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Uvodnik

Spoštovani,

Pred vami je nova številka revije Uprava, s katero bomo zaključili koledarsko leto 2011.

Tokratni članki govorijo tudi o lokalnem upravljanju in novem javnem menedžmentu. Izkušnje na Hrvaškem so prikazane v članku o upravnih stroških premoženjskih davkov lokalnih skupnosti. Zanimivo mednarodno primerjavo prinaša članek o sistemu trošarin in njegovem vplivu na proračunske prihodke. V empiričnem delu so predstavljeni izsledki obsežnejše študije reformiranja lokalnih uprav v Evropski uniji ter posledice, ki jih ima delovanje reformiranih lokalnih uprav na uspešnost celotne lokalne skupnosti.

Lokalne skupnosti so ujete med vedno večje povpraševanje uporabnikov oziroma občanov po kakovostnih javnih storitvah ter regulativo države, ki (lahko) duši ustvarjalni razvoj, in tekmovanje na globalnem trgu lokalnih skupnosti. Rdeča nit večine člankov sta ustvarjalnost in inovativnost pri sprejemanju odločitev na vseh ravneh javnega sektorja. Menimo, da je potrebna uvedba ustvarjalnosti predvsem v sistem izobraževanja od osnovne šole navzgor, če želimo spreminjati način dela zaposlenih.

Globalna ekonomska kriza je pokazala, da Slovenija zaostaja za svetovno konkurenčnimi državami po številnih pomembnih kazalnikih. To je razgalilo pomanjkanje ustreznih strategij in politik, s pomočjo katerih bi bilo stanje mogoče izboljšati. Kaj pomeni v šoli pridobljeno znanje v primerjavi z dosežki vrstnikov v drugih evropskih deželah, če jih posameznik ne zna povezati na inovativen način in jih unovčiti. Zato je pomembno, da šola pri mladih spodbuja inovativno in podjetno ravnanje.

Spodbujanju ustvarjalnosti, inovativnosti in podjetnosti mladih je bil namenjen dvoletni projekt, ki je potekal v osmih slovenskih regijah. Namen projekta je bil usposobiti učitelje mentorje, ki so potem usposabljali učence in skupaj z njimi ter s predstavniki lokalne skupnosti izpeljali projekte. Celotna zasnova dela je temeljila na klasičnem konceptu razvoja inovativnosti in podjetnosti. Cilji projekta so bili naslednji:

- preskusiti način dela podjetniških krožkov in analizirati prednosti ter slabosti le-tega;
- ugotoviti, ali obstajajo razlike v stališčih med skupino učiteljev, ki je sodelovala v projektu, in slučajno izbrano skupino učiteljev glede zaznavanja spodbudnosti kurikula, ožjega šolskega in širšega lokalnega okolja.

Ugotovitve kažejo, da učitelji sprejemajo delo podjetniških krožkov kot dobro in drugačno v primerjavi z rednim šolskim delom. Zdi pa se jim, da je administrativno delo, povezano s pripravo poslovnih načrtov in tržnih analiz preveč poudarjeno, tako da učenci težje povezujejo in sestavljajo celoto. Številni avtorji zato postavljajo v ospredje ustvarjalno reševanje problemov (dizajnerski način razmišljanja), ki je sicer splošno uporabna veščina, a je hkrati tudi bistvo podjetniškega razmišljanja in delovanja. Učitelji, ki so vodili podjetniške krožke, se od kolegov značilno ločijo v pomembnih izhodiščih. Večjo kritičnost izražajo glede preobsežnih učnih načrtov, v večji meri sprejemajo učenčeve ideje, učence vključujejo v projektno delo, svojim šolam pa v manjši meri pripisujejo odprtost mišljenja in inovativnost. Menijo tudi, da njihove šole v manjši meri tolerirajo napake in bolj poudarjajo disciplino.

Kljub omejitvam, ki vplivajo na udejanjanje vzgojno-izobraževalnih inovacij v osnovnih in srednjih šolah, opogumlja dejstvo, da večje spremembe v šolah sovpadajo s spremembami v socialnih, ekonomskih in političnih gibanjih v družbi in institucijah. To je hkrati tudi priložnost za uvajanje pristopov, ki pri mladih spodbujajo ustvarjalno reševanje problemov. Verjamemo, da bodo takšne usmeritve pozitivno vplivale tudi na delovanje javne uprave in javnega sektorja.

S to pozitivno mislijo zremo v leto 2012, v katerem želimo vsem bralkam in bralcem revije Uprava veliko osebne sreče, strokovnih izzivov in dobrih poslovnih rezultatov.

Odgovorna urednica
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The Administrative Costs of Local Government Property-Based User Charges and Their Regressivity[*]

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ABSTRACT

The paper measures the administrative costs (assessment and collection costs) of immovable property user charges in local governments in Croatia. This study represents a small scale survey comprising mostly small local governments. First, we establish their costs structure and then we compare the cost-revenue ratio with their size. As expected, the administrative costs of the analyzed user charges turned out to be regressive in regards to the size of local governments.

The results imply that substitution of those different charges would be beneficial for local government budgets. In order to mitigate the problem we propose several alternatives: one general tax/charge; amalgamation of the smallest local governments or referring to assessment and collection of user charges in small local governments to the larger/mutual unit.

Helena Blažić, Sandra Stašić, Saša Drezgić
The Administrative Costs of Local Government
Property-Based User Charges and Their Regressivity

1   Introduction

The research on operative costs of taxation (administrative and compliance costs of taxation) relates to the third element of tax burden – the so called "hidden" costs of the tax system. These costs accrue to the "visible" taxes actually paid and "excess burden" of taxation (deadweight welfare loss).

Administrative and compliance costs in particular, in the last forty years, have been the subject of growing interest in developed countries[1]. The same trend is now present in transitional countries[2] as well as in Far East[3] and India (Das-Gupta, 2006).[4]

As it has already been addressed, more attention was devoted to compliance than administrative costs, probably due to the rising tax complexity and resulting burden for the private sector (however, the rising interest of public sector efficiency in recent times is one of the reasons why these costs should also be further investigated). One of the most striking conclusions to be drawn from tax compliance literature, which became the mutual result for most of those surveys, was the one about the

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[1] For instance Sandford, Godwin, Hardwick & Butterworth, 1981; Sandford, Godwin & Hardwick, 1989; Bannock & Albach, 1987 (acccording to Bannock, 2001); Sandford & Hasseldine, 1992 (acc. to Hasseldine, 1995); Allers, 1994; Pope, Fayle & Chen, 1994; Pope, 1995; Evans, Ritchie, Tran-Nam & Walpole, 1997; Collard & Godwin, 1999; Hudson & Godwin, 2000; Tran-Nam, Evans, Ritchie & Walpole, 2000; Gurd & Turner, 2001; OECD, 2001; Ritchie, 2001; Slemrod & Venkatesh, 2002; Commission of the European Communities, 2004; Vaillancourt and Clemens, 2008;… This list focuses on business units research (instead of that focused on individuals), since the regressive effect of compliance costs analysis in this research will also be applied to local governments. However, similar regressive effect (depending on the income level) is presented in numerous compliance costs researches covering individuals and their personal income taxes well. Furthermore, the same effect is presented concerning negative taxes also – grants submission and reporting process (McGregor-Lowndes & Ryan, 2009).

[2] For instance Klun, 2002 and 2004; Blažić, 2004 and 2004a; Bratić & Pitarević, 2004; Vitek, Pavel & Pubal, 2003; Klun & Blažić, 2005.

[3] The synthesis of such studies is given in Ariff, 2001. Some small scale studies are covered in Bannock, 2001.

[4] There are also some studies from the rest of the world. For one of the most exhaustive list of the studies see Evans, 2003.

regressivity of those costs that disproportionally burden small business units. Furthermore, even small business tax compliance costs are found to be regressive. The same pattern of regressivity that was internationally proven to be true for the entire range of businesses holds for the subgroup of the small business units as well. This is in accordance with the literature that shows that the regressive effect of compliance costs is especially emphasized at the lower end of the size scale[5].

A smaller number of administrative cost surveys have not addressed this question specifically. Furthermore, those studies deal mostly with tax administration and the central government. The researches mostly encompassed taxes (the social security contributions were usually also included, which are regarded as taxes in the broader sense).

Our research deals with certain aspects of administrative costs that were either not covered before or covered just very lightly: local governments and their administration (instead of tax administration in general which was mostly covered); user charges (instead of taxes); and finally, the regressivity of administrative costs (instead of the compliance ones), causing a significantly higher burden on small local governments. The user charges in the research are those related to immovable property. Their conceptual element, which allows regarding them as taxes (instead of charges) or proposing their substitution with taxes are taken into consideration as well.

The aim of the paper is to measure the administrative costs of presented user charges in relative terms (using classical cost/revenue ratio) and to determine the relationship between this ratio and the size of local governments. It is presumably believed that such costs are regressive in the same manner as the compliance costs of companies of different size.

The methodology described above is applied to the data gathered by an e-mail survey. It is a small scale survey[6] and since it encompasses smaller local governments, the only big city has been removed from the sample prior to the analysis as an outlier.

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5 See previous footnotes and especially OECD 2001.

6 The results of small scale tax compliance costs surveys, which followed the large-scale ones yielded similar results (for instance Bannock, 2001). That is why small scale surveys could be relevant for this type of research and it is reasonable to assume that the same holds for the administrative costs of taxation (and user charges) also.

The paper is outlined as follows. After the introduction, we briefly describe the user charges related to immovable property in Croatia, within which administrative costs were measured. The third part of the paper explains methodological issues and the fourth one deals with the results (administrative costs structure, their cost-revenue ratio, the relationship between cost-revenue ratio and size, revenue policy proposals for local governments). As usual, concluding remarks are at the end of the paper.

2   Local government user charges related to immovable property in Croatia

Local government user charges that are related to immovable property and collected by the local governments (cities and municipalities) in Croatia are as follows: communal charge,[7] communal contribution, historical monuments rent and water regulation charge. The first two charges are of the biggest fiscal importance and comprise about 17% of all the local government revenues in Croatia (http://www.mfin.hr/hr/lokalni-proracun-2002). The last one is just collected by the local government on behalf of the public enterprise "Croatian waters" that belongs to the central government in the broader sense.

2.1   Communal charge

Formally, the Croatian tax system does not include a general recurrent tax on immovable property (property tax), which is common to most other countries[8]. However, the communal charge could be regarded rather as some sort of simple property tax than user charge, based on its real characteristics and taxes / user charges definitions. After presenting its legal characteristics, the reasons for considering it some sort of "tax" will be elaborated briefly.

The communal charge is paid by the owners or users of residential and business buildings (including garages), developed land used for business purposes and undeveloped land for building purposes. The amount paid per m^2 is decided by local governments in question without

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[7] "Communal (charge)" could be translated as "public utilities charge" or "municipal (economy) charge". The same refers to "communal contribution". Here the exact wording "communal" will be maintained.

[8] However, Croatian tax system includes tax on holiday houses and tax on the use of public land as some partial forms of immovable property taxation.

any special limits imposed by the central government (unlike the local taxes). The amount of this charge depends on the above stated purposes of real estate use and its location characteristics.

The revenues are strictly earmarked for the purposes of the drainage of storm water, cleaning and maintenance of public areas, maintenance of cemeteries and the maintenance of local roads and public lighting. However, due to the greater autonomy in determining the burden of those charges and their amount (unlike those of the tax ones) they are often misused for other purposes in the scope of local government responsibilities. The fact that its revenues are often (mis)used to finance other local government expenditures (above stated earmarked ones) already implies the need for modification of such revenues and the development of immovable property (real estate) tax.

As it is well known, taxes are compulsory unrequited payments to general government (for instance OECD, 2011, p. 302). They are "unrequited" in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. The fact that they are "unrequited payments" precisely represents their basic (of course, not the only one) difference in comparison with user charges.

Although seemingly straightforward, the term "user charges" has no set meaning[9] (Richardson, 2005, p. 456–457) and it could be defined broadly as prices that the government charges on identifiable individuals or entities for a service or goods that it controls. More narrowly, they can be defined as prices that government charges to recover its costs of providing special benefits to an identifiable recipient beyond those that accrue to the general public. This narrower definition rests on a distinction between special benefits to individuals and businesses and general benefits to the public.

This distinction is, of course, clearer in theory than in practice, but exactly in the case of Croatian communal charge it is obvious. Furthermore, the users are not charged according to the benefits they get from the financed public utilities described above and it is not possible to exclude any non-payer from those public utilities. Therefore, these payments seem to be "unrequited". However, there is another benefit here

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[9] User charges are commonly accepted term, although there is no formal definition existing compared to those of taxes. The definition used here is taken from the Taxation and Tax Policy Encyclopedia, based on the US federal agencies.

– the one related to the higher value of local real estate due to the higher level of services / public utilities listed above (as well as other local services). It is well known that this is the inherent characteristic of classical local real estate (immovable property) taxes, making them closer to the property related user charges again.

In general, it is not easy to distinguish between those user charges which have features of taxes and those which do not. While a charge is levied in connection with a specific service or activity, the strength of the link between the charge and the service provided may vary considerably. The same refers to the relation between the amount of the fee and the costs of providing the service. Where the recipient of a service pays a fee clearly related to the cost of providing the service, the levy may be regarded as requited (non-tax). The levy could be considered as "unrequited" especially in the cases (OECD, 2011, p. 303) where the charge greatly exceeds the costs of providing the service, where a payer is not the receiver of the benefit, where government does not provide a specific service in return for the levy or where benefits received are not in proportion with the payments.

It could be concluded that Croatian communal charge is some sort of simple property tax, which is not based on its value, but size, purpose/sort and location, depending on the municipality in question. Although it is usual for immovable property taxes to be based on the property value, according to the OECD (OECD, 2011, p. 311) property taxes could be levied in terms of other characteristics of real property (for example size or location), from which a presumed rent or capital value can be derived. Therefore, this charge could be regarded as tax.

Recently, there have been many advocators for the introduction of a classical (value based) property tax in Croatia. It is often neglected that such a tax, if introduced, should not be added, but substituted for the communal charge (and potentially some other charges in question).

2.2   Communal contribution

The same local public ("communal") infrastructure listed above is financed by the earmarked revenues from communal contribution charges. However, communal contribution charges finance the construction of that "communal" infrastructure. In addition, the revenues

based on communal contribution charges cover the costs related to the land where such infrastructure is situated as well as its relocation.

The contribution is paid by the owner of the land upon which the new building is built (or by the investor), who, in this way, directly participates in the building costs of such communal infrastructure.

The amount paid is decided by the local government and is based on similar elements as in the case of communal charge. The zone coefficients here reflect the level of development of relevant local infrastructure. However, the funds are strictly earmarked and even refundable to the payer if the local infrastructure is not built/developed completely according to the planned programme (in the proportion that local infrastructure reflects the building programme goals). So, this contribution really represents the user charge.

2.3 Historical monuments rent

Unlike the former user charges, the revenue from this charge is divided between the relevant local government (60%) and the central government (40%).

This charge is based on the assumption that historical monuments could increase the profit of business entities. It is paid by corporate/personal income taxpayers that use the historical monument to increase their revenue. This relates to cases when businesses are situated inside or in the area of the cultural-historical unit. This "rent" is again paid per m^2 where the amount per m^2 is decided by the local government, but inside the limits set by the central government. Such rent is denoted as "direct" and it is related to the user charge concept. Its revenues are, of course, earmarked.

Another form of user charges is the "indirect" historical monument rent that is paid again by corporate/personal income taxpayers, but only for specific activities (trade, hotels, traffic, banks and financial institutions, betting and gambling, services) regardless of their location. It is paid on their turnover (amount of revenues) charged by the rate of 0,05%. The revenues are again divided between the local government (56%) and central government (44%). It is obvious that the concept of this rent is more closely related to the (of course earmarked) tax rather than the user charge.

2.4 Water regulation charge

There are as many as eight water charges in Croatia and revenues from them belong to the public enterprise/corporation "Croatian waters".

This water charge is collected by local governments along with the communal charge and paid per m^2.

The amounts paid per m^2 are set by the central government and differ according to the real estate purpose. The revenues are, of course, earmarked[10] and used at the territory where they are collected.

Local governments receive a fee on the level of 5% of revenues collected for this collection service on behalf of Croatian waters. The main idea was to save the administrative costs by collecting both charges together and reimbursing local governments for such service. However, the stated 5% rate of the fee turned out to be insufficient for covering the assessment and collection costs for smaller local governments. This is the reason why the territorial Croatian waters affiliates that posses the real estate evidence do the water regulation charge assessment and collection process on their own.

3   Methodology

3.1   The survey

The survey encompassed the costs of assessing the amount of immovable property user fees due as well as all costs related to the collection of user fees, which altogether could be regarded as the administrative costs of user fees. The fees/charges covered were: communal charge, communal contribution, historical monuments rent and water regulation charge.

The survey questionnaire was sent by e-mail to all local governments (cities and municipalities) for which an e-mail address was available (around 97% of all units)[11]. The e-mail address availability was chosen because it is the easiest and cheapest way to gather data and because it enabled coverage of almost all local governments (due to the stated high percentage). However, the remaining 3% of local governments

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10 Flood protection, melioration, land acquisition…

11 At the time of the research there were 556 local governments (cities and munipalities altogether) (Republic of Croatia, Central Bureau of Statistics, 2009, p.59).

(municipalities mostly) were expected to be less developed, which could lead to higher administrative costs also. They were also expected to be among non-respondents.

The questionnaire contained two groups of questions. The first group of questions contained general questions about the size of the local government unit, the number of employees and departments, average wage and budget size. The second group of questions contained detailed questions about organizational elements, indebtedness and user charges collection as well as administrative costs specified by sort[12].

Out of 536 survey questionnaires sent by e-mail only 35 were returned, resulting in a response rate of only 6,5%. That definitely classifies the survey as being the "small scale". Although most earlier surveys of similar costs (tax compliance costs of business unites) were predominantly large-scale ones (see footnote 1), the results of small scale tax compliance costs surveys, which followed the large-scale ones yielded similar results (Bannock, 2001). However, a very low response rate raises questions about the reliability of the findings. They are relevant under condition that relatively small number of respondents reflects (at least in general) the population (local government units: cities and municipalities). In general, we argue that this is true concerning the teritorial scope as well as different organizational forms of property based user charges collection, and even concerning the units's size (explained more briefly at the end of this chapter). No additional research (in the form of short survey with only one or a couple of questions) was performed later in order to find out whether the non-respondents tend to have higher costs or different cost structure. However, it is reasonable to expect that the respondents were a little bit better organized and to expect that their costs were lower (and even revenues higher) in comparison with the non-respondents. In addition, the non-respondents could mildly influence not only average costs and other cost structure data (Figure 1), but also their cost-revenue ratios (Figure 1 and 2). Still, it is reasonably to believe that the same regressive pattern would be present if the non-respondents were included, perhaps with the generally mildly lower "efficiency" data.

Unfortunately, eight of the questionnaires returned were filled out inappropriately or contained wrong/missing data, and therefore, had to

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[12] The value of time spent was calculated according to the gross wage and number of working hours.

be excluded as well. The data for one (big) city was added using the original data and face to face interviews.[13]

It is interesting to point out that mostly smaller local governments returned the questionnaire. Looking at the number of employees around 30% of them have up to 5 employees and around 60% from 6–50. Concerning their population, even 70% of them have less then 5.000 inhabitants and almost 80% have less than 10.000 inhabitants (the rest up to 50.000). But it is interesting that this structure reflects the population in question pretty accurately, so that the small local units are not overrepresented in the sample. On the contrary, even around 85% of local units (cities and municipalities) have less than 10.000 inhabitants. However, the absolute number of the bigger (10.000–50.000) local units was too low for the sample to be representative for the entire population and this was especially true for the only one big town (more than 100.000 inhabitants), which was later excluded from the sample (Figure 3). Thus, the average structural data in absolute numbers (Figure 1) should be taken with great reserve. For that reason we point out the average structural data in percentage terms. They are even more reliable, because it is also established that the percentages do not differ greatly with the change in local units' size.

3.2   Cost – revenue ratio and size

The efficiency of real estate user charges from the local administration's point of view engaged in their assessment and collection was measured by the ratio of total administrative costs of those local governments and total revenues collected (administrative costs as percentage of revenues collected).

Usually, similar analyses – those concerning administrative costs of taxation (costs of tax administration or similar additional units such as customs administration etc.) were done at the level of aggregate tax administration, since it is very hard to attribute those costs to the lower organizational units (departments or territorial units of tax administration). In those researches the disaggregation was not necessary, since the studies were dealt by the general government level only.

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[13] One of the authors is employed in the stated big city administration, so its official data as well as face to face interviews were used to add this unit into the the survey data.

Here we have a different case, since we compare different local governments. Such approach implies an interesting relationship between their cost-revenue ratio and size.

Since the revenues collected and used as an element of classical cost-revenue ratio also signify the size of the local governments[14] (representing some sort of their "turnover" in comparison to the compliance costs of taxation of business units), that data could also be used for determining the relationship between them.

However, some elements of the standard criticism for "costs as a percentage of revenue" as an efficiency indicator should be taken into account (Sandford, Godwin & Hardwick, 1989, p. 19–21), which, in this study, particularly refers to revenue as a size indicator as well. In regards to that, there are two problems. First, the ratio is dependent on the tax/charge rate, which is set by the local governments for the first two of the listed four revenues, which form the bulk of the immovable property charges revenues. However, although the zone coefficients for the most important revenue – communal charge differ significantly (the range of the charges can be fivefold, comparing the most attractive zones of some cities), this element should not be observed in isolation, without taking into consideration zone areas, as well as their number and dispersion[15]. Looking at the differences in rates altogether coupled with the numerous differences in other elements of charges, the entire differences in burden are not as striking as they appear at first sight.

The second problem relates to the proportion of revenues collected from potential revenues. The differences between small local governments are not that large; however, the percentage is significantly higher for the big city in the sample, making it even "bigger" and "more efficient" than the rest of the units. Nevertheless, this and the above stated reason(s) present the additional element in favour of excluding it from the sample analysis, as described in the next chapter.

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14 The amount of those revenues is positively correlated with the size of the local governments as well as the number of employees. They are not the funcion of value (as "proper"" real estate taxes), which should imply higher revenues for the real estates in the coastal area for instance. However, they are disproportionally higher for big towns, which will be addressed later.

15 For instance, the highest coefficient of communal charge for the first zone in the big city in our sample is even 2,4% higher than the average one, but it is limited to a very narrow area only. The coefficients in other zones are at the level of the Croatian average.

4   Results

4.1   Administrative costs structure

Figure 1 presents the average structure of measured administrative costs. It is interesting to point out that unit size does not significantly affect the cost structure.

Figure 1: The structure of administrative costs (in Croatian kunas and in percent)
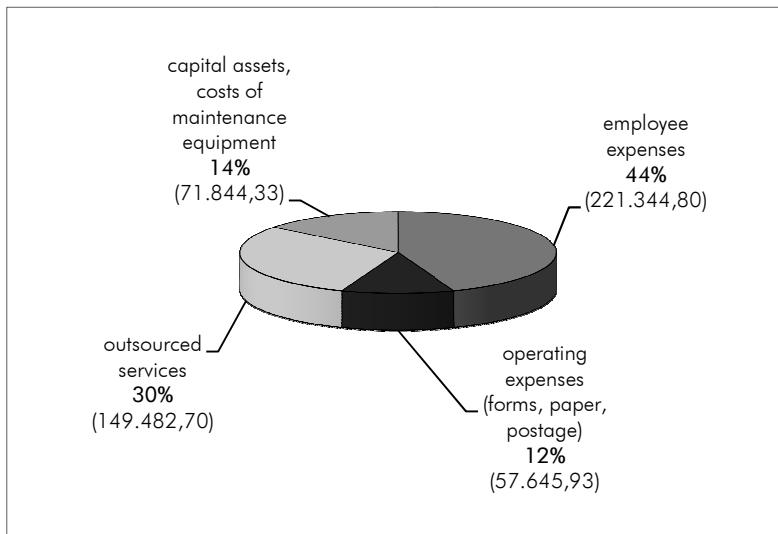
Source: Survey data

Employee expenses participate with the largest share in total costs (almost half of them), which is completely expected, since their services comprise the major part of such costs. Outsourced services comprise the second largest share in total costs and participate with one quarter, followed by the cost of capital assets and equipment maintainance as well as operating expenses.

As it has already been pointed out, the pattern of the cost structure in relation to size does not change in time.

4.2   Regressive effect of administrative costs

The relationship between the administrative costs of immovable property user charges as the percentage of their revenue collected and the local government size (measured as those revenue collected) is based on the assumption that the rise in size (revenue) decreases the percentage of administrative costs in those revenues. The influence of the amount

of revenue on the stated percentage is explained by the double logarithm regression model $Y = \alpha * X^b$. That model directly determines the elasticity of the dependent variable (administrative costs as a percentage of revenues) in relation to the independent one (user charges revenues in 000 of Croatian Kunas). The stated relationship is presented in Figure 2.

Figure 2: The relationship between the administrative costs of user charges and their revenue

y = 3,92x⁻⁰,⁴⁵

$y = 3{,}92x^{-0{,}45}$

$R^2 = 0{,}85$
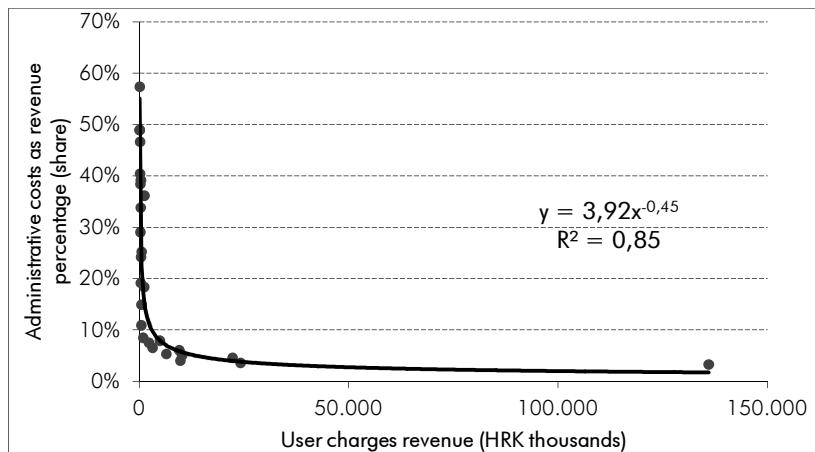
Source: Survey data

Model equation: $Y = 3{,}9161\ X^{-0{,}45}$

The figure is constructed by using the logarithm values of data from the survey. It is obvious that the rise in revenues results in the sharp decline of the cost percentage (R = 0,9213; R^2 = 0,8488; p < 0.01). Even a 84,88% variation in the cost size could be explained by the amount of revenues.

That implies the regressive nature of those costs in relation to size (similar as with the compliance costs of taxation). This is due to the fixed element of those costs regardless of their size and implies the competitive disadvantage of smaller governments, which is especially strong at the beginning as can be seen from the line slope (the relationship between variables is exponential).

The results also show that it is meaningless to calculate the "average efficiency" (the percentage of costs in revenues) since the range of data is very broad and takes values from 5% to 50%.

However, one local government – of course the only real big city in the sample, has enormously high revenues not only in comparison to the average revenue but also in comparison with the second largest local government (even seven times higher)[16]. We follow the usual econometric procedure of removal of outliers. That is why this city is not included in further analysis and that results in the following regression (Figure 3). In such way we restrict our analysis to small local governments. This finding clearly shows that larger cities have to be analysed under separate quantitative analysis. This can be explained by substantial fiscal disparities between larger and smaller local governments in Croatia. Therefore, mixing local governments of different size might give us misleading findings on the issue of administrative costs.

Figure 3: The relationship between the administrative costs of user charges and their revenue for small local governments
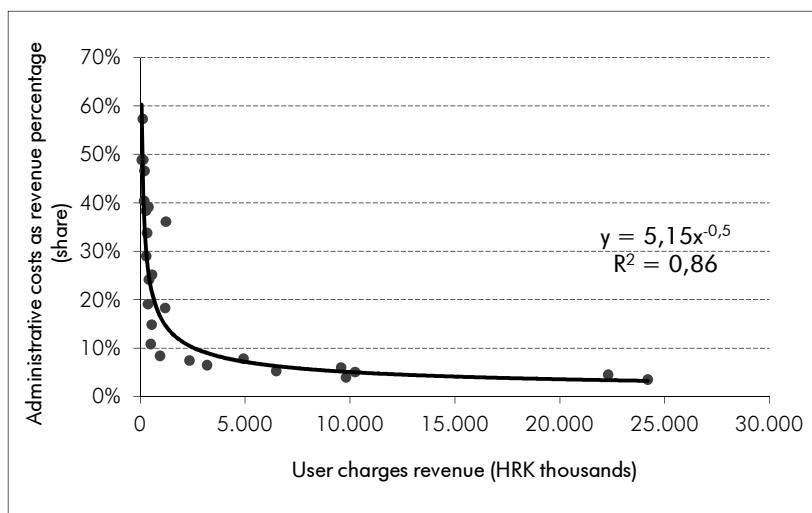
Source: Survey data

Model equation: $Y = 5,1561\ X^{-0,5019}$

It is obvious that the exemption of the big town results in a rising slope within the equation[17]. This can be explained by the fixed elements of costs and the resulting economy of scales. Even a minor rise in goodness

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16 Its inclusion makes the curve falling sharply at the beginning and beeing more skewed at its end.

17 Again, p < 0,01.

of fit (R^2) indicates a very high level of adjustments to the calculated values with the real data.

The results indicate the regressive effect of administrative costs of immovable property user charges. Costs are clearly regressive with small local governments bearing a significantly higher burden, especially the smallest ones. Namely, as it is well known from the literature, the regressive effect of compliance costs is particularly emphasized at the lower end of the size scale (it is slightly milder at the upper end of the scale). This is proven here as well.

The possible solutions for those results (presented in the concluding remarks) are in line with the theoretical models pointing out that »the larger the public sector, and thus the tax revenue, the more taxes there should be« (Yitzhak, 1979, p. 475). It could be easily concluded that in the case of small (local) public sector units the vice versa is relevant and that, of course, the same conclusion applied to taxes could also be relevant for user charges. So, the possible solution(s) could be based either on "less" taxes/user charges or "larger" public sector units, as presented below.

5 Conclusion

It is widely known that the compliance costs of taxation are regressive in relation to the size of business taxpayers.

The same is true in the case of user charges (instead of taxes), their administrative costs (instead of compliance ones) and different local governments (instead of business units). Although our research is focused on user charges related to immovable property only (with their administrative costs being completely borne by the local governments), it is obvious that its results could be broadened.

The results of the research suggest two possible reform alternatives. The first one is the substitution of all those charges with one single charge or local property tax, which would be expected to reduce the administrative costs for the local governments. However, the assessment based on the value of property could raise additional administrative costs (the initial ones in particular). That requires comparative analysis of such savings and the new costs that might result.

The second one relates to the integration of small local governments in general, or only concerning their charges/taxes assessment and collection units in order to avoid/mitigate the negative regressive effects of administrative costs for those smallest units. The need for such reforms is not only addressed by the limited analysis in this research but also by the regressive effect of other types of costs that burden the smallest local governments.

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Helena Blažić, Sandra Stašić, Saša Drezgić
The Administrative Costs of Local Government
Property-Based User Charges and Their Regressivity

POVZETEK

UPRAVNI STROŠKI LOKALNIH SAMOUPRAV S TAKSAMI ZA UPORABNIKE NEPREMIČNIN IN NJIHOVA DEGRESIVNOST*

Ključne besede: administrativni stroški, takse za uporabnike, lokalna samouprava, nepremičnine

Za stroške upravljanja in predvsem skladnosti je v zadnjih 40 letih vse več zanimanja. Več pozornosti se namenja stroškom skladnosti kot upravnim stroškom, verjetno zaradi vedno večje kompleksnosti davkov in posledične obremenjenosti zasebnega sektorja (hkrati pa je v zadnjem času povečano zanimanje za učinkovitost javnega sektorja razlog, zakaj bi bilo treba tudi te stroške bolj podrobno preučiti). Eden od bolj izstopajočih zaključkov na osnovi literature o davčni skladnosti, ki je nastala kot skupen rezultat večine takšnih raziskav, je ugotovitev o degresivnosti tistih stroškov, ki nesorazmerno bremenijo majhne poslovne enote. Poleg tega so se za degresivne izkazali celo stroški skladnosti za majhna podjetja. Enak vzorec degresivnosti, za katerega je na mednarodni ravni dokazano, da velja za celoten podjetniški spekter, prav tako velja za podskupino majhnih poslovnih enot. To je skladno z literaturo, ki kaže, da je degresivni učinek stroškov skladnosti posebno izrazit na nižjem območju velikostne lestvice.

Manjše število raziskav o upravnih stroških se ni podrobno ukvarjalo s tem vprašanjem. Poleg tega te študije večinoma obravnavajo davčno upravo in centralno upravo. Zajemajo predvsem davke (raziskave so običajno vključevale tudi prispevke za socialno varnost, ki se obravnavajo kot davki v širšem smislu).

Pričujoča raziskava se ukvarja z določenimi vidiki upravnih stroškov, ki do zdaj še niso bili raziskani ali pa le površno: lokalne samoupravne enote in njihova uprava (namesto davčne uprave na splošno, ki je bila večinoma predmet proučevanja); takse za uporabnike (namesto davkov); in končno, degresivnost upravnih stroškov (namesto stroškov skladnosti),

ki majhnim lokalnim samoupravnim enotam nalaga bistveno večje breme. Ta raziskava obravnava takse za uporabnike, ki so povezane z nepremičninami.

Raziskava manjšega obsega (e-vprašalnik) je zajemala stroške obračunavanja zneska plačljivih taks za uporabnike nepremičnin, pa tudi vse stroške v zvezi z njihovim pobiranjem, ki jih lahko skupaj obravnavamo kot upravne stroške s taksami za uporabnike. Zajete takse so: komunalne takse (taksa za javne službe, taksa za mestno gospodarstvo), komunalni prispevek (prispevek za javne službe), stanarina za zgodovinske spomenike in taksa za urejanje voda. Vprašalnik so večinoma vrnile manjše enote lokalne samouprave.

Učinkovitost taks za uporabnike nepremičnin s stališča lokalne samouprave, ki se ukvarja z njihovim obračunavanjem in pobiranjem, je bila merjena na osnovi razmerja med skupnimi upravnimi stroški teh lokalnih samoupravnih enot in skupnimi prejetimi prihodki (upravni stroški kot odstotek prejetih prihodkov).

Podobne analize, ki zadevajo upravne stroške obdavčevanja (stroški davčne uprave ali podobnih dodatnih enot, kot je carinska uprava), se ponavadi izvajajo na ravni skupne davčne uprave, saj je te stroške zelo težko razvrstiti po nižjih organizacijskih enotah (oddelkih ali ozemeljskih enotah davčne uprave). V teh raziskavah razčlenjevanje ni bilo potrebno, ker so študije tematiko obravnavale samo na ravni splošne uprave.

Naš primer je drugačen, saj primerjamo različne enote lokalne samouprave. Takšen pristop kaže na zanimivo zvezo med razmerjem stroškov in prihodkov ter velikostjo teh enot.

Ker prejeti prihodki, ki smo jih uporabili kot element klasičnega razmerja med stroški in prihodki, označujejo tudi velikost posameznih lokalnih samouprav (izkazujejo nekakšen "promet" v primerjavi s stroški skladnosti obdavčevanja poslovnih enot), bi tudi te podatke lahko uporabili za ugotavljanje zveze med njimi.

Zveza med upravnimi stroški taks za uporabnike nepremičnin kot odstotkom prejetih prihodkov in velikostjo lokalne samouprave (merjena kot ti prejeti prihodki) temelji na predpostavki, da se ob povečanju velikosti (prihodka) zmanjša odstotek upravnih stroškov iz naslova teh prihodkov. Vpliv obsega prihodka na navedeni odstotek je prikazan z dvojnim logaritemskim modelom degresije $Y = \alpha * X^b$. Ta model

neposredno določa elastičnost odvisne spremenljivke (upravni stroški kot odstotek prihodkov) glede na neodvisno spremenljivko (prihodki od taks za uporabnike).

Številka je pridobljena s pomočjo logaritemskih vrednosti podatkov iz raziskave. Očitno je, da bo s povečanjem prihodkov odstotek stroškov močno upadel (R = 0,9213; R^2 = 0,8488; p < 0,01). Celo 84,88 % razliko v velikosti stroškov bi lahko pojasnili z obsegom prihodkov.

To kaže na degresivno naravo teh stroškov glede na velikost (podobno kot pri stroških skladnosti za obdavčevanje). To je posledica fiksnega elementa teh stroškov ne glede na njihovo velikost, kar kaže na konkurenčno slabši položaj manjših samouprav, ki je zlasti izrazit na začetku, kot je razvidno iz naklona krivulje (zveza med spremenljivkami je eksponentna).

Rezultati kažejo tudi, da je brez pomena računati "povprečno učinkovitost" (odstotek stroškov v prihodkih), saj je razpon podatkov zelo širok in zajema vrednosti od 5 % do 50 %.

Rezultati izkazujejo degresivni učinek upravnih stroškov taks za uporabnike nepremičnin. Stroški so nedvomno degresivni, pri čemer so majhne enote lokalne samouprave bistveno bolj obremenjene, predvsem najmanjše. Iz literature je namreč dobro znano, da je degresivni učinek stroškov skladnosti izrazit predvsem na nižjem območju velikostne lestvice (nekoliko milejši je na višjem območju lestvice). To dokazuje tudi naša raziskava.

Čeprav se pričujoča raziskava osredotoča samo na takse za uporabnike v povezavi z nepremičninami (kjer njihove upravne stroške v celoti nosijo lokalne samouprave), je očitno, da bi lahko rezultate razširili na druga področja.

Iz rezultatov raziskave izhajata dve možnosti za reformo. Prva je uvedba ena same takse oziroma lokalnega nepremičninskega davka, ki bi nadomestila vse omenjene takse, kar bi predvidoma zmanjšalo upravne stroške lokalnih samoupravnih enot. Po drugi strani pa bi lahko obračunavanje na podlagi vrednosti nepremičnin povzročilo dodatne upravne stroške (zlasti v začetni fazi). Zato bi bila potrebna primerjalna analiza ustreznih prihrankov in morebitnih novonastalih stroškov.

Druga možnost se navezuje na povezovanje majhnih lokalnih samouprav v splošno, ali pa vsaj tistih njihovih enot, ki obračunavajo in

pobirajo takse/davke, kar bi preprečilo/omililo negativni degresivni učinek upravnih stroškov v najmanjših enotah. Potrebnost takšnih reform ne izhaja samo iz omejene analize v tej raziskavi, temveč tudi iz degresivnega učinka drugih vrst stroškov, ki bremenijo najmanjše lokalne samouprave.

Expenditure Effects of Intergovernmental Transfers – the Case of Slovenia

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ABSTRACT

The purpose of this paper is to provide the evidence on the "stickiness" of intergovernmental transfers. Namely, intergovernmental transfers have fiscal (expenditure) effects as they stimulate provision of local government goods and services, and this expenditure effect should be larger for the matching grants and smaller for lump-sum transfers. It is also expected that this effect would be larger than the equivalent increase in local income, prediction labelled as fly-paper effect when related to lump-sum transfers. Empirical research for Slovenian municipalities provides the evidence that the magnitude of expenditure effects of various categories of intergovernmental transfers is substantially lower compared to international findings, and in some cases the effect is even smaller than the effect of *per-capita* income.

Key words: *local public finances, intergovernmental transfers, expenditure effect*

JEL: H71

1 Introduction

The purpose of this paper is to provide the evidence on the "stickiness" of intergovernmental transfers in specific context of post-socialist country. Intergovernmental transfers have fiscal (expenditure) effects as they stimulate provision of local government goods and services. One of the first systematic discussions on the fiscal effects of intergovernmental transfers has been developed by Gramlich & Galper (1973). They have classified the intergovernmental transfers into three types: (1) open-end

matching grants, where the higher level of government pays some portion of the cost of certain expenditures of lower level of government, which effectively reduces the price of services delivered by local government; (2) closed-end lump-sum transfers, where the higher level of government basically transfers a fixed amount of money to a lower level of government without imposing any restrictions on the use of money or changing any relative prices; and (3) closed-end categorical grants, where the higher level of government transfers a limited amount of money to be used for a specific programme implemented by lower level of government, which actually means that this type of grant is a hybrid of the first two types (price of the programme is lowered, yet the size of the grant is limited). The authors have pointed out that the expenditure effect should be larger for the open-end matching grants and smaller for closed-end lump-sum transfers, whereas the expenditure effect of closed-end categorical grants should be somewhere in between of those two effects.[1]

Besides, Gramlich & Galper (1973) have also pointed out that lump-sum transfers have larger effect on government spending than equivalent increase in private income – they have labelled that phenomenon as the »fly-paper theory of incidence«, since »money sticks where it hits«. [2] Namely, the empirical findings have shown that lump-sum transfers of central government tend to have greater stimulatory effect on local government spending than the equivalent increase in the income of the median voter (see, e.g., Brennan & Pincus, 1996; Strumpf, 1998).[3] This means that fly-paper effect actually contradicts traditional theory of grants-in-aid of exhaustive governmental expenditures (see Bradford & Oates, 1971; Bailey, 1999), which is based on median voter theorem of public choice. Namely, this theorem states that intergovernmental transfers and voter income should have identical effects on local government expenditure (Wyckoff, 1988). Nevertheless, empirical research has shown that local authorities tend to spend those transfers rather to pass such transfers to local residents in the form of tax cuts.

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1 In other words, lump-sum grants have only an income effect, whereas matching grants have also substitution effect.

2 It is worth stressing that fly-paper effect prediction refers only for lump-sum transfers (see also Acosta, 2010).

3 The label fly-paper effect was first delivered by Okun (see Hines & Thaler, 1995).

2 The literature on the expenditure effects of intergovernmental transfers

It is worth noting that fly-paper effect has been extensively addressed in literature, since the problem of unequal response of local government expenditures on equal increase in local community income and lump-sum transfers has been observed in many empirical studies on cross-sectional variation in intergovernmental transfers, although the majority of studies tend to focus on industrialised countries (Acosta, 2010). In fact, the fly-paper effect was one of the main concerns in the earlier literature on intergovernmental transfers. Modelling of the fly-paper effect has been based on various assumptions, such as voters facing fiscal illusion and absence of political competition, self-interest of politicians and imperfections in the political system etc. (Gamkhar & Shah, 2007).

In general, four possible explanations for the observed fly-paper effect phenomenon have been provided in the empirical literature (Inman, 2008). First possible explanation focuses on the data and states that intergovernmental transfers are miss-measured, since matching grants tend to be equalised with lump-sum aid.[4] Namely, the former has a price effect as it lowers the marginal price of public services, whereas the latter has only an income effect.[5] Second possible explanation sees the phenomenon basically as the consequence of econometric problem. Namely, the fly-paper effect should be the consequence of misspecifications of the technology and costs of providing services in the local level, which should occur due to the failure to correctly validate the possibility of citizen exit from high tax jurisdictions.[6] Third possible explanation focuses on the possibility of misspecification of citizen fiscal choices, as citizens may not understand the complexity of grant programmes. Finally, the last possible explanation, maybe most promising, sees the phenomenon as a consequence of politics. This explanation actually complements voter ignorance hypothesis in a sense that voters perceive aid's budgetary effects, yet they allocate public and

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[4] In other words, fly-paper effect may be observed when matching grants are mistaken for lump-sum transfers, as matching grants tend to have larger expenditure effects than lump-sum transfers. This indicates that caution should be taken when interpreting fly-paper effect. More on the possible grant misspecification see Bailey (1999).

[5] Nevertheless, several authors have argued that fly-paper effect still remains, even if matching grants and aid programmes are correctly classified (see Wyckoff, 1991).

[6] More on this see also Worthington & Dollery (1999).

private money through separate »mental accounts«; public budget is taken as the responsibility of government and private budget as individual responsibility. Consequently, fly-paper effect exists as a consequence of incentives of elected politicians and is thus influenced by political system.[7]

Economic theory has provided several theoretical concepts to explain the phenomenon of the fly-paper effect. First, the median voter theory argues that the fly-paper effect should be the result of mistakes in research methods, whereas Leviathan model of budget maximising behaviour contemplates that fly-paper is the result of local politicians using their monopoly power over budget information to increase their budgets, either to deceive voters for gaining support for larger expenditures or to hide the intergovernmental grants from voters (see Bae & Feiock, 2004). Finally, the last approach is based on the concept of »fiscal illusion«, since the citizens ignore that intergovernmental transfers lower the real price for the provision of public goods at the local level, which means that those funds could be implicitly refunded to them in the form of tax cuts (Sour & Giron, 2009). In this context, this concept predicts that government actually produces the output demanded by the median voter, although this demand is based on misperceptions how the public goods are financed and what is their own share in bearing the costs of production (Widarjono, 2006).

As already mentioned, numerous studies have tested the expenditure effects of intergovernmental transfers and possible existence of fly-paper effect in local authority financing (see e.g. Hines & Thaler (1995), Becker (1996), Turnbull (1998), Bailey & Connolly (1998), Worthington & Dollery (1999), Knight (2002), Inman (2008), Sour & Giron (2009), Acosta (2010), just to name a few out of vast array of research in this field). For instance, Inman (2008) has reported that, according to Google Scholar search engine, until 2008 more than 3,500 papers have been written dealing with the issue of fly-paper effect. Yet, it needs to be acknowledged that some studies were not able to confirm the validity

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7 More on this see Hines & Thaler (1995). Consequently, this explanation stresses that fly-paper is not anomaly but rather reality of fiscal policies. In fact, as Rodden (2006) has argued in his revision of Hamilton's paradox, a negative effect of decentralised government finance is associated with the moral hazard problem, which is even inflated if sub-national governments are funded primarily through revenue-sharing and grants. In this case centre dominates the power to tax and takes on heavy obligations on funding of sub-national governments, which causes that officials of sub-national governments face weak incentives for fiscal discipline.

of effect. For instance, Becker (1996) has even argued that fly-paper effect is actually a statistical artefact, since inappropriate functional form of estimation may generate the illusion of fly-paper effect presence. Moreover, Bailey (1999) has presented an overview of potential factors causing overestimation in the size of the fly-paper effect. Those factors include possible misspecification of the type of intergovernmental grant, use of an inappropriate function form in regression analysis, and use of inappropriate explanatory (control) variables in the regression analysis.[8]

3 Empirical evidence on the expenditure effect of intergovernmental transfers across Slovenian municipalities

Consequently, the purpose of this study is to examine the magnitude of expenditure effects of intergovernmental transfers and to test possible existence of fly-paper effect for a cross-section of 210 Slovenian municipalities in 2009.[9] The reduced-form regression model for local government expenditure is:

$$EXP_i = \beta X_i + u_i \, ,$$

where EXP_i is total expenditure per capita for municipality i, X_i represents explanatory variables that affect municipal expenditure level in the sample period, and u_i describes unobservable shocks to municipal spending. Expenditures of Slovenian municipalities include current and investment expenditures and transfers, given loans and capital investments, as well as debt repayments. According to the Local Self-Government Act (2007),

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8 The empirical analysis, presented in the next chapter, focuses only on estimation of expenditure effects of intergovernmental transfers received by Slovenian municipalities, in order to avoid the problem of grant type misspecification.

9 It needs to be stressed that cross-sectional data are used in the analysis. There are several reasons for using those data: (1) several other existing empirical studies have used cross-sectional data (more on this see Amusa, Mabunda & Mabugu, 2008; Acosta, 2010); (2) there are problems with achieving consistent time series data for Slovenian municipalities, given the fact that their number has risen constantly and substantially in last 17 years, predominantly with devolutions of existing municipalities; (3) given the previous observation, substantial changes in the legislation on municipal finances happened in last few years (the last modification appeared in 2008 and became valid for 2009 fiscal year), contributing to the fact that data comparison between different fiscal years could be problematic. Furthermore, it needs to be stressed there is no intermediate level of local authorities (i.e. regions), although both professional and political discussions on this issue have existed. See, e.g. readings in Setnikar-Cankar & Šević (2008) on administrative, economic, organisational and fiscal perspectives of regionalisation in Slovenia.

municipalities perform local matters of public interest in order to meet the needs of their residents. Specifically, municipalities manage the municipal assets and organise municipal administration, develop conditions for economic development of the municipality, provide spatial development plans and create conditions for housing, manage and regulate local public utilities and local public services provision, provide social services (in particular pre-school and primary school education, social, cultural and recreational activities etc.), organise local road maintenance, fire safety etc.[10] These so-called own functions of municipalities are planned in the municipal budget formulated for the period of a single (fiscal) year. Table below summarises expenditures of Slovenian municipalities by function.

Table 1: Consolidated expenditures (functional classification) of Slovenian municipalities, 2009 (in million EUR)

Public administration	429.38
Defence	3.46
Public order	43.58
Public utilities	522.91
Environment protection	207.21
Housing and spatial development	182.13
Health	16.12
Recreation, culture and activities of NGO's	244.28
Education	484.34
Social security	102.18
Total	2,235.59

Source: Ministry of Finance, 2011.

In contrast, municipalities in Slovenia receive their resources from tax revenues, non-tax revenues, capital revenues, donations, transfers and EU funds. Specifically, Act on Local Finances ZFO-1A (2008) envisages and specifies that municipalities in Slovenia finance their activities from following resources: (1) own tax revenues, which include revenues from

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[10] See the act on detailed description of municipal tasks. It needs to be stressed that large differences in the size of municipalities exist, and there is no intermediate level of local authorities (i.e., regions). In particular, Slovenia is a relatively centralised country, given the fact that approximately nine tenths of total government spending is allocated by central government (Government Office for Local-Self Government and Regional Policy, 2006).

inheritance and gift taxes, property taxes, taxes on profits from lotteries and gaming, taxes on real estate business transactions, 54% of personal income tax paid by municipal residents[11], etc.; (2) other own revenues, which include administrative fees and duties, concession duties and municipal communal rates, revenues from public utilities, environmental duties, revenues derived from the municipal property management, donations, transfers from central government budget, etc.; (3) municipal duties, which include compensation fees for use of municipal land, etc.; and (4) borrowing, although the amount of municipal borrowing is limited by the law.

Table 2: Consolidated revenues of municipalities in Slovenia (excluding borrowing and financial investments), 2009 (in million EUR)

Tax revenues	1,295.31
Non-tax revenues	256.17
Capital revenues	97.12
Donation	3.86
Transfers	382.37
EU funds	1.73
Total	2,036.56

Source: Ministry of Finance, 2011.

The Act on Local Finances (1998) introduced a system of appropriate expenditure in order to allow municipalities to carry out their constitutional and legal responsibilities. According to this system, last amended in 2007 fiscal year (Act on Local Finances ZFO-1, 2006)[12], appropriate expenditure is calculated on the basis of a special equation, which includes correctional factors for diversity in municipalities for the purpose of achieving the equalisations (in comparison to national average), such as the spatial size of municipality, number of residents, number of residents aged below 15 and above 65 and the length of local roads. Local Self-Government Act (2007) stipulates that municipalities must raise

11 This source tends to be the most important one in practice (see Ministry of Finance, 2010).
12 Basically, the model of calculation of i-th municipality appropriate expenditure has been amended in the sense that weights of correctional factors have been changed and the average municipal costs per capita needed for financing of their tasks has been introduced as a basis for appropriate expenditure calculation. See the law for the exact formula.

their own revenue. Financially disadvantaged municipalities, unable to fully perform their duties, are eligible to receive additional financial assistance from the state in accordance with the principles and criteria prescribed by the law. This actually means that municipalities, where own resources may not be sufficient to finance provision of the services that certain municipality is obliged to deliver, are eligible to receive special financial equalisation from central government budget.[13] This actually means that spending on municipal constitutional and legal responsibilities does not depend (solely) on municipal revenues, but rather on "certain objective" factors that influence costs of municipalities. Taking this into account, it is expected that expenditure effects of intergovernmental transfers should be lower than in countries where the amount of municipal (or other lower government tiers) spending more depends on revenues obtained.[14]

Municipal expenditure categories considered in the analysis correspond to total expenditures, which means that both current and investment expenditures and transfers, as well as loans given and debt repayments are included. As already noted, municipalities in Slovenia receive resources from many sources, including transfers. Intergovernmental transfers considered in the analysis are those received from central government budget as well as from other public funds and agencies, including also possible financial equalisation. Specifically, intergovernmental transfers are classified into three categories: total transfer revenues; transfer revenues from central government budget; and transfers from central government budget excluding financial equalisation.

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[13] In other words, municipalities with insufficient own revenues to finance municipal appropriate expenditures, receive additional revenues in order to be able to perform their duties (see Act on Local Finances ZFO-1A, 2008). Both economic and social rationale exist for introduction of financial equalisation, such as relatively small size of municipalities, limited scope for user-charging due to the potential negative social impacts and high collection costs, not to mention the directives of European Charter of Local Self-Government (1985), which in Article 9 supports the institution of financial equalisation that ought to correct the effects of unequal distribution of potential financial sources and burdens of local authorities. More on the financial equalisation see also Bailey (1999). On aggregate, financial equalisation amounted approximately 54 million EUR in 2009, which is not substantial when compared to total revenues of municipalities, although 191 municipalities received that kind of central government support (Ministry of Finance, 2011).

[14] For the review of the literature on the local government system and description of the problems associated with municipal finances in Slovenia see, e.g., Setnikar-Cankar et al. (2000), Oplotnik & Brezovnik (2004), Vlaj (2004) and Brezovnik et al. (2006).

Consequently, the empirical study would also like to examine the variations in magnitude of expenditure effects of different categories of transfers. Municipal expenditure and transfer data were obtained from the Ministry of Finance.

Regression analysis uses per capita municipal total expenditures as dependent variable. Covariates used in the analysis are aforementioned per capita municipal transfer revenues, per capita income[15], which relates to idea that available income should be the other important prerequisite for municipal spending, consequently making the possibility to test the existence of fly-paper effect. All those variables are expressed in log terms. Besides, the analysis also includes additional control variables such as expenditures needs (LNEEDS), to control for the ability of municipality to meet the demands for local public goods provision[16], total municipal population (POP), to control for potential scale effects, density – municipal population per squared kilometre of territory (DENS) – to control for potential congestion effects, proportion of population unemployed (UNEMP), proportion of population older than 65 years (65+) and proportion of population younger than 15 years (15–), all variables included with the purpose to control for group-specific demands, predominantly of those groups within population, which have relatively larger demand for public spending.[17] These control variables are integrated into the model, since the majority of them tend to be standard in the empirical literature on fly-paper effects (for instance, see Worthington & Dollery, 1999; Amusa, Mabunda & Mabugu, 2008; Acosta, 2010 etc.). For instance, the exposition given in Worthington & Dollery (1999) specifies expenditure function for governmental provided goods as the function of the total amount of resources that are available

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[15] Average monthly gross salary per employed person in i-th municipality is used as proxy for describing per capita income, since those data are available also at municipal level. Source of data for this variable is Statistical Office the Republic of Slovenia (2011).

[16] Basically, the expenditures on administrative operation, public utilities and education are used as a proxy for describing the core functions of the municipalities, and they are all expressed in per capita terms. The expenditures for local public utilities, education and administrative operation are the most important expenditures of municipalities in Slovenia, since the provision of those services and functions is particularly in the municipal domain. Source of data for this variable is Ministry of Finance (2011).

[17] Source of data for variables POP, DENS, UNEMP, 65+ and 15– is Statistical Office of the Republic of Slovenia (2011). All data relate to 2009. The data for unemployed persons are based on the so-called registered unemployment principle (National Labour Office methodology).

for funding such expenditures, the function of the relative tax price of expenditures, and the function of institutional and other factors that affect expenditure outcomes. Descriptive statistics of the variables included in the analysis is presented in table 3.

Table 3: Descriptive statistics, Slovenian municipalities, 2009

Variable	Mean	Max	Min	SD
Expenditures per capita (EUR)	1,141	3,911	161	453
Income *per capita* – monthly (EUR)	1,296	1,975	753	159
Total transfers per capita (EUR)	297	2023	1	276
Transfers from central budget per capita (EUR)	186	1350	1	182
Transfers from central budget excluding financial equalisation per capita (EUR)	129	1155	1	151
PA&PU&EDU expenditures per capita (EUR)	737	3,023	122	345
Population (in 1,000)	9.725	278.314	0.320	21.761
Density	113	1019	5	124
Unemployment (%)	11.2	29.0	4.0	5.0
Population 65+ (%)	16.47	26.89	12.06	2.29
Population 15– (%)	14.41	20.78	8.21	1.79

Table 3 represents descriptive statistics for variables included in the empirical analysis: average municipal per capita expenditures amount to 1141 EUR per year, while average intergovernmental transfers received by Slovenian municipality amount to 297 EUR, which means that transfers represent approximately one quarter of municipal revenues. Nevertheless, descriptive statistics indicates that municipalities in Slovenia differ substantially in terms of municipal spending activities, size and population structure, and also in economic activity.

Table 4: Estimates of expenditure effects[18]

Estimation	(1)	(2)	(3)
Lincome	0.1083 (0.0755)	0.1059 (0.0844)	0.0871 (0.0856)
Ltransfers	0.1548 (0.0217)	0.0813 (0.0200)	0.0719 (0.0182)
Lneeds	0.5536 (0.0451)	0.6768 (0.0399)	0.6833 (0.0405)
pop	–0.0017 (0.0006)	–0.0014 (0.0007)	–0.0012 (0.0007)
dens	0.0007 (0.0002)	0.0005 (0.0002)	0.0004 (0.0002)
unemp	–0.0058 (0.0020)	–0.0044 (0.0025)	–0.0034 (0.0024)
65+	0.0044 (0.0055)	0.0080 (0.0060)	0.0088 (0.0058)
15–	–0.0087 (0.0081)	–0.0117 (0.0086)	–0.0084 (0.0086)
Intercept	1.8217 (0.6941)	1.4507 (0.7189)	1.5616 (0.7222)
Observations	210	210	210
R2adj.	0.832	0.780	0.780
SEE	0.138	0.158	0.158
Durbin-Watson	1.853	1.832	1.887
F-stat.	130.76	93.46	93.60
Reset p	0.268	0.638	0.469

Table 4 represents ordinary least squares estimation for a local (municipal) expenditure function for 2009. Evidently, if total transfer revenues are taken into account (column 1), the results suggest that fly-paper effect exists. Namely, the elasticity of municipal expenditures with respect to per capita income is approximately 0.108, while the coefficient on per capita transfers is higher, approximately 0.155, which means that discrepancy amounts to almost 5 eurocents. Regarding the other covariates, there seems to be statistically significant evidence on rather weak scale and congestion effects, as municipal expenditures per capita tend to decrease with the size of the municipality, and increase with population density. Increasingly, municipalities with a greater proportion of groups with high demand for public goods and services do not necessarily have higher expenditure levels, although this statement should be taken with caution as only the unemployment rate is statistically significant (but only in two instances).[19] Interestingly, if transfers

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[18] Dependent variable: lexpenditures. White heteroscedasticity-consistent standard errors in parentheses.

[19] In fact, one should expect that demand of elderly and young population can already be observed in per capita expenditure levels, as they represent criteria for municipal

from central budget (with or without financial equalisation) are taken as covariates in the regression function (columns 2 and 3), the existence of fly-paper effect could not be observed, as the elasticity of municipal expenditures with respect to per capita income is approximately 0.106 (0.087), while the coefficient on per capita transfers is lower, approximately 0.081 (0.072).[20]

These estimates obviously suggest that the evidence on the existence of fly-paper effect is inconclusive, as the selection of the type of transfer category influences the magnitude of the elasticity of municipal expenditures. Moreover, if the findings from the column 1 would be accepted, the estimated fly-paper effect is relatively small in magnitude, especially compared to some other international findings. Interestingly, the magnitude of income elasticity is in the range predicted from the evidence in the literature, yet the impact of transfers is substantially lower.[21] Notwithstanding, it should be acknowledged that the impact of income is problematic if statistical significance is taken into account, suggesting that municipal expenditures tend to depend on other factors, rather than income, denoting also potential problems in the system of local government expenditure formation and formulation.

4   Concluding remarks

The purpose of the study presented in the paper is related to the investigation of expenditure effects of intergovernmental transfers in municipal financing system in Slovenia. The empirical research indicates

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appropriate expenditure calculations. Ultimately, if the χ^2 test is followed and variables 65+ and 15− would be left out of the model where appropriate, the expenditure elasticity with respect to income and transfers would change only slightly. Nonetheless, all three existing regression functions seem to be structurally stable.

20 Interestingly, the values of coefficients on per capita transfers are very low, although the intergovernmental grants have not been structured. Namely, the theory predicts that expenditure effects should be larger for matching grants than for lump-sum grants. This means that specific focus only on lump-sum grants would possibly even lower the values of coefficients, thereby even further restraining the possibility for finding evidence on larger elasticity of intergovernmental transfers compared to elasticity of income.

21 For instance, Case et al. (1993) have pointed out that income elasticity should be in the range between 0.05 and 0.10, while the impact of transfers should be above 0.40. Similar impact of transfers has also been proposed by Gramlich & Galper (1973). Interestingly, Acosta (2010) has suggested the income effect of around 0.50 and transfer effect of around 0.65. Nevertheless, Bailey (1999) has argued that one potential pitfall of numerous studies is that the magnitude of fly-paper effect is overestimated, as some authors do not explicitly differentiate matching grants and lump-sum transfers.

inconclusive findings on the magnitude of expenditure effects of various categories of intergovernmental transfers to municipalities, which presents the problem also for possible validation of the fly-paper effect, although study does not specifically structure intergovernmental grants in Slovenia. Namely, the empirical findings presented in study indicate that the estimated magnitude of expenditure effect of intergovernmental transfers is substantially lower compared to results presented in some other international empirical studies, notwithstanding the fact that this magnitude should be even lower for some types of grants. It should also be mentioned that the effect of per-capita income is technically speaking not statistically significant, suggesting limited dependence of municipal spending on per-capita income as one of the most important sources of tax (on some other own) revenues. [22] Given the fact that this is an exploratory study, the issue of expenditure and fly-paper effect should be empirically addressed further, in particular in post-socialist countries. Potential research should be focused at the examination of the expenditure effects of various categories of intergovernmental transfers, although the distinction between matching grants and lump-sum transfers can be difficult in practice, so this classification has been avoided in the paper. Nonetheless, the research has pointed out that narrowing the intergovernmental expenditures has negatively affected the magnitude of expenditure effect. This potentially indicated that the presence of the fly-paper effect in practice is very disputable, since it is expected that matching grants with potentially larger expenditure effects would prevail in transfers from other public sector units rather than central government. Yet, we should still be aware that any revelation of the existence of the fly-paper effect somehow indicates the inefficiencies in the management of local government expenditures.

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[22] The problem of insufficient relations between municipal expenditures and revenues in Slovenia has already been addressed by Oplotnik & Brezovnik (2004). Some legal amendments concerning this issue have been made in last few years, although they still tend to be insufficient according to the evidence presented in the study.

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POVZETEK

IZDATKOVNI UČINKI TRANSFERNIH PRIHODKOV LOKALNIH OBLASTI – PRIMER SLOVENIJE

Ključne besede: lokalne javne finance, transferni prihodki občin, izdatkovni učinki

Namen prispevka je predstaviti empirične dokaze o "lepljivosti" transfernih prihodkov lokalnih oblasti v specifičnem kontekstu postsocialistične države. Namreč, transferni prihodki lokalnih oblasti imajo fiskalne (izdatkovne) učinke, saj spodbujajo zagotavljanje (proizvodnjo) lokalnih javnih dobrin in storitev. Natančneje, *lump-sum* (pavšalni) transferji naj bi imeli večji učinek na lokalno javno porabo kot enakovredno povečanje dohodkov rezidentov – gre za tako imenovan učinek muholovke, ki označuje "lepljivost" tako pridobljenih sredstev lokalnih oblasti. Ugotovitve empiričnih študij kažejo, da pavšalni transferji centralnih oblasti k lokalnim oblastem povzročajo večji stimulacijski učinek na lokalno javno porabo kot enakovredno povečanje dohodka sredinskega volivca. Učinek muholovke je pogosto obravnavan v literaturi, čeprav je večina študij usmerjenih na razvite industrijske države, medtem ko je ta problem relativno redko obravnavan v nerazvitih ter tudi postsocialističnih državah. Na primer, tako je ameriški raziskovalec Inman leta 2008 poročal, da je Googlov iskalnik Scholar zaznal že več kot 3500 raziskav na to temo. Čeprav je večina študij lahko potrdila veljavnost tega pojava v praksi, pa so ga nekatere študije tudi ovrgle. Nekateri avtorji celo trdijo, da je učinek muholovke pravzaprav statističen pojav, saj lahko neustrezna metodologija ocenjevanja ustvari iluzijo o prisotnosti tega učinka. Poleg tega je v teoriji mogoče zaslediti tudi pregled drugih mogočih dejavnikov, ki povzročajo precenjevanje dejanske velikosti tega učinka, kot so napačna razvrstitev posameznih transferjev, uporaba neustrezne funkcijske oblike regresijskega modela ter uporaba neprimernih pojasnjevalnih spremenljivk v ekonometrični analizi.

Glede na navedeno je glavni namen študije preučitev velikosti izdatkovnih učinkov transfernih prihodkov lokalnim oblastem ter preveritev morebitnega obstoja učinka muholovke v financiranju slovenskih občin v letu 2009. Odhodki slovenskih občin namreč zajemajo tekoče in investicijske odhodke in transferje, dana posojila in kapitalske naložbe ter

odplačila dolga, pri čemer skladno z zakonodajo občine opravljalo lokalne zadeve javnega pomena za zadovoljevanje potreb svojih prebivalcev. Natančneje, občine skrbijo za upravljanje občinskega premoženja in organizacijo občinske uprave, oblikovanje pogojev za gospodarski razvoj občine, pripravljajo prostorske načrte za razvoj in stanovanjsko gradnjo, upravljanje in izvajanje lokalnih javnih služb, zagotavljanje določenih družbenih storitev (predvsem predšolsko in osnovnošolsko izobraževanje, kulturne in rekreacijske dejavnosti ipd.), vzdrževanje lokalnih javnih cest itd. Po drugi strani občine v Sloveniji za izvajanje svojih nalog pridobivajo sredstva iz davčnih prihodkov, nedavčnih prihodkov, kapitalskih prihodkov, donacij, transferjev in sredstev EU. Omeniti velja, da zakonodaja določa tudi tako imenovano primerno porabo občin, ki se nanaša na možnost opravljanja ustavnih in zakonskih obveznosti posamezne občine. V povezavi s tem so finančno prikrajšane občine, ki si ne morejo zagotoviti lastnih sredstev za izvajanje zakonsko določenih nalog, upravičene do dodatne finančne pomoči države v skladu z načeli in merili, ki jih predpisuje zakon (tako imenovana finančna izravnava). To dejansko pomeni, da lokalna (občinska) javna poraba ni odvisna samo od zbranih občinskih prihodkov, temveč temelji na "določenih objektivnih" dejavnikih, ki vplivajo na stroške delovanja posamezne občine. Ob upoštevanju tega je namreč smiselno pričakovati, da bodo izdatkovni učinki transfernih prihodkov nižji kot v državah, kjer je lokalna javna poraba bolj odvisna od obsega zbranih prihodkov lokalnih oblasti.

V bistvu so rezultati empirične ekonometrične analize pokazali, da je veljavnost učinka muholovke relativno težko potrditi. Namreč, ob upoštevanju celotnih transfernih prihodkov občin je elastičnost občinskih izdatkov glede na dohodek na prebivalca približno 0,108, medtem ko je elastičnost občinskih izdatkov glede na transferne prihodke višja in znaša približno 0,155, kar pomeni, da razlika (učinek muholovke) znaša skoraj 5 centov. Vendar pa empirična analiza po drugi strani kaže, da upoštevanje samo transfernih prihodkov iz državnega proračuna (z finančno izravnavo ali breznje) povzroči, da je obstoj učinka muholovke težko potrditi, saj je elastičnost občinskih izdatkov glede na dohodek na prebivalca približno 0,106 (0,087), medtem ko je elastičnost občinskih izdatkov glede na transferne prihodke nižja, saj znaša približno 0,081 (0,072). Ugotovitve so zanimive zato, ker je elastičnost izdatkov glede na transferne prihodke relativno nizka, čeprav smo se v študiji izognili

klasifikaciji transferjev na pavšalne in nepovratne. Namreč, teorija predvideva, da naj bi bili izdatkovni učinki večji za nepovratne transferje kot za pavšalne transferje, glede na to da imajo prvi poleg dohodkovnega tudi substitucijski učinek. Tako je pričakovati, da bi usmeritev izključno na pavšalne transferje verjetno celo zmanjšala velikost izdatkovnih učinkov in s tem še otežila mogočo statistično sprejemanje prisotnosti učinka muholovke.

Rezultati empirične študije, predstavljene v prispevku, tako kažejo na precej omejeno možnost potrjevanja veljavnosti učinka muholovke v praksi financiranja slovenskih lokalnih oblasti, pri čemer je posebej zanimivo to, da je analiza pokazala na precej nizko elastičnost občinskih odhodkov glede na transferne prihodke, zlasti v primerjavi z ugotovitvami nekaterih drugih mednarodnih študij. Izpostaviti pa velja tudi ugotovitev, da je vpliv dohodka na prebivalca na obseg občinskih odhodkov statistično neznačilen, kar kaže na to, da je lokalna (občinska) javna poraba v veliki meri odvisna od drugih dejavnikov in ne od dohodka rezidentov, kar označuje tudi morebitno problematiko sistema lokalnih javnih financ v Sloveniji.

Empirična preveritev obstoja in delovanja notranjih kontrol pri pripravi konsolidirane premoženjske bilance države in občin v Sloveniji

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IZVLEČEK

Uskupinjevalni postopek, v katerem se predstavlja skupina podjetij kot eno samo, je predpisan z mednarodnimi računovodskimi standardi, skladno z njimi pa je bil prevzet tudi v slovenske računovodske standarde in mednarodne standarde za javni sektor. Izvesti ga je mogoče po predhodni pripravi temeljnih računovodskih izkazov obvladujočega podjetja in odvisnih podjetij. Iz strokovnih usmeritev izhaja tudi ena od zahtev, da med pobotanimi stanji ne sme prihajati do t. i. nepravih razlik zaradi neurejenega računovodenja.

Čeprav računovodskih izkazov slovenske osebe javnega prava ne pripravljajo na način kot določajo standardi, se uskupinjenje izvaja, vendar le za določene podatke bilanc stanja in na podlagi posebnega predpisa. Ta pa dopušča nastanek razlik pri pobotu terjatev in obveznosti med proračunskimi uporabniki, kar vpliva na stanje splošnega sklada države.

V raziskavi smo z metodo naključnega vzorčenja z uporabo anketne raziskave po komponentah modela COSO empirično preverjali, kako učinkovit je notranjekontrolni sistem pri pripravi izvirnih listin bilanc stanja v slovenskem javnem sektorju. Ugotovili smo, da so formalnopravno sicer dopustne razlike hkrati tudi neprave razlike, zaradi česar je verodostojnost skupinskega računovodskega izkaza lahko vprašljiva. Preveritev komponente kontrolnega okolja je npr. pokazala, da so zakonski roki za potrjevanje odprtih postavk določeni prehitro, postopek pa ni dovolj natančno dogovorjen, kadar pride pri uskupinjevanju terjatev in obveznosti do razlik. Na kontih kratkoročnih terjatev in obveznosti do proračunskih uporabnikov na dan 31.12. obstajajo stanja,

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kar lahko vodi v tveganja nastanka razlik pri pobotu in za niz kontov smo v komponenti kontrolnih aktivnosti dejansko ugotovili, da proračunskim uporabnikom na dan 31.12. ni uspelo pobotati stanj ali stanj sploh niso usklajevali, vzroke, zaradi katerih je prišlo do razlik in ukrepe, ki jih v izogib nastanka razlik predlagajo vodje računovodstev. Na vprašanja komponente informiranja in komuniciranja so računovodje odgovorili, da si želijo več izobraževanja, predstojniki pa bi lahko bolj uporabljali informacije iz računovodskih izkazov pri svojih odločitvah. Še vedno je programska oprema premalo zaščitena, kajti ponekod se posega v bazo računovodskih podatkov. Rezultati v komponenti spremljanja pa so pokazali, da revizija postopka priprave premoženjske bilance še marsikje ni bila opravljena.

1 Uvod

Zaradi večanja razlike med deklarativnimi obljubami politike in dejanskim izvajanjem javnih storitev, financiranih z davkoplačevalskim denarjem, se je javni sektor razvitih držav OECD-ja v zadnjih desetletjih prejšnjega stoletja pri razvijanju meril kakovosti, ekonomičnosti, učinkovitosti izvajanja in preglednosti financiranja javnih storitev začel zgledovati pri zasebnem sektorju. Reforme so v javni sektor vnesle mnoge prakse, sicer uveljavljene v zasebnem sektorju.

Osrednji del reform javnega sektorja je bila tudi sprememba sistema računovodenja. Vse države, ki so izvedle reformo javnega sektorja, so opravile tudi prehod z računovodenja na podlagi denarnega toka na računovodenje na podlagi poslovnih dogodkov.

Odbor za mednarodne računovodske standarde za javni sektor (angl. *The International Public Sector Accounting Standards Board*) pri Mednarodni zvezi računovodij (angl. *International Federation of Accountants – IFAC Board*) je razvil visoko kakovostne mednarodne računovodske standarde za javni sektor (angl. *International Public Sector Accounting Standards*, v nadaljevanju: IPSAS), zlasti zaradi popolnega in kakovostnega računovodskega poročanja. Z IPSAS se dosega konsistentnost in primerljivost računovodskih informacij v različnih pravnih sistemih, zato se vlade in nacionalne institucije, pristojne za izdajanje standardov (angl. *national standard-setters*), spodbuja, da s svojimi predlogi sodelujejo pri razvoju teh standardov.

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Izdani IPSAS so pripravljeni tako za računovodenje na podlagi denarnega toka kot za računovodenje na podlagi poslovnih dogodkov. Samo na podlagi slednjih je mogoče pripraviti temeljne računovodske izkaze in z njimi popolno uskupinjevanje (konsolidacijo, v nadaljevanju: uskupinjevanje). Osnovna značilnost skupinskega računovodskega izkaza so izločene medsebojne poslovne terjatve in poslovni dolgovi ter medsebojni prihodki in odhodki. Ob pogoju urejenega računovodenja so te vrednosti pri upniku in dolžniku enake, zato pri pobotu ne prihaja do razlik. Lahko so prave, posledica različnih načinov vrednotenja računovodskih postavk, ki smo jih zaradi enotnih predpisov za osebe javnega prava v naši raziskavi izločili. Če so razlike neprave, so posledica pomanjkljivosti v izvajanju računovodske funkcije.

Sistem računovodenja oseb javnega prava v Sloveniji je modificiran, vsebuje značilne postopke enega in drugega sistema računovodenja. Kljub temu se iz določenih podatkov bilanc stanja oseb javnega prava na podlagi posebnega predpisa pripravlja skupinski računovodski izkaz države, konsolidirana [1] premoženjska bilanca države in občin. Predpis dopušča razlike pri pobotu stanj računovodskih postavk, ki na zadnji stopnji uskupinjevalnega postopka spreminja knjižno stanje poslovnega sklada države.

V prispevku smo se osredotočili na naravo dopuščenih napak, ki bi jih moral notranjekontrolni sistem pravočasno odkriti in odpraviti. Uporabili smo model COSO (angl. *Committee of Sponsoring Organisations of the Treadway Commission's integrated framework for internal control*) in s statistično metodo naključnega vzorčenja z uporabo anketne raziskave preiskovali posamezne aktivnosti pri evidentiranju poslovnih dogodkov v izvirnih listinah, podlagah za pripravo konsolidirane premoženjske bilance države in občin.

Naš raziskovalni problem je ovrednotiti izhodišča in poiskati odgovor na raziskovalno vprašanje, ali se – ob tem, ko na obravnavanem področju pravila in kriteriji niso povsem jasni in se tudi razmeroma pogosto spreminjajo glede na moč različnih lobijev – nadzornik obnaša družbeno odgovorno in v pretežni meri spoštuje etično-moralne norme in določila pozitivne zakonodaje ter ali so institucije državne uprave s svojim nadzorstvenim aparatom nad delom nadzornikov učinkovite in uspešne.

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1 Pravilnik uporablja izraz "konsolidirana" in ne "skupinska", zato bo v prispevku izraz uporabljen le v tej besedni zvezi.

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2 Teoretične in zakonske podlage za pripravo skupinske (konsolidirane) premoženjske bilance države in občin

2.1 Skupinski računovodski izkazi v zasebnem sektorju

Slovenski računovodski standardi (v nadaljevanju: SRS), ki temeljijo na mednarodnih računovodskih standardih (v nadaljevanju: MRS) v uvodu (2006, str. 15) določajo, da je v skupinskih računovodskih izkazih skupina predstavljena, kot da bi šlo za eno samo podjetje. Lahko se pripravljajo v pogojih računovodenja na podlagi poslovnih dogodkov in so sestavljeni iz posamičnih temeljnih računovodskih izkazov uskupinjenih podjetij z ustreznimi uskupinjevalnimi popravki. Skupino sestavljajo:

- obvladujoče podjetje;
- podjetja, odvisna od njega zaradi deleža v kapitalu;
- podjetja, odvisna od njega zaradi prevladujočega vpliva iz drugih razlogov,

sam postopek pa SRS imenujejo "popolno uskupinjenje".

Za izvedbo popolnega uskupinjenja posamičnih računovodskih izkazov je treba zagotoviti:

- uporabo enotnih računovodskih usmeritev za podobne poslovne dogodke;
- praviloma enako predstavljanje postavk v računovodskih izkazih;
- sestavljanje računovodskih izkazov za poslovno leto, ki se praviloma konča z istim dnem;
- metodo prevedbe iz tuje valute.

Z udejanjenjem zahtevanih zagotovil bi se morali resnični in pošteni posamični računovodski izkazi popolno uskupiniti v skupinske računovodske izkaze brez napak. Vendar napake zelo verjetno obstajajo kot razlike v vrednostih. V literaturi so razlike, ki nastanejo pri uskupinjenju terjatev in obveznosti, razdeljene na dve skupini (Vrankar, 1995, str. 97–98):

1. Neprave razlike so posledica napak. Izvirajo iz napačnih knjiženj, časovno neusklajenih obračunov poslovnih dogodkov ali časovno različnih knjiženj. »Nepravim razlikam se je mogoče izogniti z dobro organizacijo in uskladitvijo terjatev in obveznosti med podjetji v skupini.«

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2. Prave razlike niso posledica napak, ampak uporabe različnih načinov vrednotenja sredstev in obveznosti, ki jih je treba spoštovati pri pripravi računovodskih izkazov, ali npr. uporabe različnih deviznih tečajev na dan knjiženja in na dan 31.12.

Če napake obstajajo, potem torej obstajajo v posamičnih računovodskih izkazih, kajti uskupinjenje se običajno izvede s programskim orodjem, računovodske postavke skupinskih računovodskih izkazov pa niso več predmet knjiženja.

2.2 Temeljni in skupinski računovodski izkazi v javnem sektorju

Tudi IPSAS temeljijo na MRS. Ohranjajo računovodske postopke in izvirni tekst MRS, kadarkoli je to utemeljeno, hkrati pa razvijajo področja, ki v MRS niso vsebovana. So strokovne mednarodne rešitve za pripravo računovodskih izkazov oseb javnega prava za dva temeljna načina računovodenja:

- na podlagi denarnega toka,
- na podlagi poslovnih dogodkov.

Medtem ko je priprava računovodskih izkazov na podlagi denarnega toka opredeljena v enem samem standardu, nazadnje izdanem v priročniku o IPSAS (*Handbook of International Public Sector Accounting Pronouncements*, 2011, str. 1450–1574), temelji računovodenje na podlagi poslovnih dogodkov na 31-ih IPSAS. IPSAS 1 – Predstavljanje računovodskih izkazov (angl. *Presentation of Financial Statements*). Popolni računovodski izkazi po IPSAS 1 (Handbook of International Public Sector Accounting Pronouncements, 2007, str. 36–37) obsegajo:

1. bilanco stanja;
2. izkaz poslovnega izida;
3. izkaz sprememb v pribitku sredstev/kapitalu;
4. izkaz denarnih tokov;
5. primerjavo proračuna in dejanskih zneskov kot ločen, dodatni računovodski izkaz ali kot stolpec v računovodskih izkazih, kadar oseba javnega prava objavi svoj veljavni proračun;
6. pojasnila, ki vsebujejo pomembne računovodske usmeritve, in druga razlagalna pojasnila.

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Osebe javnega prava, ki vodijo računovodenje na podlagi poslovnih dogodkov in pripravljajo skupinske računovodske izkaze, uporabljajo IPSAS 6 – Skupinski in ločeni računovodski izkazi (angl. *Consolidated and Separate Financial Statements*). Standard določa postopke, ki jih je treba izvesti pri uskupinjenju (Handbook of International Public Sector Accounting Pronouncements, 2007, str. 198–200) in so s tehničnega vidika enaki kot pri pripravi skupinskih računovodskih izkazov v zasebnem sektorju.

2.3 Temeljni in skupinski računovodski izkazi v slovenskem javnem sektorju

Računovodenje oseb javnega prava v slovenskem javnem sektorju je modificirano. Vsebuje elemente računovodenja na podlagi denarnega toka in na podlagi poslovnih dogodkov. Pravna podlaga priprave računovodskih izkazov oseb javnega prava v Sloveniji so zakon o javnih financah (v nadaljevanju: ZJF) in zakon o računovodstvu (v nadaljevanju: ZR) ter podzakonski akti, sprejeti na njuni podlagi. ZR v 21. členu določa, da je letno poročilo sestavljeno iz:

- bilance stanja,
- izkaza prihodkov in odhodkov,
- pojasnil k izkazom ter
- poslovnega poročila.

V slovenskem javnem sektorju se pripravljajo tri vrste skupinskih računovodskih izkazov:

- ministrstvo za finance pripravlja »konsolidirano globalno bilanco javnega financiranja«, ki zajema »konsolidirani tok štirih blagajn javnega financiranja«,[2] med katerimi so izločeni transferni tokovi, njena priprava pa nima izrecne pravne podlage;

- na podlagi evropskega pravnega reda[3] pripravlja Statistični urad RS dvakrat letno poročilo o primanjkljaju in dolgu države,

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[2] Štiri blagajne javnega financiranja so: državni proračun, blagajna pokojninsko-invalidskega zavarovanja, blagajna obveznega zdravstvenega zavarovanja in proračuni občin.

[3] Temelji na metodologiji ESR 95 oz. priročniku o primanjkljaju in dolgu (angl. ESR 95 *Manual on Government Deficit and Debt*) ter drugih evropskih pravnih virih, Uredbi Sveta Evrope št. 3605/1993, Uredbi Sveta Evrope št. 475/2000, Uredbi Sveta Evrope št. 2103/2005 in Uredbi Evropske komisije št. 351/2002 (Poročilo o primanjkljaju in dolgu države, 2009).

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v katerem so »polno zajeti vsi prihodki in odhodki vseh institucionalnih enot sektorja država, tudi tistih, ki v bilancah javnega financiranja niso vključene oz. so v njih zajete samo deloma« (Poročilo o primanjkljaju in dolgu države, 2010, str. 20);

- ZJF v 93. členu in ZR v 29. členu določata pripravo konsolidirane premoženjske bilance države in občin, imenovano tudi akt vlade, za pripravo katere je bil sprejet poseben predpis – pravilnik o pripravi konsolidirane premoženjske bilance države in občin.

Formalnopravno je s pravilnikom o pripravi konsolidirane premoženjske bilance države in občin predpisano le uskupinjenje določenih podatkov iz bilanc stanja oseb javnega prava,[4] ki se vključujejo v podsektorje centralne države, lokalne uprave in socialnih skladov. V postopku so formalnopravno dopustne razlike. Nastajajo pri uskupinjenju bilančnih postavk med osebami javnega prava znotraj posameznega podsektorja splošnega sektorja države, kakor tudi na ravneh posameznih podsektorjev, ki na zadnji ravni uskupinjevalnega postopka vplivajo na knjiženo stanje splošnega sklada države.

2.4 Pomen skupinskih računovodskih izkazov v zasebnem in javnem sektorju

Skupinski računovodski izkazi se enako kot temeljni izkazi pripravljajo za splošne namene, tj. za uporabnike, ki ne morejo zahtevati računovodskih informacij za svoje posebne potrebe. Temeljni računovodski izkazi, za skupino podjetij oz. oseb javnega prava pa iz njih izvedeni skupinski računovodski izkazi, so namenjeni notranjemu poročanju, poslovodstvu in drugim odločitvenim ravnem tako v zasebnem kot javnem sektorju. Namenjeni so tudi zunanjim uporabnikom, investitorjem, upnikom in drugim poslovnim partnerjem, ki za svoje odločitve potrebujejo tudi informacije iz (skupinskih) bilanc stanja. Vpliv različnih podatkov iz bilanc stanja na odločitve zunanjih uporabnikov so v zasebnem sektorju raziskovali npr. Bessete, 2003; Wahlen, 2001; Rele, 1998; Bartov, 2003; Beneish, 1998; Fairfield, Lombardi & Scott, 2003; Pae, 2005; Thomas & Zhang, 2002.

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[4] Poleg terjatev in obveznosti tudi pasivne in aktivne časovne razmejitve, neplačani prihodki in odhodki ter zneski naložb v namensko premoženje z zneski pripadajočih skladov.

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Uporabniki temeljnih računovodskih izkazov subjektov javnega prava, ki predstavljajo po uskupinjenju podsektorjev centralne države, lokalne uprave in socialnih skladov skupinske računovodske izkaze države, so državljani, davkoplačevalci, volivci, politiki, člani nadzornih svetov, delovna telesa državnih organov, ministrstva in organi v sestavi, zbornice in različna združenja, drugi subjekti javnega prava, npr. agencije, komisije, skratka uporabniki, ki imajo svoj interes. Izračunavanje primanjkljaja in dolga države je predvsem v domeni državnih statistik in makroekonomskih analiz, v okolju računovodenja na podlagi poslovnih dogodkov pa je mogoče tudi v funkciji javnega računovodstva. Na prehodu stoletja so to novost v javnem sektorju proučevali npr. Matheson, 2002; Hepworth, 2002; Pallot, 2002; Hodque & Moll, 2001; Allen & Chan, 2002; Vašiček & Vašiček, 2000; kasneje pa npr. Broadbent & Guthrie, 2008; Kelly & Wanna, 2004; Wilks, 2007; Papenfuß & Schaefer, 2009; Benito, Brusca & Montesinos, 2009; Pérez & López-Hernández.

Skupinske računovodske izkaze v slovenskem zasebnem sektorju nam je približala M. Vrankar (2009), medtem ko o državnih skupinskih računovodskih izkazih lahko beremo le v uradnih poročilih Ministrstva za finance in Računskega sodišča Republike Slovenije.

2.5 Temeljna teza raziskave

Postopek uskupinjenja po MRS in IPSAS lahko sledi le izdelanim temeljnim računovodskim izkazom, ki se pripravljajo v pogojih računovodenja na podlagi poslovnih dogodkov. V slovenskem javnem sektorju imamo modificiran način računovodenja, zato ni pričakovati, da bi bila postopka uskupinjenja računovodskih izkazov v različnih sistemih računovodenja primerljiva. Toda, čeprav je postopek uskupinjenja v konsolidirano premoženjsko bilanco države in občin v Sloveniji predpisan, smo menili, da predpis ne more spreminjati načel urejenega knjigovodenja, ki se v uskupinjevalnem postopku za isti posel v isti vrednosti udejanji v izločitvi knjiženih terjatev pri eni in obveznosti pri drugi osebi javnega prava. Na podlagi ene od zahtev uskupinjevalnega postopka, da se ugotovljena stanja, posli, prihodki in odhodki med osebami javnega prava znotraj skupine v celoti izločijo, smo v izhodišče raziskave postavili vprašanje, zakaj nastajajo pri pobotu neprave razlike oz. kako v procesu uskupinjenja bilančnih postavk v konsolidirano premoženjsko bilanco države in občin delujejo notranje kontrole. Postavili

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smo tezo, da uskupinjena stanja, za katera prej ni vzpostavljen kontrolni sistem, ali ta ne razkriva istovetnosti bilančnih postavk, ne zagotavljajo verodostojnega skupinskega računovodskega izkaza.

Z raziskovalno metodo naključnega vzorčenja z uporabo anketne raziskave smo po komponentah modela COSO empirično preverjali, ali obstoječi notranjekontrolni sistem v procesu priprave konsolidirane premoženjske bilance države in občin v Sloveniji razkriva istovetnost bilančnih postavk, ki pogojujejo verodostojnost postopka uskupinjevanja. Odgovore na vprašanja zaprtega tipa v vzorcu (n) smo statistično obdelali ter jih ob določeni stopnji tveganja in zanesljivosti ocene interpretirali za celotno populacijo (P). Nato smo z vprašanji odprtega tipa še mnenjsko utemeljili statistični rezultat za določen odgovor.

3 Empirična preveritev verodostojnosti postopka priprave konsolidirane premoženjske bilance države in občin[5]

3.1 Opredelitev populacije

Ciljna populacija raziskave so bile osebe javnega prava iz priloge k pravilniku o določitvi neposrednih in posrednih uporabnikov državnega in občinskih proračunov, posproteno na dan 31. 12. 2009 in objavljeno na spletni strani Uprave Republike Slovenije za javna plačila (http://www.ujp.gov.si/dokumenti/dokument.asp?id=122). Vključevala je 2.829 oseb javnega prava. Vzorčni okvir anketne populacije so v tej raziskavi bile vse osebe javnega prava z objavljenega seznama Uprave Republike Slovenije za javna plačila, s katerega so bile izločene vse krajevne skupnosti, mestne četrti in upravne enote, skupaj 950 oseb javnega prava ali 34 % ciljne populacije. Večino izločenih, sicer identificiranih elementov ni bilo mogoče locirati, če kot lokacijo elementa v ciljni populaciji pričujoče raziskave označimo javno dostopnost spletnega naslova oseb javnega prava. Neobjavljen spletni naslov osebe javnega prava je zato pomenil neustrezen, prazen element, ki ni pripadal ciljni populaciji, (Kalton & Vehovar, 2001, str. 72), zato teh elementov nismo upoštevali. Pomembna posledica neustreznih elementov je, da se velikost vzorca zmanjša, zato jih je treba vnaprej predvideti, v grobem

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5 Podrobneje o tem glej: Zafred, J. I. (2010): Prevzem mednarodnih računovodskih standardov za javni sektor v računovodske izkaze oseb javnega prava – primer Slovenije (doktorska disertacija). Ljubljana: Ekonomska fakulteta.

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oceniti njihov delež, nato pa vzorec ustrezno povečati. Po določitvi vzorčnega okvira je anketirana populacija raziskave vsebovala 1.879 elementov (N = 1879).

3.2 Anketna raziskava

Odločitev za uporabo anketne raziskave obstoja in delovanja notranjih kontrol v procesu priprave konsolidirane premoženjske bilance države in občin je temeljila predvsem na teh izhodiščih:

1. premoženjske bilance proračunskih uporabnikov niso javno objavljene, zato so težje dosegljive za raziskovalne namene;

2. ankete so bile namenjene v izpolnitev strokovno najbolj usposobljeni skupini, tj. vodjem računovodstev, s čimer se je zmanjšalo tveganje neizpolnjenih anket zaradi neznanja;

3. pretežni del vprašanj v anketi je bilo mogoče oblikovati kot vprašanja zaprtega tipa, tj. vprašanja, na katera je bilo treba le izbrati enega od ponujenih odgovorov, kar je skrajšalo čas izpolnjevanja anket in čas obdelave rezultatov;

4. anketna raziskava je bila izvedena kot spletna anketa s spletnega naslova http://www.kwiksurveys.com, kar je prispevalo k učinkovitosti izvedbe raziskave, omejitev glede števila vprašanj in anketirancev ni bilo, ta pristop pa je zagotavljal tudi neposreden prenos rezultatov v programsko orodje Excell in SPSS[6] za namene statistične obdelave.

V anketi je bilo upoštevano dejstvo, da se v premoženjsko bilanco vključujejo podatki iz bilanc stanja proračunskih uporabnikov, zato so bila anketna vprašanja usmerjena predvsem v preverjanje notranjih kontrol, ki zagotavljajo točnost in popolnost v izvirnih listinah.

Večina vprašanj je bila zaprtega tipa, pri katerih smo poleg stanj »da« ali "ne" dopustili tudi odgovor "ne vem". "Ne vem" ni možno stanje, ampak informacija, da računovodja nima vedenja o vprašani vsebini. Če bi bil delež teh odgovorov statistično značilen, bi jih ovrednotili posebej.

Statistično smo odgovore na vprašanja obravnavali kot nominalne spremenljivke, pri čemer smo ugotavljali delež stanj obravnavane spremenljivke (odstotke celote). Poseben primer nominalnih spremenljivk

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[6] Podatki so bili obdelani v verziji Office Excell 2003 in v 17. verziji SPSS.

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so t. i. dihotomne spremenljivke, ki imajo le dve stanji, npr. "da" ali "ne", in jima za statistično obdelavo lahko pripišemo številski vrednosti 1 in 0.

Samo v delu komponente o oceni tveganj smo zahtevali odgovore o stopnji tveganj po velikostni številčni lestvici od 1 – nizko do 3 – visoko, vendar smo tudi te obravnavali kot nominalne spremenljivke, glede na delež posameznih odgovorov.

Zaradi posebnosti pri knjigovodskem evidentiranju poslovnih dogodkov in pogostosti pojavljanja le-teh smo v komponenti kontrolnih aktivnosti poleg vprašanj, na katera so odgovarjali vsi anketiranci, oblikovali tudi vprašanja o obstoju sledi za opravljene kontrolne aktivnosti na značilnih kontih treh skupin proračunskih uporabnikov, ki se uskupinijo v konsolidirano premoženjsko bilanco države in občin: posebej za neposredne proračunske uporabnike, posebej za posredne proračunske uporabnike ter posebej za javne sklade in druge osebe javnega prava, ki imajo premoženje v svoji lasti.

V raziskavi smo se zadovoljili z 90-odstotno gotovostjo trditev oz. 10-odstotnim faktorjem tveganja. Če smo želeli pri naši populaciji N = 1879 doseči želeno širino načrtovanega intervala zaupanja Δp ± 5 % pri 90-odstotni gotovosti oz. z 10-odstotnim tveganjem, je bila pri najbolj neugodni vrednosti deležev odgovorov v vzorcu p = 50 % potrebna zaželena velikost vzorca n = 238. Vendar pa smo zaradi okoliščin, ki so vplivale na izpolnjevanje ankete, pričakovali velik delež neodgovorjenih anket. Zato smo izračunano želeno število n = 238 povečali za faktor 4 in ga zaradi poenostavitve izbire zaokrožili na polovico dejanske populacije, n = 940, anketo pa poslali na vsak drugi spletni naslov oz. element iz vzorčnega okvira.

3.3 Statistično vrednotenje rezultatov empirične preveritve obstoja in delovanja notranjih kontrol v procesu priprave konsolidirane premoženjske bilance države in občin v Republiki Sloveniji

3.3.1 Odzivnost anketirancev

Pri pregledu prejetih rezultatov smo iz prejetih 208 odgovorjenih anket izločili odgovore treh anketirancev, ker smo jih ocenili za neverodostojne, tako da smo delali na vzorcu 205 odgovorjenih anket.

Število odgovorov na vprašanja oz. število enot, kot imenujemo vse odgovore enega anketiranca, se je po serijah vprašanj, vezanih

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na komponente COSO, zmanjševalo. Na prvi sklop vprašanj, ki so se nanašala na kontrolno okolje, so odgovorili vsi, ki so oddali izpolnjeno anketo, tj. vseh 205 anketirancev. V sklopu vprašanj o oceni tveganj je manjkalo 23 odgovorov ali 11 % doseženega vzorca. Število neodgovorjenih vprašanj se je stopnjevalo do zadnjega sklopa vprašanj, spremljanja, na katerega ni odgovorilo 69 anketirancev ali dobrih 33 % doseženega vzorca.

3.3.2 Statistično vrednotenje rezultatov

Ker je bilo prejetih nekoliko manj odgovorov, n = 205, kot smo načrtovali ob najbolj neugodni vrednosti deleža za neki odgovor (p) v vzorcu (n), je bila natančnost rezultatov nekoliko slabša od pričakovane. Toda hkrati so rezultati vrednosti deležev posameznih odgovorov (p) v vzorcu (n) pokazali boljšo sliko. Ker so bila že vprašanja postavljena tako, da je bil pričakovan visok delež odgovorov ene vrste (delež "da" ali "ne" nekega odgovora precej večji od p = 50 %), so bili tudi izmerjeni intervali zaupanja ožji. Želena širina intervala zaupanja $\Delta p = \pm 5,0$ % je bila dosežena že pri p = 0,7 = 70 % in se je z večanjem p še ožila. Ker v izrazu za standardni odklon

$$se(p) = \sqrt{v(p)} = \sqrt{[(1 - f) * p * q / (n - 1)]}$$

nastopa produkt p * q in je q = 1 − p, dosega enako odstopanje tudi q oz. p, kadar je ta manjši od 50 %. Želena širina intervala zaupanja $\Delta p = \pm 5,0$ % je bila dosežena tudi pri p = 0,3 = 30 % in se je z manjšanjem p še ožila.

V anketni raziskavi smo v okviru komponente kontrolnih aktivnosti določena vprašanja posebej naslavljali na neposredne proračunske uporabnike, posebej na posredne proračunske uporabnike in posebej na javne sklade, ker smo želeli preiskati stanja, značilna za posamične tri skupine. Na vprašanja javnim skladom smo prejeli le tri odgovore in jih zaradi majhnega števila nismo statistično obdelovali. Primerjava širin intervalov zaupanja Δp za posamezne skupine znotraj populacije je pokazala, da ima največji vpliv na natančnost statističnega merjenja velikost vzorca, saj je izračunana širina intervala dvakrat širša (10 % pri neposrednih uporabnikih), ko je vzorec štirikrat manjši (n = 57 pri neposrednih uporabnikih) v primerjavi z n = 205 na celotnem vzorcu ob istem p.

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Kadar je delež enot z opazovanim stanjem oz. lastnostjo nizek ali kadar imamo na razpolago manjše vzorce, moramo za oceno zanesljivosti določiti še t. i. koeficient variacije (Kalton & Vehovar, 2001, str. 119–128).

Pri vrednotenju rezultatov anket upoštevamo koeficient variacije kot mero zanesljivosti rezultatov oz. kakovosti vzorčnih ocen. Kalton in Vehovar (2001, str. 127) navajata, da je meja sprejemljive relativne natančnosti postavljena z vrednostjo koeficienta variacije cv(p) < 0,05. Dopustna meja za mnenjske spremenljivke je cv(p) < 0,10. Pri večjih vrednostih koeficienta variacije moramo ob morebitni objavi takih rezultatov posebej opozoriti na nezanesljivost rezultatov, ko pa koeficient variacije preseže 0,33, takšnih ocen naj ne bi objavljali.

Velika večina opazovanih odgovorov v naši anketni raziskavi o kontrolnem sistemu v procesu priprave konsolidirane premoženjske bilance države in občin ter istovetnosti bilančnih postavk je dosegala v vzorcu visoke deleže s koeficientom variacije cv(p) < 0,10. Poleg odgovorov javnih skladov kot posebne skupine znotraj komponente kontrolnih aktivnosti, ki je zaradi majhnosti vzorca nismo statistično obdelovali, so bili manj zanesljivi tudi odgovori na vprašanja, postavljena neposrednim uporabnikom proračuna znotraj te komponente.

3.4   Rezultati odgovorov po komponentah COSO

Za vsako dihotomno spremenljivko in njeno komplementarno vrednost, tj. za vsak delež odgovorov "da" in "ne" v vzorcu, smo izračunali širino intervala zaupanja Δp in koeficient variacije cv(p). Zbrali smo tudi rezultate odprtega tipa vprašanj. Z njimi smo želeli izvedeti mnenja vodij računovodstev o nekaj bistvenih vprašanjih oz. smo želeli mnenjsko utemeljiti poprej statistični rezultat za določen odgovor.

V prispevku predstavljamo samo ključne rezultate za vsako komponento COSO.

3.4.1   Rezultati odgovorov na vprašanja kontrolnega okolja

Obstoj notranjih kontrol v kontrolnem okolju smo preverjali z 11 kompleksnimi vprašanji zaprtega tipa. Z zanesljivostjo cv(p) = 0,06 ob 10-odstotnem tveganju smo potrdili, da od 49 % do 60 % proračunskih uporabnikov, torej polovica, meni, da so zakonsko določeni roki za potrjevanje odprtih postavk glede na zaključek poslovnega leta določeni

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prehitro. Z isto zanesljivostjo smo potrdili, da od 47 % do 58 % proračunskih uporabnikov meni, da v primerih, ko stanja terjatev in pripadajočih obveznosti pri drugem proračunskem uporabniku niso potrjena in obstajajo razlike, postopek zakonsko ni dovolj natančno dogovorjen. Z zanesljivostjo cv(p) = 0,03 ob isti stopnji tveganja smo potrdili, da je od 83 % do 91 % proračunskih uporabnikov 31.12. potrjevalo kratkoročna stanja terjatev in obveznosti, kljub temu, da pravne podlage takšnih potrjevanj izrecno ne zahtevajo.

3.4.2 Rezultati odgovorov na vprašanja ocene tveganj

Oceno tveganj smo v celoti preverjali z vprašanji zaprtega tipa. Začeli smo s splošnimi vprašanji o registru tveganj, nato pa smo preverjali, ali pri osebi javnega prava obstajajo stanja na kontih, ki se v premoženjski bilanci uskupinijo.

Ob pritrdilnem odgovoru so anketiranci v nadaljevanju ocenjevali stopnjo tveganosti, da stanje terjatve ne bo enako stanju obveznosti pri drugem proračunskem uporabniku. S temi vprašanji smo želeli dobiti informacijo:

1. na katerih kontih, ki se uskupinijo, največ proračunskih uporabnikov izkazuje stanja;
2. kateri od teh kontov in v kakšnem odstotku je v postopku uskupinjenja izpostavljen drugačni od nizke stopnje tveganosti za nastanek razlik.

Z zanesljivostjo cv(p) = 0,04 in ob 10-odstotnem tveganju smo potrdili, da stanja in s tem tveganja, da stanje na kontu 14 – kratkoročne terjatve do uporabnikov enotnega kontnega načrta ne bo pobotano, obstajajo v razponu od 67 % do 77 % populacije. Z zanesljivostjo cv(p) = 0,05 in ob enakem tveganju trditve pa, da v razponu od 63 % do 73 % populacije obstajajo stanja in s tem tveganja tudi na kontu 24 – kratkoročne obveznosti do uporabnikov enotnega kontnega načrta ter v razponu od 55 % do 66 % na kontu 98 – obveznosti za sredstva, prejeta v upravljanje. Kljub temu je v vsakem od teh pritrdilnih odgovorov več kot 40 % anketirancev menilo, da je tveganje nastanka razlike pri pobotu nizko.

3.4.3 Rezultati odgovorov na vprašanja kontrolnih aktivnosti

Kontrolne aktivnosti smo preverjali na naslednje načine:

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1. z vprašanji zaprtega tipa smo vse anketirance spraševali o istovetnosti evidentiranih stanj v knjigovodskih evidencah;

2. z vprašanji odprtega tipa smo spraševali o mnenju računovodij, zakaj v postopku uskupinjenja nastajajo napake;

3. z vprašanji zaprtega tipa smo tri značilne skupine anketirancev spraševali o usklajenosti stanj znotraj lastnih knjigovodskih evidenc na različnih, značilnih uskupinjenih kontih za posamezne skupine.

Vprašanje, ali je proračunski uporabnik 31.12. izkazoval stanja na določenih kontih, je bilo kontrolno vprašanje. Z 10-odstotnim tveganjem smo z zanesljivostjo cv(p) = 0,04 (ponovno) potrdili, da stanja kratkoročnih terjatev v populaciji obstajajo v razponu od 65 % do 75 %, torej pri dveh tretjinah proračunskih uporabnikov, z isto stopnjo zanesljivosti pa, da obstajajo tudi stanja kratkoročnih obveznosti, prav tako pri dveh tretjinah, in sicer v razponu od 64 % do 74 % populacije. Z zanesljivostjo cv(p) = 0,07 in ob enakem tveganju smo tudi potrdili obstoj stanj na kontih dolgoročnih obveznosti za sredstva, prejeta v upravljanje, v razponu od 40 % do 50 % populacije.

Z anketo smo nato izvedli serijo vprašanj odprtega tipa.

Proračunske uporabnike smo zaprosili za navedbo kontov, na katerih jim stanj 31.12. ni uspelo pobotati. Navedli so:

- splošni sklad za terjatve za sredstva, dana v upravljanje, splošni sklad za finančne naložbe, obveznosti za sredstva, prejeta v upravljanje;
- kratkoročne terjatve do neposrednih uporabnikov državnega proračuna (nevarni prevozi, refundacije za nego, invalidnine);
- kratkoročne obveznosti do neposrednih uporabnikov državnega proračuna;
- druge kratkoročne obveznosti iz poslovanja (obveznosti za boleznine nad 30 dni);
- druge kratkoročne terjatve (terjatve do Davčne uprave RS);
- druge dolgoročne kapitalske naložbe v državi;
- namensko premoženje, preneseno javnim skladom.

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Anketiranci so navedli tudi konte, na katerih proračunski uporabniki sploh niso usklajevali stanj s protistanji pri drugem proračunskem uporabniku, čeprav so bile postavke odprte:

- kratkoročne obveznosti do neposrednih uporabnikov državnega proračuna (vsi podkonti, požarna varnost);
- kratkoročne terjatve do neposrednih uporabnikov državnega proračuna (nevarni prevozi, refundacije za nego, invalidnine);
- druge kratkoročne terjatve (refundacija invalidnin).

Anketirance smo zaprosili za navedbo vzrokov, zaradi katerih je prišlo do razlik v stanjih, ki jim jih ni uspelo uskladiti s protistanji. Navedli so takšne vzroke:

- obrazci za potrjevanje odprtih postavk sploh niso bili poslani partnerjem ali so bili potrjeni napačno (napačna navedba šifer in kontov);
- ni urejena npr. delitev premoženja med novonastalo in bivšo občino;
- proračunski uporabniki nimajo evidentiranih začetnih bilančnih stanj;
- neposredni uporabniki npr. nimajo evidentiranih obveznosti do občine;
- neposredni uporabniki evidentirajo poslovne dogodke v preteklo proračunsko obdobje, čeprav so nastali po 31. 12.;
- pogosta uporaba napačnih kontov;
- prepozno izdelani računovodski izkazi;
- dokumenti niso knjiženi, predvsem tožbene obveznosti, terjatve pri drugem proračunskem uporabniku pa imajo stanja;
- na kontih terjatev niso vključeni obresti in preudjmi;
- roki za usklajevanje stanj so prekratki.

Nato smo anketirance zaprosili za navedbo ukrepov, ki bi jih bilo po njihovem mnenju treba uvesti, da do razlik v uskupinjenju med terjatvami in obveznostmi ne bi prihajalo. Predlagali so naslednje ukrepe:

- večkrat letno usklajevanje terjatev in obveznosti, obvezno že 31. 10., predhodno telefonsko usklajevanje stanj;

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- uskladitev aktivnosti, ki se vežejo na zaključek proračunskega leta – pravočasno izdajanje računov, časovno enotna obravnava proračunskega leta, dosledno evidentiranje poslovnih dogodkov v leto nastanka poslovnega dogodka, priprava enotnega navodila za knjiženje poslovnih dogodkov ob koncu proračunskega leta;

- obvezna navedba kontov in šifer proračunskih uporabnikov na obrazce potrjevanja stanj;

- na dokumentih proračunskih uporabnikov, ki se vključujejo v premoženjsko bilanco, obvezna navedba šifer partnerjev;

- večja natančnost dela odgovornih oseb;

- jasna in kratka navodila za pripravo premoženjske bilance.

Razlika v postopku uskupinjenja oz. pobota stanj, zaradi česar mora proračunski uporabnik v skladu s pravilnikom o pripravi premoženjske bilance države in občin v svoji premoženjski bilanci povečati vir – bodisi obveznosti za sredstva, prejeta v upravljanje, bodisi splošni sklad, bodisi sklad premoženja v javnih skladih, bodisi sklad premoženja v drugih osebah javnega prava, ki je v njihovi lasti, lahko nastane kot razlika pri pobotu:

- terjatev in obveznosti pri proračunskih uporabnikih, ki imata medsebojna dolžniško-upniška razmerja;

- aktivnih in pasivnih časovnih razmejitev;

- neplačanih prihodkov in neplačanih odhodkov.

Anketirance smo vprašali, ali je pri njih katera od teh razlik nastala, in če, ali imajo ločeno izkazano sled, kateri vir se je povečal in za koliko. Z zanesljivostjo cv(p) = 0,07 in ob 10-odstotnem tveganju smo na podlagi odgovorov potrdili, da razlika v pobotu pri proračunskih uporabnikih obstaja v razponu od 40 % do 50 % populacije, torej pri polovici proračunskih uporabnikov. Pri koeficientu variacije cv(p) = 0,10 in enakem intervalu zaupanja pa lahko trdimo, da obstoj sledi o povečanju virov zaradi razlik v pobotu zagotavlja le od 26 % do 36 % populacije.

Z vprašanji znotraj kontrolnih aktivnosti, naslovljenimi trem najbolj množičnim skupinam proračunskih uporabnikov, ki uskupinijo podatke iz bilanc stanja v konsolidirano premoženjsko bilanco države in občin, smo preiskovali predvsem obstoj kontrol v njihovih lastnih knjigovodstvih, ki bi morale zagotavljati usklajenosti stanj med posameznimi konti in protikonti. Za skupino javnih skladov nismo prejeli dovolj odgovorov in je nismo

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statistično obdelovali. Vzorec neposrednih proračunskih uporabnikov je štel le 57 enot, od katerih v poprečju 36 % anketirancev te skupine na vprašanja ni odgovarjalo, zato je koeficient variacije cv(p) ≥ 0,10, odgovori pa so nezanesljivi. Zaradi ugodnejših statističnih parametrov so bolj zanesljivi odgovori posrednih proračunskih uporabnikov. Ti praviloma potrjujejo usklajenost stanj parnih kontov znotraj lastnih knjigovodstev.

3.4.4 Rezultati odgovorov na vprašanja informiranja in komuniciranja

Vprašanja informiranja in komuniciranja so bila namenjena ponovno vsem anketirancem, na vprašanja pa ni odgovarjalo med 66 enotami ali 32-odstotnim deležem anketirancev in 68 enotami ali 33-odstotnim deležem anketirancev. Z zanesljivostjo cv(p) = 0,09 ob 10-odstotnem tveganju so rezultati ankete pokazali, da med 30- in 41-odstotnim deležem populacije, torej pri eni tretjini proračunskih uporabnikov, programska oprema omogoča spreminjanje že knjiženih podatkov v bilancah stanja, tj. poseganje v bazo podatkov. Z zanesljivostjo cv(p) = 0,07 ob enakem tveganju smo potrdili, da vodstva proračunskih uporabnikov med 39- in 49-odstotnim deležem populacije računovodska periodična poročila uporabljajo pri svojih odločitvah, vendar pa smo s koeficientom variacije cv(p) = 0,08 in ob enaki stopnji tveganja tudi potrdili, da več kot tretjina, med 33- in 44-odstotnim deležem poslovodstev, pri svojih odločitvah informacij iz premoženjskih bilanc ne uporablja. Ob tem je bilo ob enaki stopnji zanesljivosti zgovorno mnenje računovodij v razponu od 37 % do 43 % deleža populacije, da izobraževanja, ki jih za računovodje proračunskih uporabnikov pripravlja pristojno ministrstvo, niso bila dovolj pogosta.

3.4.5 Rezultati odgovorov na vprašanja spremljanja

Komponento spremljanja smo preverjali s štirimi vprašanji. Na to serijo vprašanj ni odgovarjalo 69 ali 34 % anketirancev. Z zanesljivostjo cv(p) = 0,07 in z 90-odstotno gotovostjo smo potrdili, da je bila notranja revizija računovodske funkcije opravljena pri proračunskih uporabnikih v razponu od 40 % do 51 % populacije, z enako stopnjo zanesljivosti pa tudi, da se v razponu med 39 % in 50 % deleža populacije proračunskih uporabnikov predstojnik v zadnjem letu pri pripravljavcih premoženjskih bilanc ni pozanimal o morebitnih težavah, ki jih imajo. Revizija postopka priprave premoženjske bilance zagotovo ni bila opravljena pri polovici proračunskih uporabnikov, v razponu med 47- in 58-odstotnim deležem

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populacije, kar smo potrdili z zanesljivostjo cv(p) = 0,06 in z 10-odstotnim tveganjem.

3.5   Zaključne ugotovitve

Domnevali smo, da so razlike, ki vplivajo na knjigovodsko stanje splošnega sklada države v slovenski konsolidirani premoženjski bilanci države in občin, neprave, posledica slabosti v izvajanju računovodske funkcije oseb javnega prava, kar vpliva na verodostojnost izkazanih podatkov v bilanci. Domnevo smo preizkusili s statistično metodo naključnega vzorčenja z uporabo anketne raziskave v okviru komponent COSO v procesu priprave konsolidirane premoženjske bilance države in občin. Za vsako posamezno komponento COSO smo na vzorcu statistične populacije oseb javnega prava ob 90-odstotni gotovosti oz. 10-odstotnem tveganju prenesli odgovore, večinoma dihotomne spremenljivke, na celotno populacijo in jih interpretirali v izračunanih intervalih zaupanja ob izmerjeni meri zanesljivosti. Postavljeno tezo, da uskupinjena stanja, za katera prej ni vzpostavljen kontrolni sistem, ali ta ne razkriva istovetnosti bilančnih postavk, ne zagotavljajo verodostojnega skupinskega računovodskega izkaza, smo z našo raziskavo potrdili. Potrdili smo obstoj nepravih razlik v uskupinjevalnem postopku priprave konsolidirane premoženjske bilance države in občin, z vprašanji odprtega tipa izvedeli tudi za vzroke nastanka nepravih razlik in za mnenja o ukrepih za odpravo, kot jih vidijo vodje računovodstev. Za zagotavljanje resnične in poštene konsolidirane premoženjske bilance države in občin, tj. verodostojno izkazanih uskupinjenih stanj premoženja na ravni države, bo treba uvesti in vzdrževati, predvsem pri pripravi izvirnih listin bilanc stanja proračunskih uporabnikov, notranjekontrolne mehanizme.

Dr. Jasna Ida Zafred je diplomirala na Ekonomski fakulteti v Mariboru in na Višji pravni šoli v Mariboru ter doktorirala na Ekonomski fakulteti v Ljubljani. Pridobila je certifikat pooblaščene revizorke, preizkušene davčnice, preizkušene državne notranje revizorke. Delala je kot davčna inšpektorica, kot revizorka Računskega sodišča RS, kot vodja službe za notranjo revizijo na Univerzi v Mariboru. Od leta 2006 je zaposlena kot državna notranja revizorka na Ministrstvu za finance, na Uradu RS za nadzor proračuna. Ima objavljenih več kot 20 različnih strokovnih člankov in del s področja računovodstva in revizije.

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ABSTRACT

The consolidation process, where a group of enterprises is presented as a single one, is prescribed by international accounting standards, and in accordance with them it has been taken over by Slovenian accounting standards and International Public Sector Accounting Standards. It may be conducted after prior preparation of basic financial statements of the controlling and the controlled enterprise. From the professional directives derives one of the demands that between consolidated standings there must not be any so-called "quasi-differences" due to unregulated accounting.

In spite of the fact that Slovenian subjects of the public sector do not prepare financial statements in a way as determined by the standards, consolidation is being carried out, but for certain data of the balance sheets and based on a special regulation. This regulation allows the appearance of differences between the budgets users what influences the standing of the general state fund.

In the research, by the method of random sampling by the use of an opinion poll according to the components of the COSO model, we empirically verified the effectiveness of the internal controlling system in the preparation of original documents of the balance sheets in the Slovenian public sector. We found out that formally differences are allowed, even quasi-differences, due

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to which reliability of a consolidation financial statement is questionable. Verification of the component of the controlling environment has shown for example that legal limitation periods for the confirmation of open positions are determined too early, and the proceedings are not agreed upon exactly enough when there is an imbalance between receivables and liabilities in the consolidation. In situations of short-term receivables and liabilities towards budget users in 31.12., there are standings that may lead to the risk of appearance of differences in the consolidation and for a string of accounts we found in the component of the controlling activity that budget users did not even the standings successfully or did not even balance the standings in 31.12., due to what differences appeared. This was the cause that measures were determined by accounting offices for the avoiding of an appearance of differences. The question of the component of information and communication was answered by accountants who wish they had more education, and the superiors who could use the information from financial statements better for their decision-making. Their software is still not safe enough, as in some cases the database of financial data is accessed. The results in the component of following showed that in several places audits of the procedure of preparation of property balance sheets were not performed.

Key words: consolidation, COSO model, quasi-differences, random sampling, opinion poll

JEL: H83

1 Introduction

Due to the growing difference between the declarative promises of policy and the actual conducting of public services financed from tax payers' money, the public sector of the developed OECD countries started to focus on the private sector in the last decades of the 20th century with regards to the development of quality criteria, economic effectiveness, and the effective conducting and transparency of financing public services. The reforms brought a lot of practices otherwise established in the private sector to the public sector.

The central part of the reform of the public sector was also represented by the change of the accounting system. All states carrying out the reform of the public sector also conducted the transition from accounting based on cash flow to accounting based on business events.

The International Public Sector Accounting Standards Board at the International Federation of Accountants – IFAC Board – developed high

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quality accounting standards for the public sector (*International Public Sector Accounting Standards*, [IPSAS]), especially for complete and qualitative accounting reports. By IPSAS, the consistency and comparability of accounting information in different legal systems are reached, and therefore governments and national standard-setters are encouraged to cooperate in the development of these standards with their proposals.

The published IPSAS are prepared for accounting-based cash flow, as well as for accounting based on business events. It is possible to prepare basic financial statements and with them to make a complete consolidation, if based on the latter. The basic characteristics of a consolidated financial statement excluded mutual business receivables and business liabilities, and mutual income and spending. Provided that there is regulated accounting, these values are the same for the creditor and debtor. There are real ones as consequences of the different ways of validating accounting positions that were excluded by us due to unified provisions for public sector subjects in our research. If the differences are unreal, they are the consequence of a deficiency in the execution of the accounting function.

The accounting system of public sector subjects is modified in Slovenia, as it contains the characteristic proceedings of one or another accounting system. In spite of this, from certain data of the public law subjects' balance sheets a consolidated financial statement of the state is being prepared, the consolidated property balance sheet of the state and the municipalities. The provision allows for differences in the consolidated standings of accounting positions changing the book standing of the state business fund on the last level of the consolidation process.

In the contribution, we focused on the nature of allowed mistakes that should be discovered and repaired by an internal controlling system in due time. We used the COSO – model (Committee of Sponsoring Organisations of the Treadway Commission's integrated framework for internal control) and by statistical method of random sampling by the use of an opinion poll, we studied individual activities in the viewing of business events in original documents, which are the basis for the preparation of a consolidated property balance sheet of the state and the municipalities.

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2 Theoretical and legal bases for the preparation of a consolidated property balance sheet of the state and municipalities

2.1 Consolidated financial statements in the private sector

Slovenian Accounting Standards (SAS) being based on international accounting standards (in continuation: IAS) determine in their introduction (2006, p. 15) that a group is represented in consolidated financial statements, as if it was one individual enterprise. They may be prepared in the conditions of accounting based on business events and composed of individual basic financial statements of consolidated enterprises with according consolidation corrections. The group is represented by:

- a controlling enterprise;
- controlled enterprises due to the share of the capital;
- controlled enterprises due to the controlling influence for other reasons,

and the proceedings are called "complete consolidation" by SAS.

At the introduction of a complete consolidation of individual financial statements, we have to provide:

- the use of unified accounting directives for similar business events;
- as a rule the same representation of positions in the financial statements;
- the composition of financial statements for the business year usually ending on the same day;
- a method of exchange from a foreign currency.

By realisation of demanded guarantees, individual real and honest financial statements should be completely consolidated into consolidated financial statements without mistakes. But, mistakes very probably exist as value differences. In literature, there are differences appearing in a consolidation of receivables and liabilities separated in two groups (Vrankar, 1995, p. 97–98):

1. Quasi-differences are a consequence of mistakes. They derive from false booking, calculations of business events that are not harmonised in time, or booked in different times. »Quasi-differences can be avoided by a good organisation and a

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harmonisation of receivables and liabilities between enterprises in a group.«

2. Real differences are no consequence of mistakes, but of the use of different ways of validation of assets and liabilities that have to be respected in the preparation of financial statements, or for example the use of different ratings of currencies on the day of booking and on 31.12.

If there are mistakes, then they exist in the individual financial statements, as consolidation is usually carried out by software, and the accounting positions of consolidated financial statements are not subject to booking.

2.2 Basic and consolidated financial statements in the public sector

Also IPSAS are based on IAS. They preserve accounting procedures and the original text of IAS wherever this is founded, but at the same time they develop any field not contained in IAS. They represent professional international solutions for the preparation of financial statements of public law subjects for two basic ways of accounting:

- based on cash flow;

- based on business events.

While preparation of financial statements based on cash flow is defined in one single standard that was at last published in the IPSAS Handbook (Handbook of International Public Sector Accounting Pronouncements, 2011, p. 1450–1574), accounting based on business events is based on 31 IPSAS. IPSAS 1 – Presentation of Financial Statements. Complete financial statements, according to IPSAS 1 (Handbook of International Public Sector Accounting Pronouncements, 2007, p. 36–37), encompass:

1. Statement of financial position;

2. Statement of financial performance;

3. Statement of changes in net assets/equity;

4. Cash flow statement;

5. Comparison of budget and actual amounts as a divided additional financial statement or as a column in the financial statements, when a public law subject publishes its valid budget;

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6. Notes, comprising a summary of significant accounting policies and other explanatory notes.

Subjects in public sector conduct, accrual accounting, and preparing consolidated financial statements use IPSAS 6 – Consolidated and Separate Financial Statements. The standard provides procedures that have to be conducted in the consolidation (Handbook of International Public Sector Accounting Pronouncements, 2007, p. 198–200), and are technically the same as in the preparation of consolidated financial statements in the private sector.

2.3 Basic and consolidated financial statements in the slovenian public sector

The accounting of subjects in the public sector is modified in Slovene. It contains elements of cash accounting and accrual accounting. The legal basis for the preparation of financial statements of public law subjects in Slovenia are the Act on Public Finances (APF), the Act on Accounting (AA) and executive acts adopted based on them. The AA provides in article 21 that an annual report is composed of:

- a balance sheet;
- profit and loss account;
- explanations to the statements;
- the business report.

In the Slovenian public sector, three sorts of consolidated financial statements are prepared:

- The Ministry of Finance prepares a »consolidated global profit and loss account of public financing« encompassing the »consolidated flow of four treasuries of public financing,«[1] among which the transfer flows are excepted, and their preparation does not have an expressive basis;
- Based on the European legal order,[2] the Statistical Office of the RS is preparing twice per year a report on the state deficit and debts,

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[1] The four treasuries of public financing are: state budget, treasury of pension and invalidity insurance, treasury of obligatory health insurance and budgets of municipalities.

[2] It is based on the methodology of ESR 95 Manual on Government Deficit and Debt and other European legal sources, Regulation by the Council of Europe no. 3605/1993, Regulation by the Council of Europe no. 475/2000, Regulation by the Council of Europe

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where »all incomes and spending of all institutional units of the state sector are encompassed, even those that are not included in the consolidated global profit and loss account of public financing or are encompassed there only partly, respectively« (Report on the State Deficit and Debts, 2010, p. 20);

- Article 93 APF and article 29 AA determine the preparation of a consolidated financial statement of the state and the municipalities also named an act of the state, and a special provision is adopted for the preparation of this – the standing orders on the preparation of a consolidated property balance sheet of the state and the municipalities.

Formally, the standing orders on the preparation of a consolidated property balance sheet of the state and the municipalities only prescribes a consolidation of certain data from the balance sheets of subjects[3] in the public sector including in subsectors of the central state, local government, and social funds. In the proceedings, formally differences are allowed. They appear in the consolidation of balance positions between subjects in the public sector within an individual subsector that influence the booked standing of the general treasury of the state on the last level.

2.4 Relevance of financial statements in private and public sector

Consolidated financial statements, as much as basic ones, are prepared for general purpose, namely for users who cannot demand accounting information for their special needs. Basic financial statements for a group of enterprises or public law subjects, respectively, and the consolidated financial statements conducted from these, are meant for internal reporting, management, and other decision-making levels in the private, as well as in the public sector. They are also meant for external users, investors, creditors, and other business partners who need information from (consolidated) balance sheets for their decision-making. The influence of various data from a balance sheet on decisions of external users in the private sector was researched by Bessete, 2003;

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no. 2103/2005 and Regulation by the European Commission no. 351/2002 (Report on the Government Deficit and Debt, 2009).

3 Besides the demands and obligations also passive and active reservations, unpaid income and spending and amounts of investments in property with a purpose in the amounts of the referring funds.

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Wahlen, 2001; Rele, 1998; Bartov, 2003; Beneish, 1998; Fairfield, Lombardi & Scott, 2003; Pae, 2005; Thomas & Zhang, 2002.

Users of basic financial statements of subjects in the public sector representing subsectors of a central state, local governments, and social funds after consolidation are citizens, tax payers, voters, politicians, members of boards of trustees, working bodies of state departments, ministries, and organizations in their composition, chambers and various associations, and other subjects in the public sector like agencies, committees, and users with an interest. The calculation of the state deficit and debts mainly lies in the domain of state statistics and macro-economic analyses, and in the environment of accounting based on business events, though it is also possible in the function of public accounting. At the change of the millennium, this novelty in the public sector was researched by Matheson, 2002; Hepworth, 2002; Pallot, 2002; Hodque & Moll, 2001; Allen & Chan, 2002; Vašiček & Vašiček, 2000, and later by Broadbent & Guthrie, 2008; Kelly & Wanna, 2004; Wilks, 2007; Papenfuß & Schaefer, 2009; Benito, Brusca & Montesinos, 2009; Pérez & López-Hernández.

Consolidated financial statements in the Slovenian private sector was brought closer to us by M. Vrankar (2009), despite the fact that we can only read about state consolidated financial statements from official reports by the Ministry of Finance and the Audit Court of the Republic of Slovenia.

2.5   Basic thesis of the research

Consolidation procedure after IAS and IPSAS can follow only worked-out, basic financial statements prepared under conditions of accrual accounting. In the Slovenian public sector, we have a modified way of accounting. Therefore, it is not probable that proceedings of consolidation of financial statements in different systems could be comparable. But, in spite of the prescribed procedure of consolidated property balance sheet of the state and the municipalities in Slovenia, we were of the opinion that the provision cannot change the principles of a regulated bookkeeping being realised within a consolidation procedure for the same business in the same value by excluding booked receivables in one, and the liabilities in another subject in the public sector. Based on one of the demands of the consolidation procedure that established standings, business, income, and spending among subjects in the public

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sector within the group are excluded as a whole, we put the question at the beginning, why in the consolidated standing are there quasi-differences, or how internal controls work in the consolidation process of balance positions within the property balance sheet of the state and the municipalities, respectively. Our thesis is that consolidated standings for which there is no prior controlling system or it has not discovered identical balance positions, do not provide for a credible consolidated financial statement.

We used random sampling in the form of an opinion poll to empirically check the components of the COSO model, whether the existing system of internal controls in the process of preparation of a consolidated property balance sheet of the state and the municipalities in Slovenia discovers identical balance positions that condition the credibility of the consolidation process. We statistically processed responses to the questions of a closed type in sample (n), and with a certain degree of risk and reliability of the assessment, we interpreted this for the entire population (P). Then, with these closed questions, we founded the statistical result for a certain response using opinions.

3 Empirical verification of the credibility of the proceedings of preparation of a consolidated property balance sheet of the state and municipalities[4]

3.1 Definition of the population

The target population of the research was represented by subjects in the public sector from the attachment to the standing orders on the determination of immediate and mediate users of the state and municipal budgets, updated on 31.12.2009 and published on the internet page of the Public Payment Office of the Republic of Slovenia (http://www.ujp. gov.si/dokumenti/dokument.asp?id=122). It included 2,829 public subjects. The sample frame of the poll population was represented in this research by all subjects in the public sector from the published list by the Public Payment Office of the Republic of Slovenia, from which all local communities, town quarters, and administrative units were excluded,

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4 More detailed about this, see: Zafred, J. I. (2010): Prevzem mednarodnih računovodskih standardov za javni sektor v računovodske izkaze oseb javnega prava – primer Slovenije (doktorska disertacija). Ljubljana: Ekonomska fakulteta (Faculty of Economics).

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in total 950 subjects or 34% of the target population. Most of the identified excluded elements could not be located in another way, if we declare the location of the element in the target population of the respective research as accessibility of the internet address of the subjects in the public sector. An unpublished internet address of a subject is therefore an inappropriate, empty element that did not belong to the target population (Kalton & Vehovar, 2001, p. 72). Therefore, these elements were not considered. An important consequence of inappropriate elements is that the size of the sample is diminished. Therefore, they have to be predicted and their size has to be roughly validated and then, the sample has to be increased accordingly. After determination of the sample frame, the polled population of the research contained 1,879 elements (N = 1879).

3.2   Opinion poll

The decision to use an opinion poll, and research of the existence and functioning of internal controls in the process of preparation of a consolidated property balance sheet of the state and the municipalities, was based mainly on these starting-points:

1. Property balances sheets of budget users are not published, and therefore they are hard to obtain for research purposes;

2. Opinion polls were meant to be filled out by the professionally most capable group (i.e., heads of accounting), so that the risk of unanswered questions due to lack of knowledge was minimized;

3. The prevailing share of questions in the poll was able to be formed as questions of a closed type (i.e., questions), where you could choose one of several offered responses, that shortened the response time and the time of data processing;

4. The opinion poll was carried out as an internet poll from the internet address http://www.kwiksurveys.com, which contributed to the effectiveness of the research performance, there was no limitation regarding the number of questions and the questioned. This approach also provided for an immediate transfer of results into the software tools Excel and SPSS[5] for the purposes of statistical processing.

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[5] Data was processed in a version of Office Excel 2003 and in version 17 of the SPSS.

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In the opinion poll the fact that the property balance sheet includes data from the balance sheets of budget users was respected. Therefore, the questions of the poll were directed mainly towards the verification of internal controls providing for accuracy and completeness in the original documents.

Most of the questions were of a closed type, where besides the status "yes" or "no", we also allowed for the response "I don't know." "I don't know" is not a possible status, but information that the accountant does not have any knowledge on the questioned content. If the share of these responses would have been statistically relevant, they would have been validated separately.

Statistically, we handled the responses to the questions as nominal variables, while we established a share of statuses of the handled variable (percentages of the whole). A special case of nominal variables known as dichotomous variables with only two statuses, "yes" or "no", and we can give to them numerical values 1 and 0 for statistical processing.

Only in the part of the component on the risk assessment, we asked for responses on risk validation in accordance with the numerical row from 1 – low to 3 – high, but also these were handled as nominal variables, regarding the share of individual responses.

Due to the specialties in bookkeeping of business events and frequency of their appearance, in the component of controlling activities besides the questions answered by all asked we also formed questions on the existence of tracks for performed controlling activities at characteristic accounts of three groups of budget users taken into the consolidated property balance sheet of the state and municipalities: especially for immediate budget users, special for mediate budget users and especially for public funds and other subjects in the public sector with ownership of property.

We were satisfied with the 90% claim or with a 10% risk factor. When we wanted to reach a certain broadness of a planned interval of trust $\Delta p \pm 5\%$ with 90% probability or 10% risk in our population N = 1879, in the least convenient value the share of responses in the sample p = 50%, the desired sample value n = 238 was needed. But, due to the circumstances influencing the filling-out of the opinion poll, a great share of unanswered polls was expected. Therefore, we calculated the desired

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number n = 238 increased by a factor of 4 and, due to the simplification of choice, it was rounded down to half of the population, n = 940, and the poll was sent to each second address or element from the sample frame.

3.3 Statistic validation of results of empirical verification of the existence and functioning of internal controls in the process of preparation of a consolidated property balance sheet of the state and the municipalities in the republic of Slovenia

3.3.1 Responsiveness of the asked

In the overview of obtained results, we excluded three responses from the obtained 208 polls, as we assessed them not to be reliable, so we worked on a sample of 205 responses.

The number of responses to the questions or the number of units, as we call all responses by one asked, was lowered according to the series of questions bound to the COSO components. The first group of questions referring to the controlling environment was answered by all respondents, or all 205 asked. In the scope of questions on the risk assessment, 23 responses or 11 % of the reached sample, respectively, were missing. The questions without responses increased to the last group of questions, where 69 respondents or a strong 33% of the reached sample did not reply.

3.3.2 Statistic validation of results

As we received some fewer replies than planned, n = 205, exactness of results was a little worse than expected in the most inconvenient values of shares of some reply (p) within the sample (n). But, at the same time, the results of the value of shares of individual replies (p) within a sample (n) showed a better picture. As before, the questions were put in a way that a high share of responses of one sort was to be expected (the share of "yes" or "no" of some response to be much higher than p = 50%), also intervals of trust were measured more strictly. The broadness of an interval of trust $\Delta p = \pm 5.0\%$ was reached already at p = 0.7 = 70%, and became tighter by the increasing of p. As in the formula for the standard deviation

$$se(p) = \sqrt{v(p)} = \sqrt{[(1 - f) * p * q / (n - 1)]}$$

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the product p * q and q = 1 – p appear, also q or p, respectively, reach the same deviation, when they are smaller than 50%. The desired broadness of the interval of trust $\Delta p = \pm 5.0\%$ was also reached at $p = 0.3 = 30\%$ and became narrow by a decrease of p.

In the opinion poll, in the framework of the component of controlling activities, we addressed certain questions especially to immediate budget users, mediate budget users, and public funds, as we wished to study the standings characteristic for the individual three groups. To the questions to public funds, we obtained only three replies and due to the small number, and so we did not statistically process them. Comparison of broadness of intervals of trust Δp for individual groups within the population showed that it has the strongest influence on the exactness of statistical measurement of the size of the sample, as the calculated interval size was twice broader (10% at immediate users), when the sample is four times smaller (n = 57 at immediate users) in comparison with n = 205 at the complete sample with the same p.

When the share of units with the followed standing or characteristic is low or when we have smaller samples at our disposal, we have to determine the variation coefficient for the assessment of reliability (Kalton & Vehovar, 2001, p. 119–128).

In the validation of the results of the polls, we respect the variation coefficient as a measure of reliability of results or the quality of validation of samples. Kalton and Vehovar (2001, p. 127) state that the limit of acceptable relative exactness is set with the value of the variation coefficient $cv(p) < 0.05$. The allowed limit for opinion variables is $cv(p) < 0.10$. In higher values of variation coefficients, we have to especially stress the lack of reliability of the results in an eventual publication, but when the variation coefficient exceeds 0.33, such assessments should not be published.

The vast majority of obtained responses in our opinion poll on controlling systems in the process of preparation of a consolidated property balance sheet of the state and the municipalities reached high shares with the variation coefficient $cv(p) < 0.10$. Besides the responses of public funds within the component of controlling activities that were not tackled due to the minimal size of the sample, also responses to questions put to immediate budget users within this same component were less reliable.

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3.4 Results of responses according to COSO components

For each dichotomy variable and its complementary value (i.e., for each share of responses "yes" and "no" in the sample), we calculated the interval size of the interval of trust Δp and the variation coefficient cv(p). We also collected the results of the open type of questions. In them, we wished to find out the opinions of head of accounting on some essential questions or to determine the statistical result on a certain reply through their opinion.

In the contribution, we present the key results for each COSO component.

3.4.1 Results of responses to questions on the controlling environment

Existence of internal controls in a controlling environment was verified by 11 complex questions of a closed type. We confirmed that from 49% to 60% budget users, or half of them, are of the opinion that the legally set limitation periods for the confirmation of open positions regarding the finalisation of the business year are set too early, using a reliability of cv(p) = 0.06 within a 10% risk. Using the same reliability we confirmed that from 47% to 58% budget users are of the opinion that in cases, when the standings of receivables and according liabilities are not confirmed and differ in another budget user, the proceedings are not regulated enough by law. Using a reliability of cv(p) = 0.03 with the same risk level, we confirmed that from 83% to 91% budget users confirmed short-term receivables and liabilities on 31.12, despite the fact that legal grounds do not demand such confirmations expressively.

3.4.2 Results of responses to questions on the risk assessment

Risk assessments were verified in total by questions of a closed type. We started with general questions on the risk register, and then we verified, whether a subject in the public sector possesses standings on accounts that are consolidated in the property balance sheet.

When the response was affirmative, respondents continued to assess the risk level that the standing of receivables is not equal to the standing of liabilities in another budget user. Using these questions, we wished to obtain information:

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1. On what consolidated accounts most of the budget users state the standing;

2. Which of these accounts, and in what percentage, do they show another risk level for the appearance of differences in the process of consolidation.

With a reliability of cv(p) = 0.04 and with a 10% risk, we confirmed that standings and through them risks that a standing on account 14 – short-term receivables towards users of a unified accounting plan will not even exist in the range from 67% to 77% of the population. With a reliability of cv(p) = 0.05, and within the same risk of the claim, that at a range from 63% to 73% of the population have standings and by these risks also have on account 24 – short-term liabilities towards users of a unified accounting plan and in the range from 55% to 66% on the account 98 – liabilities towards the assets obtained for management. In spite of this, in each of these affirmative responses, more than 40% of respondents were of the opinion that the risk of an appearance of differences in consolidation process is low.

3.4.3 Results of responses to questions on controlling activities

Controlling activities were checked in the following ways:

1. Using questions of a closed type, respondents were questioned on the identity of registered standings in the bookkeeping registers;

2. Using questions of an open type, we asked the opinion of accountants, why there are mistakes in the consolidation;

3. Using questions of a closed type, we asked three characteristic groups of subjects on the harmonisation of standings within their own bookkeeping registers on different, characteristic consolidated accounts for an individual group.

We asked whether the budget user showed a standing on certain accounts on 31.12, which served as the control question. Using a 10% risk, with a reliability of cv(p) = 0.04, we re-confirmed that the standings of short-term receivables in the population exist in the range from 65% to 75%, or in two thirds of the budget users, and by the same level of reliability that there are also standings of short-term liabilities, also within two thirds, and this is in the range from 64% to 74% of the population. Using a reliability of cv(p) = 0.07 and within the same risk, we also confirmed the existence of standings on accounts of certain liabilities for

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assets obtained for management, in the range from 40% to 50% of the population.

Using an opinion poll, we then conducted a series of questions of an open type.

Budget users were asked to name the accounts where they did not succeed the consolidated standings by 31.12. They named:

- The general fund for receivables towards assets given to management, the general fund for financial investments, liabilities for assets obtained for management;
- Short-term receivables towards immediate state budget users (dangerous transfers, refunding for care, disability);
- Short-term liabilities towards immediate state budget users;
- Other short-term liabilities from business (liabilities for payments for sickness for more than 30 days);
- Other short-term receivables (receivables towards the Tax Office of the RS);
- Other long-term capital investments in the state;
- Dedicated assets transferred to public funds.

The respondents also named accounts where budget users did not balance the standings with the opposite standings in another budget user at all, in spite of the openness of the positions:

- Short-term liabilities towards the immediate state budget users (all subaccounts, fire protection);
- Short-term receivables towards immediate state budget users (dangerous transfers, refunding for care, disability);
- Other short-term receivables (refunding of disability payments).

The subjects were asked for the naming of causes, due to which the differences in the standings without a net harmonisation with counter-standings appeared. They named the following causes:

- Forms for the confirmation of open positions were not sent to the partners at all or were confirmed in an incorrect way (incorrect naming of ciphers and accounts);
- No regulated division of property between new and old municipality;

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- Budget users do not have registered starting standings of the balance sheets;

- Immediate users for example do not have registered liabilities towards the municipality;

- Immediate users register business events in the past budget period, in spite of the fact that these appeared after 31.12.;

- Frequent use of incorrect accounts;

- Financial statements that were produced too late;

- Documents are not booked, mainly claims, while receivables in another budget user do have a standing;

- On the receivable accounts interest and advance payments are not booked;

- Limitation periods for consolidation are too short.

Then, subjects were asked to name the measures that need to be taken, in their opinion, in order to prevent differences in the consolidation between receivables and liabilities. They proposed the following measures:

- Multiple harmonisations of receivables and liabilities per year, mandatory on 31.10. already, prior harmonisation of standings by telephone;

- Harmonisation of activities bound to the finalisation of the budget year – filing of invoices in time, timely and equally handled budget years, exact registration of business events in the year of appearance of the business event, preparation of a unified instruction for the booking of business events at the end of the budget year;

- Mandatory naming of accounts and ciphers of budget users on forms of confirmation of the standing;

- On documents of budget users included into the property balance sheet a mandatory naming of ciphers of the partners;

- Increased accuracy of work of the responsible persons;

- Clear and concise instructions for the preparation of the property balance sheet.

Differences in the process of consolidation or compensation of standings, due to which a budget user has to increase the source in

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accordance with the standing order on the preparation of the property balance sheet of the state and the municipalities – either the liabilities for assets obtained for management, or a general fund, or a fund of property in public funds, or a fund of property in other subjects in public sector in their ownership – may appear as net difference:

- Of receivables and liabilities of budget users having mutual relations of creditor and debtor;

- Active and passive reservations;

- Unpaid income and unpaid spending.

The subjects were asked whether there was one of these differences appearing in them and if so, whether they had a separately shown lead, for which the source was increased and by how much. By the reliability of $cv(p) = 0.07$ and within a 10% risk, based on the responses, we confirmed that the difference in the compensation in budget users appears in a range from 40% to 50% of the population, namely in half of the budget users. By a variation coefficient of $cv(p) = 0.10$ and the same interval of trust, we may claim that the existence of a lead on the increase of sources due to differences in the compensation is provided for only by from 26% to 36% of the population.

Using questions within the controlling activities addressed to the three most frequent groups of budget users that consolidate data from the balance sheet into a consolidated property balance sheet of the state and the municipalities, we focused our studies on the existence of controls within their own bookkeeping that should provide for a harmonisation between individual accounts and counter-accounts. For a group of public funds, we did not receive enough responses and were not statistically handled. The sample of immediate budget users was only 57 units, and as an average 36% of the subjects of this group did not answer the questions. Therefore, the variation coefficient is $cv(p) \geq 0.10$, and the responses are not reliable. Due to more convenient statistical parameters, the responses of mediate budget users are more reliable. These regularly confirm the harmonisation of standings of couple accounts within their own bookkeeping.

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3.4.4 Results of responses to questions on information and communication

The questions on information and communication were again meant for all subjects, and the questions were not answered by between 66 units or a 32 percent share of subjects and 68 units or a 33 percent share of subjects. Using a reliability of cv(p) = 0.09 within a 10%, risk the results of the opinion poll showed that between 30% and 41% share of the population, i.e. one third of the budget users, the software enables the changing of already booked data within the balance sheet, namely the accessing the database. By a reliability of cv(p) = 0.07 within the same risk we have confirmed that the leaderships of accounting of budget users between a 39 and 49 percent share of the population of accounting use periodical reports at their decision-making, but they also confirmed by a variation coefficient of cv(p) = 0.08 and within the same level of risk that more than one third, between a 33% and 44% share of leaderships do not use information from property balance sheets in their decision-making. There, within the same level of reliability, the opinion of accountants from the range of a 37% to 43% share of the population showed that education opportunities provided by the ministry for accountants of budget users were not frequent enough.

3.4.5 Results of responses to questions of following

The component of following was verified by four questions. A total of 60, or 34%, of the subjects did not answer this series of questions. Using a reliability of cv(p) = 0.07 and within a 90% probability we confirmed that an internal audit of the accounting function was conducted in budget users in the range from 40% to 51% of the population, and using the same reliability that in the range of between 39% and 50% of the share of the population of budget users, the head of accounting did not ask those preparing the property balance sheets for their eventual problems in the last year. An audit of the process of preparation of the property balance sheet surely was not done by half of the budget users, in the range of between a 47% and 58% share of the population, which was confirmed with a reliability of cv(p) = 0.06 and within a 10% risk.

3.5 Conclusions

We assumed that differences influencing the bookkeeping standing of the general state fund in the Slovenian consolidated property balance

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sheet of the state and the municipalities are the consequence of weaknesses in the conducting of the accounting function of public law subjects, which influences the credibility of the data shown in the balance sheet. We tested the assumption by the statistical method of random sampling in the use of an opinion poll in the framework of the COSO components in the process of preparation of a consolidated property balance sheet for the state and the municipalities. For each individual COSO component we applied responses to the pattern of the statistical population of public law subjects with a 90% probability or a 10% risk, mainly dichotomous variables, to the whole population and interpreted them in calculations of trust within the measured degree of reliability. The set thesis that consolidated standings was confirmed by our research, in which there was no prior controlling system or where no identical balance positions were discovered and do not provide for a credible consolidated financial statement. We confirmed the existence of quasi-differences in the consolidation process of preparation of a consolidated property balance sheet of the state and the municipalities, and with questions of an open type we found out the reasons of the appearance of quasi-differences and the opinions on the measures of their prevention, as it is seen by the heads of accounting. For the providing of the true and honest consolidated property balance sheet of the state and the municipalities, namely a credibly shown consolidated standing of property on the state level, internal controlling mechanisms will have to be introduced and maintained, mainly in the preparation of original documents of the balance sheet of budget users.

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Lokalno upravljanje in novi javni menedžment

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IZVLEČEK

Ekonomska globalizacija, vedno bolj diferencirani in nestabilni trgi, fiskalne krize v luči vse večje javne porabe so elementi negotove prihodnosti za lokalne skupnosti. Slednje so ujete med vedno večje povpraševanje uporabnikov oziroma občanov po kakovostnih javnih storitvah ter regulativo države, ki (lahko) duši kreativni razvoj in tekmovanje na globalnem trgu lokalnih skupnosti. V tem kontekstu vedno zahtevnejšega okolja deluje tudi lokalna uprava, ki se mora za uspešno soočenje s prvinami tega okolja reformirati. V prispevku poleg značilnosti lokalnega upravljanja predstavimo tudi njegovo reformiranje po načelih novega javnega menedžmenta. V empiričnem delu predstavimo izsledke obsežnejše študije reformiranja lokalnih uprav v Evropski uniji ter implikacije, ki jih ima delovanje reformiranih lokalnih uprav na uspešnost celotne lokalne skupnosti.

Ključne besede: lokalno upravljanje, novi javni menedžment, lokalne skupnosti

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1 Uvod

Ekonomska globalizacija, vedno bolj diferencirani in nestabilni trgi, fiskalne krize v luči vse večje javne porabe so elementi negotove prihodnosti za lokalne skupnosti.[1] Nekatere lokalne skupnosti so se

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[1] V svojem bistvu lokalna skupnost označuje teritorialno skupnost ljudi, ki svoje skupne potrebe zadovoljujejo s skupnimi dejavnostmi. Pravnosistemsko institucijo, ki opredeljuje status lokalne skupnosti, imenujemo lokalna samouprava. Analitično gledano združuje torej pojem lokalne samouprave dve sestavini: lokalno skupnost kot sociološko sestavino in lokalno samoupravo kot pravnosistemsko sestavino. Samoupravnost mora biti izrecno podeljena oziroma priznana lokalni skupnosti s strani države. Kot taka ima nekaj

ohranile kot lokalne družbe, druge so izgubile svojo strukturo in so bile daljše obdobje podrejene nacionalnim in mednarodnim strategijam. Vsekakor se morajo lokalne skupnosti prilagoditi novonastalim razmeram bodisi z inovacijami v delovanju oziroma upravljanju bodisi z uvajanjem uspešnih praks drugih skupnosti. Strategija posnemanja uspešnih javnih politik in programov ima korenine v spremembi razvojne paradigme v 70. in 80. letih (Harvey, 1989; Keating, 1998; Brenner, 1999). Pred tem sta bila v veljavi le dva izrazita tipa vladne funkcije – proizvodnja in potrošnja. Nacionalna raven je imela funkcijo proizvodnje, lokalne skupnosti pa so skrbele za potrošnjo, s čimer so zagotavljale stalno delovno silo (O'Connor, 1973; Saunders, 1986; Harvey, 1989; Harding, 2005). Vplivi globalizacije so povzročili vedno večjo proaktivno vlogo lokalnih skupnosti, ki so začele načrtovati lasten razvoj. Lokalne oblasti, celo tiste iz različnih družbeno-političnih okolij, so se srečale z enakim izzivom ekonomskega razvoja, na katerega so odgovarjale s podobnimi inovativnimi politikami (Mayer, 1995; Porter, 1998; Harding, 2005).

Bramezza (1996) meni, da je odziv lokalnih skupnosti na globalne vplive sicer lahko različen glede na predispozicije (zgodovinske, zakonodajne, makroekonomske) in okolje (politično, ekonomsko, upravo), vendar obstaja način upravljanja, ki omogoča optimalno izrabo potenciala predispozicij in okolja. Tako menita tudi Pollitt in Bouckaert (2004, str. 8), ki pravita, da se da glede na zunajsistemske vplive, ki so botrovali reformiranju javnega sektorja, zaključiti, da je reformiranje istovrstnih organizacij (organizacij lokalne uprave) potekalo po enakih principih. Prevladujoči princip modernizacije lokalnega upravljanja kot odziv na globalne spremembe je implementacija koncepta(ov) novega javnega menedžmenta (NJM). Načela in orodja NJM so namreč v široki uporabi na lokalni ravni. Daeman in Schaap (2000, str. 175) na podlagi empirične raziskave dodatno dokazujeta, da so orodja NJM na lokalni ravni v Evropi v splošni uporabi, podobno je tudi v mestih v ZDA (New York (Weikart, 2001), Milwaukee (Norquist, 1998) in Indianapolis (Goldsmith, 1998)) ter drugod po svetu (Prohl, 1997).

V članku želimo prikazati dve osrednji točki. Prvič, da je lokalno upravljanje v postweberjanskem času posebnega pomena, saj se vedno

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značilnosti, po katerih se ločuje od državne uprave. To so po Vlaju (1992) avtonomija, samostojnost, decentralizacija in demokratizacija, ki dajejo lokalnim skupnostim pravico, da urejajo in opravljajo v svoji pristojnosti javne zadeve, ki se nanašajo na življenje in delo prebivalcev na njihovem območju.

več nalog prenaša na lokalno raven, ki se mora poleg povečanja obsega dela soočati tudi s tekmovanjem za finančne resurse in nastopanjem na globalnem trgu lokalnih skupnosti. V tem kontekstu vedno zahtevnejšega okolja deluje tudi lokalna uprava, ki se mora za uspešno soočenje s prvinami tega okolja reformirati. In drugič, želimo z rezultati študije modernizacije lokalnih uprav na primeru 58 mest v Evropski uniji (EU) prikazati realne posledice modernizacije lokalne uprave za lokalno skupnost. Dosedanje (sicer redke) raziskave modernizacije lokalnih uprav po vzoru NJM (Hambleton, 2004; Daeman in Schaap, 2000; Weikart, 2001; Norquist, 1998; Goldsmith, 1998; Prohl, 1997) so pokazale, da se reforme izvajajo, vendar niso odgovorile na ključno vprašanje – ali ima reformirano upravljanje dejanski vpliv na celotno lokalno skupnost. V okviru tega v zaključnem delu članka prikazujemo statistične povezave med indeksom NJM ter a) številom prebivalcev v lokalni skupnosti, b) povprečnim BDP-jem v lokalni skupnosti, c) indeksom moči ter d) lizbonskim benchmarkom. Nakazane povezave nam namreč lahko ponudijo odgovor na realne implikacije reformiranja lokalnih uprav ter s tem bolj oprijemljiv argument za nadaljnje tovrstne procese.

2   Globalni vplivi na lokalno upravljanje

Upravljanje na lokalni ravni se v marsičem razlikuje od upravljanja na splošno (tukaj mislimo predvsem na upravljanje na nacionalni ravni in ne toliko na upravljanje v zasebnem sektorju). Razlogov za to je več. Lokalna uprava in lokalna oblast sta bližje uporabniku (občanu), zato sta lahko bolj odzivni in bolj prilagodljivi. Po drugi strani so lokalne oblasti v veliki meri omejene z nacionalnimi zakonodajnimi okviri, ki (lahko) dušijo razvoj in kreativnost vodenja in upravljanja ter s tem uspešnost posamezne lokalne skupnosti. Tako mora biti lokalno upravljanje še toliko bolj iznajdljivo in kreativno, da po eni strani odgovori na neposredne pritiske občanov ter uspešno "krmari" znotraj omejitev, ki jih zadaja država. Vsekakor na lokalno upravljanje poleg *push-pull* efekta, ki ga ustvarjajo občani in državna regulativa, vplivajo tudi globalni trendi. Slednje bomo v članku predstavili v okviru treh globalnih gibanj/pojavov: globalizacije, neoliberalizma in vala decentralizacije. Našteti pojmi se v določenih točkah prekrivajo. Tako je pogosto nejasno, kaj je posledica neoliberalizma in kaj globalizacije. Upoštevati pa je na primer treba tudi, da NJM, ki je posledica neoliberalizma, vključuje decentralizacijo kot tako.

Pri globalizaciji gre za pritiske globalnih korporativnih elit na zmanjševanje vloge socialne države oziroma za zmanjševanje vloge države nasploh (Habermas, 1991; Offe, 1985). Nekateri menijo, da so zaradi neodvisnosti multinacionalnih korporacij od katerekoli nacionalne države le-te postale nepomembne ali celo odvečne (Ball, 1967; Naisbitt, 1994). Za Steverja (1988) pomeni globalizacija konec javnega sektorja, za Rifkina (1996) pa celo konec dela. Po drugi strani Brezovšek in Črnčec (2007, str. 28) ugotavljata, da globalizacija ni povzročila konca države in njene uprave (birokracije) in da se to v bližnji prihodnosti ne bo zgodilo, saj so odnosi med trgom in politiko, kapitalizmom in državo, zasebnim in javnim sektorjem notranje soodvisni. Globalizacijski tokovi vplivajo tudi na upravne sisteme posameznih držav, ki so okrepljeni z možnostmi informacijske tehnologije in zahtevami po večji učinkovitosti. Vsi ti pritiski delujejo na strukturo upravnih sistemov, na njihovo avtonomijo in metode upravljanja v njih ter na njihov obseg. Zahtevajo bodisi večjo centralizacijo, da bi se država lažje vklopila v nadnacionalne upravne mreže, bodisi večjo decentralizacijo, da bi se v globalno akcijo vključili tudi nedržavni akterji. Korten (1995) meni, da globalizacija ogroža lokalne skupnosti, saj zmanjšuje lokalni nadzor in relevantnost lokalne participacije (in s tem tudi demokracije). S tem zmanjšuje vlogo občanov, pa tudi lokalnih javnih uslužbencev na sprejemanje odločitev, ki so pomembne za lokalno okolje (Farazamand v Bevir, 2007). Z umikanjem ali preselitvijo proizvodnje ali svojih sedežev lahko multinacionalke ogrozijo finančno vzdržnost lokalnega proračuna. Naloga lokalne uprave je, da s sklepanjem dolgoročnih partnerstev z multinacionalimi vlagatelji zmanjša to finančno negotovost.

Neoliberalistična reforma javnega sektorja izhaja iz 70. let, njen prvi val pa se je manifestiral v NJM. Z zmanjševanjem vloge uprave in vstopom nekaterih zasebnih podjetij v proces zagotavljanja javnih storitev naj bi bile storitve učinkovitejše in ekonomska rast večja. Na osnovi ekonomskih neoklasičnih pristopov se je leta 1980 sprožil val reform, ki so poskušale nove ekonomske teorije in spoznanja vnesti v delovanje javnih uprav (Hughes, 2003). Spremembe, ki jih je neoliberalizem povzročil za lokalne skupnosti, so po Brenerju in Theodoru (2002) zmanjševanje državne finančne podpore za zagotavljanje javnih storitev, devolucija novih nalog in obremenitev ter oblikovanje mehanizmov nagrajevanja in sofinanciranja podjetniškega vedenja lokalnih skupnosti. Poleg tega pa tudi odmik od birokratsko organizirane lokalne uprave ter

prehod k privatizaciji javnih storitev, ustvarjanju javno-zasebnih partnerstev ter delovanje po principu NJM. Neoliberalizem je spodbudil oblikovanje novih institucionalnih obvodov, skozi katere lahko ekonomske elite neposredno vplivajo na pomembnejše razvojne odločitve. Ustvarjajo se posebne podjetniške cone (na primer tehnološki parki), zmanjšujejo se davki za vlagatelje, poudarjena je funkcija nastopanja na globalnem trgu lokalnih skupnosti.

Obenem ima na lokalno upravljanje vpliv tudi decentralizacija (prenos pristojnosti z nacionalne na lokalne ravni). Nekateri avtorji vidijo decentralizacijo kot nujen korak k večji demokratizaciji (Diamond, 1999; Huther & Shah, 1998; Fox, 1994), za druge pa je to način učinkovitejšega in uspešnejšega zagotavljanja javnih storitev (začne že Tiebout, 1956; kasneje Prud'homme, 1995; Stein, 1998; Tanzi, 1994). Kroukamp in Lues (2000) menita, da so val decentralizacije povzročili modernizacija nacionalne uprave, demokratizacija in ekonomski pritiski, ki so zahtevali čim bolj učinkovito zagotavljanje javnih storitev. Zaradi pritiskov neoliberalizma, ki je zahteval čim bolj vitko državo, se je velik del storitev prenesel na pleča lokalnih oblasti. Pristop k decentralizaciji je (bil) v posamezni državi različen in pogojen z okoliščinami (institucionalni okvir, ekonomska stabilnost, zgodovinske izkušnje, civilno-družbene potrebe in podobno), izkušnje zadnjih dveh desetletij pa kažejo, da se posamezni principi decentralizacije uporabljajo v skoraj vseh državah po svetu (Dillinger & Fay, 1999).

2.1 Zagotavljanje javnih storitve – prevladujoča funkcija lokalnih skupnosti

Zagotavljanje javnih storitev na lokalni ravni izhaja iz procesa decentralizacije. Decentralizacija prenaša izvajanje javnih storitev po načelu subsidiarnosti na najnižjo možno lokalno raven, ki je še zmožna kakovostno zagotavljati določeno javno storitev. Takšno razumevanje določanja pristojnosti prinaša tri glavne prednosti. Prvič, lokalna oblast je najbližja prebivalcem, zato najbolje razume in prepozna njihove potrebe, poleg tega pa ima legitimnost za takšno početje. Drugič, fleksibilnost lokalnega političnega odločanja omogoča prilagajanje lokalnim razmeram in spremembam pri povpraševanju po javnih storitvah. Ne nazadnje pa je prednost tudi učinkovitost pri zagotavljanju javnih storitev, ki nastaja zaradi politične odgovornosti lokalnih oblasti.

Z valom decentralizacije v 80. letih se je levji delež izvajanja javnih storitev prenesel na lokalno raven. Sicer so postopoma, od 19. stoletja dalje, lokalne oblasti vedno bolj prevzemale operativne funkcije za zagotavljanje javnih storitev kot so vodovod, kanalizacija, oskrba s plinom in podobno, kar je kasneje vodilo v razširjen nabor javnih storitev, ki naj bi jih lokalne skupnosti zagotavljale (to so zdravstvo, šolstvo, javni prevoz in podobno) (ECOTEC, 2007). Preskok pri prenosu dodatnih pristojnosti na lokalne skupnosti je potekal kot posledica treh sprememb v družbi. Pred letom 1945 je bil obseg lokalnih storitev, kljub pestrosti lokalnih struktur in režimov v Evropi, precej podoben. S pojavom socialne države in kolektivizma se je ta slika po letu 1945 precej spremenila, saj so nacionalne vlade vzhodno- in srednjeevropskih držav prevzele v svojo pristojnost izvajanje mnogih javnih storitev. Naslednji večji izziv za servisno funkcijo lokalnih skupnosti je bil pojav neoliberalizma in paradigme NJM sredi 80. let. Z uvajanjem nove ekonomske in družbene doktrine se je pojavil val privatizacije javnih servisov in služb (posebej očiten je primer Velike Britanije), kar je ponovno vodilo v erozijo servisne funkcije lokalnih skupnosti. Zadnja vidnejša sprememba, ki je botrovala prenosu pristojnosti, pa je reforma lokalne samouprave v vzhodnih in srednje-evropskih državah po letu 1989, ko so lokalne skupnosti dobile dejanske pristojnosti za izvajanje javnih storitev. Pred tem so bile samo izvajalke direktiv nacionalnih vlad (*ibidem*).

3   Reformiranje upravljanja – NJM

Lokalno upravljanje je zaradi že omenjenih pritiskov na lokalne skupnosti (vedno več nalog prenesenih nalog ter tekmovanje za finančne resurse – tako od države kot od vlagateljev) tisti element, s pomočjo katerega neka skupnost lahko uspešno zagotavlja javne storitve in nemoteno delovanje ter razvoj skupnosti. Vsekakor pri tem mislimo na moderne, postweberjanske tipe upravljanja. Ena izmed prevladujočih modernejših paradigm upravljanja ostaja NJM, ki je kljub izrazitim kritikam najprepoznavnejši v okvirih modernejšega upravljanja.

Uvajanje načel NJM se navezuje na novo sodobno organizacijo delovnih procesov, na opredelitev in razmejitev odgovornosti ter pristojnosti, predvsem na opredelitev odgovornosti za rezultate, povečevanje avtonomije organizacije in posameznikov ter ploščenje organizacijske strukture (Žurga, 2001). Pri NJM gre tako za spojitev normativne orientacije tradicionalne javne administracije in instrumentalne

orientacije splošnega menedžmenta. Menedžment lahko vidimo kot novo obliko vodenja poslov države na področju, ki je prej sicer "pripadalo" administriranju, vendar na drugačen način in z drugačnimi poudarki (Dunleavy & Hood, 1994). Spremembe v družbi, ki so pogojevale nastanek paradigme NJM, segajo v 70. leta prejšnjega stoletja, ko so konzervativni ekonomisti menili, da sta vlada in njena uprava ekonomski problem, ki omejuje ekonomsko rast in svobodo. Z zmanjševanjem vloge uprave in vstopom nekaterih zasebnih podjetij v proces zagotavljanja javnih storitev naj bi dosegali tako učinkovitejše storitve kot tudi ekonomsko rast. Na osnovi ekonomskih neoklasičnih pristopov se je leta 1980 sprožil val reform, ki so nove ekonomske teorije in spoznanja poskušale vnesti v delovanje javnih uprav (Hughes, 2003). Reformiranje javnih uprav je potekalo precej neenotno in v različnih oblikah. Flynn in Strehl (1996) menita, da je podlaga za razlikovanja uprav predvsem v ustavnih ureditvah, političnem mnenju na nacionalni in lokalni ravni, odnosu javnosti do uprave in zaposlenih v upravi, spretnostih in znanju menedžerjev v javnem sektorju, ideološkem in političnem prepričanju ter upravni kulturi. Nadalje trdita, da je v državah z močno centralno vlado, zaradi nadzora nad javno upravo, implementacija reforme mnogo lažja. V državah, kjer sta lokalna uprava in državna uprava bolj enakovredni in je lokalna uprava razmeroma avtonomna ter ustavno zaščitena, pa je reforma težje uresničljiva.

Širok spekter pojavnosti reforme v različnih državah je odprl vrata številnim kritikom, ki so menili, da NJM ni paradigma, saj realizacija koncepta NJM ni enotna in torej ni nujno, da izhaja iz istovrstnih družbenih dražljajev. Brezovšek in Bačlija (2010) določita tri osrednje točke okoli katerih so se udejanila kritična mnenja. Prva je, da NJM predstavlja "cesarjeva nova oblačila", torej samo navdušenje in nič vsebine. Zaradi spogledovanja s širokim spektrom menedžerskih orodij iz zasebnega sektorja so razni avtorji NJM po lastni presoji dodajali nekatera orodja, ali pa druga popolnoma zanemarili.[2] V tem kontekstu je NJM izgubljal bitko "prepoznavnosti", saj je bil vse in nič obenem. Ni pa ponujal odgovorov na nekatere stare dileme oziroma težave upravljanja.

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[2] Kettl (1995, str. 14) na primer meni, da »NJM vključuje nasprotujoče si cilje«, Ferlieju in sodelavcem (1996, str. 10) se zdi »novi javni menedžment kot prazno platno ... nanj lahko naslikaš karkoli«. Poleg tega si paradigmo vsak avtor razlaga nekoliko drugače, kar nujno vodi v nedoslednosti, kot na primer »javnim menedžerjem se omogoči več diskrecijske pravice« (Kaboolian, 1998) ter »javnim uslužbencem se omeji diskrecijska pravica« (Barberis, 1988).

Drugi očitek je vezan na izsledke evalvacije reforme uprave, ki so v mnogih državah razkrile, da NJM-ju ni uspelo zmanjšati stroškov na enoto javne storitve/dobrine (Hood, 1991). Tako reforma ni mogla izpolniti svoje glavne obljube in so njene glavne posledice "poveličevanje menedžmenta" brez otipljivih rezultatov. S pomočjo nekaterih ukrepov zmanjševanja finančnih virov javnim organizacijam so po mnenju nekaterih (Nethercote, 1989) dosegli zgolj nestabilnost v sistemu, ne pa merljivih končnih rezultatov. Tretji pogost očitek je, da NJM ne zagovarja javnega dobrega temveč je vzvod za zadovoljevanje partikularističnih interesov. NJM naj bi tako bil zgolj orodje tiste upravne elite, ki si želi uzurpirati še več moči in napredovati v sistemu javnih uslužbencev.

3.1   NJM na lokalni ravni

Poleg različnih manifestacij paradigme NJM v različnih nacionalnih sistemih bi bilo pričakovati, da obstajajo tudi razlike na ločnici nacionalno – lokalno. Pri tem ostaja odprto vprašanje, ali je mogoče govoriti o nekih splošnih smernicah NJM na lokalni ravni ali govorimo o prav toliko (če ne še več) manifestacijah, kolikor je lokalno samoupravnih sistemov. Vsekakor nekateri avtorji predvidevajo, da se da zakoličiti nekatere splošne smernice NJM na lokalni ravni, čeprav empirični podatki o tem praktično ne obstajajo.

Tabela 1:   Delovanje lokalnih oblasti pod NJM

	Izvoljena lokalna oblast v času po II. svetovni vojni	Lokalna oblast pod paradigmo novega javnega menedžmenta
Vodilo lokalnih oblasti	Upravljanje vložkov, zagotavljanje javnih storitev v kontekstu države blaginje	Upravljanje vložkov in izložkov z upoštevanjem principa uspešnosti, učinkovitosti in odzivnosti do občanov
Prevladujoča ideologija	Profesionalizem in strankarska pripadnost	Upravljanje in potrošništvo
Opredelitev javnega interesa	Politiki in strokovnjaki – občani ne participirajo	Agregat individualnih interesov, ki se manifestira v uporabnikovi izbiri
Prevladujoči model odgovornosti	Demokracija; volitve, mandatno omejeni politični funkcionarji, naloge se dosežejo z izvajanjem nadzora nad birokraciji	Ločitev politike in menedžmenta; politika daje usmeritve, vendar ne nadzira procesa izvajanja, dodatna varovalka v obliki nadzora (*feedback*) uporabnikov storitev
Sistem zagotavljanja javnih storitev	Hierarhična in sektorsko urejena organizacija	Zasebni sektor ali kvazi javne institucije (*quangos*)

Vir: Prilagojeno po Stokerju (1996).

Poskus prikaza vpliva NJM na lokalni ravni je pripravil Stoker (1996) (glej tabelo 1). Razvidno je, da je sočasno (ali pa kot posledica NJM) decentralizacija ali dekoncentracija storitev vplivala na določeno povišano stopnjo avtonomnosti lokalno samoupravnih skupnosti, pri čemer moramo o dejanski avtonomnosti vedno kritično podvomiti. Tako je glavna usmeritev NJM na lokalni ravni namenjena prav kakovosti storitev ter ekonomičnosti. Občan je tako vedno bolj uporabnik, kar pa zaradi bližine in narave lokalne skupnosti lahko vodi do zbliževanja tradicionalnih in potrošniških participativnih metod.

Vsekakor pri Stokerju (*ibidem*) izstopata predvsem prevladujoča servisna funkcija lokalne ravni ter bližina prebivalcev in lokalnih oblasti, po čemer se reforma uprave na lokalni ravni razlikuje od reforme na nacionalni ravni. Vsekakor pa pri tem ne gre zanemariti že omenjene kritike, ki se lahko po enaki analogiji prevedejo tudi na NJM na lokalni ravni.

3.2 Empirična raziskava

Kot smo že omenili, je empiričnih (predvsem ustrezno kvalitativnih) raziskav o implementaciji NJM na splošno malo, še manj pa jih je (bilo) izvedenih na primeru lokalnih skupnosti. Redke raziskave sicer kažejo, da se je reforma javnega sektorja širše implementirala na ravni mest (Hambleton, 2004). Daeman in Schaap (2000, str. 175) na primer, sta na podlagi empirične analize na vzorcu petnajstih mest dokazala, da so orodja NJM na lokalni ravni v Evropi v splošni uporabi. Na podlagi tega podatka smo analizirali implementacijo NJM v 58 mestih[3] v EU, tako da smo anketirali najvišje rangirane javne uslužbence v hierarhiji lokalne uprave (pri nas ta naziv ustreza nazivu direktor občinske uprave).

Kvantitativno ocenjevanje implementacije širokega nabora orodij in mehanizmov NJM je precej oteženo, zato se naslanjamo na Brudneyja,

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3 Aarhus, Antwerpen, Banska Bystrica, Bialystok, Birmingham, Bonn, Bordeaux, Breda, Brescia, Brno, Brugge, Bruselj, Budimpešta, Bydgoszcz, Cagliari, Ceske Budjeovice, Debrecen, Edinburg, Eindhoven, Essen, Gent, Glasgow, Graz, Helsinki, Innsbruck, Kielce, København, Krakow, Le Havre, Leeds, Liberec, Limerick, Linz, Ljubljana, Luksemburg, Madrid, Malmö, Maribor, Modena, Nice, Oulu, Plzen, Poznan, Reggio di Calabria, Riga, Rotterdam, s\Gravenhage, Stockholm, Szeged, Talin, Tartu, Uppsala, Utrecht, Benetke, Verona, Vigo, Vilna Wroclaw.

Heberta in Wrighta (1999, str. 22), ki so implementacijo paradigme NJM merili[4] z naslednjimi kazalniki:

- izobraževalni programi (tečaji, usposabljanja, delavnice in podobno) za zaposlene v upravi o izboljšanju odnosa do uporabnika ali zagotavljanja storitev,
- izobraževalni programi (tečaji, usposabljanja, delavnice in podobno) za spodbujanje timskega dela in reševanja težav pri delu,
- benchmarking za merjenje učinkov programov,
- strateško načrtovanje, ki določa jasne cilje organizacije,
- poenostavitev kadrovskih pravil,
- privatizacija večjih programov,
- ploščenje piramidne strukture organizacije.

Na podlagi teh kazalnikov smo pripravili indeks NJM. Indeks, ki je seštevek rekodiranih vrednosti odgovorov,[5] je podlaga za ocenjevanje stopnje reformiranosti posamezne mestne uprave.

Nadalje smo želeli preveriti tudi, ali je implementacija NJM kakorkoli povezana z nekaterimi značilnostmi lokalne skupnosti (na primer velikost, število prebivalcev, ekonomska uspešnost ipd.). Slednje bi nam namreč dalo tudi odgovore na to, ali ima NJM kakšne dejanske merljive implikacije v realnem okolju. Za ta namen smo podatke pridobljene z anketiranjem združili s podatki Urban Audit[6]. Za izračun nekaterih drugih vrednosti (na primer BDP *per capita* glede na nacionalno povprečje in povprečna stopnja zaposlenosti na nacionalno povprečje) pa smo uporabili tudi baze podatkov organizacije Eurostat.[7] V zadnji fazi raziskave

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4 Brudney, Hebert in Wright (1999) so v svoji raziskavi spraševali po tem, ali so katerega od naštetih kazalnikov implementirali v zadnjih štirih letih (možni odgovori so bili na relaciji brez sprememb do popolnoma implementirane spremembe).

5 Odgovorom: *nismo razmišljali o spremembah, smo razmišljali o spremembah, vendar še brez realizacije* ter *načrtujemo spremembe* smo pripisali vrednost nič; odgovorom: *delno smo spremenili* in *popolnoma smo spremenili* smo pripisali vrednost ena. Najvišja vrednost indeksa NJM je sedem. Klasifikacija indeksa je 0–2 = ni reforme; 3–5 = 1. faza reforme; 5–7 = je reforma.

6 Empirične podatke, ki smo jih nato združili z empiričnimi podatki iz naše raziskave, smo pridobili iz baz podatkov organizacije Urban Audit (baze podatkov Urban Audit so dostopne na spletni strani http://www.urbanaudit.org/index.aspx).

7 Da bi omilili vpliv nacionalnih okolij na vrednosti posameznih spremenljivk, smo primerjali stanje v mestu glede na nacionalno povprečje (kot odstopanje v pozitivno ali

smo pridobljene podatke obdelali z računalniškim programom SPSS, kjer smo v isti matrici združili odgovore ter spremenljivke iz baze podatkov Urban Audit.

3.3   Rezultati

Tabela 2:   Reformiranje lokalnih uprav glede na posamezne elemente NJM

	nismo razmišljali o spremembah	smo razmišljali o spremembah, vendar še brez realizacije	načrtujemo spremembe	delno smo spremenili	popolnoma smo spremenili	povprečje (lestvica od 1 do 5)	standardni odklon
izobraževanja zaposlenih za izboljšanje javnih storitev	11,5	1,9	9,6	40,4	30,8	3,60	1,524
usposabljanja za timsko delo in timsko reševanje težav	9,6	9,6	15,4	34,6	25,0	3,38	1,497
samoocenjevanje s primerjavo z drugimi mesti (benchmarking) za boljše ocenjevanje naših produktov	11,5	7,7	11,5	46,2	13,5	3,13	1,560
strateško načrtovanje za določitev jasnih ciljev	7,7	5,8	5,8	42,3	32,7	3,69	1,476
poenostavljanje kadrovskih pravil	21,2	5,8	21,2	36,5	9,6	2,90	1,485
privatizacija večjih javnih programov	26,9	15,4	15,4	25,0	9,6	2,52	1,540
zmanjševanje hierarhičnih ravni v mestni upravi	34,6	23,1	13,5	7,7	17,3	2,38	1,549

Vir: Bačlija (2010) (N = 58).

Po rekodiranju in kategorizaciji odgovorov smo zaključili, da 21,1 % opazovanih lokalnih uprav ni reformiranih, 45,6 % jih je v prvi fazi reforme in 22,8 % je reformiranih (10,5 % anketirancev ni odgovorilo na to vprašanje). Iz tabele 2 je razvidno, da je najpogostejše uvajanje

negativno smer glede na nacionalno povprečje). V ta namen smo baze podatkov dopolnili z bazami podatkov organizacije Eurostat (http://epp.eurostat.ec.europa.eu/portal/page/portal/eurostat/home/) ter tako ocenjevali uspešnost mesta glede na nacionalno okolje. S tem smo izničili ali vsaj omilili napake pri merjenju.

strateškega načrtovanja za določitev jasnih ciljev (povprečna vrednost 3,69) in izobraževanje zaposlenih za izboljšanje javnih storitev (povprečna vrednost 3,60) najmanj pogosto pa se uporabljata zmanjševanje hierarhičnih ravni v lokalni upravi (povprečna vrednost 2,38) in privatizacija večjih javnih programov (povprečna vrednost 2,52). Ti rezultati nekoliko presenečajo, ne toliko zaradi odstotka lokalnih uprav, ki so implementirale elemente NJM, temveč zaradi elementov, ki jih najpogosteje uvajajo. Neoliberalizem, ki se je manifestiral tudi v paradigmi NJM, namreč predvideva zmanjševanje vloge uprave in vstop nekaterih zasebnih podjetij v proces zagotavljanja javnih storitev (Hughes, 2003), pa vendar naša raziskava kaže, da uprave mest v EU pogosto ne uporabljajo načela privatizacije.

Naslednji korak je analiza statističnih povezav med indeksom NJM in neodvisnimi spremenljivkami. Z bivariatno analizo (glej tabelo 3) ugotovimo, da se nekatere povezave nakazujejo. Nakazuje se, da se NJM povezuje s številom prebivalcev, s povprečno stopnjo zaposlenosti, z lizbonskim *benchmarkom* in močjo mesta. To bi lahko pomenilo, da večje kot je mesto ter bolj kot je konkurenčno, več elementov NJM je mestna uprava implementirala. Če pa uporabimo multivariatno analizo – linearno regresijo, je jasno, da povezave niso takšne oziroma da nekatere spremenljivke prevzemajo več moči kot druge (glej tabelo 3). Interpretacija koeficientov povezanosti (beta) nam pove, da bolj kot je mesto gosto naseljeno, manj elementov NJM je implementirala lokalna uprava. To je v nasprotju z našimi pričakovanji. Sklepamo lahko, da bolj kot je mesto gosto naseljeno, več dela ima na operativni ravni z *ad hoc* problematiko, kar očitno pušča bolj malo časa za sistemske izboljšave.

Druga nakazana statistična povezava je implementacija načel NJM in povprečen BDP na prebivalca v mestu. Iz tega bi lahko sklepali, da so bogatejša mesta nekoliko bolj naklonjena modernizaciji uprave. Zadnja nakazana povezava pa je povezava med NJM in lizbonskim *benchmarkom*. To je zelo zadovoljiv rezultat, saj pomeni, da sta reformiranje lokalnih uprav ter zmožnost lokalnih skupnosti, da ustvarijo visoko konkurenčno in družbeno vzdržno okolje (predvsem zaradi zaposljivosti), povezana. Lokalne uprave torej imajo določeno vlogo pri uspešnem delovanju lokalne skupnosti.

Tabela 3: Korelacije med spremenljivkami (Pearsonov koeficient in beta koeficient)

	Indeks NJM
Število prebivalcev	P = 0,312(*) (sig. = 0,024) ß = 0,019 (sig. = 0,940)
Povprečni BDP per capita	P = 0,317(*) (sig. = 0,038) ß = 0,398 (sig. = 0,150)
Indeks moči[8]	P = 0,264 (sig. = 0,088) ß = 0,159 (sig. = 0,508)
Lizbonski benchmark[9]	P = 0,240 (sig. = 0,147) ß = 0,381 (sig. = 0,094)

* Povezava je značilna pri 0,05 standardne napake napovedi.

Vir: Bačlija (2010).

4 Sklepne ugotovitve

Nedvomno so tokovi globalizacije, decentralizacije ter neoliberalizma močno zaznamovali smer delovanja uprav lokalnih skupnosti (Judd in Parkinson, 1990; Harding, 2005; Dunford & Kafkalas, 1992; Le Gales, 1998). Te so pod vedno večjim pritiskom zagotoviti občanom vse več storitev, ki jih nanje prelaga država. Obenem pa so zahteve občanov zaradi vpliva storitev zasebnega sektorja vedno višje. Poleg tega lokalne skupnosti tekmujejo na globalnem trgu za investitorje, kar dodatno obremenjuje lokalne uprave, saj delujejo v hitro spreminjajočem se,

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[8] Kako močno lahko lokalne oblasti posamezne skupnosti oblikujejo oziroma vplivajo na uspešnost skupnosti, je v veliki meri odvisno od moči lokalne oblasti. V okviru tega je Urban Audit (na primeru mest – Indeks moči mesta) pripravil tako imenovani "indeks moči", ki je sestavljen iz več kazalnikov, kot so: avtonomnost lokalnih oblasti pri izdatkih; avtonomnost lokalnih oblasti pri obdavčevanju in delež nacionalnega BDP-ja namenjen lokalni samoupravi. Indeks poskuša ponazoriti, kako močno vlogo ima lokalna samoupravna oblast znotraj posameznega nacionalnega sistema. (Urban Audit, 2004).

[9] Lizbonski benchmark je indeks za ocenjevanje realizacije Lizbonske strategije in je tesno povezan z konkurenčnostjo opazovane entitete. Sestavljen je iz naslednjih spremenljivk:
– BDP glede na celotno populacijo,
– delovna produktivnost (BDP na zaposleno osebo);
– zaposleni prebivalci (delež zaposlenih med 15 in 64 letom starosti);
– stopnja zaposlenosti starejših delavcev (delež zaposlenih med 55 in 64 letom starosti);
– dolgoročna nezaposlenost starejše populacije (delež tistih, ki so nezaposleni več, kot eno leto in so stari med 55 in 64 let);
– delež prebivalcev, ki se izobražuje višjem in visokem šolstvu (delež prebivalcev med 15 in 24 letom starosti, ki se izobražuje višjem in visokem šolstvu glede na celotno populacijo);
– nezaposlenost mladih (delež mladih med 15 in 24 letom starosti, ki so nezaposleni vsaj šest mesecev). (Urban Audit, 2004).

skoraj podjetniškem okolju. Da so upravljavske naloge na lokalni ravni zahtevne, lahko ilustrativno prikažemo tudi z izsekom iz kolumne Ljubljanskega dnevnega časopisa: »Za nekatere osnovne stvari v življenju pač pričakujem, da delujejo: da se prižge luč, priteče voda iz pipe in podobno. Skratka – to, da so v Ljubljani območja, kjer ljudje že leta živijo brez kanalizacije in za odpadke skrbijo kot pred stotimi leti, me jezi. V kakšnem drugem okolju ali kakšnem drugem času me morda ne bi.«[10]

Da bi se lahko uspešno soočile z vsemi izzivi, je nujno, da se lokalne uprave reformirajo. Bodisi po vzoru NJM ali kakšni drugi reformistični metodi. Kljub temu da se je NJM izkazal kot (pre)širok koncept, ki se Ferlieju in sodelavcem (1996, str. 10) zdi »kot prazno platno … nanj lahko naslikaš karkoli« ter je tarča mnogih kritik, vendarle ostaja eden prepoznavnejših in najpogosteje uporabljenih podlag za reformiranje uprav. Čeprav Hambleton (2004, str. 20) meni, da je paradigma NJM nezadosten odgovor na težave, s katerimi se srečujejo lokalne skupnosti po vsem svetu, saj ponuja precej ozek pogled na javne storitve in zanemarja demokratično vitalnost institucij, se z njim ne moremo popolnoma strinjati. Menimo, da je ravno zaradi specifik lokalnega upravljanja (storitvena naravnanost, bližina uporabnika, hitra odzivnost upravnih oblasti) ta neotaylorstična metoda, z vpeljevanjem racionalnih metod dela v javni sektor, primerna za lokalne uprave.

Predstavljena raziskava do neke mere potrjuje naše prepričanje. S pomočjo načel NJM je reformiran dobršen del lokalnih skupnosti v EU. Za natančnejše podatke bi bilo potrebno izvesti več obsežnejših študij, kar bi v prihodnosti usmerilo (prepotrebno) pozornost akademske in strokovne javnosti na to "podhranjeno" področje. Vsekakor kaže slediti spodbudnim rezultatom, ki kažejo na to, da se lokalne uprave "splača" reformirati. Kažejo se pozitivni učinki za celotno lokalno skupnost, za njen strateški razvoj in njeno finančno blagostanje. Dokazovanje pozitivnih učinkov upravnih reform pospešuje tudi nadaljnjo popularizacijo tovrstnih procesov.

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[10] Marjeta Bogataj, Žurnal, 14. februar, 2009.

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Local Management and New Public Management

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ABSTRACT

Economic globalization, growingly differentiated and unstable markets, fiscal crises in light of increasing public expenditure are the elements of an uncertain future for local communities. The latter are captured in the growing demand of users or citizens for quality in public services and in the regulation of the state that (sometimes) limits the creative development and competition on a global market of local communities. In the context of this ever demanding environment functions local administration that has to be reformed in order to conform with the elements of this environment. The article presents the specifics of local management and alongside its reform process by the principles of new public management. Empirical part of the article explains findings of an extensive study of local administrations in the European Union and their reforms with implications that show the effects of reformed local administration on the effectiveness of the entire local community.

Key words: local administration, new public management, local communities

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1   Introduction

Economic globalization, growingly differentiated and unstable markets, fiscal crises in light of increasing public expenditure are the elements of an uncertain future for local communities.[1] Some local

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1 In its essence local community represents a territorial community of people that satisfy their common needs with common activities. An institution, which defines the status of a local community in legal system terminology, is called local self-government. Analytically local self-government merges two elements: a local community as a sociological element

communities have preserved themselves as local societies; others lost their structure and have been for longer periods of time subjected to national and international strategies. In any case local communities have to adapt to new circumstances either through innovations in their operation or management or by implementing good practices. The strategy of copying successful public policies and programmes has its roots in the change of a development paradigm in the 70's and 80's (Harvey, 1989; Keating, 1998; Brenner, 1999). Before that only two distinctive types of governmental functions were in use – production and consumption. The national level had the function of production and local communities took care of consumption with which they ensured continual manpower (O'Connor, 1973; Saunders, 1986; Harvey, 1989; Harding, 2005). Globalization effects have caused increasing proactive role of local communities that started planning their own development. Local authorities, even those from different socio-political environments, encountered with the same challenge of economic development and their answer were similar innovative policies (Mayer, 1995; Porter, 1998; Harding, 2005).

Bramezza (1996) believes that the response of local communities to global influences can differ because of predispositions (historical, legislative, macro-economical) and environment (political, economical, administrative), but a certain type of managing local communities that enables optimal use of potential predispositions and environment, does exist. This opinion is shared also by Pollitt and Bouckaert (2004, p. 8), saying that from external systematic influences, which caused the reforms in the public sector, it is possible to conclude that the reform process of the same kind of organizations (local administration organizations) took its course by the same principles. The prevailing principle for modernizing local management (as a response to global changes) is the implementation of concept(s) of New Public Management (NPM). NPM principles and tools are in extensive use at the local level. On the basis of empirical study Daeman and Schaap (2000, p. 175) proved that the NPM tools at local level in EU are in general use and similar applies for some

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and local self-government as an element of the legal system. Self-government must be formally granted or recognized to the local community by the state. As such it has some characteristics, with which it can be separated from the state administration. Vlaj (1992) claims the following: autonomy, independence, decentralization and democratization which all give local communities the right to jurisdiction over public affairs that are of local importance.

cities in the USA (New York (Weikart, 2001), Milwaukee (Norquist, 1998) and Indianapolis (Goldsmith, 1998)) and around the world (Prohl, 1997).

The article is organised on two focal points. First that local management in post-Weberian era has special significance because more and more tasks are devolved to the local level. It has to face increase in workload alongside with competing for financial resources and compete in the global market of local communities. Local administration also acts in the context of this demanding environment and has to be reformed in order to be successful. And in the second part, the article presents the results of the study of local administration modernization in the case of 58 cities in the European Union (EU). Previous (though rare) research of local administration modernization by the NPM model (Hambleton, 2004; Daeman & Schaap, 2000; Weikart, 2001; Norquist, 1998; Goldsmith, 1998; Prohl, 1997) has shown that reforms are being carried out but they have not answered the key question – does reformed management have an actual influence on the whole local community. In this extent the concluding part of the paper explains statistical correlations between NPM index and a) population of the local community, b) average GDP of the local community, c) Power Index and d) the Lisbon benchmark. Indicated correlations can offer an answer to actual effects of local administration reforms and with that a convincing argument for further encouragements of similar processes.

2   Global influences on local management

Local management is in many ways different than management in general (considering mostly management on the national level and not so much management in the private sector). There are multiple reasons for this. Local administration and local government are closer to the user (citizen) and can be more responsive and adaptable to their needs. On the other hand local governments are greatly limited with national legislative frameworks that (can) suffocate development and creativity of leadership and management and with that the effectiveness of an individual local community. In such a manner local management has to be even more inventive and creative, so that it can on one hand respond to direct pressures from its citizens and efficiently "steer" inside the limitations that are given by the state. As well as the *push-pull* effect that is created by the citizens and the state regulation, local management is also influenced by global trends. The latter can be presented in the scope

of three global movements/phenomena: globalization, neo-liberalism and the wave of decentralization. These ideas intersect with each other in certain points. So it is often unclear what is a consequence of neo-liberalism and what is a consequence of globalization. It also has to be taken into consideration that NPM, being a consequence of neo-liberalism, includes decentralization.

Globalization can also be understood as the pressures from global corporative elites to reduce the role of the welfare state or to reduce the role of the state in general (Habermas, 1991; Offe, 1985). Some believe that the independence of multinational corporations from any national state leads to redundancy of the states in general (Ball, 1967; Naisbitt, 1994). For Stever (1988) globalization means the end of the public sector, but for Rifkin (1996) it represents the end of labour. On the other hand Brezovšek & Črnčec (2007, pp. 28) conclude that globalization did not cause the end of the state and its administration (bureaucracy) and that this will not happen in the near future because relations between market and policy, capitalism and state, public and private sector are interdependent. Globalization also influences administrative systems of individual states, which are enforced with the possibilities of information technology and requests for better efficiency. All of these pressures influence the structure of administrative systems, their autonomy and management methods. Within this larger centralization (so the state can be more easily involved into supranational administrative networks) or larger decentralization (so non-state actors could become a part of the global action) is requested. Korten (1995) believes that globalization threatens local communities because it reduces local supervision and relevancy of local participation (and with that democracy). It consequently reduces the role of citizens and also the role of local civil servants on making decisions, which are important for the local environment (Farazamand & Bevir, 2007). Multinational corporations can endanger the financial sustainability of the local budget if withdrawing the transfers of production or their headquarters. The task of the local administration is therefore to reduce the financial uncertainty with establishing long-term partnerships with multinational investors.

Neo-liberal reform of the public sector has its roots in the 70's (the first wave manifested into NPM). Presumption was that with the reduction of the role of administration and the entry of some private businesses into the process of ensuring public services, economic growth should occur

and service efficiency should increase. Based on economic neoclassical theories a reform wave was triggered in 80's and there were attempts to implement these new theories and findings (Hughes, 2003). Changes for the local communities, caused by neo-liberalism, are categorized by Brener and Theodore (2002) as the reduction of state financial support for ensuring public services, devolution of new tasks as well as formation of mechanisms for rewarding and co-financing business-like behaviour. It also promoted shift from bureaucratically organized local administration to privatization of public services, creation of private-public partnerships and acting on the principles of NPM. Neo-liberalism encouraged formation of new institutional bypasses, through which economic elites can directly influence on important development decisions. Special business zones are created (for example technology parks), investor taxes are reduced and the function of performance at the global market of local communities is emphasized.

Simultaneously local management is influenced by decentralization (transfer of authority from the national to the local level). Some authors see decentralization as a necessary step towards greater democratization (Diamond, 1999; Huther & Shah, 1998; Fox, 1994), for others it is a way of a more effective and efficient public services provision (Tiebout, 1956; Prud'homme, 1995; Stein, 1998; Tanzi, 1994). Kroukamp & Lues (2000) believe that the wave of democratization was caused by modernization of national administration, democratization and economic pressures, which demanded a more efficient way of public services provision. Due to neoliberal pressures and demands for a lean state, a great deal of public services has been transferred to local authorities. Approach to decentralization is (was) different in each country and depends upon different circumstances (institutional framework, economic stability, historical experiences, civil society needs and similar). Experiences of the previous two decades show that decentralization is used in almost all countries around the world (Dillinger & Fay, 1999).

2.1 Ensuring public services – the prevailing function of local communities

Public services provision at the local level is a function that originates from decentralization. Decentralization transfers public service provision by subsidiarity to the lowest possible local level, which is still able to perform public service of certain quality. Such understanding of authority

transfer brings about three main advantages. First local authority is closest to the citizens and therefore understands and identifies their needs best. Secondly, the flexibility of local political decision-making enables adaptation to local conditions and changes in demand for public services. Last but not least the advantage is that because of the political responsibility of local authorities' public services provision is more efficient.

The wave of decentralization in the 80's devolved a substantial share of public service provision to the local level. From the 19th century onwards local authorities became more and more involved in an increasing number of tasks, like water supply, sewage system, gas supply and similar. Which later led up to a wider spectre of public services that the local communities should have provided (health care, school system, public transportation etc.) (ECOTEC, 2007). Despite considerable variation in local-government structures, the pattern of municipal responsibility in pre-1945 Europe was broadly similar across the continent. After 1945, the development of welfare states and collectivisation in much of Central and Eastern Europe resulted in governments as a whole assuming responsibility for a far greater number of tasks. Perhaps, the next major challenge to the status quo in urban government came with the rise of a neo-liberal political agenda and the development of New Public Management theories from the 1980s onwards. The policies associated with the new economic and social doctrine, which challenged the post war settlement, were pioneered and most vigorously pursued in the United Kingdom. That again led to the erosion of the service function of local communities. The last visible change, that was responsible for jurisdiction transference, was the reform of local self-administration in East- and Central-European countries after 1989. That is when local communities gained actual jurisdictions for the execution of public services. Before that they were only performing directives of national governments (*ibidem*).

3   Reforming management – NPM

Because of the before mentioned pressures to local communities (more and more transferred tasks and competition for financial resources – from the state and from investors) local management is becoming the element, with which a community can successfully provide public services and enable community development. It should be noted that in this

context post-Weberian management types are proposed. Despite many criticism NPM remains as one of the most recognized prevailing modern management paradigms.

Introduction of NPM principles is related to a new, modern working process organization, to the definition and delimitation of responsibility, especially definition of responsibility for results, to increase organization and individual autonomy and the reduction of the levels in the organization structure (Žurga, 2001). NPM is therefore a fusion of traditional public administration normative orientation and the instrumental orientation of business management. We can see management as a new form of state business management in an area, which used to "belong" to administration, but in a different way and with different emphasis (Dunleavy and Hood, 1994). Societal changes, which conditioned the NPM paradigm, occurred in the 70's. Conservative economists argued that the government and its administration were an economic problem, which limited economic growth and freedom. By reducing the role of administration and the entry of some private corporations in the process of public services provision a more effective service as well as economic growth should be accomplished. On the basis of economic neoclassical approaches a new wave of reforms was triggered in 80s. They tried to implement new economic theories and recognitions into the operation of public administrations (Hughes, 2003). Public administration reforms manifested in different forms. Flynn and Strehl (1996) believe that the foundation for differentiating administration lies in constitutional arrangements, political opinion on the national and local level, public relation to the administration and to those employed in administration, skills and knowledge of public sector managers, ideological and political beliefs as well as administrative culture. Further they claim that countries with a strong central government implement reforms much easier because of their supervision over public administration. In countries where local administration and state administration are more equal and local administration has certain autonomy and constitutional protection, reforms are more difficult to carry out.

The wide spectre of reform manifestation in different countries opened the door to numerous critics, which believed that NPM is not a paradigm because its realization is not unified and therefore it is not necessary that it originates from the same social effects. Brezovšek and Bačlija (2010)

establish three central points of critics. The first is that NPM represents "emperor's new clothes", meaning only excitement and no content. Because of taking over a wide spectre of management tools from the private sector, some authors of NPM added some tools based on their personal judgment or completely neglected others.[2] In this context NPM lost the battle of "recognisability" as it was all and nothing at once. And it did not give answers to some old dilemmas or problems of management. The second criticism is connected with the findings of administration reform evaluation, which in some countries revealed that NPM was not able to reduce costs per unit of public service/good (Hood, 1991). As such the reform was not able to fulfil its main promise and its main consequences of "management praise" go without tangible results. With the help of some measures to reduce financial sources for public organizations, in the opinion of some (Nethercote, 1989), they attained only system instability and not measurable final results. The third frequent criticism is that NPM does not speak in favour of public good but that it is a lever for satisfying particularistic interests. NPM should therefore be only a tool of such administrative elite, which desires to usurp even more power and desires to progress in the civil service system.

3.1 NPM at the local level

Alongside different manifestations of NPM paradigm in different national systems it is expectable that there are differences on the national – local line of separation. But the question still remains if we can discuss general guidelines of NPM at the local level or are there about as much (if not more) manifestations of NPM, as there are self-administrative systems. Nevertheless some authors predict that some general guidelines of local level NPM can be drawn, although this is not backed up by empirical evidence.

Stoker (1996) prepared an attempt of presenting influence of NPM on the local level (see table 1). It is clear that simultaneous (or as a consequence of NPM) de-centralisation or de-concentration of services has influenced a certain increase in the level of autonomy for

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[2] Kettl (1995, p. 14) for example believes that »NPM includes contradictive goals«, Ferlie et al. (1996, p. 10) see »new public management as an empty canvas … you can paint anything on it«. Beside that the paradigm is differently interpreted that consequently leads to inconsistencies, for example »public managers have more discretion« (Kaboolian, 1998) and »public employees are limited in discretion« (Barberis, 1988).

self-administrative communities, although we always must critically doubt about the actual autonomy. So the main focus of NPM at the local level is oriented especially towards the quality of services and economy. The proximity and nature of the local community make the citizen a more important user of public services, which can bring together traditional and consumer participation methods.

Table 1: Local authority operation in the framework of NPM

	Local authority after the II. World War	Local authority in the framework of the new public management paradigm
Guidance of local authorities	Input management, ensuring public services in the context of a welfare state	Input and output management taking into consideration the principle of effectiveness, efficiency and responsiveness towards citizens
Prevailing ideology	Professionalism and party affiliation	Management and consumerism
Definition of public interest	Politicians and experts – citizens do not participate	Aggregate of individual interests, which manifests in the user's choice
Prevailing responsibility model	Democracy; elections, elected political officials with a given mandate, tasks are performed through bureaucracy supervision	Separation of politics and management; politics gives directions, but does not supervise the process of implementation and is an additional protection in the form of service user supervision (feedback)
System of ensuring public services	Hierarchical and sector-oriented organization	Private sector or quasi-public institutions (*quangos*)

Source: Stoker (1996).

By all means Stoker (*ibidem*) points out the prevailing service function of the local level and the proximity between citizens and local authorities, which distinguishes administration reforms on the local level from administration reforms on the national level. At the same time before mentioned critics of NPM should not be overlooked, because the same analogy can be applied to NPM at the local level.

3.2 Empirical research

We have already established that empirical research (above all appropriate qualitative) on the implementation of NPM is few and far between in general and even less at the local level. Exceptional research does show a wider implementation of the public sector on the city level (Hambleton, 2004). Daeman and Schaap (2000, p. 175) for example, have proven on the sample of 15 cities, that NPM tools at the local level

in Europe are in general use. Based on this information we have analysed the implementation of NPM in 58 cities[3] across the EU. We surveyed the highest ranked civil servants in the local administration hierarchy (in Slovenia the title Director of Municipal Administration is suitable).

Quantitative assessment of the implementation of a wide range of NPM tools and mechanisms is highly difficult. Therefore we have used the indicators proposed by Brudney, Hebert and Wright (1999, p. 22), measuring the implementation of the NPM paradigm with the following indicatiors:

- training programmes to improve client or costumer service,
- quality improvement programmes (courses, trainings, workshops and similar) for promoting teamwork and solving problems,
- benchmarks for measuring program outcomes or results,
- strategic planning, that produces clear agency mission statements,
- simplification and relaxation of human resource (personnel) rules,
- privatization of major programmes,
- reduction in the number of levels in the agency hierarchy.

Based on those indicators we have prepared the NPM index. This index is a sum of recoded values of the answers[4] and is the base for the assessment of an individual city administration reform level.

Furthermore we wanted to check if the implementation of NPM is in any way related to some characteristics of the local community (for example size, total resident population, economic effectiveness etc.). This could in fact provide answer to the question, does NPM have any actual measurable implications in real environment? For this purpose we merged

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3 Aarhus, Antwerp, Banska Bystrica, Bialystok, Birmingham, Bonn, Bordeaux, Breda, Brescia, Brno, Brugge, Brussels, Budapest, Bydgoszcz, Cagliari, Ceske Budeovice, Debrecen, Edinburg, Eindhoven, Essen, Gent, Glasgow, Graz, Helsinki, Innsbruck, Kielce, København, Krakow, Le Havre, Leeds, Liberec, Limerick, Linz, Ljubljana, Luxemburg, Madrid, Malmö, Maribor, Modena, Nice, Oulu, Plzen, Poznan, Reggio di Calabria, Riga, Rotterdam, s\Gravenhage, Stockholm, Szeged, Tallinn, Tartu, Uppsala, Utrecht, Venice, Verona, Vigo, Vilna, Wroclaw.

4 For answers: *no changes considered*; *considered, no action yet* and *action(s) planned* ranked as a value of zero; for answers: *partially implemented* and *fully implemented* we ranked as a value of one. The highest NPM index value is seven. Index classification is as follows: 0–2 = no reform; 3–5 = first phase of reform; 5–7 = reform is in place.

our data with Urban Audit[5] data. To calculate some other values (for example GDP *per capita* looking at the national average and the average unemployment rate in the city in relation to national average) we used Eurostat[6] databases as well. In the final phase of the research we processed the gathered data with the computer software SPSS, where we joined answers and variables from the Urban Audit database in the same matrix.

3.3   Results

After recoding and categorizing data we can conclude that 21.1% of observed local administration have not been reformed, 45.6% are in the first phase of reform and 22.8% are reformed (10.5% of respondents did not answer this question). From table 2 we can see that the introduction of strategic management for defining clear goals (average value 3.69) and the education of employees for public service improvement (average value 3.60) are the most common implemented elements of the NPM. The least used are the reduction of hierarchical levels in local administration (average value 2.38) and the privatization of larger public programmes (average value 2.52). These results are somewhat surprising, not so because of the percentage of local administrations, which implemented NPM elements, but more because of the elements, that are most commonly introduced. Neo-liberalism, which manifested also in the NPM paradigm, tries to reduce the role of administration and promote privatization of public service provision (Hughes, 2003). But our research shows that city administrations in the EU do not use the principle of privatization very often.

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5 Empirical data, which were later joined with empirical data from our research, have been gained from Urban Audit databases (Urban Audit databases are accessible via website http://www.urbanaudit.org/index.aspx).

6 We compared city condition based on the national average (as a deviation in the positive or negative direction based on national average) to limit the influence of national environments on the values of individual variables. That is why we completed the databases with Eurostat databases (http://epp.eurostat.ec.europa.eu/portal/page/portal/ eurostat/home/) and with that assessed city effectiveness in relation to national environment. Thus we removed or at least limited errors in measurement.

Table 2: Local administration reform regarding individual NPM elements

	no changes considered	considered, no action yet	action(s) planned	partially implemen- ted	fully implemen- ted	average (scale from 1 to 5)	standard deviation
educational programmes for improving public services	11.5	1.9	9.6	40.4	30.8	3.60	1.524
training for teamwork and team problem solving	9.6	9.6	15.4	34.6	25.0	3.38	1.497
benchmarking for better assessment of our products	11.5	7.7	11.5	46.2	13.5	3.13	1.560
strategic planning, which sets clear goals of the organization	7.7	5.8	5.8	42.3	32.7	3.69	1.476
simplification of personnel rules	21.2	5.8	21.2	36.5	9.6	2.90	1.485
privatization of major programmes	26.9	15.4	15.4	25.0	9.6	2.52	1.540
reduction in the number of levels in the hierarchy	34.6	23.1	13.5	7.7	17.3	2.38	1.549

Source: Bačlija (2010) (N = 58).

The next step is an analysis of statistical correlations between the NPM index and independent variables. With Pearson coefficient (see table 3) we can establish the indication of some correlations. It is indicated that NPM correlates with the number of inhabitants, with the average employment rate, with the Lisbon benchmark and with power of the city. This could mean that the bigger the city, more competitive it is and more NPM elements have been implemented by the city administration. But if we use multi-variable analysis – linear regression, it becomes clear that the correlations are no longer the same or in other words that some variables have more influence than others (see table 3). The interpretation of correlation coefficients (beta) suggests, that densely populated cities have implemented less NPM elements. This is in contrast with our expectations. It could be concluded that the denser populated the city is, more work it has on the operative level with *ad hoc* problems and that obviously leaves less time for systematic improvements.

Table 3: Correlations between variables (Pearson coefficient and beta coefficient)

	NPM index
Number of inhabitants	P = 0.312(*) (sig. = 0.024) ß = 0.019 (sig. = 0.940)
Average GDP per capita	P = .317(*) (sig. = 0.038) ß = 0.398 (sig. = 0.150)
Power index[7]	P = 0.264 (sig. = 0.088) ß = 0.159 (sig. = 0.508)
Lisbon benchmark[8]	P = 0.240 (sig. = 0.147) ß = 0.381 (sig. = 0.094)

* The correlation is typical with a 0.05 standard error.

Source: Bačlija (2010).

The second indicated statistical correlation is between the implementation of NPM principles and the average GDP per city inhabitant. From that we could assume that wealthier cities are more in favour for administration modernization. The last shown correlation is the correlation between NPM and the Lisbon benchmark. That is actually a very satisfying result, because it means that the local administration reform process and the capability of local communities for creating a highly

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7 The influence of individual community local authorities on community effectiveness is highly dependent on the power of the local authority. Based on that, Urban Audit (on city level – Power index of the city) prepared the "power index", which contains multiple indicators, like for example: local authority autonomy at expenditure; local authority autonomy at taxation and the share of national GDP, which is intended for local self-government. The index tries to simulate, how powerful the local self-government is inside an individual national system. (Urban Audit, 2004).

8 The Lisbon benchmark is an index, which assesses the realization of the Lisbon strategy and it is closely connected with the competitiveness of an observed entity. It contains the following variables:
– GDP in relation to the entire population,
– work productivity (GDP per employed person);
– employed residents (the share of employed persons between 15 and 64 years of age);
– employment level of senior workers (share of employed between 55 and 64 years of age);
– long-term unemployment of the elder population (share of those that are unemployed for more than 1 year and are between 55 and 64 years of age);
– share of residents that are currently included in the higher education and university system (share of residents between 15 and 24 years of age, that are currently included in the higher education and university system in relation to the entire population);
– youth unemployment (share of young people between 15 and 24 years of age, which have been unemployed for at least six months). (Urban Audit, 2004)

competitive and socially stable environment (mostly because of employability), are related. Local administrations therefore have a certain role in the successful and effective operation of local communities.

4   Conclusions

Undoubtedly globalization, decentralization and neo-liberalization currents have strongly influenced the way local community administrations operate (Judd & Parkinson, 1990; Harding, 2005; Dunford & Kafkalas, 1992; Le Gales, 1998). These are under the growing pressure of ensuring more and more citizen services, which are being transferred from the national level. At the same time the demands of citizens are increasing due to the influence of private sector service influence. Besides that local communities also compete on the global market for investors. This poses as an additional burden for local administration, because they operate in a rapidly changing, almost business-like environment. Managerial tasks at the local level are very demanding and that can be very illustratively shown with a part of a column in a daily newspaper in Ljubljana: »I just expect that some basic things in life operate: that the lights turn on, that the water runs out of the tap and similar. In short – the existence of areas in Ljubljana, where people do not have a sewage system and the waste management is primitive, simply frustrates me. In some other environment or in some other times I perhaps just would not mind.«[9]

It is necessary for local administrations to reform, so that they can successfully face all challenges. Either they do that by implementing NPM or by any other reform method. Although NPM showed itself as a (too) extensive concept (as Ferlie et al. (1996, p. 10) describe it »as an empty canvas … you can paint anything on it«) and being the target of multiple critics, it still remains one of the more recognizable and most frequently used method for administration reform. Although Hambleton (2004, p. 20) believes that the NPM paradigm is an insufficient answer to the problems of local communities because of its narrow view on public services and neglect of the institution's democratic vitality, we cannot completely agree with him. Our presumption is that the specifics of local management (orientation to services, user proximity, fast responsiveness of administrative authorities) make NPM, somewhat a neo-Tayloristic method

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[9] Marjeta Bogataj, Žurnal, 14th of February, 2009.

with the introduction of rational work method into the public sector, suitable for local administrations.

The presented research confirms our beliefs to some extent. With the help of NPM principles a good part of local communities in the EU is now reformed. For more precise data more extensive studies should have been performed. That would direct future (greatly needed) attention of the academic and professional public to this "undernourished" field of expertise. In any case it pays dividend to follow encouraging results, which show "profit" in the reform of local administrations. Positive effects are being shown for the entire local community, for its strategic development and its financial welfare. Argumentation of the positive effects of administrative reform promotes further popularization of similar processes.

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IZVLEČEK

Republika Slovenija je 1.5.2004 vstopila v EU. Ob tem je trošarinski sistem nadgradila tako, da je na področju harmoniziranih trošarin v celoti usklajen s pravnim redom EU. Vstop v EU se je odražal tudi na področju pobiranja dajatev, ki postanejo pravica Skupnosti v trenutku knjiženja terjatev v poslovne knjige, država članica pa zadrži 25 % tradicionalnih lastnih sredstev Skupnosti za stroške pobiranja teh dajatev. Po navedenem dejanju so trošarine postale najpomembnejše dajatve, ki jih v državni proračun vplača Carinska uprava Republike Slovenije. Pri primerjavi stopenj trošarin na trošarinske izdelke med izbranimi državami članicami EU lahko ugotovimo, da Republika Slovenija sodi med države z nižjimi stopnjami trošarin na tobačne izdelke, etilni alkohol in vmesne pijače. Treba bi bilo zvišati predvsem trošarine na tobačne izdelke ter alkohol in alkoholne pijače kar bi prispevalo k povečanju proračunskih sredstev, razlog za zvišanje pa je tudi zdravstveni vidik. Naša država bi lahko sledila zgledu Republike Hrvaške in uvedla trošarine na nekatere neharmonizirane trošarinske izdelke.

Ključne besede: trošarine, harmonizirani trošarinski izdelki, neharmonizirani trošarinski izdelki, trošarinske stopnje, trošarinski sistem, povečanje trošarinskih stopenj

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1   Uvod

Trošarinski sistem v Republiki Sloveniji (v nadaljevanju: Slovenija) se je začel izvajati 1.7.1999. Obsega poseben režim nadzora nad prometom in proizvodnjo trošarinskih izdelkov ter pobiranje trošarin. Upravljanje in izvajanje postopkov v zvezi s trošarinami je v pristojnosti Carinske uprave Republike Slovenije (v nadaljevanju: carinska uprava), izvajajo pa se v oddelku za trošarine pri posameznem carinskem uradu. Z vstopom Slovenije v EU 1. 5. 2004 se je sistem nadgradil tako, da je na področju harmoniziranih trošarin v celoti usklajen s pravnim redom EU. Osnovo trošarinskega sistema določajo Zakon o trošarinah in njegovi izvedbeni predpisi ter nekatere uredbe na ravni EU, ki se uporabljajo neposredno (Kvenderc, 2008, str. 5).

Leto 2004 je bilo tudi na področju pobiranja dajatev zaznamovano s pridružitvijo Slovenije EU. Carinska uprava je v letu 2004 prevzela nalogo pobiralke tradicionalnih lastnih sredstev Skupnosti. Njihovo knjigovodsko evidentiranje je kombinacija obračunane in plačane realizacije prihodkov, za razliko od obveznih dajatev, ki so prihodek proračuna Slovenije in se evidentirajo samo po plačani realizaciji. Država članica zadrži 25 % tradicionalnih lastnih sredstev Skupnosti za stroške pobiranja teh dajatev (Carinska uprava RS, 2005, str. 1, 2).

V članku smo želeli predstaviti dve tezi, in sicer:

a) trošarine so postale z vstopom Slovenije v EU najpomembnejše dajatve, ki jih v državni proračun vplača carinska uprava,

b) v Sloveniji bi morali spremeniti trošarinski sistem tako, da bo primerljiv z izbranimi državami, in:

- zmanjšati nekatere trošarine,
- uvesti trošarine na nekatere nove izdelke,
- nekatere trošarine zvišati.

2   Uvedba trošarin v Sloveniji

Trošarinski sistem se je začel izvajati 1.7.1999, ko so v veljavo stopili Zakon o trošarinah in njegovi izvedbeni predpisi (Košir, 1999, str. 1).

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2.1 Trošarine

2.1.1 Definicija trošarin

Trošarina ali akciza je davek na porabo določenih izdelkov. Skozi zgodovino se je v strokovni literaturi podajala široka interpretacija koncepta "trošarin". Cnossen (2005, str. 2) v trošarinski sistem uvršča vse izbirne davke na dobrine, storitve in prevozna sredstva. Preece (2008, str. 73) meni, da se izraz "trošarine" nanaša na posredno obliko obdavčenja, ki zajema ozek izbor dobrin (pogosto storitev), ki so po svoji naravi namenjene "prestižu" ali so "potrošniško naravnane".

2.1.2 Zgodovina trošarin

Adams (2006, str. 1) meni, da so davki gorivo, ki poganja civilizacijo. Ne poznamo namreč niti ene civilizacije, ki ne bi pobirala davkov.

Trošarinske obdavčitve so se pojavile v 16. in 17. stoletju po zgledu Dancev, ki so davke na pivo, sladkor, sol, alkohol in druge dobrine poimenovali "excijsen". Danskemu zgledu je sledilo veliko germanskih držav, njihovemu uspehu pa je kmalu sledila tudi Anglija s svojimi kolonijami, vključno z ZDA. Na začetku 19. stoletja so v Evropi večino "manjših" trošarin (ki so prinesle malo prihodka) odpravili ali pa jih vključili v splošne davke na dobrine in storitve, "velike" trošarine (na tobačne izdelke, alkoholne pijače in naftne derivate) pa so ostale (Cnossen, 2005, str. 1).

2.1.3 Razlogi za uvedbo trošarin

Trošarinski davki so pogosto zaželeni kot nadomestilo za davke državnega proračuna, ki slabo vplivajo na delo in kapital. Čeprav so trošarine včasih imenovane "sirota davčne politike", ima njihova zasnova in dajatve večje posledice, kot večina drugih davkov.

Cnossen (2007, str. 1–2) navaja naslednje razloge za uvedbo trošarin:

- zvišanje proračuna za javno porabo (vse trošarine),
- odraz zunanjih stroškov proizvodnje in porabe, ki niso všteti v ceno (kajenje, popivanje, onesnaževanje),
- odvračanje od uporabe, ki je nezaželena (kajenje, popivanje, kockanje),

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- uporabnina uporabnikov cestnih infrastruktur in vladnih cestnih storitev.

2.1.4 Usklajevanje trošarin

Države članice EU imajo različne stopnje, strukture in načine upravljanja trošarin, to pa vpliva na konkurenčnost pod istimi pogoji. Največja razlika med trošarinskimi sistemi je ohranjena s strogim mejnim nadzorom, ki izolira domače trge od tujih carinskih sistemov. Rezultat tega je vpliv medblagovne in meddržavne diskriminacije na trgovanje. Pri presojanju predlogov za uskladitev trošarin je najpomembnejši vpliv na državni proračun. V nekaterih članicah EU trošarine prispevajo več kot 25 % celotnih davčnih in socialnih dajatev. Usklajevanje trošarin v gospodarski skupnosti je primarno namenjeno odstranjevanju omejitev konkurenčnosti fiskalne politike. Za uskladitev davčne politike na skupni osnovi je treba določiti, katere trošarine naj se obdržijo in katere uskladijo. V večini držav obstajajo tri glavne skupine trošarinskih dobrin, in sicer mineralna olja, pridelan tobak in alkoholne pijače. Večina držav, tudi v EU, pobere najvišje prispevke za državni proračun od "velike peterice", in sicer od tobačnih izdelkov, piva, alkohola, mineralnih olj in vina. Druge države so uvedle trošarine še na vrsto drugih izdelkov. Poleg davčne osnove se spreminjajo tudi davčne stopnje. Komisija je v tem času izdala številne predloge, večinoma o usklajevanju davčnih struktur, nekaj pa tudi o usklajevanju davčnih stopenj. Počasen napredek pripisujemo vplivu usklajevanja trošarin na državne proračune nekaterih držav članic, kar je izvor konfliktov med državnimi prioritetami in cilji Skupnosti. Po dolgotrajnih pogajanjih so se države članice strinjale s postavitvijo minimalne stopnje kot kombinacije davka na dodano vrednost (ad valorem) in trošarin. Kljub temu so stopnje v državah članicah še vedno zelo različne (Hitiris, 2003, 119–120).

3   Trošarinski izdelki v Sloveniji

Zakon o trošarinah (ZTro-UPB8, Uradni list RS, št. 97/10, v nadaljevanju ZTro) določa, da se trošarina plačuje od alkohola in alkoholnih pijač, tobačnih izdelkov ter energentov in električne energije, ki se na območju Slovenije sprostijo v porabo. Trošarina je prihodek proračuna in se plačuje od trošarinskih izdelkov, ki so proizvedeni na območju Slovenije, od trošarinskih izdelkov, ki so vneseni z ozemlja držav

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članic Evropske unije v Slovenijo, in od trošarinskih izdelkov, ki se uvozijo v Evropsko unijo iz tretjih držav oziroma tretjih ozemelj (ZTro, člen 1–3).

3.1 Trošarine na tobačne izdelke

Trošarina se v skladu s 47. členom ZTro plačuje od cigaret, cigar in cigarilosov ter tobaka za kajenje. Trošarinska osnova za tobačne izdelke je 1.000 kosov in drobnoprodajna cena oziroma kilogram izdelka. Trošarina za cigarete se plačuje kot specifična trošarina, ki je določena v znesku za 1.000 kosov, in kot proporcionalna trošarina, ki je določena v odstotku od drobnoprodajne cene najbolj prodajanih cigaret. Znesek specifične trošarine in stopnjo proporcionalne trošarine določi Vlada Republike Slovenije. Sprostitev tobačnih izdelkov v porabo in sprostitev, razen če uvoznik prevaža tobačne izdelke v trošarinsko skladišče ali v prosto carinsko prodajalno, je dovoljeno le, če so tobačni izdelki označeni s tobačno znamko (ZTro, člen 51–52).

3.1.1 Stopnje trošarin na tobačne izdelke v izbranih državah članicah EU

V tabeli 1 so prikazani podatki o stopnjah trošarine za cigarete, cigare in cigarilosi ter drobno rezan tobak, ki so v državah članicah EU veljale na dan 1. 7. 2011.

Za cigarete so imele vse izbrane države članice (v nadaljevanju: države) predpisano stopnjo specifične trošarine in stopnjo proporcionalne trošarine. Najnižjo stopnjo specifične trošarine so imele Italija, Finska in Slovenija, najvišjo pa Irska, Velika Britanija in Nemčija. Najnižjo stopnjo proporcionalne trošarine so imele Velika Britanija, Irska in Romunija, najvišjo pa Italija, Finska in Slovenija. Za cigarilose in cigare je imelo šest držav predpisano specifično stopnjo trošarine, šest držav pa proporcionalno stopnjo trošarine. Samo specifično stopnjo trošarine so imele štiri države, samo proporcionalno stopnjo trošarine tudi štiri države, medtem ko sta imeli obe stopnji trošarine predpisani dve državi. Najnižjo stopnjo specifične trošarine sta imeli Romunija in Danska, najvišjo pa Irska in Velika Britanija. Najnižjo stopnjo proporcionalne trošarine sta imeli Nemčija in Slovenija, najvišjo pa Finska in Italija. Iz Tabele 1 je še razvidno, da je za drobno rezani tobak imelo osem držav predpisano specifično stopnjo trošarine (za kilogram), štiri države pa proporcionalno stopnjo trošarine (od cene tobaka). Samo specifično stopnjo trošarine je imelo šest držav članic, samo proporcionalno stopnjo trošarine sta imeli

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dve državi članici, obe stopnji trošarine pa sta imeli predpisani dve državi. Najnižjo stopnjo specifične trošarine so imele Finska, Slovenija in Nemčija, najvišjo pa Irska, Velika Britanija in Danska. Najnižjo stopnjo proporcionalne trošarine je imela Nemčija, najvišjo pa Italija.

Tabela 1:   Stopnje trošarin na tobačne izdelke v izbranih državah EU na dan 1. 7. 2011

Država članica	Cigarete		Cigare in cigarilosi		Drobno rezani tobak	
	Specifična troš. za 1000 kosov (v EUR)	Proporcio-nalna troš. od cene zavojčka cigaret (v %)	Specifična troš. za 1000 kosov (v EUR)	Proporcio-nalna troš. od cene (v %)	Specifična troš. za kg (v EUR)	Proporcio-nalna troš. od cene (v %)
Avstrija	34,00	42,00	0	13,00	0	50,00
Bolgarija	51,64,	23,00	138,05	0	66,47	0
Danska	90,58	21,65	26,54	10,00	87,56	0
Finska	17,50	52,00	0	25,00	10,00	52,00
Irska	183,42	18,25	261,066	0	220,301	0
Italija	7,6765	54,57	0	23,00	0	56,00
Nemčija	90,80	21,94	14,00	1,47	41,65	14,30
Romunija	51,49	21,00	64,00	0	81,00	0
Slovenija	20,40	45,1515	0	5,00	40,00	0
Velika Britanija	178,60	16,50	197,93	0	142,27	0

Vir: European Commission (2011, str. 6,11,12)

3.2   Trošarine na alkohol in alkoholne pijače

Trošarina se v skladu s 37. členom ZTro plačuje od piva, vina, drugih fermentiranih pijač, vmesnih pijač ter etilnega alkohola (v nadaljevanju: alkohol in alkoholne pijače). Vrsta alkohola in alkoholne pijače se določi glede na uvrstitev izdelka v tarifno oznako kombinirane nomenklature carinske tarife in v odvisnosti od vsebnosti alkohola, ki je volumenski odstotek alkohola (vol.%) pri temperaturi 20 stopinj Celzija.

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3.2.1 Stopnje trošarin na alkohol in alkoholne pijače v izbranih državah EU

Tabela 2: Stopnje trošarine za alkohol in alkoholne pijače v državah EU na dan 1. 7. 2011

	STOPNJE TROŠARINE (V EUR) – Minimalne stopnje po Direktivi 92/84 EGS z dne 19. 10. 1992			
	Pivo: 0,748 EUR za stopnjo Plato/hl oz. 1,87 EUR za 1% prostorninske vsebnosti alkohola/hl*	Stopnje trošarine za neodvisne male pivovarne z letno proizvodnjo do 200.000 hl	Vmesne pijače 45 EUR za hektoliter	Etilni alkohol 550 EUR za hl/100%
Država članica	1. 7. 2011	1. 7. 2011	1. 7. 2011	1. 7. 2011
Avstrija	2,00	<12.500 hl – 1,20 <25.000 hl – 1,40 <37.500 hl – 1,60 <=50.000 hl – 1,80	mirne – 73,00 peneče – 73,00	1000,00
Bolgarija	0,767	0,38	46,01	562,43
Danska	6,83*	<=3.700 hl – izr. po formuli >3.700<=20.000 hl – izr. po formuli >20.000<200.000 hl – izr. po formuli.	mirne 15–22% – 123,45 peneče 15–22% – 164,51	2012,80
Finska	26,00*	<=2.000 hl – 13,00* <=30.000 hl – 18,20* <=55.000 hl – 20,80* <=100.000 hl – 23,40*	15,22 % – 568,00	>2,8%+drugi 3940,00
Irska	>2,8% – 15,71*	vračilo 50% trošarine za proizvodnjo do 20.000 hl	mirne>15% – 380,52 peneče – 524,48	3113,00
Italija	2,35		68,51	800,01
Nemčija	0,787	<=5.000 hl – 0,4407 <=10.000 hl – 0,5288 <=20.000 hl – 0,6170 <=40.000 hl – 0,6610	>15–22% – 153,00	1303,00
Romunija	0,748	<=200.000 – 0,43	165,00	750,00
Slovenija	10,00*		100,00	1000,00
Velika Britanija	21,40*	<=60.000 hl – izračun po posebni formuli	15–22% – 370,69	2941,44

Vir: European Commission (2011, str. 8–9, 16–17, 19–20)

Pet držav je imelo stopnjo trošarine predpisano glede na prostorninsko vsebnost alkohola v hektolitru piva (podatki so označeni z zvezdico), pet držav pa je imelo stopnjo trošarine predpisano za stopnjo Plato na hektoliter piva. Najnižjo stopnjo trošarine na pivo med državami, ki imajo stopnjo trošarine predpisano za stopnjo Plato na hektoliter piva, sta imeli Romunija in Bolgarija, najvišjo pa Italija in Avstrija. Najnižjo stopnjo trošarine na pivo med državami, ki imajo stopnjo trošarine

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predpisano za 1 % prostorninske vsebnosti alkohola v hektolitru piva, sta imeli Danska in Slovenija, najvišjo pa Finska in Velika Britanija. Znižano stopnjo trošarine za neodvisne male pivovarne z letno proizvodnjo do 200.000 hektolitrov piva je imelo osem držav, dve državi (Italija in Slovenija) pa takšnih olajšav nista imeli. Države imajo olajšave urejene na različne načine. Iz tabele 2 je razvidno tudi, da so najnižjo stopnjo trošarine na vmesne pijače imele Bolgarija, Italija in Avstrija, najvišjo pa Finska, Irska in Velika Britanija. Najnižjo stopnjo trošarine za etilni alkohol so imele Bolgarija, Romunija in Italija, najvišjo pa Finska, Irska in Velika Britanija.

3.3 Trošarine na energente in električno energijo

3.3.1 Stopnje trošarin za energente v izbranih državah članicah EU

Tabela 3: Stopnje trošarin za plinsko olje za pogonski namen in ogrevanje ter neosvinčeni bencin v državah EU na dan 1. 7. 2011

	STOPNJE TROŠARINE ZA 1.000 LITROV (V EUR)		
	Plinsko olje za pogonski namen Min. stopnja po Dir. 2003/96/ES 330 EUR za 1.000 litrov	Plinsko olje za ogrevanje Min. stopnja po Dir. 2003/96/ES 21 EUR za 1.000 litrov	Neosvinčeni motorni bencin Min. stopnja po Dir. 2003/96/ES 359 EUR za 1.000 litrov
Država članica	1. 7. 2011	1. 7. 2011	1. 7. 2011
Avstrija	>10 mg/kg – 425,00 ≤10 mg/kg – 397,00	128,00 98,00	>10mg/kg 515,00 ≤10 mg/kg 482,00
Bolgarija	314,45	25,56	363,02
Danska	392,76	335,33	576,20
Finska	364,00 364,00	160,50	627,00
Irska	465,70	47,36	576,22*
Italija	472,20	403,21	613,20
Nemčija	>10 mg/kg – 485,70 ≤10 mg/kg – 470,40	>50 mg/kg – 76,35 ≤50 mg/kg – 61,35	>10 mg/kg – 669,80 ≤10 mg/kg – 654,50
Romunija	302,51	302,51	359,59
Slovenija	351,16	87,49	417,17
Velika Britanija	667,93	130,59	667,93

Vir: European Commission (2011, str. 8–10, 13–15)

Dve državi sta imeli predpisano nižjo stopnjo trošarine za plinsko olje za pogonski namen, kot je predpisana z evropsko direktivo, kar je rezultat pogajanja posameznih držav z Evropsko komisijo. Najnižjo stopnjo trošarine na plinsko olje za pogonski namen so imele Romunija, Bolgarija

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in Slovenija, najvišjo pa Velika Britanija, Nemčija in Italija. Najnižjo stopnjo trošarine za plinsko olje za ogrevanje (za neposlovno uporabo) so imele Bolgarija, Irska (brez vključene CO_2 takse) in Slovenija, najvišjo pa Italija, Danska in Romunija. Iz tabele 3 je razvidno še, da so najnižjo stopnjo trošarine za neosvinčeni motorni bencin imele Romunija, Bolgarija in Slovenija, najvišjo pa Velika Britanija, Nemčija in Finska.

3.4 Struktura prihodkov, ki jih je vplačala Carinska uprava Republike Slovenije

Tabela 4: Prihodki, pobrani in vplačani v proračun od carinske uprave, prihodki proračuna ter delež trošarin v prihodkih, pobranih in vplačanih od carinske uprave v obdobju od 1999 do 2010

Leto	Višina pobranih dajatev (v EUR)	Indeks (glede na leto 1999)	Višina prihodkov državnega proračuna (v EUR)	Delež vplačanih sredstev v državni proračun (v %)	Delež trošarin v dajatvah (v %)
1999	881.197.700,48	1,00	3.935.423.558	22,39	27,91
2000	1.928.811.712,43	2,189	4.135.316.380	46,64	27,8
2001	2.273.286.844,21	2,580	4.776.242.618	47,60	31,48
2002	2.569.470.723,34	2,916	4.895.346.032	52,49	30,62
2003	3.000.560.340,74	3,405	5.811.578.949	51,63	27,85
2004	2.328.654.335,59	2,643	6.323.186.288	36,83	39,56
2005	1.589.312.022,53	1,804	6.801.959.950	23,37	60,49
2006	1.667.069.788,00	1,892	7.396.475.699	22,54	57,60
2007	2.006.610.535,49	2,277	7.799.943.931	25,73	58,2
2008	2.155.906.318,59	2,447	8.535.070.002	25,26	56,7
2009	2.140.419.484,99	2,429	7.530.721.087	28,42	67,1
2010	2.365.730.199,04	2,685	7.549.556.129	31,34	64,3

Vir: Ministrstvo za finance in carinska uprava

Delež vplačanih dajatev je v letih od 1999 do 2003 rastel in je v letu 2002 znašal 52,49 %, kar pomeni, da je carinska uprava prispevala več kot polovico sredstev v državni proračun. Delež pobranih dajatev se je v letu 2003 zmanjšal na 51,63 %, potem pa je sledil občuten padec. Slovenija je v EU vstopila 1. 5. 2004, zato je padec v tem letu nekoliko manjši, potem pa sledi večji padec. Največji je bil zabeležen pri DDV ob uvozu, saj trošarina po novem ob uvozu blaga iz drugih članic EU ni več uvozna dajatev. Iz tabele 4 je razvidno tudi to, da se je z vstopom v EU fiskalna pomembnost carinske uprave začela zmanjševati, ob tem pa se je

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v dajatvah, ki jih je pobrala, znatno povečala pomembnost trošarin, saj so te v letu 2009 znašale že 67,1 %, pred vstopom v EU pa njihov odstotek znašal okoli 30 %. Pri podatkih o višini pobranih dajatev so podani bruto zneski vplačanih dajatev, prav tako pa so pri izračunu upoštevani bruto zneski vplačanih oziroma pobranih trošarin.

4   Trošarinski izdelki v Republiki Hrvaški

Hrvaška je od leta 1994 dalje postopoma uvedla devet trošarin, in sicer na kavo, naftne derivate, alkohol in alkoholne pijače, tobačne izdelke, pivo, brezalkoholne pijače, osebne avtomobile, ostala motorna vozila, plovila in letala, luksuzne izdelke ter premije zavarovanja avtomobilske odgovornosti (Kuliš, 2005, str. 11).

Hrvaški sabor je 3. julija 2009 sprejel Zakon o trošarinama (v nadaljevanju: ZOT), ki se je začel uporabljati s 1.1.2010, razen nekaterih določb ZOT, ki bodo stopile v veljavo ob vstopu Hrvaške v EU. Z ZOT je trošarinski sistem v Hrvaški usklajen s trošarinskim sistemom EU na področju obdavčevanja energentov, alkohola in alkoholnih pijač ter tobačnih izdelkov. ZOT je usklajen s trošarinskimi sistemi v državah čla-nicah EU ter s t.i. horizontalno direktivo 92/12/EGS. ZOT ne obravnava neusklajenih (neharmoniziranih) trošarin. Njihovo obdavčevanje urejajo posamični zakoni, ki niso del pravnega sistema EU. Tretji odstavek 3. člena Direktive sveta 92/12/EGS namreč določa, da lahko države članice EU uvedejo ter obdržijo davke, ki se plačujejo na druge izdelke (Marinović, 2009, str. 41).

4.1   Trošarine na brezalkoholne pijače

Za brezalkoholne pijače se smatrajo osvežilne brezalkoholne pijače iz sadnega soka, sadnih baz, rastlinskih ekstraktov, žitaric, sirotke, umetne in nizko energetske osvežilne brezalkoholne pijače ter sirupi, ki so namenjeni za proizvodnjo ali pripravo brezalkoholnih pijač. Med brezalkoholne pijače se po ZOT ne uvrščajo domače in uvožene naravne mineralne gazirane in negazirane vode, namizne vode in 100 % naravni sokovi, voda za pitje ter domače in uvožene naravne vode, ki se dostavljajo v paketih. Posebni davek na brezalkoholne pijače se plača za hektoliter proizvedene ali uvožene brezalkoholne pijače. Če se uvažajo ali nabavljajo sirupi, praški in pastile za osvežilne brezalkoholne pijače, se posebni davek plača glede na količino osvežilne brezalkoholne pijače, ki se lahko dobi z njihovim raztapljanjem v vodi, glede na priložena

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navodila. Posebni davek se plača v višini 40,00 kun po hektolitru domače ali uvožene brezalkoholne pijače (Zakon o posebnom porezu na bezalkoholna pića, člen 3, 6).

Davčna in carinska uprava sta na podlagi predlogov davčnih zavezancev in njihovih združenj nekajkrat predlagala, da se zakon ukine. Prihodki od trošarin na brezalkoholne pijače so namreč majhna postavka v strukturi prihodkov državnega proračuna. Pri tem je treba izpostaviti tudi dejstvo, da nobena država članica nima trošarine na brezalkoholne pijače (Marinović, 2005, str. 23).

4.2 Trošarine na kavo

Za kavo se šteje surova kava, vključno kava brez kofeina, pražena kava v zrnju ali mleta, vključno s kavo brez kofeina, kavne luske in jedrca ter ostali izdelki iz kave (v nadaljevanju: kava). Čokolada ter izdelki, ki so podobni čokoladi, kremni izdelki, bomboni, pekarski izdelki, praški za pudinge in kreme ter drugi podobni izdelki z dodatkom kave se ne smatrajo za kavo.

Posebni davek na kavo se plača za en kilogram neto teže kave, in sicer:

- za surovo kavo (vključno s kavo brez kofeina) v višini 5,00 kun,
- za praženo kavo v zrnju ali mleto (vključno s kavo brez kofeina) v višini 12,00 kun,
- za kavne luske in jedrca v višini 15,00 kun,
- za ostale proizvode od kave v višini 20,00 kun.

Kava, ki je v prometu na carinskem področju Hrvaške, mora biti označena z ustrezno znamkico Ministrstva za finance Republike Hrvaške (Zakon o posebnom porezu na kavu, člen 3, 6, 9).

4.3 Trošarine na luksuzne predmete

Predmet obdavčenja so luksuzni izdelki, med katere spadajo izdelki, kot so nakit in sorodni izdelki, ure, obleka in obutev iz krzna in kože plazilcev, pirotehnični izdelki za ognjemete, orožje ter ostali izdelki iz slonovine, želvovine, koralov ter vžigalniki za cigarete. Davčna osnova za plačilo posebnega davka je prodajna vrednost (prodajna cena je cena brez DDV) in znaša 30 % od davčne osnove (Zakon o posebnom porezu na luksuzne proizvode, člen 2, 5, 6).

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4.4 Trošarine na osebna vozila, druga motorna vozila, plovila in letala

Predmet obdavčenja so določeni osebni avtomobili, druga motorna vozila, plovila in letala, ki se uvažajo, proizvajajo ali prodajajo na Hrvaškem. Predmet obdavčenja je promet ali drugi način pridobitve uporabe osebnih avtomobilov, drugih motornih vozil, plovil in letal.

Davčna osnova posebnega davka na promet rabljenih osebnih vozil, drugih motornih vozil, plovil in letal je tržna vrednost v trenutku nastanka davčne obveznosti, ki se ugotavlja na podlagi dokumentov o pridobitvi. Davčna uprava preverja tržno vrednost, ki je izkazana v dokumentih o pridobitvi. Če ugotovi, da ta ni izkazana realno, potem davčno osnovo ugotovi na podlagi cenitve. Posebni davek na osebne avtomobile in motorna kolesa, ki se ne smatrajo za nova, se poveča za 50 %, za osebne avtomobile s prostornino preko 1.600 kubičnih centimetrov in motorna kolesa s prostornino preko 250 kubičnih centimetrov pa za 100 %, pri osebnih avtomobilih z rotacijskim gibanjem batov in tistih, ki se ne smatrajo za nova, pa se poveča za 50 %. Posebni davek se ne plača na osebne avtomobile in motorje, ki jih poganjajo električni motorji. Posebni davek na promet rabljenih avtomobilov, drugih motornih vozil, plovil in letal se plača po stopnji 5 % (Zakon o posebnim porezima na osobne automobile, ostala motorna vozila, plovila i zrakoplove, člen 1, 3, 5, 6).

Osebni avtomobili in motorna kolesa, sproščeni v prost promet in registrirani v Republiki Hrvaški, so obremenjeni s številnimi dajatvami. Pri uvozu so predmet davka na dodano vrednost, pri osebnih vozilih in motornih kolesih pa je treba ob registraciji plačati DDV, letni davek na cestna motorna vozila, letno nadomestilo za uporabo javnih cest, posebno nadomestilo za okoljsko dajatev za vozila na motorni pogon, davek na premije zavarovanja od avtomobilske odgovornosti in premije na kasko zavarovanje cestnih vozil (Kursar Hajnić, 2010, str. 73).

5   Predlogi sprememb

a)   V Sloveniji bi morali zmanjšati trošarine na pivo. Slovenija namreč spada med izbrane države članice EU z najvišjo stopnjo trošarine na pivo, saj je ta več kot petkrat višja, kot je najnižja stopnja trošarine, predpisana z Direktivo Sveta 92/84/EGS z dne 19. 10. 1992 (v nadaljevanju: Direktiva). Slovenija je tudi v skupini dveh držav, ki med izbranimi državami članicami EU nimata znižane stopnje trošarine

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za neodvisne male pivovarne z letno proizvodnjo do 200.000 hektolitrov piva, kot jo dopušča Direktiva. Zaradi izenačitve velikih in malih proizvajalcev piva pri nas male pivovarne (pivnice) zelo težko konkurirajo velikim proizvajalcem. Spričo teh navedenih dejstev bi morala Slovenija razmisliti o uvedbi olajšave za male pivovarne.

b) Slovenija bi morala uvesti trošarine na nekatere nove izdelke. Uvedla jih je samo na harmonizirane trošarinske izdelke, Hrvaška pa je poleg trošarin na harmonizirane trošarinske izdelke uvedla trošarine še na neharmonizirane trošarinske izdelke (na kavo, brezalkoholne pijače, osebne avtomobile, druga motorna vozila in zrakoplove, luksuzne izdelke in premije avtomobilskega zavarovanja). Slovenija bi lahko po vzoru Hrvaške uvedla trošarino na kavo. Gre namreč za izdelek široke potrošnje, ki nima nadomestkov, uvedba te trošarine pa ne bi vplivala na rast cen drugih izdelkov in storitev, kot se to lahko zgodi pri višanju trošarin na energente, predvsem na plinsko olje za pogonski namen. Po vzoru Hrvaške lahko uvede trošarine tudi na druge neharmonizirane trošarinske izdelke. Kljub dejstvu, da je trošarine dokaj lahko pobirati, pa bi bilo treba pred uvedbo trošarin na nove trošarinske izdelke opraviti temeljito analizo o tem, na katere trošarinske izdelke bi bilo trošarine smiselno uvesti, predvsem z vidika, koliko sredstev bi te prinesle v državni proračun. Zagotovo pa v Sloveniji ne bi bilo smiselno uvesti trošarine na brezalkoholne pijače. Uvedba te trošarine bi namreč vplivala na povečanje cen brezalkoholnih pijač, kar bi lahko posledično vplivalo na večjo porabo alkoholnih pijač (predvsem pri mladih).

c) V Sloveniji bi morali nekatere trošarine zvišati. Država se sooča s povečanjem cen surove nafte na svetovnem trgu, kar posledično vpliva na rast cen naftnih derivatov. Cene naftnih derivatov se pogosto spreminjajo in so trenutno zelo visoke ne glede na relativno nizko stopnjo trošarine za plinsko olje za pogonski namen. Slovenija je imela tudi v preteklosti dokaj visoke cene plinskega olja za pogonski namen, vendar pri tem tudi bistveno višjo stopnjo trošarine. V sedanjih razmerah je vlada cene plinskega olja za pogonski namen obvladovala predvsem z nižanjem trošarin, kar pomeni tudi nižje prihodke. Po podatkih Evropske komisije na dan 1.7.2011 je Slovenija sodila med izbrane države članice EU z najnižjo stopnjo trošarine na plinsko olje za pogonski namen. Če bi se vlada odločila za zvišanje cen plinskega olja za pogonski namen, je vprašanje, kako

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bi to vplivalo na porabo plinskega olja za pogonski namen. Zagotovo pa bi to pomenilo povečanje prevoznih stroškov, možen je tudi vpliv na povečanje cen drugih izdelkov. Zvišanje cene plinskega olja ob nespremenjeni trošarini pomeni tudi veliko nevarnost, da bi se tovorna vozila, ki so največji porabnik plinskega olja za pogonski namen, z gorivom začela oskrbovati predvsem v sosednjih državah in ne v Sloveniji (predvsem tovorna vozila, ki so v tranzitu skozi Slovenijo).

Če bi se vlada v dani situaciji odločila za zvišanje trošarin na trošarinske izdelke, bi morala zvišati trošarine na tobačne izdelke ter alkohol in alkoholne pijače. Po podatkih Evropske komisije sodi Slovenija med izbranimi državami članicami EU med države z nižjo stopnjo specifične trošarine in višjo stopnjo proporcionalne trošarine na cigarete ter med države, ki imajo na cigare in cigarilose predpisano samo proporcionalno stopnjo trošarine, ki je na ravni minimalne trošarine, predpisane z Direktivo. Za drobno rezani tobak ima Slovenija predpisano samo specifično stopnjo trošarine, ki je med najnižjimi med izbranimi državami članicami EU.

Po podatkih Evropske komisije sodi Slovenija med izbranimi državami članicami EU med države z najnižjo stopnjo trošarine za etilni alkohol in države z nižjo stopnjo trošarine za vmesne pijače. Zvišanje trošarin pri tobačnih izdelkih in etilnem alkoholu ter vmesnih pijačah bi zagotovo pripomoglo k povečanju prihodkov za državni proračun, ker gre za izdelke, za katere ne obstajajo nadomestki, povzročajo pa tudi odvisnost. Iz navedenih razlogov je tudi manjša možnost, da bi se zaradi povečanja cen zmanjšala njihova poraba. Razlog za povečanje trošarin za omenjene izdelke pa je tudi zdravstveni vidik.

d) V Slovenija bi morali pred povečanjem stopenj trošarin ali ob uvedbi trošarin na nove trošarinske izdelke opraviti temeljito analizo o tem, kot meni Kuliš (Kuliš, 2010, str. 3), ali bi k polnjenju proračuna bistveno bolj prispevali prihodki od tihotapljenja in nelegalne trgovine izdelkov, od katerih se plačuje trošarina, identificiranje davčnih dolžnikov ter izterjava neplačanih davčnih obveznosti.

6   Zaključek

Z vstopom Slovenije v EU se je zmanjšal delež vplačanih dajatev, ki jih carinska uprava vplača v državni proračun, hkrati pa so trošarine postale najpomembnejša dajatev, ki jo pobere carinska uprava. Pri

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primerjavi stopenj trošarin na trošarinske izdelke med izbranimi državami članicami EU lahko ugotovimo, da Slovenija sodi med države, ki ima kar nekaj možnosti za zvišanje trošarin, saj po podatkih Evropske komisije sodi med države z nižjo specifično trošarino na cigarete (proporcionalna trošarina na cigarete je med višjimi), in države, ki je na cigarilose in cigare uvedla samo proporcionalno stopnjo trošarine, ki je med najnižjimi, ter med države z najnižjo stopnjo proporcionalno stopnje trošarine za drobno rezani tobak. Ravno tako Slovenija sodi med države z nižjo stopnjo trošarine za etilni alkohol in vmesne pijače. Slovenija sodi med države z najvišjo stopnjo trošarine na pivo, zaradi česar bi morala vlada razmisliti o tem, da bi uvedla olajšave za neodvisne male pivovarne z letno proizvodnjo do 200.000 hl. Slovenija sodi tudi med države članice EU, ki ni uvedla trošarine na neharmonizirane trošarinske izdelke.

V primeru zvišanja trošarin v Sloveniji bi bilo treba zvišati predvsem trošarine na tobačne izdelke ter alkohol in alkoholne pijače. Zvišanje trošarin na omenjene izdelke bi namreč prispevalo k povečanju proračunskih sredstev, razlog za zvišanje pa je tudi zdravstveni vidik. Slovenija lahko sledi zgledu Republike Hrvaške in uvede trošarine na nekatere neharmonizirane trošarinske izdelke.

Vlada lahko stopnje trošarine na tobačne izdelke ter alkohol in alkoholne pijače zviša sama, saj ima v Zakonu o trošarinah zakonsko podlago, da veljavne stopnje trošarin zviša ali zniža do 50 %. Če pa bi se vlada odločila za uvedbo trošarin na neharmonizirane trošarinske izdelke, bi se morali predlogi zakonodaje obravnavati v rednem zakonodajnem postopku.

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Mag. Ivan Kopina je leta 1997 zaključil višješolski študij na Višji upravni šoli, leta 1998 visokošolski študij na Visoki upravni šoli, leta 2006 specialistični študij na Fakulteti za upravo, v septembru leta 2011 pa je na isti fakulteti zaključil magistrski študij. Od 1. 2. 2000 je zaposlen kot višji carinski svetovalec inšpektor – specialist v Carinskem uradu Ljubljana, kjer dela na področju trošarin.

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SUMMARY

PRODUCTS SUBJECT TO EXCISE DUTY IN SLOVENIA AND COMPARISONS WITH OTHER COUNTRIES

Key words: excise duties, harmonised excisable products, non-harmonised excisable products, excise duty rate, excise system, increase of excise duty rate

The current excise system in Slovenia came into force on 1 July 1999 and covers the specific regime to control trade in and production of excisable goods and the collection of excise duties. Excise procedures fall under the auspices of the Customs Administration of the Republic of Slovenia (Customs Administration) and are implemented by the excise departments of its customs offices. Following Slovenia's entry into the EU on 1 May 2004 the system was adapted to ensure full compliance with EU rules on harmonised excise duties. The excise system is governed by the Excise Duty Act (official Slovenian abbreviation: ZTro) and its implementing regulations and a number of EU regulations that apply directly. Slovenia's 2004 EU entry also had an impact on the collection of duties. That year the Customs Administration assumed the role of collecting the Community's own funds. Their accounting records are a combination of revenues charged and paid, in contrast to mandatory duties, which form part of Slovenia's budget revenues, which are only recorded once paid. Member states retain 25% of the Communities traditional own funds to cover the cost of collecting these duties.

Slovenia's EU entry increased the importance of excise duties, making them the most important duty paid into the national budget by the Customs Administration. Data on collected duties paid into the national budget from 1999 to 2009 indicates that the proportion of excise duties as a total of all duties ranged from 27% to 29.56% between 1999 and 2004 (Slovenia joined the EU on 1 May 2004) and from 56.7% to 67.1% from 2005 to 2009. This confirms in full the thesis that excise duties have become the most significant duty paid into the national budget by the Customs Administration since Slovenia's EU entry.

According to Commission data, Slovenia has one of the highest rates of duty on beer in the EU, which is five times higher than the lowest excise

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duty rate prescribed in Council Directive 92/84/EEC of 19 October 1992. Slovenia is also one of the few EU member states that does not have a lower level of excise duty for small independent breweries with an annual production of 200 000 hectolitres of beer or less.

In addition to excise duties on harmonised excisable products, Croatia has also introduced excise duties on "non-harmonised" products, imposing duties on coffee, non-alcoholic drinks, cars, other motor vehicles and aeroplanes, luxury products and car insurance premiums. Slovenia could follow Croatia and introduce excise duty at least on coffee. Coffee is a widely consumed product for which there is no substitute product, and making it subject to excise duty would not lead to an increase in the price of other products and services, as could happen by increasing excise duties on fuel, particularly on diesel. Of course, Slovenia could also follow Croatia in introducing excise duties on other non-harmonised excisable products. Despite the fact that excise duty is relatively easy to collect, before being imposed on new products there would be a need for a basic analysis of which excisable products it would be rational to introduce duties on, primarily in terms of the amount of funds they would add to the national budget. It would definitely not be rational for Slovenia to introduce excise duties on non-alcoholic drinks. This would lead to an increase in the price of non-alcoholic drinks, which would lead to increased consumption of alcoholic drinks, particularly among young people.

Slovenia faces the issue of increasing prices of crude oil on the global market, which has an effect on the price of oil derivatives. In the past Slovenia had relatively high prices for diesel, including a significantly higher level of excise duty. In current conditions the Government has mainly managed diesel prices by reducing excise duties, which naturally led to lower excise revenues. According to Commission data, on 1 July 2011 Slovenia had one of the lowest levels of excise duty on diesel in the EU. If the Government decided in current conditions to increase diesel prices, it would definitely lead to lower consumption of diesel. Increasing the price of diesel would increase transport costs and could also increase the price of other products. Rising diesel prices while excise duty remains the same also risks goods vehicle users, the largest consumers of diesel, starting to source fuel in neighbouring countries instead of in Slovenia (particularly goods vehicles in transit through Slovenia). At present if the Government decided to increase excise duties on excisable products, it

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would mainly have to increase excise duties on tobacco products and alcohol and alcoholic drinks. Commission data indicates that on 1 July 2011 Slovenia had one of the EU's lower levels of specific excise duty and a higher level of proportional excise duty on cigarettes and is one of the member states with only proportional excise duty on cigars and cigarillos, which is at the lowest level prescribed by the Directive. Slovenia only prescribes specific excise duty for fine-cut tobacco, which is among the lowest in the EU. According to Commission data, Slovenia has one of the lowest levels of excise duty on ethyl alcohol and a lower level of excise duty on "intermediate drinks" (1.2% to 22% alcohol content). Increasing excise duties on tobacco products and ethyl alcohol and intermediate drinks would definitely increase budget revenues, since they are products for which there are no substitutes and furthermore they cause dependency. For these reasons there is also a lower possibility of consumption falling due to prices increasing. The health aspect is part of the reason for increasing excise duties on these products. These facts confirm the second thesis that Slovenia should change its excise duty system to bring it into line with select EU states by: a) reducing some excise duties; b) introducing excise duties to some new products, and c) increasing some excise duties.

Before increasing excise duty rates or introducing excise duties to new products, Slovenia should carry out a thorough analysis on whether greater control of smuggling and illegal trade in excisable products would contribute significantly more revenue to the budget, or if more effort should be focused on identifying tax debtors and recovering unpaid taxes.

The Government could raise excise duties on tobacco products and alcohol and alcoholic drinks only, since the Excise Duties Act provides a legal basis for raising excise duties to 50%. If the Government decides to introduce excise duties on non-harmonised excisable products, it will have to launch legislative procedures to amend the law.

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1 Članke razvrščamo po tipologiji COBISS:

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recenziji, od tega eno od tujega recenzenta. Če recenzenti razvrstijo članek različno, o končni razvrstitvi odloči uredniški odbor.

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5. Avtor prejme rezultate recenziranja praviloma v treh mesecih od oddaje članka.

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Discussion) za eksperimentalne raziskave ali na deskriptivni način za deskriptivna znanstvena področja.

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5. The author will generally receive the results of the peer review within three months of submitting the article.

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1. The article's title should be followed by: a) the full name of the author/authors; b) the name of the institution/institutions, and c) email address(es).

2. The article must also include: a) *an abstract* defining the content of the contribution and research results in 8 to 10 lines; b) *keywords*: 1–5 keywords, and c) *a JEL (Journal of Economic Literature) code* – (http://www.aeaweb.org /journal/jel_class_system.html).

3. An article classified as 1.04, 1.05 or 1.08 must also have a summary in English, 3 pages in length. The summary should offer a translation of the title and keywords and present the content of the article (define the argument and findings). For foreign authors, the translation of the article abstract into Slovene will be arranged by the editorial board.

4. An article must be supplied in MS Word (*.doc, *.docx) with single spacing, without special or highlighted characters. Do not indent paragraphs. Sections should be titled and numbered with Arabic numerals from the introduction to the conclusion.

5. Figures and tables mentioned in the article should be included in the text. They should be titled and numbered with Arabic numerals. The journal is published in black and white, so the original of figures and graphs should not be in colour. If the figures or tables of other authors are used in the article, give the reference below the figure or table or as a footnote. Equations should be numbered in brackets to the right of the equation.

6. Articles should not exceed 30 000 characters.

7. A short CV of the author or authors should be added to the article (up to 8 lines).

8. References in the text to cited literature should be made as follows: (Novak, 1999, p. 456).

9. List the literature in alphabetical order of author and source at the end of the article, in the following manner:

1.04 **Professional article** – a presentation of what is already known, with an emphasis on the applicability of original research results and the dissemination of knowledge, with readability adapted to the needs of users and readers of the professional or scientific journal in which it appears.

1.05 **Popular article** – popular (science) articles offer professional or scientific content in a simpler form, making it accessible to people without higher education in the field.

1.08 **Published scientific conference contribution** – lecture, presentation, organised in principle as a scientific article.

1.19 **Review, book review, critique** – a contribution in a scientific or professional publication (journal, book, etc.) in which the author evaluates or demonstrates the validity or otherwise of a scientific or professional work, criterion, opinion or finding and/or disputes, supports or evaluates the finding, work or opinion of other authors. The presentation of an expert opinion, a critique of a scientific, professional or artistic work, particularly in terms of its quality.

1.21 **Polemic, discussion** – a contribution in which the author demonstrates the correctness of a specific criterion, his or her own opinion or findings and disputes the findings or opinions of other authors.

Article from a journal:
- Gilber, G., & Pierre, P. (1996). Incentives and optimal size of local jurisdictions. *European Economic Review* (40), 19–41.

Book:
- Katzenbach, J., & Smith, D. (1993). *The wisdom of teams*. Cambridge, MA: Harvard Business School Press.

Book with editor:
- Keene, E. (Ed.). (1988). *Natural Language*. Cambridge: University of Cambridge Press.

Conference contribution:
- Bugarič, B. (2002). Od hierarhične k participativni (odprti) javni upravi. *IX. dnevi slovenske uprave. Portorož* (pp. 23–29). Ljubljana: Visoka upravna šola.

Internet source:
- Tax Administration of the Republic of Slovenia. (n.d.). Retrieved 8. 5. 2007, from Tax Administration of the Republic of Slovenia: http://www.durs.gov.si/

Official publication, report:
- World Bank. (2001). *World Development Indicators*. Washington: World Bank.

Dissertation:
- Richmond, J. (2005). Customer expectations in the world of electronic banking: a case study of the Bank of Britain. *Ph. D.* . Chelmsford: Anglia Ruskin University.

If a publication has more than four authors, state only the first author, e.g. Novak et al. If citing two works or more by the same author, indicate the year, e.g. 2005a, 2005b, etc. We recommend the use of the automatic literature citation, which is supported by Word 2007 (APA citation).