-society and public-private.

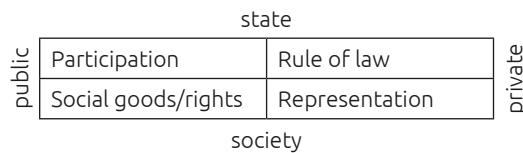
The state-society distinction is the core nucleus of modern Western thinking about government. Max Weber (2014) wrote much of his work on the interrelation between the two, and even nowadays the distinction still prevails in most discussions of public administration. The state – read local government – functions as a social contract between free citizens, giving up their full autonomy, receiving equality before the law, due process, habeas corpus and other safeguards in return. Society provides crucial elements of support for a state to be effective, and the state is critical to collective action in society (Sellers, 2010).

There is one other crucial distinction to be discussed: the public-private distinction. This is one is less clear than the state-society distinction

and covers at least two different conceptualisations: 1) political vs. social (read: the absence of the state, representation, generalisation; instead, direct interaction between private interests); and 2) social versus personal, read: collectivist versus individualist approaches. In terms of governance, the confusion is much less troubling: we have private law versus administrative law etcetera (Weintraub & Kumar, 1997).

The frontline between ordinary citizens and their government, and the whole process of giving/receiving mandates and organizing accountability, can thus be conceptualized in four ways (Figure 1).

Figure 1: The public-social frontline



Both distinctions are about balancing interests: the individual versus the collective; the individual versus the state; inhabitants versus citizens; and elected versus non-elected. Basically, democracy functions as a control mechanism: it is to ensure the balance of powers and safeguard our "own interest" (in whichever way conceptualized), lest things might run out of hand.

Based on this framework, we test four hypotheses:

- **Participation:** Organized representation is essentially elitist. It favours bureaucratic competence.
- **Rule of law:** Including current stakeholders rigs fair and impartial political procedure.
- **Social goods and social rights:** Tough political decisions that require objectivity and yes-in-my-back yard are overly simplified to cater for populism.
- **Representation:** By including private stakeholders focused on their short term interest, long term horizons, weaker interest and long term social contracts on solidarity between generations and haves/havenots are excluded, burdening future developments with todays trade-offs.

Let us briefly describe the pedigree of each hypothesis. The elitist argument is rooted in the political science literature on pluralism. Lobbying essentially puts a bonus on the ability of highly educated well-off elites to influence decision making (Lindblom, 1993). Although Stoker (2010) contends that in modern day politics political elites seek a direct power base among the electorate because elites are no longer able to control "their" clientele and media power has admittedly changed the electoral landscape, political elites are still essentially oriented on maintaining the status quo, read: the stakes of current elites (Farrell & Drezner, 2008). Representative politics is still

structured unequally despite the growing influence of the media and other trends (Marsh, Richards, & Smith, 2003).

The hypothesis on fairness of procedure takes the impossibility of state objectiveness as point of departure. The state (read: local governments) favours and defends the status quo and the interests associated with them. It has a vested interest in (for instance) the land acquired for urban development; the expertise acquired in civil society organisations that have been implementing and administering urban programs in the social domain for decades; the use of new infrastructure developed with large sums of money. Local governments are therefore prone to rig objective and transparent procedure for interest and information that reinforce their past positions and decisions.

The hypothesis on over-simplification and lack of objectivity is related to this partiality. Local government cannot be objective, and more so in this day and age, where political questions are so complex and positions and information on them abounds. Any point of view can be backed by figures and argumentations, and the clearer these can get communicated in sound bites, the better. Then and therefore, Ockham's razor in the political domain applies: the simpler answers are the better, even if this amounts to oversimplification.

The hypothesis on underrepresentation of future or outside voters is a corollary of those first three hypotheses. If vested interests can be defended much more easily than complex policy options favouring interests not yet powerful enough to be heard, they will quietly be ignored and organized out of the process.

4 Research Design

To study the mechanisms on the interface between city government and society, the process of case selection that we conducted with representatives of the city of Apeldoorn was focused on "worst cases": incidences of city-citizens interaction where reportedly all actors involved reported imbalances and imperfections in the way in which the two systems related. To allow for a comparative analysis, only cases from the last council period (2010–2014) were selected. One second criterion was the publication of the Councils Report on its own functioning leading up to the political crisis on urban development land acquisition. Furthermore, we looked for a spread over the different domains of urban policy⁴ to ensure representativeness. One final criterion was the "freshness" of the cases: to allow for a reliable reconstruction, no evaluation involving the main actors had yet been carried out.

The selection process was conducted by representatives of the city management team and the secretariat of the council. It resulted in the identification of three cases: the establishment of an emergency winter

⁴ Social policy, urban development, infrastructural planning

shelter in the 'De Maten' neighbourhood in 2011; an urban development project in the village 'Loenen'; and the development of a new infrastructural grid for the future 'Zuidbroek' neighbourhood.

For each of these three cases, an appreciative inquiry group interview was organized with representatives of all participants around the table: councillors, executive council members, civil servants of diverse categories, representatives from neighbourhood or village councils, representatives of non-governmental organizations involved and private citizens/entrepreneurs. The secretariat of the council in cooperation with city councillors were asked to provide an actor analysis and identify the people involved. These were then invited by the city of Apeldoorn to participate. Only two actors refused to take part in the group interview, instead requesting an individual interview, which was granted.

In each of the appreciative inquiry interviews, the participants were asked to provide a chronological account of the way grass-roots initiatives had originated, the way these initiatives had been developed in cooperation with city hall, the rounds of administrative (civil servant) advice, decision-making in the executive council, the framing of council proposal and finally decision-making in the city council itself. The interviews were based on a desk research set of 1) formal documents describing the decision-making process 2) a media analysis. The interview reports were focused on the mechanisms, not on acts of individual actors. As to these mechanisms, in each description, we focused on five aspects (Krenjova & Reinsalu, 2013):

Rules of the game:	Who determines the rules of the game?
Participation:	Which participation mechanisms are used?
Deliberation:	What is being deliberated?
	How do participants cooperate, communicate and make decisions?
Empowerment:	What role does civil society play?
Control and monitoring:	Who checks the implementation?

The mechanisms identified were validated in two sessions with representatives of the urban management team, the secretariat of the council and civil servant involved. The analysis presented in this article was developed on the basis of these sessions. We proceed to describe the state-society frontier in Apeldoorn and then describe the three cases.

5 City-Citizens Frontier in Apeldoorn (NL)

The city of Apeldoorn is located in the centre of the Netherlands at some 60kms east from the Dutch city hub comprising Amsterdam, Rotterdam, The Hague and Utrecht. According to Dutch standards, it is a rather green city that in the boom of 1970s and 1980s as a New Town quickly grew to some 150.000 inhabitants, largely through the concentration of first manufacturing firms

and then insurance companies and central government public service agencies as part of a Dutch national policy to deconcentrate public services over the country and have all regions profit from public employment⁵. Consequently, in comparative terms, Apeldoorn is relatively homogenous and stable, with a rather big cohort of middle-aged inhabitants. Apeldoorn's population is according to Dutch standards rather well off in terms of household income and living standards. It is one of the larger municipalities of Netherlands in terms of territory. Lying on the frontier of the largest Dutch National Park Hoge Veluwe, it covers an area of 350 km² and consists of nine villages and ten hamlets.

Because of its size, composition and history of rapid growth as a New Town, Apeldoorn has a political history of hands-on, project-oriented government and direct connections between city hall and the neighbourhoods and hamlets. The ties and links between city hall and the city are traditionally strong and intense, the style of urban governance collaborative. Social partners, companies and entrepreneurs constitute crucial partners in urban development, management and policing. The city government has a long tradition of neighbourhood oriented policymaking: (participative) district budgeting, neighbourhood development plans, neighbourhood based management of the public space⁶.

Owing to this executive style of "getting it done" the ratio of civil servants per 1.000 inhabitants in Apeldoorn is relatively small⁷. Large parts of policy administration and implementation are executed by non-governmental organisations and other related parties, with limited direct political control by the city council. The lack of formal direct political control is compensated through recruitment mechanisms. In line with the New Town history of Apeldoorn, most of the non-governmental organisations are staffed and led by people coming from the same mixed political-cultural elite⁸.

This stability in terms of governance tradition is mirrored in a politically stable council. Apeldoorn has experienced a prolonged period of one ruling coalition dominated by two centre/centre-right parties (Christian Democrats/Liberal Conservatives). Administrative leadership was provided by external powerful mayors. They served long terms and could easily dominate local politics. In terms of accountability, the city council only to a limited degree exercised political control on the way the city was governed⁹. Executive councillors

5 Retrieved from: <http://www.apeldoorn.nl/ter/politiekenorganisatie/Plannen-en-projecten/Plannen-en-projecten-Structuurvisie-Apeldoorn-biedt-ruimte.html>

6 For more on Apeldoorn's City District Approach: http://www.apeldoorn.nl/DATA/TER/docs/politiek/dorps_wijkraden/stadsdeelaanpak%20kadernotitie.pdf; And for area oriented policy development: <http://www.svgw.nl/wp-content/uploads/2011/10/Voordracht-politieke-markt-Apeldoorn-23-juni.pdf>

7 See <http://www.binnenlandsbestuur.nl/bestuur-en-organisatie/achtergrond/achtergrond/grote-stad-dik-in-de-ambtenaren.100094.lynkx>

8 On the basis of Joint Intermunicipal regulations, with distanced (tiered) political control.

9 Raadsenquête (Council Inquest), rapport Dualisme & Controle in Apeldoorn 2.0 (report Dualism & Control in Apeldoorn 2.0).

and the mayor dealt directly with local (social) entrepreneurs on the basis of a very wide and not explicit mandate.

The frontline between city government and citizens is formally structured as shown in Table 2.

Table 2: Structure of the frontline between city government and citizens

City government	council members: legislation, policymaking, budgeting, accountability processes
	municipal executive board members: administration, policy initiation, political contacting (city district executive councillor for daily administration affairs)
	civil servants: project managers (policy-development; project administration; urban development projects) - case-managers (administration in the domain of welfare; administration of national regulation) - operators (e.g. road maintenance, management public facilities; welfare workers) - neighbourhood managers (stimulating and facilitating social initiatives; communicating municipal policies; developing neighbourhood plans)
	civil society organizations (CSOs): policy administration (in commission, often by foundations)
Society	initiators of private (citizens, companies), social (associations) and public (foundations) initiatives (both natural and economic legal entities (companies))
	general public: elections for office, consultation, formal complaints and legal actions

On this frontier, we mapped each of the three cases. Before presenting the analysis, we first briefly introduce each of the cases.

6 Cases

6.1 De Maten

In 'De Maten' city district, at the early and cold start of the winter of 2011/2012, local inhabitants were suddenly confronted with a winter shelter in an old scouting centre in the neighbourhood park. It had long been abandoned and was deemed unfit for lodging people 24/7. Nonetheless, the shelter had opened. A local church had taken initiative to provide winter shelter for homeless families roaming the streets of Apeldoorn. Most of these families refused to turn to the official shelters driven by a CSO welfare organisation that was fully financed by the city, wishing to stay in a drugs free and safe environment which the "official shelters" were perceived not to offer. The church community (three churches and a foundation) had requested the executive councillor in October to indicate a location, but he was weary, being advised by his experts that the official welfare organisation already provided a covering safety net for the homeless. He conceded however that, if they were to find a proper location, he would try his best to accommodate them.

Subsequently, each location they came up with was turned down by local civil servants invoking official regulations, hazards or risks.

Two months later, winter set in. The church contacted local councillors and told them of their frustration not to be able to start the shelter because the city administration refused to proactively cooperate. These councillors in turn contacted the executive councillor and within two days a location had been found. In a haste, without the proper permits, without informing the police, the official welfare organisation organizing shelter care and neighbouring inhabitants through the regular neighbourhood platform, the shelter was opened. In the neighbourhood, emotions ran high and stories of possible and actual risks circulated quickly.

After the initial start, passions quickly ceded. The shelter served only 26 homeless people. With 44 volunteers involved and 23.000 euros being spent, the church community tried to keep the shelter up and running by reportedly sending out cars to pick up people at other parts of the city and transport them to 'De Maten'. Afterwards, the official CSO complained of the high cost (marginal as well as per capita) of this voluntary shelter, offering to do it themselves next year, in a professional way with less cost.

6.2 Loenen: Urban Development

In the Apeldoorn village of 'Loenen', a private building company from within the village sought to redevelop a part of the village including commercial real estate into a residential area. A local developer had bought some of the houses to build a small new neighbourhood. The Apeldoorn Development Plan only allowed for some 40 houses to be built in Loenen in the upcoming ten years. Stretching the economic viability, the plan contained 40 houses and apartments.

Preparations started as early as 2004. For the plan, the real estate developer sought the cooperation with one of Apeldoorn's social housing corporations. In an effort to scale down the project to more village-like residential project, the municipality formulated a set of demands in terms of spatial quality that should be met for the city to be able to go along. As these demands could not be met within the original plan, the local developer started to try and acquire adjacent plots and premises. The local village committee was weary of the 'urban' feel that the realisation of this project would give to Loenen, but at the same time perceived the project as the only viable option for the village to build at all in the upcoming ten years. As time wore on, the project halted to a full standstill. New figures on the soundscape effect of the project led to new municipal requirements in terms of sound-isolation. Immediate neighbours tried to fight against the development, and with success. The housing cooperation, seeing how slowly the project developed, reduced its participation. This in effect meant that the big launching customer decreased its share, thereby negatively affecting the businesscase.

Meanwhile, so much time and money had been invested in the project, both by the investor (money) and city government (time), and other projects stalled in order for this project to pass, that opposition from both the inhabitants and the public servants dissipated. From 2006–2007 on, all of the public servants advising on aspects of the plan one after the other, after voicing opposition, approved the plan. In May 2011, five years after the start, the plan reached the city council, to be rubberstamped. In comparison to what the project developer and the city representatives had set out to achieve, however, but without staunch support from the executive or clear expert advice supporting the project. The council looked at the proposal with fresh eyes, found a lack of clear professional (local public servants) and political (executive councillor) support and voted the plan off the table because no-one really seemed to "want" the plan.

At the point, the village representatives exploded: this had been the only chance at getting new houses for Loenen! Cancelling the project would probably mean the end of the building company and results in years of slums in Loenen. In an effort to repair the damage, a number of city councillors went to visit the village community and explain why they had voted as they had. Seeing what had happened, they realized that something had to be done. The plan was revived, slightly changed, brought back to the table and was adopted. But the tide had turned. In the midst of an economic crisis, it proved to be hard to develop a new residential area. In spite of a subvention from the regional government to start and build this project as pipeline anticyclic investment, the project still remains to be started. The village committee has a hotline now with the councillors involved, but the project is still in sketches.

6.3 Zuidbroek: Infrastructure

'Zuidbroek' is the last new city district of Apeldoorn under construction since 2003. To achieve a favourable mix of populations between Zuidbroek and existing adjacent districts, the city government of Apeldoorn sought to achieve maximum unity by linking its infrastructure to the existing road network leading out of the city. In the Masterplan Zuidbroek in 2003, the decision was taken to close an existing road (the Operettesstreet) so that the older neighbourhoods would not be burdened excessively with outgoing traffic. Despite experts advising to go through various scenarios, the city choose the option that was the most beneficial to outgoing cyclists and that created only one exit out of the new neighbourhood. Estimates of the number of cars being in use in the future Zuidbroek were optimized.

As Zuidbroek started to be populated, more and more new inhabitants using their cars were feeling the downside of this decision. Popular protest arose among the new neighbours, the decision was contested and the city government decided to organize a creative meeting to consult the inhabitants on how the infrastructure should be redesigned. In the meeting, members of the city council actively participated, crafting their own solutions on the basis

of what they heard. The alternative that came out of the meeting catered to all interests existing at that time, but was evidently not futureproof. If Zuidbroek continued to grow, the solution would actually become an obstacle. Nonetheless, under popular pressure, the executive council adopted this measure and implemented it, despite city government experts' criticism.

In a formal session of the city council, the council (being heavily lobbied by the newer inhabitants of Zuidbroek) reversed the executive council's decision. It adopted a resolution to open all of the previously existing roads for automobiles. In spite of heavy criticism from city government experts as well as public neighbourhood managers, the executive council chose to respect the council's decision and implement it. As a matter of fact, the formal Masterplan was amended and toppled. Meanwhile, many of the formal objections had reached the state of court procedures. When finally these objections reached the highest court, all of Apeldoorn's formal decisions were annulled, and Apeldoorn was charged by the courts to develop an entirely new decision.

7 Mechanisms: Description

7.1 Rules of the Game

City-citizens interactions in Apeldoorn appear to be strongly public oriented, formalized and structured towards municipal decision-making and cooperation between formal organizations. Apeldoorn uses five instruments to enhance citizen participation:

- the Future Agenda, developed once every four years by the citizens living in a Neighbourhood in an interactive process conducted by the city Neighbourhood Manager, an urban civil servant hired and paid for by the city government;
- the biannual Neighbourhood Plan, officially defined as the outcome of the mediation between the demand of citizens (see Future Agenda) and the supply that the City of Apeldoorn and its official partners can publicly muster. This process is managed by the Neighbourhood executive councillor with support of the Neighbourhood Manager;
- an Action List, the compilation of actions flowing from the Neighbourhood Plan that serves as an instrument to enhance transparency of what the city government and its partners are doing; managed by Neighbourhood Manager;
- a financial incentive ordinance for civic initiatives "Premium on Action", to support the development of small initiatives (< 1000 Euros) by ordinary citizens;
- the Neighbourhood Platform where city government, its institutional partners (CSOs) and other institutions coordinate their actions in the neighbourhood.

The City of Apeldoorn acknowledges a limited number of organizations as its partners: two (fully publicly funded) social partners that carry out many of the city's social programs; the social housing corporations; the police; and the formally acknowledged neighbourhood associations of citizens¹⁰. Other neighbourhood specific organisations, such as schools, churches, sports- and cultural organisations and associations of entrepreneurs can be invited to the Neighbourhood Platform.

The Neighbourhood Platform is managed by the Neighbourhood Manager. The style of the meetings is largely consultative; partners inform each other of their priorities and try to combine forces. New priorities are fed back to the Action list, the Neighbourhood Plan, the municipal safety plan and ultimately the Future Agenda.¹¹ In addition to the neighbourhood platform, the city government organizes a network of neighbourhood safety prevention teams.

7.2 Participation

In all three cases initiative was sparked by individual citizens. The local government had its long-term planning and administration processes: designing a new urban infrastructure, allocating development plans among the various Apeldoorn villages for private developers to pick up and engage in dialogue with municipality, providing winter shelters through 100% subsidized professional social care foundation.

There was a clear tension between organized participation and direct participation. Individual initiatives ran counter to this distributive ratio: localized initiatives. More often than not, the initiatives were private: a church providing winter shelter for non-addict individuals and families that for personal reasons did not want to look for shelter in subsidized locations; an individual local builder developing a plan by acquiring real estate and redeveloping them; inhabitants protesting against the plans to connect a new development project by existing transit routes through their neighbourhood. Short term social micro politics conflicted with long term public macro politics. Neighbourhood committees were used by local politicians and public servants as sounding boards, but the lack of continuity (only 3–4 annual meetings) was insufficient to support the level of contact that was needed to build responsiveness and participation.

This led to a debate on the legitimacy of neighbourhood committees and the limited transparency of the way the municipality operates. The reliability and mandate of public neighbourhood frontliners was called into question. Informal and formal protests by inhabitants disturbed the local political process as well as policy implementation. Council members were shocked when they realized that the plans presented to them by the executive board had been

¹⁰ Retrieved from http://www.apeldoorn.nl/DATA/TER/docs/politiek/dorps_wijkraeden/verordening_dorpsenwijkraeden_2009_vs2.pdf

¹¹ Retrieved from http://www.apeldoorn.nl/DATA/TER/docs/politiek/dorps_wijkraeden/stadsdeelaanpak%20kadernotitie.pdf

part of a formal consultative process, but that there was no transparency for individual citizens (and subsequently criticism). Executive councillors brought plans to the municipal councils that they themselves were neutral too, or did not even support.

7.3 Deliberation

As to deliberation, the efforts to structurally connect local government with grass-roots initiatives seem fragment the deliberative process. More and more, substantive deliberation – the type we see in policy-initiatives being taken to the council – becomes disjointed from social politics. There, individual initiatives and complaints, stemming from micro politics, are directly channelled into the public deliberative process: either by civil servant neighbourhood frontliners, individual council members in their function as “people’s tribunes” or executive council members in their consultation hours and neighbourhood visits.

Formal deliberative processes are essentially top down in nature: they focus on the implementation of city council decisions, formulating action plans, cooperating with formal partners such as welfare foundations and housing cooperations. In essence, both councillors and civil servants try to be as facilitative as possible and accommodate citizens, in line with the local consultative culture, but the vertical logic of implementation is often at odds with the horizontal logic of grass roots development.

Long term planning and policy processes are predominantly the domain of the city council. Neighbourhood committees formulate their five year priority future agendas, and the council tries to connect them to the formulation of bylaws, spatial plans and city budgets. There are much less suited as a locus where horizontal and vertical logics meet, yet this is precisely what happens.

Disjointedness leads to tension on a number of points. Individual citizens and entrepreneurs signal a lack of responsiveness. This lack stems not from the inability of city hall to cooperate and communicate with society. The style of urban governance can essentially be characterized as consultative. It has much more to do with the differences in rhythm and scope of micro and macro politics. The more city hall tries to be facilitative, the more apparent the differences in function of facilitating and governing becomes.

In all of the three cases, precisely because of its consultative style, local government failed to adequately organize the balance and coherence between micro and macro politics. The frameworks formulated by the city council were too abstract to function as a basis for citizen and private initiatives. Subsequently, collaborative urban governance led to initiatives that only at the end of the process of policy formulation showed the imbalance and inadequacy of local formal policies. As the council had to base itself on the frameworks to call the executive into account, it often lacked an adequate

basis for evaluation and saw no other way than to follow the executive. Civil servants having to advise on either policies or concrete initiatives experienced little political guidance, little basis for independent expert advice and subsequently limited added value. Because of that, frontline public officials reported a gap between the logic of the situation that they operated in and the logic of the policies they had to carry out. Subsequently, CSOs, entrepreneurs' and citizen initiatives were furthered and promoted without a proper critical evaluation of how these fitted into city policies. Without any political backing, public servants that operated in direct contact with citizens developed risk aversion. Procedures were slowed down or even halted, and policy advising was more often than not focused at building a dossier that would serve to stand up in court or under political scrutiny.

Because of this loss of sense and direction, citizens slowly lost clear view on what the city government wanted and how it operated. This could be called the paradox of collaborative decision-making: instead of increased trust and transparency, it can lead to estrangement of citizens from their government. The apparent loss of transparency and disjointedness of decision-making directly affects the legitimacy of the neighbourhood platforms. They become more and more formalized, attracting citizens that already know how to find their way through the maze of formal political decision-making. Losing their power as a platform for civic action as well as their function as a societal antenna, they too become part of the loss of transparency in the eyes of "individual" citizens.

7.4 Empowerment

To what extent is Apeldoorn's engagement policy empowering? Institutions such as neighbourhood committees are financed by municipality, run by interested citizens, with an independent board chosen in direct meetings. Their function is to provide an organized regular "venue" for contacts between neighbourhood participants and formal organizations such as municipality and social housing cooperations. They have independent statutes and boards, but are based on a frame laid down in a local bylaw to allow the city to support its functioning. Neighbourhood associations of citizens can only participate as "official representatives" if they are acknowledged as such on the basis of the local bylaw on Village- and Neighbourhood Committees. To do that, they must fulfil a number of statutory procedural obligations as to openness, free elections and minimal number of meetings. The association's board role ensures a cooperative sphere within the neighbourhood council and adequate staffing of the various voluntary neighbourhood committees.

In the three cases, the disjointedness of the process led to quite some stress for the neighbourhood committees. On the one hand, individual citizens were involved by concrete projects within their community, either as initiator, supporter or as opponent. They all dealt directly with the neighbourhood manager, who channelled their ideas, grievances and support

into the formal process. On the other hand, there were citizens not being involved and weary: the sudden installation of a winter shelter in their back yard; the development of a housing project on a scale and location hitherto not expected; or newcomers protesting against the (proposed) infrastructure of their new neighbourhood, wanting to change the status quo. Only in 'De Maten', the neighbourhood committee effectively succeeded in rallying the neighbourhood inhabitants under one flag, serving as a communicative platform for the church that started the shelter, the municipality and individual citizens. In 'Loenen', the community lamented the location, scope and appearance of the project, but did not want to obstruct a fellow villager and mainly focused on getting something built, at all. In 'Zuidbroek', the neighbourhood committee was not able to effectively channel the broad spectre of support, anger and anxiety into a social debate.

7.5 Control and Monitoring

Structuring the boundary can help to enhance transparency. The structured way of working with a four and two year agenda under joint executive-citizen control and the action lists in itself provide a sound basis for civic control and monitoring of action. In the three cases, however, these lists failed. They were all focused on the steady implementation and administration of city funds and manpower (formal politics), and said nothing about the sudden and spontaneous initiatives and passions that characterize social politics – the focus on the short term. Somehow, it is hard to combine the two worlds of politics, yet this is exactly the frontier that neighbourhood managers operate upon.

The actual effect of Apeldoorn's city district approach on transparency depends on a number of factors. It relies on the quality and modus operandi of the neighbourhood managers, and their ability (as in a split) to cater to the two very different rhythms and rules of the game. Because of the fragmentation of the two political processes (formal and social) and the haphazard feedback from individual initiatives into steady urban governance, the long term city development dashboards offered ever lesser guidance. Somehow, specifying the future in terms of substantial formal policy because of social politics led to policy "lock-in": a situation where a social problem is framed in such a way that future options are no longer attainable.

In each of these cases we found such "lock-ins". In 'De Maten', involving local communities in organizing and outsourcing winter shelters would have helped to have them more flexibly and timely involved. In 'Loenen', formulating a village housing policy rule that favoured redevelopment of commercial areas in combination with housing projects over pure housing projects created a deadlock on any development project, in turn necessitating direct involvement of city hall in an otherwise level playing field. In 'Zuidbroek', the future infrastructural grid was detailed to the nitty gritty to cater for the concerns of the current inhabitants of the neighbourhood.

8 Analysis

In the cases that we studied, government and society follow different logics. So much is evident from this discussion of three cases of government participating in society and citizens participating in formal democratic processes. In this article, we have focused on the relation between organized transparency and formal politics. The selection processes focused on extreme cases from different domains, showing different logics, and representing different ways of organizing citizen engagement. The logics and mechanisms we found are in no way representative of the entire "world" of participative processes.

'Zuidbroek' is the most spontaneous case, and mostly about public urban governance. Citizens and civil-society-organisations hardly play a role in the development of the infrastructural grid. 'De Maten' shows how in social urban governance CSOs of various categories, neighbourhood managers and committees interact. It also highlights the grass roots orientation of city councillors "cutting through red tape" to realize concrete results that make it to the headlines. In addition, the case shows the trade off between voluntary and professional service delivery. In 'Loenen', a private entrepreneur sought to realize a project that would be a contribution to the city's policy. Here, the initiative was and remained private.

The participatory approach that Apeldoorn followed in these three cases can be described as collaborative, but the instruments used were geared towards involvement. This may be one of the explanations for the effects reported in this article.

8.1 Skewing Representation

As to the first hypothesis, the cases show little effects of participation on skewed representation. Although participation does appeal to the political gut feeling of councillors and provides them a platform for realizing concrete results, in formal politics the impact is limited. In the case of 'Zuidbroek', however, the newer (and more well to do, highly educated) inhabitants of Zuidbroek effectively captured one crucial council debate, toppling the Masterplan.

Formal, structured participation remains fundamentally open. One might question its relevance, the extent to which citizens objectives really have an impact on the way public expenditure is allotted and the size of the budget that they have a say on. There does seem to be a waning interest in formal participation, and informal actions such as those in Zuidbroek seem to be more effective in changing formal decision-making.

8.2 Fair and Impartial Procedure

Impartiality is an issue in citizen engagement. Both the cases of Loenen and Zuidbroek shows how a strong collective of private interests can affect and change the transparency of formal procedures, and in 'De Maten' a small collective with the right contacts succeeded into securing a budget per client served that was much more favourable than the formally budgeted organization. As to fairness, there is certainly an issue of how criteria are interpreted and operationalized. In all of the three cases, formal criteria used by experts were easily reinterpreted or 'bent' so as to realize the public, social and private initiatives.

8.3 Objectivity and Expertise

Citizens nowadays can muster a level of expertise that the city's apparatuses lack. The disjointed and fragmented character of the participatory processes studied nicely shows how public procedure can profit from the information and realization potential that urban societies have. Whether neighbourhood committees are the appropriate means to that end, is debatable. Somehow, in spite of the neighbourhood committees being actively involved, large parts of the solutions that citizens could have delivered where not mobilized. Even to the contrary: sometimes the presence and inaptitude of neighbourhood committees can lead to "countering strategies": the organization of small groups that try to either tackle or capture the neighbourhood committees. The very public "formal politics" way in which they work is strongly at odds with the way in which inhabitants develop and coordinate their initiatives (social politics). The cost of all the procedures started in all three cases were enormous. For councillors this phenomenon is as attractive as a siren: impossible to ignore, dangerous to ride along with and very attractive to ride the waves. Populism and tendency to quickly "score" in the council.

Most of the cost here lies in the way public experts' advice was being handled. Consultative decision-making and loose, disjointed coupling in each of the cases led to the negation of experts' role in decision-making. The implication of this article is that the role of experts in participatory processes should be more closely investigated.

8.4 The Social Contract: Burdening Tomorrow

Participative decision-making, because of the disjointed character in these three cases, did lead to the externalisation of costs and risks: to homeless not serviced by the winter shelter in De Maten; to the inhabitants of Loenen who remained without new housing for a long period of years; and to the inhabitants of Zuidbroek (at first) and then Zevenhuizen.

Somehow, participation and solidarity are strongly at odds. This may be caused by the institutionalized way solidarity is organized (enforcing it by ordinances,

bylaws and legislation), as compared to the individualist tendencies that participation evokes. The tension between continuous administration and facilitating individual private initiatives is hard to handle for city government.

9 Conclusion and Implications

Participatory democracy combines two processes that are highly different. Engagement has long been defined as supportive for and embedded in democracy. As an institutional phenomenon, formal participatory processes tend to be oriented towards representation: embedding groups, in a pyramidal way, into a system that creates mandates.

Blurring state-society relations and increased public-private-social participation tends to erode formal local decision-making. Put bluntly: open (urban) governance erodes local government. Embedding transparency, as we have seen, has the effect of suppressing individual voices. In modern day governance, citizens do not allow for suppression of social politics. They play the formal functions and systems to get what they want, and, at the same time, when the system needs them, they may not be interested. All in all, embedded participation in urban governance has the tendency to pervert formal democracy. Fair and impartial procedure; reliance on expert advice; representation; organized solidarity – individualized urban governance does not respect them.

Furthermore, this analysis suggests that the highest stages of public participation – collaboration and empowerment – can only be achieved by targeted transparency. That is: mandating disclosure of standardized, comparable, and disaggregated information regarding specific products or practices to a broad audience in order to achieve a specific public policy purpose. In the public domain, this is often related to concepts like “open information” and “open data”. It not only pertains to the disclosure, but also to the form and format in which information is disclosed. To secure collaboration and empowerment, information should be disclosed in (open and transparent) forms, visualisations and formats that stimulate and empower citizens, local entrepreneurs and others to work with the data without having to go through the formal formation and socialization that public professionals go through traditionally. Although targeted transparency does not require specific technologies, it does often entail applying “civic and citizen tech” applications (Granier & Kudo, 2015).

Most cities are still a long way off from targeted transparency, and so is the academic world (Meijer, Curtin, & Hillebrandt, 2012; Meijer & Bolívar, 2015) in its ability to closely study open governance. Efforts to enhance transparency and open governance should be studied as complex processes of institutional change and include normative and political aspects of applying specific means (nowadays: ICT) to open up government. Such analyses should focus on all five aspects of local governance: rules of the game, participation, the quality

of deliberation, the distribution of power (empowerment) and control and monitoring effects. Studying open government efforts requires a much more critical normative approach than is often assumed – that is what these three case studies show us.

This assertion is not new. Most of the publications on the concept of open government have hinted at this. The contribution of this study lies in the shift towards the local level. This is where government and citizens interact, where (often) most public money gets spent, and where collaboration and empowerment may truly have effect. If the effort to increase the openness of government is to succeed at all, it should focus on the local level. As yet, in the Netherlands, open government has remained a central government theme (Jorna, 2015). Many of our participatory institutions on the local level are geared towards involvement. Collaborative and empowering democracy requires more collaborative platforms than neighbourhood committees.

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IZVLEČEK

1.02 *Pregledni znanstveni članek*

Odprtost in urbano upravljanje: Kako preglednost spodbopava lokalno oblast

Dandanes imajo lokalni politični voditelji težko delo. Vse bolj se namreč soočajo z občani, ki zahtevajo transparentnost in želijo imeti besedo pri ustvarjanju socialnih dobrin. Hegemonijo lokalne oblasti postavljajo pred izzive s povezovanjem svojih virov, s čimer želijo ustvariti sveže rešitve. Strah pred pravnimi spori, povečanje kompleksnosti oblikovanja politike in upravljanja ter pomanjkanje finančnih virov postavljajo lokalne uprave v položaj, ko si ne upajo tvegati.

Kako učinkovito strukturirati soočanje med lokalno oblastjo in lokalnimi skupnostmi? Pristopi odprtega in sodelovalnega upravljanja obetajo razvoj posredništva pri teh napetostih, toda kakšne so posledice za način delovanja lokalne demokracije, lokalne oblasti in lokalne uprave? Ta članek se na podlagi primerjalne študije primera iz Apeldoorna (Nizozemska) ozre na slabo stran zaupanja pri sodelovalnem in odprttem upravljanju. Članek identificira in analizira vzorce (pomanjkanja) odprtega upravljanja ter predлага alternativne modele za organizacijo soočanja med lokalno oblastjo in družbo.

Community Participation in the South African Local Government Dispensation: A Public Administration Scholastic Misnomer

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ABSTRACT

The interpretation, application and understanding of community participation in the South African local government discourse in particular, is ambiguous, thus, creating a more simplistic and superficial meaning for operationalization. This paper seeks to challenge the notion that community participation is a substitute in its ontological and epistemological form and connotation for public participation. Many scholars in public administration have jumped on the bandwagon of dispensation, thus creating a misnomer in relation to a distinct nature of community participation and public participation which clearly undermines the authenticity of conception within the discipline and scholarship in general. Using a variety of qualitative secondary data collection and analytical techniques, this paper interrogates the misnomer in public administration scholarship in relation to the use and application of community participation specifically in local government. To successfully demonstrate this misnomer regarding the use, application and understanding of the concepts and their impact on scholarship, five selected articles on community participation and five others on public participation on local government published in the *Journal of Public Administration (JOPA)* were reviewed. The paper therefore concludes that the influential role of public administration as a scientific discipline is to forge relations with public administration as a practice for the purposes of conceptualizing and operationalising concepts and terminologies. This will ensure conciseness and bypass the contradictions which have potency of denting both scholarship and practice.

Keywords: *community participation, public participation, public administration, scholarship, local government*

JEL: H83

1 Introduction

The argument can be made that although public administration scholars tend to refer to community participation and public participation as synonyms with extrapolation to local government, the two are dissimilar in application and meaning. While community participation can be related to the Western ideology catering the elite (Midgley, 1986, p. 177), public participation is inclusive of the general public. According to Masango (2009, p. 125), an elite is a group of people who occupy top positions in the highest and resource-rich political, government, economic, professional, communications and cultural institutions. He further alludes that such elites are different from general public which put trust in church and other social institutional settings rather than in governmental processes. What creates the illusion in scholarship can be related to obscurity in the meaning of the concepts public and community. While van Dijk and Thornhill (2011, p. 5) acknowledge the challenges in conceptualising and finding a consensual definition of what comprises the public, it can be argued that there can be many publics within a public (Warmer, 2002, p. 417; Eriksen, 2004). Similarly, there exist a number of definitions on community participation which can be misleading in the discourse of public administration in particular. This is due to the failure to conceptualise the word community and its origin in relation to its operational use. As a result, scholars in the field have quickly jumped on the bandwagon and grapple with forging their own conceptualisations without any theoretical basis which has not been particularly identified or was simply ignored.

This paper seeks to disentangle different dimensions of conceptualisation by providing the ontological basis of the concepts of community participation and public participation in relation to public administration scholarship with a view of clearing the uninformed misnomer and scholastic-ills in the South African local government arena. The paper argues that the authenticity of the discipline is somehow delegitimised by failure to relate theory with practice in the application of the concepts with specific reference to community participation and public participation. With this in mind, the paper acknowledges the limited sources for conceptual theory to guide the development of the discipline, especially in an era, where public administration scholarship in relation to local government is so dynamic and filled with complexities (Nkuna & Sebola, 2012, p. 72; Nkuna & Sebola, 2014, p. 290), while, in the interim, it should be closer to the people (Mafunisa & Xaba, 2008, p. 454). The paper seeks to uncover the mischievous use, understanding and application of community participation and public participation within the public administration discourse within local government by zooming into the ontological and epistemological origins of the terminology compared to the ideals and realities on the ground.

2 Drawing Differences between Community and Public

Drawing a convincing argument on the differences between what constitutes a community and a public is a major challenge for the purposes of constructing an argument. Community participation and public participation further require one to provide a basis by a way of contemplating and conceptualising the meanings of the terms community and public and relate them to the scholars' discourse of public administration. In the South African context which is so dynamic and complex in nature due to a number of variety of tribes, races and languages, the connotation of the concept of public is quarry to variety of meanings of the word public in general. The Oxford English Dictionary (2014) is so vague and abstruse in alluding to the "true" and conceptual meaning of public as an exact opposite of private. This is a matter of contention and according to Martin (2004) it is a difficult qualification to understand why the "thing" in question was named public in the first place. Coetzee (2010, p. 17) describes public as pertaining to, affecting the people at large or the community. It can be deducted from Coetzee's assertion that communities are a component of the public, and thus cannot be equated with one another. In Greek, community refers to "fellowship" or a group of people coming together for mutual support and fulfilling their needs. A community can be described as a set of people who have commonalities such as same age, sex, ethnicity, tribe, race, faith, experiences, interest and cause (Stets & Burke, 2000, p. 230; Gutiérrez & Rogoff, 2003, p. 20). Membership in these communities can therefore constitute the general public. With large municipal boundaries in South Africa comprising inhabitants of diversified race, language, colour, tribes etc., the concept community and let alone community participation is therefore irrelevant and lacks logic in relation to its application and practice in local government as it possesses the potential of excluding general members of municipal communities.

For operational purposes, Tshabalala and Lombard (2009, p. 397) refer to a community as defined by a ward system, which is a geographical area into which a municipality is divided for, amongst other purposes, those of elections. However, the ontological origin of the concept is way beyond the limitations as imposed by the operational definition. This argument is based on the fact that community as the concept can be used to describe social organizations (Malena, Forster, & Singh, 2004) and arrangements which are often regarded as natural groupings based on ties of shared blood, language, history, and most importantly, culture (Upadhyay, 2006, p. 14). However, Nzimakwe and Reddy (2008, p. 670) and Tshabalala and Lombard (2009, p. 400) share the same view that participation at a municipal level can be achieved through a smaller demarcated wards where there exists a population having the features of a community. With this being said, scholars of public administration (see Ababio, 2004; Nzimakwe & Reddy, 2008; Phago, 2008; Tshabalala & Lombard, 2009, p. 401; Ndevu, 2011; Vivier & Wentzel, 2013) have studied the complex and complicated nature of community participation

in local government as the concept of community lends itself to a variety of interpretations. It has become so prominent in the discipline to either suffix or prefix community with the terms such as community development, community capacity-building, community economic development, and of course, community participation. This tendency has created a misnomer in the public administration discipline and scholarship as the original ontological meanings are blindly ignored to fit into the discourse by the concepts such as community involvement, engagement and consultation. This paper analyses a trend whereby scholars in their writings tend to emphasise the synonymy between community participation and public participation. This is done by a way of reviewing articles on the subject matter under study.

3 Reviewed Articles Published in the Journal of Public Administration (JOPA)

To successfully demonstrate the misnomer regarding the use, application and understanding of the concepts and their impact on scholarship, five selected articles on community participation and five others on public participation on local government published in the *Journal of Public Administration* (JOPA) with no predetermined sequence or logic were reviewed. Table 1 shows the reviewed journal articles.

Table 1: List of sampled articles

Community Participation	Public Participation
Nzimakwe, T. I., & Reddy, P. S. (2008). Community Participation in Ethekwini Municipality with Particular Reference to Ward Committees. <i>Journal of Public Administration</i> , 43(4.1), 667–679.	Mafunisa, M. J., & Xaba, B. (2008). Public Participation and the Integrated Development Planning: The Case of Limpopo Province. <i>Journal of Public Administration</i> , 43(3.2), 452–460.
Phago, K. G. (2008). Community Participation during the 21st Century South Africa: Modes, Attitudes and Trends. <i>Journal of Public Administration</i> , 43(2.1), 238–252.	Reddy, P. S., & Sikhakane, B. H. (2008). Public Participation: A Case Study of Ward Committees in the Buffalo City Municipality. <i>Journal of Public Administration</i> , 43(4.1), 680–697.
Tshabalala, E. L., & Lombard, A. (2009). Community Participation in the Integrated Development Plan: A Case Study of Govan Mbeki Municipality. <i>Journal of Public Administration</i> , 44(2), 396–409.	Draai, E., & Taylor, D. (2009). Public Participation For Effective Service Delivery: A Local Government Perspective. <i>Journal of Public Administration</i> , 44(1.1), 112–122.
Ndevu, Z. J. (2011). Making Community-based Participation Work: Alternative Route to Civil Engagement in the City of Cape Town. <i>Journal of Public Administration</i> , 46(4), 1247–1256.	Masango, R. S. (2009). Public Participation: An Imperative for Sustainable Democracy and Effective Service Delivery. <i>Journal of Public Administration</i> , 44(1.1), 123–132.
Vivier, E., & Wentzel, M. (2013). Community Participation and Service Delivery: Perceptions among Residents in Cape Town. <i>Journal of Public Administration</i> , 48(2), 239–250.	Mzimakwe, T. (2010). Public Participation and Engagement in Local Governance: a South African Perspective. <i>Journal of Public Administration</i> , 45(4), 501–519.

With the reviewed articles having been identified, an analysis is sought to draw an analogy in application and comprehension between community

participation and public participation with a view of identifying some of the trends in conceptualisation in the public administration discourse.

4 Community Participation and Public Participation

There is an existing need to clear the boundaries between the usage, definition, and application between the concepts of community participation and public participation. This seeks to ensure the distinction or perhaps blending of the two, while caution should be taken to undermine the legitimacy through a critique, analysis and the misnomer that it can create in public administration and its influence on practice. Clearly, with community and public being distinct terminology, scholars within their discourse in particular are unenthusiastic to draw the line and at times refer to the concepts interchangeably. Ababio (2004, p. 274), for instance, makes an uninformed mention to community-public-participation as a single concept without providing a theoretical base within which the assertion is supported. Similarly, Nzimakwe and Reddy (2008, p. 675) tend to fiddle in-between community participation and public participation as if they refer to a similar phenomenon. This assertion is made on the basis that the authors only focus on clarifying public participation while referring to community participation, involvement and engagement as principal themes of the paper as well. Commonly, the articles reviewed for the purposes of this paper fail or are somehow reluctant to provide a consolidated conceptualisation or at least elements of what community participation as opposed to public participation is. Muller (1994) and van Vuren (2002) (in Human, Marais, & Botes, 2009, p. 1) acknowledge the difficulties associated with defining community participation. The acknowledgement could be based on insufficient theoretical grounding of the concept.

However, McGee (2000) (in Human, Marais, & Botes, 2009, p. 1) defines community participation as a process through which the community can influence and share control over development initiatives, decisions and resources affecting them. Kotze (1997) (in Nzimakwe & Reddy, 2008, p. 669), on the other hand, defines community participation as the fundamental ethical principle allowing people to control actions that affect them while promoting sustainable socio-economic development, aspects of empowerment, communication and gender imperative. The definition fails to inculcate important concepts such as a community as a basic component of the term and other essential elements such as participation and the area or loci within which such participation takes place. The inclusion of concepts like engagement, involvement and consultation adds to the flavour of confusion. Vivier and Wentzel (2013, p. 240) tend to shift the focus of the debate from community participation and attempt to forge relations with public participation. Evidently, the conceptualisation is based on the concept of public participation rather than community participation without providing analysis on how the latter is indoctrinated to the former. In scholarship where authors of conceptual papers rely mostly on secondary data and theoretical

analysis of articles, with a trend of mischievously providing ungrounded theories, the field of public administration is facing a storm of "sweeping" uniformed contentions. In the article titled "Community Participation during the 21st Century South Africa: Modes, Attitudes and Trends", Phago (2008) did not succeed in providing a convincing conceptualisation of community participation and unconsciously acknowledges the different societal sectors which form a community while failing to take into cognisance that such small segments constitute a public in an environmental setting. Furthermore, he advocates the involvement of a community within a public realm which clearly should form part of the participatory process due to its inclusivity.

Moodley and Govender (2006, p. 831, in Phago, 2008, p. 242) bring to the fore public consultation as a method of public participation and goals of public participation which theoretically shifted the focus from the discussion on community participation to public participation. Yet another misnomer in the public administration discipline? The answer to this question could be no on account of scholars who tend to make assertions and creating illusions by failing to demarcate, operationalise and conceptualise a subject under study. This is also evidenced by the interchanging use between community-based participation and public participation in Ndevu (2011). What is interesting is the fact that the author does not provide a theoretical delineation of community-based participation which he argues with the conceptualisation of public participation. To this end, the paper focuses on providing different conceptual angles on how public participation should be theorized with a view of clearing a misconception in relation to community participation.

The introduction of a democratic dispensation in South Africa came with opportunities for the previously excluded from public participation for all citizens (Masango, 2009, p. 122). The *Draft National Policy Framework on Public Participation* of 2007 (in Mafunisa & Xaba, 2008, p. 458) defines public participation as an open and accountable undertaking in which individuals and groups within the selected communities exchange their views and influence decision making processes. It remains an ontological contention that communities within the selected municipalities forming a public (Draai & Taylor, 2009, p. 114) take part in the whole integrated process of decision making. Midgley (1986, p. 177) supports this argument by contending that community participation only appeals to Western educated middle-class activists which do not always conform to the expectations of the ordinary citizenry. Thus, in South African municipalities characterised by high levels of poverty and illiteracy, ordinary municipal citizens stand no chance of influencing decision making through participatory processes. This assertion is supported by Masango (2009, p. 129) who creates a demarcation between the elite which is a community by its own right and the general members of the public, whereby such a distinction in practice may bear negative implications and not promote public participation.

Public participation is a proactive rather than a predetermined process where education is necessary for the political elite to foster the public to take charge of their own development initiatives that would promote a new mandate for local government (Draai & Taylor, 2009, p. 114; Tshabalala & Lombard, 2009, p. 405). The African National Congress (1994) (in Masango, 2009, p. 128) states that development is not about the delivery of goods to passive citizens, rather it is about active involvement and participation and growing empowerment. With all this being said, it can be deduced that a democratic process powerful as public participation which lends itself to public administration scholarship characterised by erroneous usage, definition, analysis and understanding is beyond the juxtaposed limited scope of community participation in the local government context. Clearly, bigger involvement of the communities within the public could prove more effective with a positive scholars' influence on practice. Above all, public participation could lead to enhanced local government, effective and accountable service delivery (Reddy & Sikhakane 2008, p. 691; Draai & Taylor 2009, p. 117; Masango 2009, p. 130; Mzimakwe 2010, p. 505).

5 Placing Public Participation in the South African Local Government Context

The South African democratic local government dispensation is founded within the developmental notion wherein all service delivery sectors need to be coordinated (Manyaka & Madzivhandila, 2013, p. 176). South African municipalities have therefore become the "development driver" through service delivery, poverty alleviation, infrastructure and economic development (Patterson, 2008). In a democratic dispensation such as that of South Africa, the participation of communities and public participation in general plays an integral role in ensuring that the developmental mandate of local government is fulfilled. Such participation could also ensure that the citizenry of municipalities develops trust and a sense of belonging to the development initiatives on their own. According to Pasquini and Shearing (2014, p. 275), local government is a sphere of government generally most directly responsible for planning and implementing adaption strategies suitable for the area in which they are located for benefiting the citizenry. Municipalities as government institutions in local government refer to a political portion that is established in terms of Section 155 of the Constitution of the Republic of South Africa of 1996, and have control over local matters including the authority to raise taxes. This is also established in terms of Section 12 of the Local Government Municipal Structures Act, 117 of 1998. Under the apartheid system, the South Africans were classified by the law as whites, blacks, coloureds and Indians (Mabokela & Mawila 2004, p. 400). Local government was therefore also classified in terms of the racial segregation and division. Such a division meant that the provision of services was centred among the then dominant white race. This system marginalized non-white

population groups from most aspects of national life and effectively sidelined them (Nnadozie, 2013, p. 86).

Public participation in local government was introduced as a democratic principle to correct the imbalances and injustices inflicted by the apartheid government to ensure that all sectors of societies are integrated and receiving equitable services. The end of apartheid and the first all-race elections of 1994 marked a turning point in the socio-economic and political landscape of South Africa. It must, however, be noted that the post-apartheid government did not fully make great inroads in terms of closing the gaps opened by the apartheid government particularly on the matters of service delivery in local government. Service delivery protests, among other challenges, are indicative of the fact that South Africa has not yet fully recovered from the apartheid legacy (Mpehle, 2012, p. 216). Having adopted the service delivery challenges imposed by the apartheid government, new democratic dispensation was expected to deal speedily with those injustices and imbalances by ensuring that the public would fully and actively participate in local government affairs in relation to service delivery and ensuring good governance and accountability.

6 Public Participation in the Integrated Development Plan: An Illustration

Public participation is erroneously used interchangeably with community participation particularly giving inference to the Integrated Development Plan (IDP). Ababio (2004) believes that community participation and public participation mean one and the same thing. According to Mafunisa and Xaba (2008, p. 458), public participation in the IDP exists only if the affected stakeholders, the municipal community in particular, integrally take part in decision-making and the implementation process. The notion of public participation whereby communities are central to decision-making and development should thus be centralised to the IDP model. The IDP in local government is used to create a platform for sharing ideas with the public affected by such development initiatives as proposed in the plan. Fox and Meyer (1995, p. 98) define public participation as the involvement of municipal communities in the wide range of administrative policy-making activities including the determination of levels of service, budget priorities and the acceptability of physical construction projects in order to position government programmes towards the needs of the community to support building and encouraging society cohesiveness. It is for this reason this paper argues that public participation in the IDP accommodates and accepts the views not of a particular class but of the general citizenry which can be affected as opposed to a community.

To this end, it can be attested that public participation is not only the mere presence of the municipal communities, but active participation in the affairs

of such a municipality in order to ensure that development and service provision are driven within the interests of the public. Public participation is a strong mechanism in a democratic South Africa, and in the municipalities in particular, as the governmental sphere is mandated with developmental duties and constituents closer to the people (Draai & Taylor, 2009, p. 115). It is also a core value to South Africa and a way of protecting and strengthening a relatively new democracy (Phago, 2008, p. 251; Vivier & Wentzel, 2013, p. 241). Public participation in the IDP necessitates the involvement of the municipal general citizens in decision-making, need identification and the ability to influence decisions and objections in cases of varying opinions. This should not be conceived as synonyms between public participation and community participation as are often the failings of modern scholarship in the discourses on local government and public administration in particular.

7 The Discourse on Public Administration and Scholarship

In order to provide a contextual clarity on the demised state of the public administration scholarship, it is equally important to have a comprehensive view of the scholastic inputs in relation to other distinguishing features while aiming to outline its relevance in the current discourse and the state of the discipline. Scholarship is vital for addressing matters of the modern bureaucracy citizens are faced with in addressing the balance between good governance and creating “pure science”. It is also worth noting that public administration as both discipline and practice influence the development of each other. Scholarship therefore has the potential of improving levels and the quality of practice, while public administration can be understood as processes, organizations and individuals carrying out rules and laws adopted through the branches of government (Ott & Russel, 2000, p. 1; Burkeley & Rouse, 2004, p. 7). Public administration as discipline is an academic subject of study which seeks to understand, develop, criticise and improve the professional practice (Phago & Thani, 2014, p. 72). The discipline is associated with Woodrow Wilson who was the first to consider the science of public administration as an area of study and became influential. With a diversity of subject areas within the discipline, public administration scholarship can be defined as the provision of theoretical and empirical answers through primary and secondary data by a researcher in the field with a view of coming up with the most difficult resolutions (Lynn, 2007, p. 13). With that being said, it can be deduced that public administration scholarship seeks to influence through secondary and primary data the activities of government institutions, parastatals and agencies (Phago & Thani, 2014, p. 72).

Even though public administration seeks to influence practice, current trends in scholarship bring to the fore the necessities for scholars to be acquainted with practice so as to avoid contradictions necessitated by the ideals in theory and the realities on the ground. Of course, public administration scholars should reconsider the area of study and engage in discussions with

related disciplines in an effort to enhance knowledge base of the discipline and to improve the quality and service rendering to society (Thornhill, 2006, p. 793). Hence, public administration is fiddled with a misnomer in an attempt to disentangle the concepts such as community participation and public participation. The culture of dependency on a source extends across the scholars' discourse on knowledge-generation and dissemination. According to Stout (2013, p. 15), the field of public administration stands for substantive contributions to public affairs and it is therefore necessary to skill and develop scholars. This will enable them to grasp critical qualitative methodologies which are scientifically informed. Such stems from the reality that scholars in the discipline are mostly engaged in intellectual communities unaware of the lessons that could be learnt in other literatures.

Candler, Azevedo and Albernaz (2010, p. 7) identify the challenges inhibiting the development of public administration scholarship, hence concepts such as community participation and public participation lend themselves to various and sometimes confusing conceptualisations. The first challenge is epistemic colonialism which is a critical adoption of administrative structures and techniques from elsewhere, especially the former colonial or current hegemonic power. As alluded before, the concept of community participation is closely related to the Western ideologies of excluding the general public and accommodating the elite in participatory processes. This is a heavy and questionable penetration of inappropriate foreign theory in public administration literature. The concept, however, lends itself to various and confusing interpretations and applications in the scholars' discourse. The second challenge in the development of public administration scholarship is epistemic nationalism which refers to an undiscerning rejection of lessons from elsewhere. This form of a challenge requires scholars to engage with literature at an international perspective which could somehow reveal dimensions at which one might probe a phenomenon at various organisational contexts. The last challenge is epistemic parochialism which is a self-absorption to the extent that the intellectual community is unaware of the lessons that could be learnt from other literatures.

Perhaps South African scholars in public administration must start engaging and writing in transdisciplinary research areas and journals which is a primary step towards scholarship. With this being said, it can be alluded that there is a lack of scholarly renewal and very little theory development (Chipkin & Menty-Gilbert, 2012, p. 115) in the discipline. Public administration scholars pay little attention to formal and informal norms and organisational networks and the nature of state-society relationships.

8 Conclusion

In the terms of upper ontology, which relates to the concepts supporting development of ontology referred to as meta-ontology, tracing the original conceptual forms of the concepts of community participation and public participation had to be conducted. If participation in local government is referred to as "community", it poses a danger of implying lack of inclusiveness to the municipal general public. Having interrogated the original theoretical meanings of community and public would suggest that participation through ward committees within the municipalities representing diversity, public participation through communities would be suitable for operationalization and ringing a bell in practice. Discussions among scholars on the matters of controversy are therefore necessary to ensure the authenticity and avoid contradiction in the discipline. This is due to the state of public administration in South Africa who has with no doubt deteriorated and is characterised by repletion of the subject areas in research and discourse. Although the argument as sustained in the paper, tracing the ontological foundations of hard-to-define and contextualise concepts, is necessary. Whilst participation is inclusive of all communities, community participation only accommodates for few elites at the expense of ordinary citizens.

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IZVLEČEK

1.02 *Pregledni znanstveni članek*

Sodelovanje skupnosti v južnoafriškem lokalnem upravnem sistemu: napačno znanstveno poimenovanje

Pojmovanje, uporaba in razumevanje koncepta »sodelovanje skupnosti« zlasti v diskurzu južnoafriške lokalne samouprave je nejasno, kar ustvarja poenostavljen in površinski pomen operacionalizacije koncepta. Namen tega članka je izpodbijati pojem, da lahko ontološko obliko in konotacijo koncepta sodelovanja skupnosti nadomestimo s konceptom »udeležba javnosti«. Številni akademski strokovnjaki na področju javne uprave se pridružujejo večini, ki podpira takšno interpretacijo, uporabo in razumevanje koncepta, kar ustvarja napačno poimenovanje v zvezi z izrazito drugačno naravo sodelovanja skupnosti in udeležbe javnosti. To nedvomno spodbavlja verodostojnost pojma, ki se uporablja v disciplini in akademski stroki na splošno. Z analizo različnih kvalitativnih sekundarno zbranih podatkov in analitičnih tehnik proučuje avtor članka napačno poimenovanje koncepta udeležbe javnosti, kot se uporablja v javni upravi kot disciplini in predmetu znanstvenega proučevanja, zlasti na področju lokalne samouprave. Da bi napačno rabo, uporabo in razumevanje obeh konceptov ter njun vpliv na akademsko stroko lahko uspešno dokazal, je pregledal pet izbranih člankov o sodelovanju skupnosti in pet člankov o udeležbi javnosti v lokalni samoupravi, objavljenih v Reviji za javno upravo (JOPA – *Journal of Public Administration*). V tem članku prihaja do zaključka, da si mora javna uprava kot znanstvena disciplina s svojo vplivno vlogo prizadevati za vzpostavitev odnosov z javno upravo kot prakso za namene konceptualizacije in operacionalizacije konceptov in terminologije. To bi zagotovilo točnost konceptov in odpravilo nasprotja, ki lahko preoblikujejo tako akademsko stroko kot prakso.

Razvoj poslovnointeligenčnih sistemov v slovenski javni upravi – študija primera

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IZVLEČEK

Poslovnointeligenčni sistemi (BIS) postajajo pomemben dejavnik uspešnega poslovanja organizacij. Za njihovo uvajanje je v literaturi predstavljeno veliko metodoloških pristopov, področje uporabe pa je v pretežni meri gospodarstvo. Zaradi vseh koristi je smiselna uporaba BIS tudi v javni upravi, kjer pa je na tem področju manj izkušen in znanstvenih raziskav. Članek obravnava primernost uporabe metodologij za razvoj poslovnointeligenčnih sistemov v javni upravi, pri čemer smo ob upoštevanju specifičnih lastnosti BIS preučili praktični primer v eni od organizacij javne uprave, kjer so za razvoj BIS uporabili splošno metodologijo razvoja informacijskih sistemov, prvotno razvito za gospodarstvo. Kot raziskovalna metoda je bila uporabljena študija primera, s katero smo ovrednotili uporabljeno razvojno metodo in opredelili osnove za prihodnje raziskave na področju razvoja BIS v javni upravi. Z raziskavo je bilo ugotovljeno, da uporabljene metode razvoja, ki so bile razvite za informacijske sisteme v gospodarstvu, ne upoštevajo specifičnih lastnosti in razlik javne uprave in sistemov BIS, zato bi jih bilo treba ustrezno dopolniti in prilagoditi.

Ključne besede: poslovnointeligenčni sistem (BIS), javna uprava, metodologija razvoja BIS, študija primera

JEL: H83, M15

1 Uvod

Poslovnointeligenčni sistemi (BIS) postajajo pomemben dejavnik v poslovanju organizacijskih sistemov v sodobni družbi, njihov temeljni namen pa je analiziranje in preučevanje poslovnih procesov (Elbashir, Collier, Sutton, Davern, & Leech, 2013). BIS je opredeljen kot informacijski sistem (IS), ki zagotavlja kakovostne informacije v dobro oblikovanih podatkovnih zbirkah in omogoča uporabnikom učinkovite analize in intuitivne predstavitev takšnih informacij, ki so potem podlaga za izvajanje ustreznih aktivnosti oziroma

odločitev (Popovič, Hackney, Coelho, & Jaklič, 2012). Organizacije se odločijo za BIS, ko potrebujejo izboljšave informacijskega procesa oziroma drugačen način zagotavljanja informacij. Temeljno vodilo vzpostavitev BIS je izboljšava kakovosti informacij, kar je dosegljivo z boljšim dostopom do relevantnih podatkov, združevanjem podatkov iz različnih virov in z interaktivnim dostopom do teh podatkov (Popovič, Turk, & Jaklič, 2010).

BIS se je v preteklosti praviloma uvajal najprej v gospodarstvu, zaradi česar je bilo razvitih več metodoloških pristopov za razvoj BIS (Williams & Williams, 2007; Moss & Atre, 2003), ki so vsaj implicitno namenjeni razvoju v gospodarskih organizacijah. V organizacijah javne uprave je na tem področju manj raziskav, kljub temu pa je vse večje zanimanje za razvoj in uporabo BIS tudi tam (Gadda & Dey, 2014; Boselli, Cesarini, & Mezzanzanica, 2011), ne glede na mogoče razlike in specifične lastnosti. Na podlagi teh predpostavk bomo v članku raziskali primernost uporabe metod za razvoj BIS iz gospodarstva v javni upravi glede na specifične lastnosti in razlike, ki obstajajo med obema področjema.

Namen prispevka je ovrednotenje metodologije razvoja poslovnointeligenčnih sistemov v javni upravi glede na dejstvo, da je bila metoda prvotno namenjena za gospodarske organizacije. Zato smo preučili primer uporabe metode razvoja BIS v organu javne uprave, ki je potekala v sklopu obsežne prenove celotnega IS. Ob tem bomo upoštevali tudi specifične lastnosti BIS glede na IS, ki jih lahko zasledimo v literaturi. Cilj prispevka je podati objektivno oceno primera uporabe metodologije razvoja BIS s preučitvijo ugotovitev ekspertov, ki so sodelovali pri razvoju, in podati predloge za izboljšave na podlagi rezultatov opravljenih študij. Hkrati bomo pregledali tudi nekatere druge teoretične pristope na področju preučevanja BIS v javni upravi. Pri raziskovanju bomo uporabili študijo primera kot eno od oblik kvalitativnih raziskovalnih pristopov, ki je najprimernejša za tovrstno raziskavo v ocenjevalnih študijah uvajanja informacijskih tehnologij (Kaplan & Maxwell, 2005). Rezultati raziskave pomenijo novo spoznanje k metodologijam razvoja poslovnointeligenčnih sistemov v javni upravi.

V članku bomo najprej predstavili teoretična izhodišča na področju metodologij razvoja BIS, v nadaljevanju pa bodo opredeljene raziskovalne metode in potek študije primera. V osrednjem poglavju prikažemo rezultate študije, ovrednotimo preučevano metodologijo, prispevek pa zaključujejo diskusija in poglavitev ugotovitve raziskave. Članek tako ugotavlja, da je v javni upravi pri uporabi obstoječih splošnih in namenskih metod razvoja BIS, razvitih za gospodarstvo, potrebno upoštevati specifične lastnosti in razlike in jih temu primerno prilagoditi in dopolniti.

2 Teoretična izhodišča

V literaturi so opredeljene metodologije razvoja informacijskih sistemov v javni upravi (Ishak & Alias, 2005; Goldkuhl & Röstlinger, 2010; Haklay, 2002), ki predstavljajo splošen pristop k razvoju IS. Metode so v tem kontekstu

opredeljene s predpisanim življenjskim ciklom (Aydin, Harmsen, van Slooten, & Stegwee, 2004; Qumer & Henderson-Sellers, 2008; Brinkkemper, 1996), podobne navedbe pa najdemo tudi v literaturi na bolj specifičnem področju BIS (Moss & Atre, 2003; Williams & Williams, 2007). Ob tem opozarjamo na možnost, da splošne metode razvoja IS niso popolnoma ustrezne za razvoj BIS v javni upravi, čeprav je mogoče zaslediti tudi takšen pristop (Hartley & Seymour, 2011). Pri BIS je kot ključni dejavnik posebej izpostavljena ekonomska komponenta donosnosti naložbe (Williams & Williams, 2007), zato priporočamo pri uvajanju BIS v javno upravo uporabo namenske metodologije. Nekatere študije določijo posebnosti BIS glede na IS (Popovič et al., 2012), pri čemer izpostavljajo predvsem razlike pri vpeljavi sistemov po tehnološki fazi. Druga literatura navaja različne uporabnike BIS, prepozna drugačno zbiranje potrebnih podatkov, njihovo poizvedbo in pridobivanje iz zunanjih virov, opredeli različno stopnjo zanesljivosti in pravilnosti pridobljenih podatkov ter ugotavlja drugačne procedure pri uporabi samih sistemov (Grublješič, 2014).

Metodologija razvoja BIS (Moss & Atre; metodologija *BI Roadmap*, 2003; Williams & Williams; *BI Pathway*, 2007) je predstavljena kot kompleksen sistem, zato sta kompleksna tudi njen razvoj in vpeljava v uporabo. Opisana je kot večfazni razvojni cikel z možnostjo cikličnega ponavljanja, pri čemer je potrebno slediti ključnim dejavnikom uspeha, izbrati ustrezno tehnološko rešitev, uskladiti podatkovne baze, testirati in izobraževati uporabnike ter slediti postavljenim ciljem (Gangadharan & Swami, 2004). Zaradi ugotovitev iz literature (Decision path consulting, 2008) v kontekstu našega preučevanega primera pa lahko predpostavimo, da so obstoječe metode razvoja BIS namenjene predvsem za uporabo v gospodarstvu, zato obstaja dilema, ali so te metodologije ustrezne tudi za uporabo v okolju javne uprave. To je nekoliko drugačno organizacijsko okolje kot v gospodarstvu (Rainey & Bozeman, 2000; Rocheleau & Wu, 2002; Nutt, 2005; Bannister, 2001; Bretschneider, 1990; Ariyachandra & Frolick, 2008; Ward & Mitchell, 2004). Najpomembnejše razlike in specifični dejavniki v javni upravi so vplivi politike in zunanjega okolja, upoštevati pa je potrebno tudi vplive vodstvenega menedžmenta pri uspešni uporabi obstoječih metod razvoja BIS v javni upravi.

V kontekstu teh dejavnikov bomo primerjali našo raziskavo z razvojem BIS v javni upravi, kjer je opisan pristop večfazne vpeljave BIS z uporabo uravnoteženih kazalnikov (Niehaves & Müller-Wienbergen, 2007). Ti so predstavljeni v obliki opredelitve deležnikov in postavitve jasne organizacijske vizije, opredelitve merljivih ciljev in akcij ter vzpostavitev kontrolinga za zagotavljanje učinkovitosti BIS. Ta dejstva nam bodo omogočila primerjavo z našimi ugotovitvami na področju BIS, hkrati pa bomo lahko dodatno ovrednotili teoretične predpostavke iz literature, ob tem pa postavili relevantno osnovo za nadaljnje preučevanje razvoja BIS v javni upravi.

3 Metode raziskovanja

Študija primera kot metoda je način preiskave empiričnega problema s primernim naborom predpisanih postopkov, predstavljena pa je kot mehka metoda raziskovanja zaradi možnosti odstopanja od predpisanih postopkov. V študiji primera se preiskovalec sooča z definiranjem študije same, s pridobivanjem relevantnih podatkov in z obdelavo zajetih podatkov (Yin, 2003). Študija primera je kot način raziskovanja na področju uvajanja informacijskih sistemov okarakterizirana kot poglobljena študija artefakta v poslovem okolju (Hevner, March, Park, & Ram, 2004), kar nam dodatno potrjuje primernost uporabe za naše raziskovanje. Študijo primera kot pristop na področju preučevanja BIS v javni upravi navajajo tudi v drugi literaturi (Gadda & Dey, 2014). Naša študija primera bo sledila predlogu večfazne metode iz literature (Yin, 2003), pri čemer bomo preučili primer uporabe metode razvoja IS, ki je bil uporabljen za razvoj BIS v javni upravi.

Upoštevaje teoretična izhodišča smo v okviru študije primera ocenili uporabljeno metodologijo razvoja BIS v javni upravi. Ekspertne ugotovitve smo analizirali glede na predhodno zbiranje podatkov, pri čemer smo pozornost posvetili tistim trditvam, ki so ovrednotile uporabljeno metodologijo v kontekstu specifičnih lastnosti javne uprave in obenem tudi posebnosti BIS.

V študiji primera smo zbrali podatke predvsem z intervjuji, ki so bili glavni vir podatkov za kasnejšo obdelavo. Na področju preučevanja BIS v javni upravi poteka pridobivanje podatkov predvsem z intervjuji deležnikov in ekspertov, ki so sodelovali pri projektih (Sapp, Mazzuchi, & Sarkani, 2014). Hkrati smo pregledali tudi projektno in ekspertno dokumentacijo o poslovnih, tehničnih in splošnih zahtevah postavitve integralnega informacijskega sistema organizacije v javni upravi (DURS, 2014), ki je bila zbrana med procesom razvoja BIS, in preučili arhivske zapiske o opažanjih nekaterih drugih sodelujočih uporabnikov pri nastanku BIS, na podlagi katerih smo pridobili nekatere manjkajoče informacije. Pri analitičnih postopkih smo preučili podane trditve ekspertov za vsak posamezni odgovor, v nadaljevanju pa je bila analiza odgovorov sorazmerno manj zahtevna, saj so bila vprašanja usmerjana in zelo konkretna. Po končanih intervjujih, pregledu dokumentacije in arhivskih zapiskov smo zbrana znanja primerno ovrednotili in filtrirali, da so postala ustrezna za nadaljnjo uporabo in dokončanje študije primera. Podatke smo analizirali glede na lastnosti javne uprave in specifice BIS, tako da smo trditve ekspertov povezovali z ugotovljenimi specifičnimi dejavniki iz relevantne literature. Naknadno smo preučili tudi povezave med neustreznimi lastnostmi uporabljenih metod in ekspertnimi zaznavami problematike metode razvoja BIS v javni upravi. S povezovanjem relacij med obema analizama smo dosegli primerno količino znanja za priporočila pri nadalnjem preučevanju te problematike.

Študijo smo opravili v organizaciji v javni upravi (takrat Davčna uprava Republike Slovenije, sedaj Finančna uprava RS), ki se je odločila za celostno

prenovo informacijskega sistema. Zaradi obstoječih parcialnih rešitev pretežno zastarelih sistemov so se po temeljiti razpravi in javnih razpisih odločili za zunanjega ponudnika, pri čemer so predpostavili, da bo prenova trajala v več sklopih skozi daljše časovno obdobje. V sklopu ponujene programske opreme SAP je bil predstavljen tudi modul poslovnointeligenčnega sistema, katerega lastnosti so bile predstavljene državni organizaciji; ta se je odločila za uporabo tega modula. Proses prenove informacijskega sistema organizacije v javni upravi, v sklopu katerega je bil vzpostavljen poslovnointeligenčni sistem, je potekal v letih 2010 do 2012. Projekt prenove IS v predstavljeni organizaciji je potekal po metodologiji ASAP (angl. *Ascendant SAP*), ki kot splošna razvojna metodologija informacijskih sistemov večjih organizacij temelji na programski opremi SAP, vsebuje pa tudi možnost zasnove in uporabe poslovnointeligenčnih sistemov (Deng & Chi, 2013).

Zbiranje podatkov z intervjuji in pregledom dokumentacije ter arhivskih zapiskov je potekalo v organu v sestavi javne uprave v letu 2013 in 2014. Organ ima več tisoč zaposlenih; oddelek za informacijsko tehnologijo, v katerem smo izvajali intervjuje, pa je v času opravljanja študije imel okoli 90 zaposlenih. Opravili smo tri strukturirane intervjuje z eksperti na področju poslovnointeligenčnih sistemov, ki so vodili vse pomembnejše procese pri uporabi metode razvoja BIS; zaradi nekaterih kadrovskih omejitev so bili ti trije eksperti edini sodelujoči v vseh procesih. Intervjuji so potekali na delovnem mestu intervjuvancev, celoten postopek je bil posnet na elektronski medij s privolitvijo udeležencev za potrebe kasnejše celovite obdelave rezultatov. Po potrebi bo opravljen naknadni prepis posnetka v papirni obliki za morebiten vpogled intervjuvancev v pravilnost njihovih navedb. Postopek intervjuvanja je nadziral en preiskovalec, pri čemer je bil prvi intervju opravljen z vodjo razvoja BIS, druga dva pa s strokovnimi sodelavci pri uporabi metode razvoja BIS z namenom verificiranja rezultatov, pridobljenih v prvem intervjuju. Pričakovana dolžina intervjuja je bila določena v okviru trajanja učinkovitega sodelovanja vseh vpletenih, kar smo ocenili v razponu ene ure in pol do dveh ur. Pregledana projektna dokumentacija je obsegala poslovne zahteve, tehnične zahteve in splošne zahteve (DURS, 2014).

Z intervjuji smo želeli pridobiti informacije o uporabljeni metodi razvoja BIS in o tem, kakšen je njen življenjski cikel, kako so eksperti pristopili k izvedbi posameznih faz in kakšne probleme so zasledili pri uvajanju BIS. Upoštevanje ekspertnih mnenj pri natančni opredelitvi zahtev, na podlagi katerih je mogoče definirati celoten življenjski cikel, je ključni dejavnik uspeha v tovrstnih projektih (Coffey, 2012). Zaradi uporabljeni metode razvoja BIS iz gospodarstva nas je nadalje zanimalo upoštevanje specifičnih razlik med javno upravo in gospodarstvom oziroma njihov morebitni vpliv pri uporabi te metode. Hkrati smo preverili tudi posebnosti BIS v kontekstu IS glede na splošnost uporabljeni metode. Na podlagi izkušenj ekspertov smo oblikovali nadaljnji postopek raziskovanja, pri čemer smo dobili predloge za izboljšave v nadaljnji uporabi metode razvoja BIS, ob tem pa je mogoče oblikovati

tudi priporočila za razvoj tovrstnih metod v prihodnosti. S povzetkom pridobljenega znanja lahko ovrednotimo metodo razvoja BIS v javni upravi in potrdimo oziroma ovržemo obstoječe specifike in razlike med gospodarstvom in javno upravo, s tem pa omogočimo uspešnejši metodološki razvoj BIS javne uprave v prihodnje. Preučitev ekspertne dokumentacije in arhivskih zapiskov nam pomeni vpogled v teoretično osnovo celotnega razvoja BIS in pregled empiričnih izkušenj ekspertov pri uporabi metodologije, glavno znanje pa smo pridobili predvsem iz intervjujev. Tematika vprašanj v intervjujih je predstavljena v tabeli 1.

Tabela 1: Vsebina zbiranja podatkov opazovanja z intervjuji

1. Uporabljeni metodološki pristop pri metodi razvoja BIS
2. Življenjski cikel metode razvoja BIS
3. Upoštevanje specifičnih razlik med javno upravo in gospodarstvom pri metodi razvoja BIS
4. Težave pri uporabljenih metodah razvoja BIS
5. Predlogi izboljšav in planirane aktivnosti v bodočih metodah razvoja BIS
6. Priporočila za nadaljnje preučevanje metode razvoja BIS
7. Ovrednotenje uporabljene metode razvoja BIS

4 Rezultati študije

V opravljeni študiji primera so intervjuvanci v projektu prenove IS in vzpostavitev BIS uporabljali metodo ASAP, ki jo je predlagal zunanji razvijalec strojne in programske opreme pri prenovi celotnega informacijskega sistema. Metodološko so razvili BIS v petih stopnjah, ki so vključevale »projektno pripravo, načrt poslovnih procesov, realizacijo, sklepne priprave in uporabo z vzdrževanjem, kar predstavlja zaporedje, primerljivo življenjskim ciklom drugih metod«.

Na vprašanje o upoštevanju prepoznanih specifičnih lastnosti in razlik med javno upravo in gospodarstvom so eksperti odgovorili, da so le-te vplivale v takšni meri, da jim »še zmeraj povzročajo težave, predvsem zaradi pravne rigoroznosti javne uprave«. Ključni dejavniki uspeha pri metodologiji razvoja BIS so povezani s problematiko javne uprave, kar je razvidno tudi iz arhivskih zapiskov ekspertov. Glede na namembnost metodologije ASAP, ki je bila v osnovi predvidena za metodološki razvoj IS v gospodarstvu, intervjuvanci ne vidijo popolne ustreznosti uporabljene metodologije za potrebe javne uprave. Glavni problem uporabljene metode ASAP za intervjuvance je nedefinirano upoštevanje tveganja zaradi zunanjih dejavnikov, kar so v okolju javne uprave predvsem politični dejavniki. V tem kontekstu opozarjajo na specifične razlike glede na gospodarstvo, kjer je bila metoda ASAP prvotno razvita; tako smo dobili potrditev navedb iz relevantne literature o specifičnih dejavnikih javne uprave. Intervjuvanci so kot pomanjkljivost metode ASAP navedli tudi »neupoštevanje prenosa znanja«, zaradi česar se je zmanjšalo število kadrov

v nadalnjem procesu razvoja BIS; tudi to dejstvo je po njihovih navedbah posledica specifik javne uprave.

Za izboljšavo uporabljene metode razvoja BIS z upoštevanjem posebnosti javne uprave bi intervjuvanci prvo fazo življenjskega cikla dopolnili z »upoštevanjem okoljskih in političnih dejavnikov z doslednim upoštevanjem identifikacije problema in natančnejo opredelitvijo ciljev ter prenosom znanja«, kar v uporabljeni metodi ni dovolj natančno opredeljeno zaradi specifičnih lastnosti javne uprave, ki vplivajo na sam metodološki postopek. Metoda ASAP po njihovem mnenju ne upošteva dovolj fleksibilnosti med razvojem samim, kar se da deloma odpraviti s cikličnim ponavljanjem. Zaradi specifičnih lastnosti javne uprave pa je ta del metodologije »težko izvedljiv zaradi zakonodajnih procedur«, čeprav časovni okvir ne bi povzročal prevelikih omejitev. Uporabljena metoda tudi ne predvideva posebne pozornosti »glede organizacijskega okolja«, kar lahko v začetnih fazah pomeni določen nivo negotovosti v okviru definiranja zahtev in planiranja. Zato tako intervjuvanci kot tudi sodelujoči uporabniki pričakujejo nekatere izboljšave uporabljenih metodologij. V prvi fazi je potrebno poleg projektne priprave posvetiti posebno pozornost dejanskim potrebam organizacije, v katerem poteka metodološki razvoj BIS. Metodologi skozi celotni življenjski cikel ne smejo zanemariti tudi vpliva »notranjih (organizacijskih) in zunanjih (okolje) sprememb«, kar je prepoznana specifika javne uprave.

Na podlagi teh ugotovitev intervjuvanci pri planiraju aktivnosti metodološkega razvoja v prihodnosti ne morejo izključiti že prepoznanih težav v obliki »končanja projekta za vsako ceno« in drugih navedenih vplivov okolja, ki so posledica lastnosti področja javne uprave. Poudarjajo pa, da v gospodarstvu tovrstne težave niso izrazite v tolikšni meri, da bi vplivale na strukturo življenjskega cikla razvoja metodologij poslovnointeligenčnih sistemov. V tem primeru so drugi uporabniki prav tako zaznali efekt »dokončanja za vsako ceno«. BIS ne omogoča vseh potencialnih prednosti, predstavljenih na začetku projekta, pojavljajo pa se nekatere težave pri delovanju sistema, ki v znatni meri vplivajo na učinkovitost pri uporabi BIS.

V naslednjem sklopu odgovorov lahko dobimo potrditev specifični lastnosti BIS, predstavljenih v teoretičnih izhodiščih, ki so nastali zaradi uporabe splošne metode razvoja IS ASAP. Pri uporabljeni metodi razvoja BIS so zaznali težave tudi pri pomanjkljivi opredelitvi življenjskega cikla, kar je privelo do premalo razčlenjenih začetnih faz definiranja ciljev. Zaradi tega pride do »pomanjkanja komunikacij med zunanjimi razvijalcji in uporabniki, v tem primeru predvsem pri nezadovoljivem definiranju potreb pri projektu« kot tudi »prehitrem zahtevanju izpolnjevanja ciljev«, zaradi česar postane »metoda manj uporabna«, kar so zaznali v težavah pri vpeljavi BIS. Tu so intervjuvanci opozorili tudi na »problem sodelovanja med tehničnimi in vsebinskimi deležniki«, čemur so posvetili premalo pozornosti, ker ni bilo dovolj jasnih opredelitev v metodoloških navodilih. Hkrati se je razvojni cikel neupravičeno podaljšal tudi pri upoštevanju manjših popravkov pri uvedbah, kar v tem primeru

pomeni »skrajšanje metodološkega cikla«. Pri nadalnjem razvoju BIS pa je bil zaznan »problem pomanjkanja časa za izpopolnjevanje in nadgrajevanje ob vpeljavi, kar je predpisano v peti fazi metode ASAP«, kjer so se pojavile že zaznane težave zaradi premalo definirane prve faze uporabljene metode. Z upoštevanjem teh dejstev bi bila omogočena bolj sistematičen potek vseh faz življenjskega cikla metode kot tudi njihova pravočasna preverba, torej tudi boljši končni rezultat pri vpeljavi BIS glede na izkušnje iz preteklosti.

Med postavljenimi cilji na začetku procesa po metodologiji ASAP ni bilo v BIS zaznati upoštevanja donosnosti naložbe. To je v literaturi eden od poglavitnih delov metodologij razvoja poslovnointeligenčnih sistemov in pomeni posebnost BIS v primerjavi z IS. V projektu so si deležniki vseeno postavili cilj spremljanja učinkov, ki jih bo prinesla uvedba BIS. Zato predlagajo dodatno dopolnitev začetnih faz modela glede na morebitne nove težave, kar bi lahko dopolnilo obstoječe znanje in na novo ovrednotilo uporabljene metode.

Precejšen vpliv na uporabljeno metodo so zaznali v »prevelikih potrebah in željah uporabnikov BIS«, kar se lahko odraža v nedosledni uporabi predpisane življenjskega cikla metodologije razvoja BIS. Zato predlagajo »natančno definiranje potreb, zahtev in pričakovanj v prvi fazì, kjer je potrebno upoštevati tudi druge specifične vplive. Zaradi tega uporabljeni metoda ASAP »ni povsem ustrezna«, ker ne upošteva specifičnih dejavnikov BIS, ki bolj natančno opredeljujejo vpeljavo sistema. Načrtovanje razvoja BIS mora biti v prihodnje po njihovem prepričanju »počasnejše in temeljitejše« ob upoštevanju zahtev uporabnikov, tako »tistih, ki metode uporabljajo pri razvoju BIS, kot tudi uporabnikov BIS«.

V razvoju metode poslovnointeligenčnih sistemov so intervjuvanci uporabljali metodo ASAP zaradi pravnih obveznosti do dobavitelja. Metodologija razvoja BIS je vsebovala življenjski cikel, podoben drugim sorodnim metodam, vpliv specifičnih lastnosti BIS in posebnosti javne uprave na sam razvoj pa je pričakovano velik. Uporaba izbrane metode razvoja je prinesla nekatere težave in probleme, zato ni bila sprejeta kot optimalna. Glede na ciljno usmerjenost metode ASAP točno določenim projektom, ki niso nujno povezani z BIS, ob tem pa se ne upošteva posebnosti javne uprave, je tovrstna problematika zaznavna in pomembna. Za izboljšanje uporabljene metode imajo intervjuvanci nekaj konkretnih predlogov (bolj podrobno definirane začetne zahteve in planiranje ter upoštevanje donosnosti naložbe, kot posebnosti BIS; prepoznavanje vplivov okolja in političnih dejavnikov, prenos znanja – kot posebnosti javne uprave). Te težave so prepoznali tudi uporabniki BIS. Če teh pripomb ne bi upoštevali, intervjuvanci predvidevajo sorodne težave tudi v prihodnjem razvoju poslovno inteligenčnih sistemov pri uporabi predpisanih metod. To pa potrjuje pravilnost domnev, postavljenih v raziskovalnem procesu našega prispevka.

Za analizo podatkov, ki smo jih pridobili v študiji, moramo narediti sintezo znanj o specifičnih lastnostih BIS, posebnostih javne uprave in primernosti

metode razvoja BIS iz gospodarstva v javni upravi. Ugotovitve ekspertov so potrdile, da obstajajo specifični dejavniki BIS in javne uprave, ki so navedeni v relevantni literaturi. Te je nujno potrebno upoštevati, v kolikor preučujemo BIS v kontekstu IS in razlike med gospodarstvom ter javno upravo. Hkrati so eksperti prepoznali neustreznost metod razvoja BIS iz gospodarstva, ki se uporabljajo v javni upravi. Na podlagi teh pridobljenih znanj lahko povežemo navedene posebnosti in uporabo metod razvoja BIS iz gospodarstva v javni upravi, pri čemer lahko ugotovimo, da so trditve ekspertov o neustreznosti uporabljenih metodologije zaradi njene posloženosti in posebnosti javne uprave pravilne. Z upoštevanjem predlogov iz naše študije primera lahko predpostavimo, da bi metodologija, ki bi upoštevala naše ugotovitve, omogočila uspešnejšo vpeljavo BIS v javni upravi.

5 Diskusija in zaključki

Za predstavljeni projekt razvoja BIS v organizaciji javne uprave smo v študiji primera pridobili ugotovitve, na podlagi katerih lahko ovrednotimo uporabljeno metodologijo ASAP. Pri tej metodi razvoja BIS so ob predlagani metodami, ki jo je priporočil zunanji razvijalec prenove IS, uporabljali v manjšem obsegu tudi splošno metodo EMRIS, kar pa po navedbah ekspertov ni bistveno vplivalo na metodološki proces. Ker smo med odgovori intervjuvancev zaznali potrditev specifik javne uprave in BIS, lahko sklepamo podobno kot v uvodu predstavljena literatura, ki potrjuje našo domnevo o neustreznosti uporabe splošnih metodologij razvoja iz gospodarstva v javni upravi. Zato bomo ponazorili specifične vplive, ki so posledica lastnosti javne uprave. V teh dejstvih so intervjuvanci pridobili osnovo za navedbe dejavnikov uspeha projektov v javni upravi, ki pomenijo končanje in dokončanje projektov »za vsako ceno«, kar se je v preučevanem primeru potrdilo v negativni oceni naknadne zunanje revizije (Računsko sodišče, 2014). Na ta način je viden znaten vpliv dejavnikov okolja, kar je ena od temeljnih predpostavk relevantne literature o posebnostih javne uprave in našega preučevanega primera. Dejavniki okolja pa imajo neposreden vpliv na javno upravo, pri čemer je potrebno upoštevati hipotezo o (ne)učinkovitosti organizacij javne uprave zaradi njihovih specifičnih lastnosti, ki obsegajo stroškovne dejavnike – odvisnosti od državnega proračuna in odsotnosti konkurence (Bartel & Harrison, 2005) ter birokratiziranosti javne uprave kot za okolje neželene lastnosti (Taskin & Edwards, 2007). Zato je potrebno za odzivanje na vpliv okoljskih dejavnikov v največji možni meri utemeljiti lastne ekspertne predloge in glede na morebitno posredovanje okoljskih akterjev preučiti njihov vpliv, s čimer lahko strokovno utemeljimo oziroma prilagodimo najboljše možne rešitve za uporabo metodologij razvoja BIS. Ob tem se je potrdilo, da zakonske omejitve kot ena od posebnosti javne uprave lahko prav tako negativno vplivajo na uspeh uporabe metodologij. Tudi druge posebnosti, kot so vpliv vodstvenega menedžmenta in politične situacije, so zaradi neupoštevanja v uporabljeni metodami postale v veliki meri odločujoč dejavnik uspeha.

Glede na literaturo tako obstaja utedeljen dvom o izboljšanju metodoloških postopkov pri vmešavanju vsakokratne politične situacije (Warne & Hart, 1996). Ob tem mora menedžment javne uprave upoštevati tudi ekonomsko komponento, pri čemer mora zaradi nenehnega varčevanja organizacij javne uprave dosledno zagotavljati zmanjševanje stroškov in racionalizacijo, kar lahko ob ponavljajočih se tovrstnih ciklusih povzroča težave v delovanju organizacij (Waterman & McCue, 2012). Pri vplivih menedžmenta in političnih dejavnikih je potrebno podobno kot pri okoljskih dejavnikih po našem mnenju dosledno utedeljevati lastne predloge, poskušati zagotoviti relativno neodvisnost in glede na morebitno posredovanje teh dejavnikov preučiti njihov vpliv ter nato strokovno utedeljiti oziroma prilagoditi procese pri uporabi metodah razvoja BIS.

V tem kontekstu je potrebno opozoriti na triangulacijo oziroma medsebojno povezanost deležnikov, to je povezavo vplivov okolje-politična situacija-menedžment. Vpliv okolja se neposredno prepleta z vplivom politične situacije; le-ta ni in v določenih primerih ne sme biti imuna na okoljske vplive, ki jih v tem primeru sprožajo strokovna in laična javnost, interesne skupine, mediji in gospodarstvo. Politični dejavniki so odvisni tudi od neposrednih demokratičnih vzvodov, to je volitev, referendumov in drugih oblik demokratičnega odločanja; ti vzvodi so tudi glavno jedro dejavnikov, ki vplivajo iz okolja na politični dejavnik. Tu obstaja tudi možnost prevelikega in v določeni meri škodljivega vpliva interesnih skupin iz okolja na politično situacijo, zato je potrebno pri teh vplivih izbrati takšen strokovni pristop, ki bo osredotočen na dosledno strokovnost vseh zakonodajnih postopkov, tako da ne bodo dopuščali dvomov o izvedljivosti ne glede na morebitna posredovanja vseh zainteresiranih in vpleteneh subjektov. Ker pa je zaradi državnega političnega sistema vpliv politike na menedžment javne uprave glede na praktične izkušnje znaten, je potrebno tudi v tem primeru zagotoviti najvišjo možno mero strokovnosti, ki bo o pravilnosti skušala prepričati menedžment ne glede na njegovo usmeritev, na katero lahko vpliva politična situacija ali zainteresirano okolje. Vpliv menedžmenta na okolje in politično situacijo je v tem primeru nekoliko manjši zaradi že navedenih ugotovitev in ne pomeni posebne in pomembne postavke triangulacije, ki bi jo bilo treba upoštevati. Njegov vpliv je mogoč samo v izrednih, nepredvidenih dogodkih, kjer bi menedžment organa v javni upravi s pomočjo učinkovitih odnosov z javnostjo lahko zagovarjal ekspertne rešitve. Na ta način bi na podlagi dokazane strokovnosti ob doslednem sledenju zakonskih predpisov prepričal druge vpletene deležnike o pravilnosti svojih usmeritev in tako uveljavil svoj vpliv. Ob uporabi teh pristopov bi bila možnost za morebitno negativno vplivanje opisanih specifičnih dejavnikov pri uporabi metodologij razvoja v javni upravi po našem prepričanju znatno zmanjšana.

V literaturi zasledimo večfazni proces vpeljave BIS na področju javne uprave z uporabo uravnoteženih kazalnikov (Niehaves & Müller-Wienbergen, 2007). Ugotovljena kazalnika definiranja strateške organizacijske vizije v povezavi

z vplivom vpletenih deležnikov sta bila prepoznana kot značilna za specifično področje javne uprave. V tem primeru lahko ugotovimo, da ta pristop zagotavlja učinkovito vpeljavo BIS v javni upravi, potrjen pa je v prikazani študiji primera raziskovalcev Niehavesa in Müller-Wienbergena. Testiranje teh izsledkov s predstavljenimi v naši raziskavi nakazuje trditev, da morajo biti specifični dejavniki vsebovani v metodi razvoja BIS pri uspešni uvedbi na področju javne uprave, opozarjamo pa predvsem na enake ugotovitve obeh raziskav glede vpliva deležnikov pri vpeljavi BIS v javno upravo. Ob temu pa je naša raziskava dodatno pokazala, da obstaja več vrst teh specifičnih dejavnikov, ki jih je potrebno upoštevati. Hkrati smo dokazali tudi njihovo medsebojno povezanost, zato predlagamo upoštevanje izsledkov naše raziskave pri nadaljnjih raziskavah na tem področju.

Ker je uporabljena metoda namenjena razvoju IS, so se pokazale nekatere posebnosti pri razvoju BIS, na kar so opozorili tudi eksperти. Čeprav je metoda ASAP po njihovih zagotovilih splošna in sorodna drugim metodam, pa so zaznali težave pri vpeljavi in posledično učinkovitosti sistema, kjer ni bilo v zadostni meri opredeljeno začetno definiranje ciljev in potreb, zaradi česar so morali po svojih zmožnostih in ugotovitvah prilagajati vpeljavo BIS pri deležnikih. Na to problematiko je opozorila tudi študija (Popovič et al., 2012), ki je pokazala specifično lastnost BIS in zaznala razlike med karakteristikami obeh sistemov v post-tehnološki fazi uvajanja. V tem primeru ugotavljamo, da je potrebno posvetiti večjo pozornost pri začetnih fazah življenjskega cikla metode, kjer je predpisani celoten potek in plan razvoja BIS. Uporabljena metoda po našem prepričanju tudi ni zadostila specifičnim zahtevam BIS, kjer se identificirajo potrebe na podlagi upravljanja in učinkovitosti delovanja (Grublješič, 2014). Zaradi teh zahtev BIS uporabljena metoda po našem prepričanju ni v zadostnem obsegu sledila donosnosti naložbe, ki je ena od poglavitnih metodoloških predpostavk (Williams & Williams, 2007). Tudi v tem primeru moramo izpostaviti pomanjkljivost uporabljene metode zaradi specifičnih razlik BIS, kar pa pripisujemo splošnosti metode ASAP. Zato predlagamo v nadaljnjem razvoju in uporabi teh metod za razvoj BIS aktivnosti za prilagoditev življenjskega cikla, kjer bi v začetni fazi sledili k bolj podrobno postavljenim ciljem in planom ter čim večji donosnosti naložbe v BIS, ob tem pa bi bil po našem mnenju uspeh projektov razvoja BIS nedvomno večji. Zaradi pomanjkljivosti celotnega projekta so intervjuvanci morali prilagajati uporabljeno metodologijo, ocenili pa so, da bi bilo ob takšnih začetnih predpostavkah malo verjetno uporabiti uspešno katerokoli metodo pri razvoju BIS.

Projektna dokumentacija razvoja BIS se je glede na pridobljena znanja iz intervjuja in arhivskih zapiskov ekspertov pokazala kot nekoliko pomanjkljiva, ker ni dovolj dobro opredelila zahteve za opredelitev ciljev projekta, ni v zadostnem obsegu predvidela težav pri tehničnih zahtevah zaradi izbire zunanjega izvajalca in ni opredelila časovnih ter stroškovnih zahtev, kar je ugotovila naknadna revizija. Tudi to problematiko smo zaznali v okviru

specifičnih dejavnikov BIS pri procesu uvajanja v uporabo. Za to smo dobili potrditev v literaturi (Popovič et al., 2012), kjer so izpostavljene posebnosti BIS v fazi začetne uporabe sistema; na ta način priporočamo tudi že predstavljene aktivnosti za zmanjšanje vpliva teh specifičnih dejavnikov BIS. Čeprav je vzpostavitev BIS dokončana, pa je neuspeh celotnega projekta glede na vse ugotovitve v veliki meri nedvomno potrjen, njegov končni rezultat pa zaradi nepredvidljivih okoliščin negotov. Zato lahko na osnovi zgoraj navedenih dejstev sklepamo, da uporabljena metoda ASAP ni najbolj primerna za razvoj BIS v javni upravi, kar daje relevantno težo našim teoretičnim ugotovitvam o neprimernosti uporabe splošnih metod razvoja, razvitih za gospodarstvo v javni upravi. Neustreznost uporabljenih metod se kaže v neupoštevanju specifičnih lastnosti javne uprave in BIS, ki obstajajo v primerjavi z gospodarstvom in IS.

Po analizi opravljenih intervjujev in pregleda dokumentacije lahko naredimo sintezo ugotovljenih dejstev. Naše glavne ugotovitve so naslednje:

- V študiji primera so bile prepoznane posebnosti in razlike javne uprave in gospodarstva, zato moramo to dejstvo upoštevati pri vpeljavi metodi razvoja BIS.
- V študiji primera so prepoznane tudi posebnosti BIS v primerjavi z IS.
- Uporabljena metoda razvoja BIS, ki so jo uporabljali eksperti v okviru javne uprave, se ni izkazala kot optimalna; razloge vidijo predvsem v namembnosti metode za gospodarstvo in razvoj IS, kar je potrdila tudi relevantna literatura.
- Spoznanja iz obstoječe literature o upoštevanju specifičnih dejavnikov javne uprave pri razvoju BIS smo dopolnili z dodatnimi dejavniki.
- Zaradi neprilagojenosti uporabljeni metode razvoja BIS v javni upravi so se pojavile težave pri uvajanju BIS.
- V študiji primera smo ugotovili, da je potrebna dopolnitev in prilagoditev obstoječe metodologije razvoja BIS glede na posebnosti javne uprave in BIS, ki obstajajo v primerjavi z gospodarstvom in IS: upoštevati je potrebno vpliv politične situacije in okolja ter posredno vodstvenega menedžmenta, hkrati pa pri vpeljavi BIS vzpostaviti aktivnosti za natančnejše definiranje zahtev in ciljev ter upoštevanje večje donosnosti naložbe.

6 Sklep

Na osnovi navedenih dejstev ugotavljamo, da je študija primera zadostila postavljenemu cilju raziskave, na podlagi katerega smo ovrednotili uporabo splošne metode za razvoj BIS iz gospodarstva v javni upravi. Glede na predstavljene ugotovitve so bile naše teoretične predpostavke pravilne: uporabljena metodologija razvoja BIS ni povsem ustrezna za uporabo v javni upravi. Naš prispevek je dokazal, da obstajajo specifične razlike med gospodarstvom in javno upravo ter specifične lastnosti BIS v primerjavi z IS,

ki vse vplivajo na uporabo obstoječih metod razvoja BIS. Na ta način smo dopolnili tudi obstoječa spoznanja iz literature, opazen je tudi naš prispevek k preučevanemu področju. Zato smo v zaključkih raziskave podali predloge glede na izsledke opravljene študije primera, na osnovi katerega bo mogoče v nadaljnjem raziskovanju dopolniti znanja na metodološkem področju razvoja BIS in na ta način izpopolniti ter prilagoditi omenjene metode za uspešnejšo uporabo v javni upravi. Tako je naš prispevek lahko osnova za nadaljnje raziskovanje te problematike.

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Development of Business Intelligence Systems in Slovenian Public Administration – A Case Study

ABSTRACT

Business Intelligence Systems (BIS) have become an important factor in successful business operations. In literature there are many methodological approaches to their implementation, but they have been mainly applied in the private sector. Due to all the advantages of BIS, their implementation in the public administration would be reasonable as well, however, limited experience and scientific research are available in this area. This paper deals with the applicability of the methodologies of BIS development in public administration. Focusing on the specific characteristics of the public administration, we have studied a case in one of the governmental organizations, where a general method of BIS development was used, which was originally developed for the private sector. As a research method a case study was used, on the basis of which the implemented method of BIS development was evaluated and the groundwork for future research in the field of public administration defined. By means of this research we have found that the implemented methods of BIS development, which were developed for the private sector information systems, do not consider the specific characteristics and differences of the public administration and the BIS systems. Therefore, considering their specific features, they should be properly completed and adapted.

Keywords: business intelligence systems (BIS), public administration, methodology of business intelligence system development, case study

JEL: H83, M15

1 Introduction

Business Intelligence Systems (BIS) have become an important factor in business operations of organizational systems in modern society, their basic purpose being the analysis and research of business operations (Elbashir, Collier, Sutton, Davern, & Leech, 2013). BIS represent an information system (IS) providing quality information contained in well organized data stores and enabling the analytic users efficient analyses and intuitive presentations of data which subsequently serve as the groundwork of implementing appropriate activities or decisions (Popovič, Hackney, Coelho, & Jaklič, 2012). Organizations decide to implement BIS when their information process has to be improved or another method of providing information is needed.

The basic purpose of the implementation of BIS is to improve the quality of information, which can be achieved by means of a better access to relevant data, combination of data from different sources and an interactive access to these data (Popovič, Turk, & Jaklič, 2010). Initially, BIS were introduced in the private sector as a rule, therefore several methodological approaches to the development of BIS were employed (Williams & Williams, 2007; Moss & Atre, 2003), which were – at least implicitly – designed for development in the private sector organizations. Within the public administration organizations, the research in this field has been limited, nevertheless, the interest in development and implementation of BIS has been growing there as well (Gadda & Dey, 2014; Boselli, Cesarini, & Mezzananza, 2011), regardless of possible differences and specific features. On the basis of these premises, the applicability of the use of BIS development methods, which were developed for the private sector, to the public administration will be researched in this article, considering specific features and differences existing between both areas.

The purpose of the article is the evaluation of the methodology of business intelligence systems development in the public administration, considering the fact that the method was initially designed for the private sector organizations. Therefore, a case of implementation of BIS development in a public administration agency within a thorough modernization of the entire IS was studied. Additionally, specific features of BIS with regard to IS which can be found in the references, will be considered. The objective of the article is an objective assessment of the case of implementation of BIS development by studying the findings of the experts who participated in the development, and suggesting improvements on basis of the results of the conducted research. Additionally, other theoretical approach in the field of study of BIS in the public administration will be examined. As one of the qualitative research approaches, which is the most appropriate for such a research within evaluation studies of information technologies introduction, the case study will be used (Kaplan & Maxwell, 2005). The results of the research represent a new insight into the methodologies of the business intelligence systems development in the public administration.

In the article, theoretical groundwork in the area of methodologies of BIS development are introduced, followed by the determination of research methods and the process of the case study. In the central part the results of the study are presented and the researched methodology is evaluated; the article is concluded by a discussion and the principal findings of the research. Thus, the article establishes that in the public administration specific features and differences should be considered when using the existing general and purposive methods of BIS development, designed for the private sector; they have to be appropriately adapted and amended.

2 Theoretical Groundwork

In the literature, methodologies of the information systems development in public administration have been determined (Ishak & Alias, 2005; Goldkuhl & Röstlinger, 2010; Haklay, 2002), representing a general approach to the development of IS. In this context, the methods have been determined by a stipulated life cycle (Aydin, Harmsen, van Slooten, & Stegwee, 2004; Qumer & Henderson-Sellers, 2008; Brinkkemper, 1996); nevertheless, similar declarations can be also found in the references within a more specific realm of BIS (Moss & Atre, 2003; Williams & Williams, 2007). We hereby draw attention to the possibility that the general methods of IS development are not completely suitable for the BIS development in the public administration, although such approach can also be found (Hartley & Seymour, 2011). With BIS, the economic component of the investment payback is especially emphasized as the principal factor (Williams & Williams, 2007), therefore we recommend the implementation of dedicated methodology at implementing BIS into public administration. Some studies determine the specifics of BIS as regards IS (Popovič et al., 2012), mainly emphasizing the differences in the implementation of systems following the technological stage. The other references mention various end-users of BIS, recognize different collection of necessary data, inquiry and acquisition from external sources; they define various levels of reliability and correctness of the acquired data and determine different procedures for the implementation of the systems (Grublješić, 2014).

The methodology of BIS development (Moss & Atre, methodology *BI Roadmap*, 2003; Williams & Williams, *BI Pathway*, 2007) is represented as a complex system, therefore its development and implementation are complex as well. It is described as a multi-stage development cycle with the possibility of cyclic repetition, whereby the key success factors have to be followed, an adequate technological solution selected, data bases adjusted, end-users tested and trained, and the set objectives targeted (Gangadharan & Swami, 2004). Due to the findings in the references (Decision path consulting, 2008) it can be supposed in the context of our case study that the existing methods of BIS development have been mainly designed for the implementation in the private sector, therefore it is questionable whether these methodologies are appropriate to be implemented in the field of the public administration. The latter represents an organizational field which is somewhat different from the private sector (Rainey & Bozeman, 2000; Rocheleau & Wu, 2002; Nutt, 2005; Bannister, 2001; Bretschneider, 1990; Ariyachandra & Frolick, 2008; Ward & Mitchell, 2004). The main differences and specific factors are the impacts of politics and external environment; nevertheless, the impact of the executive management on the successful implementation of the existing methods of BIS development in the public administration must also be considered.

Considering those factors our research will be compared to the BIS development in the public administration, where the multiple-stage introduction of BIS approach with the implementation of balanced scorecard has been described (Niehaves & Müller-Wienbergen, 2007). They are represented by definition of stakeholders and determination of a clear organization's vision, by definition of measurable objectives and actions and establishment of controlling to ensure the efficiency of BIS. These facts will enable a comparison with our findings relating to BIS; at the same time, we will also be able to additionally evaluate the theoretical premises in the references while setting a relevant groundwork for further research of BIS development in the public administration.

3 Research Methods

A case study as a method is a way of research of an empirical problem with a suitable selection of required procedures; it is comprehended as a soft research method due to the possibility of deviation from following the set procedures. In the case study the researcher is faced with the definition of the study itself, with acquisition of relevant data and with the processing of the acquired data (Yin, 2003). A case study as a research method in the area of IS implementation is characterized as an in-depth study of an artefact in a business environment (Hevner, March, Park, & Ram, 2004), reaffirming the suitability of its implementation in the research. A case study as an approach in the research of BIS in public administration has also been mentioned in other references (Gadda & Dey, 2014). Our case study will follow the multi-stage method in the references (Yin, 2003), whereby we will study the case of implementation of IS development method used for development of BIS in public administration.

In consideration of the theoretical groundwork, we have assessed the implemented methodology of BIS development in the public administration within the case study. The findings of the experts were analysed with regard to the preceding data collection, whereby attention was paid to the assertions evaluating the implemented methodology in view of the specific features of the public administration and simultaneously the specifics of BIS.

In the case study, data was collected mainly by means of interviews, representing the principal source of data for further processing. In the realm of the investigation of BIS in the public administration, the data acquisition is conducted mainly by means of interviewing the participants and experts who took part in these projects (Sapp, Mazzuchi, & Sarkani, 2014). At the same time, we also examined the project and expert documentation on business, technical and general requirements for establishing an integral information system of an organization in the public administration (DURS, 2014), which was collected during the process of BIS development, and we studied the records on the observations of some other users participating in the formation of BIS,

on the basis of which we obtained some missing information. With analytical procedures the given expert statements were studied for each individual answer, subsequently, the answer analysis was comparatively less demanding as the questions were oriented and subject-related. Having completed the interviews and examined the documentation and records, we evaluated and filtered the collected information appropriately, so that they became suitable for further implementation and the completion of the case study. The data was analyzed with regard to the nature of the public administration and the specifics of BIS, so that the expert statements were linked with the established specific factors from relevant references. Subsequently, we also examined the links between the unsuitable features of the implemented method and the expert findings concerning the problems of the method of BIS development in the public administration. By linking the relations between both analyses a suitable quantity of knowledge to form recommendations for further research of this set of issues was achieved.

The study was conducted in an organization of the public administration (then the Tax Administration of the Republic of Slovenia, now Financial Administration RS), which decided to carry out a thorough modernization of the information system. Due to the existing partial solutions of predominantly outdated systems, after thorough discussion and public bids an external tenderer was chosen, whereby it was assumed that the modernization would be carried out in several stages and that it will last for a considerable period of time. As part of the offered software SAP a module of a business intelligence system was also presented and its features explained to the public organization, which subsequently decided to implement this module. The modernization process of the information system in a public administration organization, within which the business intelligence system was established and was conducted in the period from 2010 to 2012. The project of the IS modernization in the organization was carried out according to the methodology ASAP (Ascendant SAP) which – being a general development methodology of information systems for large organizations – is based on the software SAP, but also contains possibilities for designing and implementation of business intelligence systems (Deng & Chi, 2013).

Data collection with interviews and examination of documentation and records was carried out during the years 2013 and 2014. The organization has several thousands of employees; at the time of the research the department of information technology where the interviews were conducted, consisted of approximately 90 employees. Three structured interviews were conducted with experts in the field of business intelligence systems, who were managing all significant processes within the implementation of the method of BIS development; due to some personnel limitations these three experts were the only participants in the processes. The interviews were conducted at the workplace of the interviewees, with the participants' consent the entire procedure was recorded on electronic media, for the purpose of subsequent

integral processing of the results. If necessary, a subsequent transcript of the recording would be made in the future in paper form for the purpose of eventual check of the interviewees as to the correctness of their statements. The interviewing process was supervised by one investigator, whereby the first interview was conducted with the manager of BIS development, the remaining two interviews were carried out with professional associates at the implementation of the method of BIS development with the objective of verifying the results, obtained in the first interview.

The anticipated duration of an interview had been determined in view of the duration of efficient co-operation of all participants, according to our estimate from one hour and a half to two hours. The examined project documentation contained business requirements, technical requirements and general requirements (DURS, 2014).

By means of interviews, we wanted to obtain information on the implemented method of BIS development and on its life cycle, on the experts' approach to the implementation of individual stages and on the problems which appeared at the introduction of BIS. Consideration of expert opinions along with an accurate definition of requirements, on the basis of which the entire life cycle can be defined, is the key success factor in projects of this kind (Coffey, 2012). Furthermore, as the method of BIS development from the private sector was used, we were interested in the consideration of specific differences between the public administration and the private sector, or the eventual impact of the specifics at the implementation of this method. At the same time, we also examined the specifics of BIS in the context of IS as regards the generality of the implemented method. On the basis of expert experience the further research procedure was designed, whereby we received suggestions for improvements in the further implementation of the method of BIS development; moreover, suggestions for the development of such methods in the future can be made as well. By summarizing the obtained knowledge the method of BIS development in the public administration can be evaluated and the existing specifics and differences between the private sector and the public administration confirmed or rejected, thus enabling a more successful methodological development of BIS in the public administration in the future. The examination of the expert documentation and the records provides an insight into the theoretical groundwork of the entire BIS development and the examination of the experts' empirical experience with the implementation of the methodology; the principal knowledge was obtained predominantly from the interviews. The topics of questions in the interview are listed in Table 1.

Table 1: The content of observation data collection by means of interviews

1. The implemented methodological approach with the method of BIS development
2. Life cycle of the method of BIS development
3. Consideration of specific differences between the public administration and the private sector regarding the method of BIS development
4. Difficulties regarding the implemented methods of BIS development
5. Improvement suggestions and planned activities as to the future methods of BIS development
6. Recommendations for further research of the method of BIS development
7. Evaluation of the implemented method of BIS development

4 The Results of the Study

In the conducted case study the interviewees participating in the project of IS modernisation and BIS establishment used the ASAP method, suggested by the supplier of the hardware and software in the modernization of the entire information system. Methodologically, BIS was developed in five stages, including the "project preparation, business procedures plan, realization, conclusive preparations and implementation with maintenance, all of which represents a comparable sequence to the life cycles of other comparable methods".

The experts' reply to the question about the consideration of specific features and differences between the public administration and the private sector was that they influenced the process to such an extent that "they still cause trouble, primarily due to the legal rigorosity of the public administration". The key success factors with the methodology of BIS development are connected with the problems of the public administration, which is also evident from the experts' records. The interviewees do not consider the methodology ASAP, which was basically intended for the methodological IS development in the private sector, completely suitable for the requirements of the public administration. The principal problem the interviewees have identified regarding the implemented method ASAP is the undefined risk consideration due to external factors, which in the realm of the public administration mostly appear as specifics in the form of political factors. In this context the experts drew attention to the specific differences from the private sector where ASAP was primarily developed; thus we received a confirmation of the statements from relevant references on specific factors of the public administration. The interviewees also stated that a shortcoming of the ASAP method was the "disregard of knowledge transfer", which caused an outflow of personnel during the process of BI development; according to their statements, this fact is the consequence of the specifics of the public administration as well.

To improve the implemented method of BIS development along with the consideration of the specifics of the public administration, the interviewees proposed completing the first stage of the life cycle with the "consideration

of environmental and political factors with a consistent consideration of the problem identification and a precise definition of objectives and knowledge transfer", which is not defined precisely enough within the implemented method, due to the specific features of the public administration influencing the methodology process. According to their opinion, the ASAP method does not sufficiently consider the flexibility during the development itself, which can be partly corrected by means of cyclic repetition. However, due to the specific features of the public administration this part of methodology is "poorly feasible owing to legislative procedures", although the time frame would not represent strict limitations. The implemented method does not anticipate special attention "to the organizational environment", which can at initial stages represent a certain level of uncertainty in the frame of requirement definition and planning. Therefore, the interviewees as well as the participating users expect certain improvements of the implemented methodology. During the first stage, beside the project preparation, special attention must be paid to the actual requirements of the organization, where the methodological BIS development is in progress. Methodologists are also not supposed to neglect the impact of the "internal (organizational) and external (environment) changes" throughout the life cycle, which is a recognized specific of the public administration.

On the basis of these findings, the interviewees cannot rule out the already identified problems like the "completion of a project at any cost" when planning the activities of the methodological development in the future, as well as other listed environmental impacts, which are the consequences of features of the public administration field. However, they do emphasize that in the private sector these problems are not outstanding to the extent that they could influence the life cycle structure of the methodology development of business intelligence systems. In this case the rest of the users perceived the effect of the "completion at any cost" as well. BIS does not enable all potential advantages, presented at the beginning of the project; also, some problems appear in the system operation that influence the efficiency of the implementation of BIS considerably.

Within the following set of answers we can obtain confirmation of the specific features of BIS, presented in the theoretical groundwork, arising from the implementation of the general method of IS ASAP development. With the implemented method of BIS development problems were observed also due to the inadequate definition of the life cycle, leading to the insufficiently segmented initial stages of the objectives definition. This leads to "the lack of communication between external developers and users, in this case predominantly due to the insufficient definition of the distinctive requirements of the project" as well as the "overhasty demand to reach the objectives", owing to which the "method becomes less viable" as was noticed regarding the trouble with the introduction of BIS. The interviewees also pointed out the "problem of cooperation between technical and contentual

participants”; not enough attention was paid to this matter as there were no clear enough definitions in the methodological instructions. At the same time the development cycle was unduly prolonged even in cases when minor corrections were made during introductions, which in this case represents the “shortening of the methodological cycle”. During the further BIS development the “problem of time shortage for improving the quality during introduction, which was stipulated in the fifth stage of the ASAP method”, where the previously perceived problems appeared due to the inadequately defined first stage of the implemented method. Considering these facts, a more systematic progression of all stages of the life cycle of the method would be made possible as well as a timely testing of the stages, leading to a better final result of the BIS introduction with regards to the past experience.

Among the set objectives at the beginning of the process according to the ASAP methodology there were no tendencies towards the return on investment into BIS. Which is according to the references one of the principal parts of methodologies of business intelligence systems development and represents specifics of BIS in comparison with IS. Nevertheless, the stakeholders in the project set the objective of examining the impacts caused by the introduction of BIS. That is why they suggest an addition to the initial stages of the model in view of the eventual new problems, so that the existing knowledge can be completed and the implemented methods evaluated anew.

The implemented method was substantially influenced by “oversized requirements and wishes of the BIS users”, which can reflect in an inconsistent implementation of the stipulated life cycle of the methodology of BIS development. Therefore they suggest a “precise definition of needs, requirements and expectations during the first stage”, whereby the rest of the specific impacts have to be considered as well. Thus, the implemented ASAP method “is not completely adequate” as it does not consider the specific features of BIS, which define the introduction of the system more precisely. They believe that in the future the planning of BIS development should be “slower and more thorough” and consider the requirements of the users, the ones that “implement the methods in BIS development as well as the users of BIS itself”.

Within the development of the method of business intelligence systems the interviewees implemented the ASAP method due to the legal obligations towards the supplier. The methodology of BIS development contained a life cycle similar to other related methods, the impact of the specific features of BIS and the specifics of the public administration on the development itself was considerable, as was expected. The implementation of the chosen method of development caused some difficulties and problems, thus it was not accepted as being optimal. Regarding the fact that the ASAP method is objective-oriented towards specific projects which are not necessarily linked with BIS, whereby the specifics of the public administration are not considered, this kind of problems are noticeable and important. The interviewees have

some concrete suggestions how to improve the implemented method (more specifically defined initial requirements and planning, stronger tendency towards the return of the investment – specifics of BIS, recognition of environmental impacts and impacts of political factors, knowledge transfer – specifics of the public administration). These problems have been also perceived by end-users of BIS. In case these remarks are not taken into consideration, they anticipate similar difficulties in the future development of business intelligence systems with implementation of the stipulated methods as well. This, however, confirms the correctness of the hypotheses set during the research process of our article.

To analyze the data obtained in the study, a synthesis of knowledge about the specific features of BIS, the specifics of the public administration and the adequacy of the method of BIS development from the private sector for implementation in public administration has to be made. The experts' findings have confirmed that the specific factors of BIS and public administration listed in the relevant references, really exist. Which must be considered when researching BIS in the context of IS as well as the differences between the private sector and the public administration. At the same time, the experts ascertained that the methods of BIS development from the private sector are inadequate for implementation in the public administration. On the basis of obtained knowledge we can relate the above mentioned specifics to the implementation of the methods of BIS development from the private sector in the public administration, whereby it can be established that the experts' statements about the inadequacy of the implemented methodology due to its general nature and the specifics of the public administration are correct. Considering the suggestions in our case study, it can be assumed that the methodology which would take our findings into consideration, would enable a more successful introduction of BIS into the public administration.

5 Discussion and Conclusions

In the case study, findings were obtained for the presented project of BIS development in the organization of the public administration, on the basis of which the implemented ASAP methodology can be evaluated. Beside this method, suggested by the external developer of the IS modernization, the general EMRIS method was also used to a limited extent; according to the experts' statements this did not influence the methodological process materially. As we have obtained the confirmation of the specifics of the public administration and BIS in the interviewees' answers, we can draw conclusions which are similar to the ones in the references presented in the introduction, confirming our hypothesis about the inadequacy of the implementation of general development methodologies from the private sector in the public administration. Therefore, specific impacts, consequences of the features of the public administration will be explained. Thus, the interviewees obtained a basis for listing the success factors of projects in public administration,

representing the termination and completion of projects "at any cost", which was in the researched case confirmed by the negative evaluation of the subsequent external audit (Računsko sodišče – Court of Audits, 2014). In this way a substantial impact of the environmental factors is noticeable, this being one of the basic hypotheses of the relevant references on the specifics of the public administration and the case we researched. The environmental factors, however, directly influence the public administration, whereby the hypothesis about the (in)efficiency of the public administration organizations due to their specific features has to be considered; they contain cost factors – dependency on the national budget and the absence of competition (Bartel & Harrison, 2005) as well as the bureaucratization of the public administration as an unwanted characteristic in relation to the environment (Taskin & Edwards, 2007). To react to the impact of environmental factors, authentic expert suggestions have to be substantiated to the largest possible extent and in view of eventual intervention of environmental agents their influence must be studied in order to be able to competently substantiate or adapt the best possible solutions for the implementation of methodologies for BIS development. It has been confirmed that legal limitations as one of the specifics of the public administration can influence the success of the implementation of methodologies negatively as well. Also the other specifics like the impact of the executive management and the political situation became to a great extent a decisive success factor as they were not considered within the implemented method. According to the references, a reasonable doubt about the improvement of methodological procedures exists if the current political situation is involved (Warne & Hart, 1996). The management of the public administration must also consider the economic component as it is compelled – due to constant economizing in the public administration organizations – to ensure reduction of costs and rationalization constantly, which can in iteration cause trouble in the operation of the organizations (Waterman & McCue, 2012). With impacts of the management and political factors, just like with environmental factors, we believe that authentic suggestions have to be substantiated consistently, an attempt at ensuring relative independence must be made and according to eventual intervention on the part of these factors their influence must be studied and then the processes in the implementation of the methods of BIS development competently substantiated or adapted.

In this context the triangulation or the mutual connectedness of the participants, represented by the relation of impacts – political situation – management, has to be pointed out. The impact of the environment is directly interwoven with the impact of the political situation; the latter is not and in certain cases should not be immune to environmental impacts which are in this case represented by the professional and lay public, interest groups, media and the private sector. Political factors also depend on direct democratic levers, represented by the elections, referendums and other forms of democratic decision-making; these levers represent the main core

of the factors which exert influence from the environment on a political factor. A possibility of a too large and to a certain extent harmful impact of interest groups from the environment on the political situation also exists, therefore an expert approach should be chosen with the impacts, which will be oriented towards consistent expertise of all legislative procedures, so that there can be no doubt about the feasibility regardless of eventual interventions of interested and involved agents. Due to the national political system the impact of politics on the management of the public administration is substantial, considering practical experience, therefore, also in this case the highest possible level of expertise has to be ensured; it will attempt to persuade the management regardless of its orientation, which can be influenced by the political situation or the interested environment. The impact of the management on the environment and the political situation is in this case somewhat weaker due to the above stated findings and does not represent a special and important item of triangulation that would have to be considered. Its impact is only possible at exceptional, unforeseen events where the management of an organization within the public administration could advocate expert solutions by means of efficient public relations. Thus, it would on the basis of proven expertise and consistently abiding by the legal regulations persuade other involved participants about the correctness of its orientation and in this way enforce its influence. We believe that by using these approaches, the possibility of eventual negative impacts of the above stated specific factors at the implementation of the development methodologies in the public administration is considerably reduced.

In the references a multi-stage procedure of the introduction of BIS in the field of public administration by the implementation of balanced scorecard can be found (Niehaves & Müller-Wienbergen, 2007). The established scorecard of defining a strategical vision of the organization in connection with the impact of the participants involved was determined as characteristic for the specific field of the public administration. In this case it can be established that this approach ensures an efficient introduction of BIS into the public administration; it was confirmed in the presented case study by the researchers Niehaves and Müller-Wienbergen. Testing these findings with the ones presented in our research results in a statement that specific factors must be a constituent part of the method of BIS development to ensure its successful introduction to the field of public administration; however, we are drawing attention to equal findings of both investigations regarding the participants' impact at the introduction of BIS to public administration. Additionally, our research exposed the existence of several kinds of such specific factors, which have to be taken into consideration. We also proved their mutual connection, therefore we suggest that the findings of our research should be considered at further research in this field.

As the implemented method is intended for the IS development, some specifics at BIS development came up, which was also pointed out by the

experts. Although the ASAP method is according to their assurances general and related to the others, problems were perceived as regards the introduction and consequently the efficiency of the system, where the initial definition of objectives and requirements was inadequate; that is why they had to adapt the introduction of BIS according to their own abilities and findings. The study (Popovič et al., 2012) also pointed out this set of issues, showing the specific feature of BIS and perceiving the differences between both systems during the post-technological stage of introduction. In this case we ascertain that more attention has to be paid to the initial stages of the life cycle of the method, where the entire process and the plan of the BIS development is stipulated. We also believe that the implemented method did not fulfill the specific requirements of BIS, where the needs were identified on the basis of management and efficiency of operation (Grublješič, 2014). In our opinion, due to these requirements of BIS the implemented method did not adequately aim at the return of investment, this being one of the essential methodological hypotheses (Williams & Williams, 2007). In this case the deficiency of the implemented method due to the specific differences of BIS also has to be exposed, this being attributed to the generality of the ASAP method. Therefore, we suggest that in further development and implementation of these methods of BIS development activities to adapt the life cycle should be carried out, so that in the initial stage the set objectives and plans would be more detailed and the highest possible return on investment into BIS would be aimed at. Thus, we believe that the BIS development projects could undoubtedly be more successful. Owing to the deficiencies of the entire project the implemented methodology had to be adapted, however, it was estimated that with such initial hypotheses any method of BIS development would hardly be successful.

Considering the acquired knowledge from the interviews and the experts' records, the project documentation of BIS development proved to be slightly deficient, as the requirements to define the project's objectives were insufficiently defined, problems with technical requirements owing to the selection of an external developer were not anticipated to an adequate extent and the requirements as to the time and costs were not defined, as was later established by the audit. These problems were also perceived in the frame of specific factors of BIS during the process of introduction. This was confirmed by the references (Popovič et al., 2012), where the specifics of BIS in the stage of the initial implementation of the system itself were pointed out; in this way we also recommend the previously presented activities to reduce the impact of the specific BIS factors. Although the installation of BIS has been completed, considering all findings, the failure of the entire project to a considerable extent has undoubtedly been proved, and its end result is uncertain due to unforeseeable circumstances. Thus, we can conclude on the basis of the above stated facts that the implemented ASAP method is not the most suitable one for the BIS development in the public administration, this being a relevant confirmation of our theoretical findings that general methods

of development, designed for the private sector, are inappropriate for the BIS development in the public administration. The implemented methods are unsuitable because the specific features of the public administration and BIS in comparison with the private sector and IS are not taken into consideration.

Upon the analysis of the conducted interviews and the examination of the documentation a synthesis of the established facts can be made. Our main findings are as follows:

- In the case study, the specifics and the differences between the public administration and the private sector were established, therefore this fact must be considered at the introduction of the method of BIS development.
- In the case study also specifics of BIS in comparison with IS were established.
- The implemented method of BIS development, employed by the experts within the public administration, did not prove to be optimal; they see the reasons mainly in the fact that the method was designed for the private sector and the IS development, which was also confirmed by relevant references.
- We completed the findings in the existing references on consideration of specific factors of the public administration at BIS development with additional factors.
- As the methods of BIS development were not adapted to the public administration, problems appeared during the introduction of BIS.
- In the case study we have established that a completion and adaptation of the existing method of BIS development is necessary due to the specifics of the public administration and BIS in comparison with the private sector and IS: the impacts of the political situation and the environment and indirectly the executive management have to be considered and the activities to define the requirements and objectives and to pursue a higher return of investment initiated.

6 Conclusion

On the basis of the facts stated above we find that the case study has fulfilled the set objectives of the research, which was to evaluate the implementation of the general method of BIS development designed for the private sector, in the public administration. As to the presented findings our theoretical hypotheses were correct: the implemented method of BIS development is not completely functional in the public administration. Our research has proved that there are specific differences between the private sector and the public administration and specific features of BIS in comparison with IS, all of them influencing the implementation of the existing methods of BIS development. In this way we have also completed the existing findings from references,

and also our contribution to the area of research is perceptible. Therefore, in the conclusion of the research, we made suggestions considering the results of the conducted case study, on the basis of which knowledge of the methodological realm of the BIS development can be supplemented with further research, thus improving and adapting the above mentioned methods for a more successful implementation in public administration. Thus, our article can serve as a basis for further research on these issues.

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How to Assess Whether Qualified Evaluations of e-Government Projects Are Conducted? The Case of Slovenia

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ABSTRACT

Countries are investing significant resources in the development of e-government, but evaluations of e-government projects are rarely conducted in a comprehensive way. In order to take the right measures and to be effective in fostering the use and raising the quality of evaluations of e-government projects it is important to reveal the state of the practice. The paper presents the results of the research based on identification of parameters required to be measured in order to conduct qualified evaluations of e-government projects. Thirteen such parameters were identified via the focus group, with participants comprising (Slovenian) e-government decision-makers and researchers. Using these 13 parameters and 7 additional questions about the knowledge and use of evalution methods a questionnaire was designed and applied in a survey on Slovenian public administration. Employing a binomial test and Fisher's combined probability test it was established that in Slovenian public administration qualified evaluations of e-government projects were not being conducted. The method has demonstrated an eligible usability both for analysing the general situation and for exposing opportunities for improvement in various specific situations.

Keywords: e-government, e-government project, evaluation, methodolgy

JEL: K40

1 Introduction

Over the past 15 years, there has been put an enormous effort into the development of e-government. This is due to the fact that e-government has become one of the priority fields within the national (and international) development strategies (e.g. EU Action plan, Slovenian Strategy). Therefore,

it is not surprising that countries have invested significant resources in the development of e-government services.

Nevertheless, despite significant resources being invested in the development of e-government (Castelnovo & Simonetta, 2007; eGEP, 2006a; Heeks, 2012), decisions on how these resources should be spent or which services should have priority in the development and implementation thereof have not (always) been well-grounded. A number of projects in e-government were the result of lobbying (Kertesz, 2003; Yildiz, 2007) or of "copying" other organizations; in some cases, such decisions were simply made *ad hoc* (Datar, 2010) – even though the literature suggests that proper planning is one of the key success factors in successful e-government implementation (Rana, Dwivedi, & Williams, 2013).

Therefore, some countries have already developed their own methodologies for evaluating e-government projects. Also, this topic has attracted a lot of attention in research (Jukić & Benčina, 2015; Stanimirović, Jukić, Nograšek, & Vintar, 2014; Todorovski, Jukić, Leben, & Vintar, 2014; Nograšek, Stanimirović, Jukić, & Vintar, 2012). Some of these approaches encompass over a hundred parameters of evaluation (different categories of costs, benefits, risks etc.). Methodologies with so many parameters possibly make sense in countries with a highly-developed evaluation culture. But the same does not hold true for countries where evaluation has not yet become an equally important phase of the project cycle, nor for the countries where project management mechanisms have not been fully in place yet. These countries may use a narrower set of parameters in their initial evaluations of e-government projects – as much as necessary for a qualified evaluation. Besides that, the raising of awareness must be supported by a clear insight into the state in the field of evaluation of e-government projects. For this end a simple and efficient tool for the assessment of the general situation and for the exposition of the opportunities for improvement in different subfields or specific e-government projects is needed.

The research question addressed in this paper is: Are qualified evaluations of e-government projects carried out in Slovenian public administration? In this regard, four objectives have been pursued:

1. to present the existing approaches to the evaluation of e-government projects;
2. to define the parameters required for qualified evaluation of e-government projects;
3. to define the questionnaire for the assessment of the *status quo* regarding qualified evaluation of e-government projects,
4. to conduct a survey on the state in the field of qualified evaluations of e-government projects in the Slovenian public administration.

In the next chapter, a theoretical background of evaluation is given, followed by a chapter which presents the research methodology. In the fourth chapter, the results of the research are presented. In the last chapter, the final conclusions are summarized.

2 About Evaluation

Based on Owen's (Thomas, Seddon, & Fernandez, 2008, p. 79) definition of evaluation, we similarly define evaluation of e-government projects as the process of providing information in order to support decision-making on the realization/implementation of the services.

The literature provides a range of typologies of evaluation, e.g. according to time, driver, and subject of evaluation, as well as level of its aggregation. For the purpose of this paper, typology according to the time in which an evaluation is to be conducted is of crucial importance. From this point of view, we draw a distinction between ex-ante and ex-post evaluation. When conducting ex-ante evaluation, we tend to evaluate all potential alternative solutions and their effects (Kustec Lipicer, 2002). Thus, the purpose of ex-ante evaluation is to make a forecast (Remenyi, 1999), mainly on the basis of the anticipated costs, benefits, effects, opportunities, and challenges (Homburg, 2008). Ex-ante evaluation is of a much more theoretical nature than ex-post evaluation, which follows the phase of implementation (Pollitt, 2008). The general purpose of ex-post evaluation is to gather and evaluate effects (Kustec Lipicer, 2002), e.g. economic, social or whichever outcomes (Homburg, 2008). Ex-post evaluation may also serve as an important source of feedback for further ex-ante evaluation, ultimately making it more realistic (Cracknell, 2000).

3 Methodology

The methodology was designed in accordance with the research objectives in three segments:

- definition of the parameters required for the qualified evaluation of e-government projects,
- definition of the tool for the assessment of the status quo in the evaluation of e-government projects,
- design of the survey on the *status quo* in Slovenian public administration.

To identify the parameters needing to be measured in order to conduct qualified evaluations, the following steps were undertaken: first, on the basis of literature regarding e-government evaluation and current approaches to evaluating e-government projects, an extended list of potential parameters was prepared. In order to identify the parameters required for qualified ex-ante evaluation of e-government projects, the focus group combined with

the Delphi method¹ was conducted with two representatives of the (former) Ministry of Public Administration and two representatives of the Slovenian e-government research area.

Once the parameters of qualified evaluation were identified, a web questionnaire was constructed. The questions were, with the exception of those intended for identifying the respondents' profiles, designed in the form of statements; respondents were asked to express their level of agreement with those statements using a seven-point scale, where 1 represented the lowest level of agreement, and 7 the highest level of agreement with a particular statement. The statements measure respondents' level of agreement with statements related to the measurement of those of the above-mentioned evaluation parameters that were defined as crucial for qualified evaluation, how familiar they are with the methods for evaluating projects, and how common the use of the suitable methods is in practice.

To answer the research question "Are qualified evaluations of e-government projects conducted in Slovenian public administration?" a survey was designed. This way the appropriateness of the survey as the supporting tool for raising awareness and fostering improvement in the qualified evaluation of e-government projects was justified. The previously mentioned web questionnaire was employed as the data-gathering tool. A web survey designed with The Survey System 9.0 was conducted. The sample covered the Slovenian public administration; more precisely, it included 266 organizations, namely:

- 15 ministries;
- 40 bodies affiliated with these ministries; and
- 211 municipalities.

The survey was first tested with seven respondents and modified based on the feedback gathered. Then, invitations were sent via email to the CIOs² in the case of ministries and their affiliated bodies, and to the directors of the municipal administrations in the case of municipalities. The email included a request to forward the invitation to the organisation's most knowledgeable person on making decisions related to the development and implementation of e-government services offered to citizens and businesses by their organization.

Suitable descriptive statistics were used for data analysis. The research question was answered by testing the hypothesis. Due to small sample numerous a nonparametric binomial test was employed and to combine

¹ The focus group followed consensus building Delphi procedure in four rounds. In the first round, process began with an open-ended questionnaire. In the second step, each Delphi participant rated the parameters. In the third round, each member of the focus group received a questionnaire with parameters and ratings. In the final round, to provide the final opportunity for the revision of judgments, the list of remaining parameters with ratings was distributed to participants.

² Chief Information Officers.

the results from several independent tests bearing upon the same overall hypothesis (H_0) the Fisher test (i.e. Fisher's combined probability test – Equation 1) was used. Statistical analyses were carried out with the help of SPSS.

$$X_{2k}^2 \sim -2 \sum_{i=1}^k \ln(p_i) \quad (1)$$

The test comprises two steps. First, based on the Fisher form, the chi-square value χ^2 is calculated as the sum of the natural logarithms of k p -values multiplied by -2 . Then from the probability distribution of the chi-square value, considering $2k$ degrees of freedom, the combined p is derived.

The three methodological segments form an open research framework, where the results of the first step allow for a variety of possible continuations. This could be the evaluation of e-government projects, benchmarking the analysis of chosen projects, analysing the efficiency of organisational units, sectors, communities, regions, or states, or analysing the attitude and practice of the responsible professionals towards qualified evaluations of e-government projects. The later issue is the main challenge of our research covered by the latter two methodological segments.

4 Presentation of the Results

The study was a part of a broader research project which considered the whole e-government project life cycle. From the three phases of the project-controlling cycle (ex-ante evaluation, operational control, and ex-post evaluation) the research question under consideration addresses ex-ante evaluation. This put the focus of the study on this specific project phase and encouraged the development of a tailored solution supporting development and improvement in ex ante evaluation of e-government projects.

4.1 Definition of the Parameters

As mentioned before, the starting point in the study was the extended list of potential parameters. A review of the literature reveals at least ten approaches to the ex-ante (and ex-post) evaluation of e-government projects and services (Table 1). These are developed either at the conceptual or applicative levels. The majority of approaches are designed around the parameters of costs, benefits, and risks. On the basis of these approaches and the related literature, the focus group was conducted with two representatives of decision-makers from the Ministry of Public Administration and two representatives of academia (the field of e-government). The aim of the focus group was to define the main parameters required for qualified ex-ante evaluation of e-government services. 13 such parameters were selected by the participants of the focus group. These parameters are the indicators used in order to measure the construct of ex-ante evaluation in the research model proposed in this paper. They are:

- the costs of planning (labour costs related to an analysis of the current situation, planning, preparation, and execution of a public tender);
- the costs of development;
- the costs of implementation (equipment costs and costs related to organizational change – e.g. the costs of re-organization, management, research, and development);
- the costs of operation (e.g. the costs of the organization's own staff when the service is in operation, training costs, operational material costs, maintenance costs);
- source of project financing (the possibility of grants);
- the benefits for external users – citizens, businesses, NGOs³ (time and financial savings, easier decision-making);
- the benefits for internal users – public administration employees/organizations (time and financial savings, an increase in solved cases, an increase in employee satisfaction, a decrease in their workload, better decision-making, improved communication/collaboration, fewer user complaints, fewer mistakes at work);
- the strategic and political benefits (e.g. alignment with the strategic plans of the organization, the Slovenian public administration and/or of the European Union, normative commitment to the implementation, etc.);
- general and other benefits (a lower level of corruption, a higher level of transparency, a more accountable public administration, the development of socially important areas);
- realization risk (due to the technological complexity of development and implementation);
- political risk (a lack of political support);
- organizational risk (due to the organizational complexity of development – e.g. the participation of multiple organizations);
- usability of the services (i.e. the results of the projects) in terms of their integrity, design following users' life events, multi-channel supply etc.

³ Non Governmental Organisations.

Table 1: Review of the selected approaches to evaluating e-government projects (first-level parameters and number of all parameters)

Approaches	First-level parameters	Number of parameters
MAREVA (ADAE, 2007)	- State financial value - Direct customer value - Risk - Public services social & operational value - Project necessity	> 90
WiBe (Röthig, 2004)	- Economic efficiency in the monetary sense (profitability) - External effects - Qualitative and strategic importance - Urgency	88
DAM & VAM (AGIMO, 2004)	- Costs - Benefits - Risks - Demand assessment	174
eGEP (eGEP, 2006b)	- Costs - Benefits (Effects) - Risks	149
EU-VAST (European Commission, 2001)	- Costs - Benefits for the EU - Benefits for the European Commission - Financial costs and benefits - Risks - Urgency	168
VMM (OGC, 2003)	- Costs - Benefits - Risks	64
Kertesz (Kertesz, 2003)	- Costs - Benefits - Risks	59
Datar (Datar, 2010)	- Citizens' perspective - Organizations' perspective - Stage wise costing parameters	33

Source: own, based on sources listed in the table

4.2 Questionnaire

The second research step was the definition and the development of the questionnaire. Its core content is based on the results of the first research step and consists of 13 statements in 4 groups which follow the 13 parameters of qualified ex-ante e-government project evaluations. Survey participants were asked to assess their level of agreement with statements related to the measurement of the above-listed evaluation parameters, which were defined as crucial for qualified evaluation. The statements are presented in Table 2.

The second part of the questionnaire deals with the question of how well the public sector professionals are familiar with the methods for the evaluation of projects and how common the use of the methods is in practice. It consists of 3 questions about the knowledge of methods for evaluating the projects and 4 questions about the use of suitable methods. The statements are presented in Table 3.

Participants respond to the statements with their level of agreement on the 7-point scale: completely disagree, mostly disagree, somewhat disagree, neither agree nor disagree, somewhat agree, mostly agree, completely agree.

The last part of the questionnaire gathers facts about the type of organisation (municipalities, ministries, affiliated bodies), the age of respondents, the duration of employment in public administration, the level of the respondents' influence on decisions, and the level of knowledge of the decision-making process. This makes it possible to analyse the quality of data regarding the role and structure of the pool of respondents.

4.3 Survey Research Results

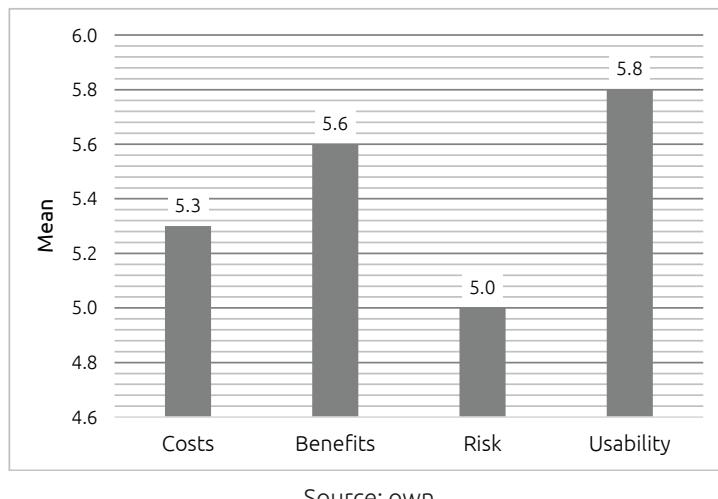
The survey was conducted in January 2011, and the data were collected for one month. It was answered by 51 respondents, representing a 19% response rate. Most respondents (68%) were from municipalities, followed by those from ministries (18%) and their affiliated bodies (14%). The sample is biased to municipalities, however 19.6% of municipalities have more than 10,000 inhabitants, so over 50% of units are ministries, affiliated bodies and bigger municipalities. Beside that, the Mann Whitney test for two independent samples confirmed statistical significant differences between two groups of organisation (ministries and affiliates, municipalities) only for one out of 20 variables of survey.

86% of the respondents were older than 34, and most of them (88%) had been employed in public administration for 5 years or more, which indicates good knowledge of the way public administration functions. The respondents have a relatively significant impact on decisions regarding the realization of e-government projects in their organizations (with an average score of 5 on a 1–7 scale), and the same holds true for their knowledge of the decision-making process in the realization of such projects in their bodies (average score 5). Therefore, it can be deemed that, despite the low response rate (19%), the responses gathered are of relatively high quality.

The presentation of the survey results is based on the descriptive statistics. The statistical significance of the differences between groups of parameters and between knowledge and use of suitable evaluation methods was tested by the paired t-test (McDonald, 2009, p. 180).

The aggregated results of the level of ex-ante evaluation of e-government projects in the Slovenian public sector (Graph 1) show a very high level of the frequency of the use of ex-ante evaluation amongst respondents.

Graph 1: Ex-ante evaluation of (aggregated) four groups of parameters in Slovenian public administration



Source: own

Somewhat surprisingly the scores for usability and benefits are on the top of the standings, where the differences between the two are statistically insignificant (paired t-test, $p = 0.098$). Both are an important factor driving the extent of the use of e-government services, although the researchers report that in general the use of e-government services does not meet expectations (Kumar, Mukerji, Butt, & Persaud, 2007). The other 2 factors of ex-ante evaluations costs and risks are valued significantly lower (paired t-tests, $p < 0.005$), with statistically insignificant differences between them (paired t-test, $p = 0.085$). The results express the quite common characteristic of public servants' attitudes, where the consideration of risks and costs is often overlooked.

The respondents value most aspects of the ex-ante evaluation of benefits nearly as highly as usability, while the consideration of strategic and political benefits takes a slightly lower range (Table 2). Along with the lowest-scored aspect of the risks, consideration of the political risk (political support for the project), a lack of strategical and political consideration could be concluded. This phenomenon is characteristic for less-developed environments and diminishes the effectiveness and efficiency of e-government. Considering the evaluation of costs, the interesting fact is that the aspect of evaluating financing sources takes the top score, way above the ex-ante evaluations of various kinds of costs. The lowest score for risk evaluation supports the assumption that in the public sector the importance of considering projects' cost and risk issues is neglected.

Table 2: Measurement of parameters required for qualified evaluation of e-government projects

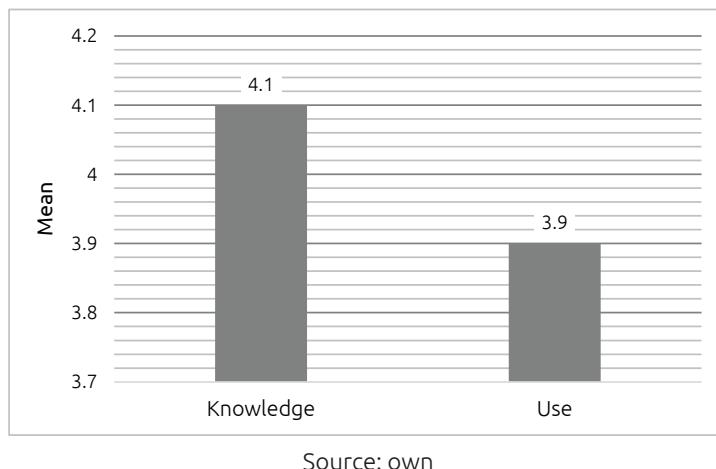
Please express your level of agreement with the following statements about the evaluation of various cost categories when deciding about the realization of e-government projects in your organization.		Average
When we conduct ex-ante evaluation, we always consider the costs of planning (the costs of employees related to an analysis of the current situation, planning, preparation, and execution of a public tender).	5.06	
When we conduct ex-ante evaluation we always consider the costs of development.	5.22	
When we conduct ex-ante evaluation we always consider the costs of implementation (the costs of equipment and costs related to organizational change – e.g. the costs of re-organization, management, research, and development).	5.18	
When we conduct ex-ante evaluation we always consider the costs of operation (e.g. the costs of the organization's own staff when the service is in operation, training costs, operational material costs, maintenance costs).	5.24	
When we conduct ex-ante evaluation we always consider the source of project financing (the possibility of obtaining grants).	5.63	
Please express your level of agreement with the following statements about evaluation of different benefits categories when deciding about realization of e-government projects in your organization.		
When we conduct ex-ante evaluation we always consider benefits for external users – citizens, businesses, NGOs (time and financial savings, easier decision-making).	5.78	
When we conduct ex-ante evaluation we always consider benefits for internal users – public administration employees/organizations (time and financial savings, an increase in solved cases, an increase in employee satisfaction, a decrease in their workload, better decision-making, improved communication/collaboration, fewer user complaints, fewer mistakes at work).	5.75	
When we conduct ex-ante evaluation we always consider strategic and political benefits (e.g. alignment with the strategic plans of the organization, the Slovenian public administration and/or of the European Union, normative commitment to the implementation, etc.).	5.24	
When we conduct ex-ante evaluation we always consider general and other benefits (a lower level of corruption, a higher level of transparency, a more accountable public administration, the development of socially important areas).	5.69	
Please express your level of agreement with the following statements about evaluation of different risk categories when deciding about the realization of e-government projects in your organization.		
When ex-ante evaluation of e-government projects in our organization is conducted, we ...		
always consider the realization risk (technological complexity of development and implementation).	5.24	
always consider the political risk (political support for the project).	4.57	
always consider the organizational risk (organizational complexity of development – e.g. the participation of multiple organizations).	5.31	
Please, assess your agreement with the following statement.		
When deciding about the realization of e-government projects, our organization always considers the usability of the services (i.e. the results of the projects) in terms of their integrity, design following users' life events, multi-channel supply, etc.	5.80	

Source: own

The answers to the second part of the questionnaire show considerably different facts. The aggregated scores of knowledge and use of suitable methods (Graph 2) are significantly lower than the scores of ex-ante

evaluation parameters. A closer look at the individual questions reveals that the respondents feel a lack of knowledge of information about projects and investment project evaluation methods. Unsurprisingly the same holds for the use of the methods, where the result is even slightly worse, but the difference is not statistically significant (t-test, $p = 0.219$).

Graph 2: Knowledge and use of suitable methods for project evaluation



Source: own

A closer insight to the individual statements (Table 3) reveals that only the knowledge of standard methods for evaluating investment projects achieves higher score slightly under 5 but all other statements achieve scores slightly about 4. The lowest scores go to the use of advanced methods for evaluating ICT⁴ projects and to the knowledge and use of methods for evaluation thereof.

Table 3: Measurement of knowledge and use of methods for evaluation of e-government projects

Our organisation is well known with:	Average
Standard methods for evaluating investment projects.	4.79
Advanced methods for evaluating investment projects.	4.06
Methods for evaluating ICT projects.	3.86
Our organisation always applies:	
Standard methods for evaluating investment projects.	4.13
Advanced methods for evaluating investment projects.	3.43
Standard methods for evaluating investment projects for ICT projects.	4.06
Methods for evaluating ICT projects.	3.78

Source: own

Based on the descriptive statistics, the following conclusions can be drawn: among four groups of evaluation parameters, usability is the one most frequently taken into consideration within ex-ante evaluation of e-government projects in Slovenian public administration, followed by benefits and costs,

4 Information Communication Technology.

while risks are considered least often (Graph 1). The scores are considerably higher than 5, which allows us to claim that respondents believe that in Slovenian public administration qualified evaluations of e-government projects are in place. However, the scores of the second part of the questionnaire about the knowledge and use of suitable methods for evaluating investment projects and specifically ICT projects show a quite different picture. The respondents' enthusiasm with e-government project evaluations is not supported by an eligible level of the use of suitable evaluation methods.

4.4 Research Question

The research question "Are qualified evaluations of e-government projects conducted in Slovenian public administration?" could be answered positively only if the scores of the both part of the questionnaire could be proven to be significantly higher than the expected margin. As we mentioned before, all statements under consideration have the same 7 point-measurement scale of agreement, where the lowest value expressing positive agreement is 6 (mostly agree). Taking into account the use of Fisher's combined test for testing the level of agreement with the statements, instead of the central point of the scale (4) the cut point of 5 was chosen. The robustness analysis showed that a lower cut point would drive us to the same conclusions.

Along with the analysis of two different views of e-government project evaluation processes, the question is tested with 2 hypotheses, where the positive answer to the question is confirmed only if both hypotheses are proven to be true:

In Slovenian public administration

- H1: Qualified evaluations of e-government projects are carried out on a regular basis; and
- H2: Evaluations of e-government projects are supported by at least standard evaluation methods.

H1 testing considers 13 statements from Table 2. As we mentioned before the statistical tests take two steps. The first step is a nonparametric binomial test with the cut point of 5, and proportion 0.50. This way 1-tailed p -values were calculated for each statement under consideration (Table 4). Since there are 13 p -values, but one meta value is required in order to uniquely address the research question, a Fisher test (i.e. Fisher's combined probability test) was used as follows: the chi-square p -value was calculated via two steps: first, based on the Fisher form, the sum of the natural logarithms of p -values in Table 4 has been calculated and multiplied by -2 with the result $X^2 = 69.90$ with a degree of freedom $df = 26$. Then, the probability distribution of the chi-square was calculated. The resulting p -value was <0.000 , indicating high statistical significance. Consequently the null hypothesis that the proportion of the answers 5 or lower is higher than 0.50 can be rejected.

Table 4: P-values – H1

Cut point = 5	
Ex-ante evaluation parameters	p-values (1-tailed)
costs of planning	0.610
costs of development	0.288
costs of implementation	0.500
costs of operative functioning	0.288
source of financing	0.001
benefits for external users	0.002
benefits for internal users	0.005
strategic & political benefits	0.712
social benefits	0.024
execution risk	0.610
political risk	0.999
organizational risk	0.712
usability of services	0.000

Source: own

This confirms the alternative hypothesis that the proportion of the answers with a score greater than 5 is greater than 0.50 and indicates that ex-ante evaluations of e-government projects in Slovenian public administration meet the requirements of qualified evaluations as defined by the 13 parameters in chapter 4.1.

For the second hypothesis, only 2 variables had to be tested. The proportions of the scores 5 and lower are greater than 0.50 for both variables. The pvalues for the both variables expressing the level of the use of standard evaluation methods (the first and third statement in the second part of the Table 3) are 0.999 and 1.000. The proportions of the scores 5 or lower are for both variables significantly higher than 0.50, consequently the null hypothesis that the proportion of the scores 5 or lower is higher than 0.5 must be retained. The alternative hypothesis that the proportion of the scores higher than 5 is higher than 0.50 must be rejected. That indicates that evaluations of e-government projects in Slovenian public administration are not supported even by at least standard evaluation methods.

The first hypothesis: that qualified evaluations of e-government projects are carried out on regular basis was confirmed; and the second hypothesis: that evaluations of e-government projects are supported by at least standard evaluation methods was rejected.

The answer to the research question “Are qualified evaluations of e-government projects conducted in Slovenian public administration?” is negative. Organizations of Slovenian public administration do conduct ex-ante evaluations of e-government projects along the 13 core parameters, however their efforts are not supported by even standard evaluation methods.

5 Discussion and Conclusion

In this paper, 13 parameters needing to be measured in order to conduct qualified evaluations of e-government projects were identified. These parameters were defined as a consensus among the focus group participants who have practical and academic experience. This set of parameters may be used in countries with a low level of evaluation culture – in countries where evaluation has not yet become an equitable phase of project life cycle. Namely, in these countries, approaches with dozens of parameters are not of great value. This is due to the lack of project management mechanisms enabling identification and proper recording of project costs and other relevant parameters. When in these countries first evaluations are conducted, it usually proves that data sources are rarely known (i.e. the sources of values of parameters to be measured). Thus, a short set of parameters represents a useful tool in the initial evaluation efforts.

Furthermore, using the above-mentioned set of 13 evaluation parameters, supplemented by additional statements about the knowledge and use of suitable project evaluation methods, a questionnaire for quick assessment of the status quo in qualified (ex-ante) evaluation of e-government projects in chosen environment (country, region, public sector field, etc.) was developed. This enables decision-makers to assess the situation and develop measures for improvement.

The survey within Slovenian public administration proves the usefulness of the measurement instrument. Using a binomial statistical test and Fisher's combined probability test, it was established that in Slovenian public administration qualified evaluation of e-government projects are not being conducted. It is interesting that public servants responsible for e-government projects assess the level of ex-ante evaluations as rather high. By their assessment, qualified evaluations are in place. Notwithstanding the result of the second part of the questionnaire about knowledge and use of suitable evaluation methods, it was revealed that the evaluations do not comprise the methodological correctness.

This is not surprising, as in Slovenia no formal evaluation method is used when selecting the projects to be included in the four-year e-government action plan; the ministries are asked to propose e-government projects, but there is no "permanent" method or tool used to evaluate (or select) their suggestions. This indicates that the extent of the evaluation methodology in terms of the number of parameters measured does not necessarily reflect its success. The case of Slovenian public administration revealed that to conduct (ex-ante) evaluations without considering their quality is insufficient, and the outcomes depend strongly on the presence of a systematic framework comprising suitable evaluation methods.

In addition, the results revealed that when, in Slovenian public administration, evaluations of e-government projects are conducted, they focus more on usability and benefit parameters than on costs and risks. On the one hand, this indicates that user-centricity is the leading principle of e-government development in Slovenia. This might be due to the mostly qualitative nature of these parameters, indicating that their values are more easily gathered compared to various types of costs. However, future research might investigate further why the evaluation of risks is underestimated. Nevertheless, we are facing tremendous pressure on grounded public expenditure. Principles such as accountability and transparency are becoming the main guideline of work in the public sector – next to well-established efficiency and effectiveness. A serious, critical approach to evaluating e-government projects certainly does mean a step towards realizing these and other principles of the public sector's contemporary operation.

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POVZETEK

1.01 Izvirni znanstveni članek

Kako oceniti, ali v slovenski javni upravi izvajajo kvalificirane evalvacije projektov e-uprave? Primer v Sloveniji

V zadnjih 15 letih so države investirale znatna sredstva v razvoj e-uprave. Vendar doseženi rezultati niso upravičili pričakovanj. Odločitve o prioritetah razvoja in implementacije so pogosto slabo utemeljene in podvržene lobiranju. Zato so nekatere države že razvile pristope za evalvacijo projektov e-uprave, nekatere med njimi upoštevajo preko sto evalvacijskih parametrov. Tak pristop je smiseln v državah z visoko razvito kulturo evalvacije. V državah s slabše uveljavljeno evalvacijsko kulturo pa je prav gotovo bolje začeti z manj kompleksnimi evalvacijami, ki upoštevajo manjše število parametrov, in tako opredeliti kvalificirano evalvacijo ko učinkovito orodje, ki upošteva ključne razvojne izzive e-uprave v takem okolju.

Prispevek išče odgovor na raziskovalno vprašanje: Ali v slovenski javni upravi izvajajo kvalificirane evalvacije projektov e-uprave?

Iskanje odgovora na vprašanje je podprtlo s štirim cilji:

- predstaviti obstoječe pristope k evalvaciji projektov e-uprave,
- opredeliti parametre kvalificirane evalvacije projektov e-uprave,
- razviti vprašalnik za oceno stanja glede kvalificiranih evalvacij projektov e-uprave in
- predstaviti izvedbo in rezultate anketne raziskave o stanju na tem področju v slovenski javni upravi.

Na osnovi splošne definicije lahko definiramo evalvacijo projektov e-uprave kot proces pridobivanja informacij, s katerimi podpremo odločanje o realizaciji projektov oziroma implementaciji storitev e-uprave. S stališča izizza, ki ga obravnava pričujoči prispevek, je ključen trenutek ocenjevanja. S predhodno evalvacijo ocenjujemo potencialne alternativne rešitve in njihove učinke na osnovi ocene stroškov, koristi učinkov, priložnosti in izzivov. Naknadna evalvacija preverja, ali so pričakovani cilji v opazovanih vidikih doseženi. Pri tem je eden od ključnih vidikov povratna zanka z naknadne na predhodno evalvacijo in preverjanje njene ustreznosti.

Metodologija je bila izbrana glede na postavljene raziskovalne cilje v treh segmentih:

- parametri kvalificirane evalvacije projektov e-uprave,
- vprašalnik za oceno stanja na področju evalvacij projektov e-uprave in
- anketna raziskava v slovenski javni upravi.

Parametre kvalificirane evalvacije projektov e-uprave smo definirali v treh korakih. Prvi korak je bila analiza obstoječih pristopov in opredelitev širšega nabora parametrov. Nato je fokusna skupina dveh predstavnikov Ministrstva za javno upravo in dveh predstavnikov raziskovalcev s tega področja z uporabo Delphi postopka za usklajevanje pogledov v štirih korakih določila nabor ključnih parametrov za kvalificirano evalvacijo projektov e-uprave.

To je bila osnova za oblikovanje vprašalnika v obliki trditev, na katere se je bilo mogoče odzvati s sedmimi stopnjami (ne) strinjanja (od »sploh se ne strinjam« do »popolnoma se strinjam«). Vprašalnik meri strinjanje anketirancev o tem, kako dobro so seznanjeni z izbranimi metodami, ki so del kvalificirane evalvacije projektov e-uprave in kako pogosta je uporaba teh v praksi.

Anketna raziskava je bila izvedena s pomočjo spletnega orodja Survey System 9.0. Populacija je obsegala 266 organizacij, to so bila ministrstva (15), agencije (40) in občine (211). Povabilo k anketi je bilo razposlano na ustrezne naslove odgovornih oseb v izbranih organizacijah.

V statistični obdelavi so bile uporabljene ustrezne metode opisne statistike. Odgovor na raziskovalno vprašanje smo poiskali s pomočjo ustrezne hipoteze. Vrsta hipoteze in majhen vzorec sta bila razlog za uporabo neparametričnega binomialnega testa. Ker se preverjanje ničelne hipoteze nanaša na več posamičnih neodvisnih testov, smo za končno oceno hipoteze uporabili Fisherjev kombinirani test verjetnosti. Pri tem smo najprej na osnovi Fisherjeve formule izračunali vrednost X^2 kot vsoto logaritmov p -vrednosti vseh posamičnih testov pomnoženo z -2 in nato, upoštevaje, da imamo $2k$ prostostnih stopenj, izračunali p -vrednost kombiniranega testa.

Študija, katere del rezultatov predstavljamo v pričajočem prispevku, se nanaša na celoten življenjski cikel projektov. Z raziskovalnim vprašanjem smo se v naši študiji omejili na prvi korak, predhodno evalvacijo in ustrezne pramate.

S pomočjo predhodno že omenjenega raziskovalnega postopka smo ob sodelovanju ekspertov izbrali omejen nabor 13 evalvacijskih parametrov: stroški načrtovanja, stroški razvoja, stroški implementacije, stroški delovanja, viri projekta, koristi za zunanje uporabnike (stranke), koristi za notranje uporabnike (zaposleni, organizacije javne uprave), strateške in politične koristi, splošne in druge koristi, tveganja izvedbe projekta, politična tveganja, organizacijska tveganja in uporabnost e-storitev.

Izbrani parametri so bili osnova za oblikovanje vprašalnika, ki je dvodelen. Prvi del vprašalnika sestavlja 13 trditev, ki se nanašajo za izbrane parametre predhodne evalvacije projektov e-uprave in merijo stopnjo strinjanja anketirancev o tem, da pri odločanju vedno upoštevajo parametre kvalificirane predhodne evalvacije projektov e-uprave. Drugi del vprašalnika pa se nanaša na metode za evalvacijo projektov e-uprave. Tri vprašanja se nanašajo na poznavanje teh metod, štiri pa na dejansko uporabo teh metod v evalvacijah.

Anketna raziskava je bila izvedena januarja 2011. Od 266 organizacij v vzorcu, se jih je odzvalo 51, kar pomeni 19-odstotno odzivnost. Struktura vzorca izkazuje 68 % občin, 18 % ministrstev in 14 % organov v sestavi ministrstev. Več kot tretjina občin, ki so se odzvale (19,6 odstotnih točk) ima več kot 10.000 prebivalcev, zato je v vzorcu več kot polovica enot, v katerih gre za večji obseg in doseg delovanja. Morebitna pristranost vzorca nima statistične značilnosti, saj Mann Whitneyev test za 2 neodvisna vzorca potrjuje statistično značilne razlike med dvema skupinama (ministrstva in organi v njihovi sestavi, občine), samo pri eni spremenljivki, ki pa ni vključena v preverjanje hipoteze.

Rezultati dela ankete, kjer ugotavljamo pogostost uporabe, so pokazali, da je uporaba predhodne evalvacije v slovenski javni upravi kar pogosta, saj so aritmetične sredine agregiranih rezultatov za stroške, koristi, tveganja in uporabnost vse večje ali enake 5, kar je za celo točko več od srednje vrednosti 4 na uporabljeni sedem mestni lestvici strinjanja. Pri tem je nekoliko presenetljivo, da je najvišjo oceno (5,8) dobila ocena uporabnosti rešitev, saj je prav obseg uporabe ključna priložnost za izboljšanje e-uprave. Ob bok uporabnosti se je postavila ocena koristi (5,6). Statistično značilno nižji sta oceni za stroške (5,3) in tveganja (5,0), kar pa glede na način delovanja javnega sektorja niti ni tako presenetljivo. Pregled rezultatov po posameznih parametrih pokaže, da je agregirana ocena ocenjevanja stroškov nekoliko višja zaradi tega, ker je v tem sklopu precej višje ocenjeno vprašanje o ocenjevanju finančnih virov (5,63). Pri koristih in tveganjih pa navzdol odstopata trditvi, ki se navezujeta na strateške in politične vidike (5,24 in 4,57), kar je lahko tudi eden od razlogov, da rezultati razvoja e-uprave ne dosegajo pričakovanj.

Oceni poznavanja (4,1) in uporabe (3,9) primernih metod za evalvacijo projektov e-uprave je bistveno nižja od ocene izvajanja ocenjevanja. Podrobnejši vpogled v posamezne trditve pokaže, da sta tako poznavanje kot uporaba standardnih metod za evalvacijo v slovenski javni upravi kar prisotna, medtem ko je stanje glede naprednejših in specializiranih metod znatno slabše. Lahko torej ugotovimo, da bi se bilo treba v okviru razvoja evalvacije projektov e-uprave v slovenski javni upravi osredotočiti predvsem na dvig znanja o naprednih metodah evalvacije.

Na raziskovalno vprašanje smo odgovorili s pomočjo preverjanja dveh hipotez:

- H1: Kvalificirane evalvacije projektov e-uprave se redno izvajajo.
- H2: Evalvacije projektov e-uprave so podprte vsaj z standardnimi metodami evalvacije.

Prva hipoteza se nanaša na prvih 13 spremenljivk, s katerimi so respondentni ocenili uporabo parametrov kvalificirane evalvacije projektov e-uprave. Druga hipoteza pa preverja uporabo standardnih metod evalvacije iz drugega dela vprašalnika.

Vse spremenljivke so ocenjene na lestvici od 1 do 7. Zaradi narave hipotez smo za njuno preverjanje uporabili neparametrični binomialni test. Prva hipoteza

obsega neodvisno preverjanje 13 spremenljivk, zato nas do kočne ocene hipoteze pripelje Fisherjev kombinirani test verjetnosti, ki smo ga omenili že pri predstavitev metod. Za točko preloma binomialnega testa smo vzeli vrednost 5 in tako pomaknili zahteve za pozitivno oceno za eno točko višje od srednje vrednosti lestvice.

Preverjanje ničelne hipoteze za hipotezo 1 je bilo izvedeno v dveh korakih. Prvi korak je bil binomialni test, s katerim smo ničelno hipotezo, da ni več kot polovica anketirancev ocenila trditve z vrednostjo 5, zavrnili za 5 od 13 spremenljivk. Z uporabo Fisherjeve formule pa smo izračunali p vrednost $< 0,000$ in na ta način ničelno hipotezo za celoten sklop vprašanj zavrnili. Tako smo hipotezo, da se kvalificirane evalvacije projektov e-uprave redno izvajajo, potrdili.

Preverjanje druge hipoteze temelji na dveh spremenljivkah, ki merita uporabo standardnih metod za evalvacijo projektov e-uprave. Delež ocen 5 ali manj je v obeh primerih večji od 0,50. Binomialni test s točko preloma 5 za delež 0,50 je dal vrednosti 0,392 in 0,002, zato moramo pri obeh obdržati ničelno hipotezo, da je delež ocen 5 ali manj večji ali enak 0,50. Tako alternativno hipotezo, da je delež ocen večjih od 5 večji od 0,50 pri obeh spremenljivkah zavrnemo in na ta način ugotovimo, da v odločanje o projektih e-uprave v slovenski javni upravi ni podprt vsaj s standardnimi evalvaciskimi metodami.

Odgovor na raziskovalno vprašanje »Ali v slovenski javni upravi izvajajo kvalificirane evalvacije projektov e-uprave?« je zato negativen. Organizacije v slovenskem javnem sektorju sicer izvajajo predhodne evalvacije projektov e-uprave, vendar le-te niso podprte z vsaj standardnimi metodami za evalvacijo projektov.

Tako smo s pomočjo razvitega merskega instrumenta, z uporabo izbranih statističnih metod preverili stanje na področju evalvacije projektov e-uprave v slovenski javni upravi. Na ta način smo potrdili uporabnost instrumenta in ga s tem ponudili v uporabo tudi v drugih podobnih okoljih. Rezultati raziskave kažejo, da so priložnosti za izboljšanje v večji uporabi ustreznih metod za evalvacijo projektov. Odgovorni za razvoj e-uprave v slovenski javni upravi se zavedajo pomena evalvacij in le te praviloma tudi izvajajo. Izkazalo pa se je, da premalo pozornosti posvečajo metodološkemu okviru tako pri znanju udeleženih kot pri obsegu uporabe standardnih in tudi naprednih metod evalvacije.

Navodila avtorjem

V *Mednarodni reviji za javno upravo* objavljamo izvirne članke, ki obravnavajo teoretična in praktična vprašanja razvoja in delovanja javne uprave.

Znanstvene članke objavljamo v slovenskem in v angleškem jeziku, izjemoma v nemškem ali francoskem jeziku. Druge članke objavljamo v slovenskem, angleškem, nemškem ali francoskem jeziku, z daljšim povzetkom v angleškem oziroma slovenskem jeziku.

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Članek imenujte po priimku prvega avtorja (Novak.doc). Članku priložite izpolnjeno **Izjavo o avtorstvu**, s katero potrdite, da se strinjate s pravili objavljanja v teh navodilih.

Za avtorsko delo, objavljeno v Mednarodni reviji za javno upravo, pripadajo vse moralne avtorske pravice avtorju. Materialne avtorske pravice reproduciranja (vsebuje tudi shranitev v elektronski obliki, 23. člen ZASP), pravico dajanja na voljo javnosti (32. a člen ZASP), pravico distribuiranja (24. člen ZASP) v Republiki Sloveniji in tujini pa avtor brezplačno, enkrat za vselej, za vse primere in neomejene naklade ter vse medije prenese izključno na izdajatelja.

Avtorji so za objavo slik, tabel in grafičnih prilog, za katere nimajo avtorskih pravic, dolžni pridobiti dovoljenje, ki ga pošljejo na naslov uredništva.

Vsakemu avtorju pripada 1 tiskan izvod revije in separat članka v e-obliku.

Članki niso honorirani.

Citiranje člankov, izdanih v Mednarodni reviji za javno upravo, pomembno prispeva k uveljavljanju revije. Zato vas glavna urednica prosi, da pregledate arhiv revije na naslovu <http://www.fu.uni-lj.si/zalozba/mednarodna-revija-za-javno-upravo/archiv-stevilka/>, kjer najdete članke, izdane v reviji v letih 2003–2014, odnosno od letnika I do letnika XII, ki bi bili morda zanimivi za vašo tematiko, in jih citirate v literaturi svojega članka.

Uredniški postopek:

1. Uredništvo lahko še pred recenzijo zavrne objavo članka, če njegova vsebina ne ustreza najavljeni temi, če je bil podoben članek v reviji že objavljen, ali če članek ne ustreza kriterijem za objavo v reviji. O tem uredništvo pisno obvesti avtorja.
2. Članek naj bo lektoriran, v uredništvu se opravlja samo korektura. Izjemoma se po dogovoru z avtorjem besedilo tudi lektorira.

3. Vsi članki se recenzirajo in razvrstijo.¹ Med recenziranjem avtorji in recenzenti niso imenovani. Članki po 1.01, 1.02 morajo za objavo prejeti dve pozitivni recenziji, od tega eno od tujega recenzenta. Če recenzenti razvrstijo članek različno, o končni razvrstitvi odloči uredniški odbor.
4. Članek, ki ga je avtor poslal v slovenskem jeziku in sta ga recenzenta razvrstila po 1.01, 1.02, mora avtor nato poslati še v prevodu v angleški jezik.
5. Avtor prejme rezultate recenziranja praviloma v treh mesecih od oddaje članka.

Oblikovanje članka:

1. Naslovu prispevka naj sledi: a) polno ime avtorja/avtorjev, b) naziv institucije/institucij in c) elektronski naslov/naslovi.
2. Članek mora vsebovati še: a) *izvleček*, ki naj v 8 do 10 vrsticah opiše vsebino prispevka in dosežene rezultate raziskave; b) *ključne besede*: 1–5 ključnih besed ter c) *kodo iz klasifikacije po Journal of Economic Literature – JEL* (<https://www.aeaweb.org/jel/guide/jel.php>).
3. Članek, ki je bil razvrščen po 1.04, 1.05 ali 1.08, naj vsebuje tudi povzetek v angleškem jeziku v obsegu 3 strani. V povzetku prevedite naslov ter predstavite vsebino članka (opredelitev problema in ugotovitve). Prevod povzetka članka tujih avtorjev v slovenski jezik zagotovi uredništvo.
4. Članek naj bo napisan v urejevalniku besedil Word (*.doc, *.docx) v enojnem razmiku, brez posebnih ali poudarjenih črk. Ne uporabljajte zamika pri odstavkih. Razdelki od Uvoda do Sklepov ugotovitev naj bodo naslovljeni in oštevilčeni z arabskimi številkami.
5. Slike in tabele, ki jih omenjate v članku, vključite v besedilo. Opremite jih z naslovom in oštevilčite z arabskimi številkami. Revijo tiskamo v črno-beli tehniki, zato barvne slike ali grafikoni kot original niso primerni. Če v članku

¹ Članke razvrščamo po tipologiji COBISS:

1.01 Izvirni znanstveni članek. Izvirni znanstveni članek je samo prva objava originalnih raziskovalnih rezultatov v takšni obliki, da se raziskava lahko ponovi, ugotovitve pa preverijo. Praviloma je organiziran po shemi IMRAD (Introduction, Methods, Results And Discussion) za eksperimentalne raziskave ali na deskriptivni način za deskriptivna znanstvena področja.

1.02 Pregledni znanstveni članek. Pregledni znanstveni članek je pregled najnovejših del o določenem predmetnem področju, del posameznega raziskovalca ali skupine raziskovalcev z namenom povzeti, analizirati, evalvirati ali sintetizirati informacije, ki so že bile objavljene. Prinaša nove sinteze, ki vključujejo tudi rezultate lastnega raziskovanja avtorja.

1.04 Strokovni članek. Strokovni članek je predstavitev že znanega, s poudarkom na uporabnosti rezultatov izvirnih raziskav in širjenju znanja, zahtevnost besedila pa prilagojena potrebam uporabnikov in bralcev strokovne ali znanstvene revije.

1.05 Poljudni članek. Poljudnoznanstveno delo podaja neko znanstveno ali strokovno vsebino tako, da jo lahko razumejo tudi preprosti, manj izobraženi ljudje.

1.08 Objavljeni znanstveni prispevek na konferenci. Predavanje, referat, načeloma organiziran kot znanstveni članek.

1.19 Recenzija, prikaz knjige, kritika. Prispevek v znanstveni ali strokovni publikaciji (reviji, knjigi itd.), v katerem avtor ocenjuje ali dokazuje pravilnost/nepravilnost nekega znanstvenega ali strokovnega dela, kriterija, mnenja ali ugotovitve in/ali spodbija/podpira/ocenjuje ugotovitve, dela ali mnenja drugih avtorjev. Prikaz strokovnega mnenja, sodbe o znanstvenem, strokovnem ali umetniškem delu, zlasti glede na njegovo kakovost.

1.21 Polemika, diskusjski prispevek. Prispevek, v katerem avtor dokazuje pravilnost določenega kriterija, svojega mnenja ali ugotovitve in spodbija ugotovitve ali mnenja drugih avtorjev.

uporabljate slike ali tabele drugih avtorjev, navedite sklic pod sliko, tabelo ali kot sprotno opombo. Enačbe oštevilčite v oklepajih desno od enačbe.

6. Članek naj obsega največ 30.000 znakov.
7. Članku dodajte kratek življenjepis avtorja/avtorjev (do 8 vrstic).
8. V besedilu se sklicujte na navedeno literaturo na način: (Novak, 1999, str. 456).
9. Na koncu članka navedite literaturo po abecednem redu avtorjev in vire, upoštevajoč APA standard, po naslednjem vzorcu:

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² Če ima članek dodeljeno DOI številko, jo v seznamu literature obvezno navedite.

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