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Uvodnik

Spoštovani.

Pred vami je druga številka *Mednarodne revije za javno upravo, International Public Administration Review*, ki jo izdajamo v letu, zaznamovanem predvsem z iskanjem izhoda iz krize v Sloveniji, v Evropi in v svetu.

Zadnje desetletje minulega stoletja lahko označimo kot obdobje negotovosti. Zanj je značilna izguba zaupanja v vodilne institucije družbe, ki niso sposobne omejiti in kontrolirati ogrožujočih posledic, ki so jih izzvale v svetu. Krizne razmere so povezane s širjenjem neoliberalnega kapitalizma, značilnega politično-gospodarskega vzorca našega časa. Gre za politiko in procese, ki v ospredje postavljajo prevlado manjšega dela zasebnih interesov. Neoliberalni guru Milton Friedman nas v knjigi »Kapitalizem in svoboda« (2011) seznanja z nekaterimi ugotovitvami svoje izjemno vplivne ekonomske filozofije, v kateri je konkurenčni kapitalizem obenem orodje za doseganje ekonomske svobode in nujen pogoj za politično svobodo. Avtor postavlja svojo teorijo nasproti keynesijanski ideji o vsemogočnem vmešavanju države v vse pore gospodarskega in političnega življenja. Čeprav avtor trdi, da je ustvarjanje dobička bistvo demokracije in meni, da je zato vsaka vlada, ki ne sledi tržni politiki, nedemokratična, pa družbena neenakost, ki jo ustvarja taka politika, spodkopava ves trud za uresničevanje pravne enakosti, potrebne za verodostojnost demokracije.

Videti je, da neoliberalizem namesto državljanov ustvarja potrošnike, namesto skupnosti pa nakupovalna središča. Posledica tega je razdrobljena družba nepovezanih posameznikov, ki so demoralizirani in družbeno nemočni. Vse povedano velja tudi za Slovenijo, kjer sta politična in gospodarska elita skupaj v dvaindvajsetih letih po osamosvojitvi, soočeni z gospodarsko krizo, pripeljali državo na dno gospodarskega razvoja.

Hkrati pa so negativni učinki neoliberalne politike pospešili razvoj novih oblik delovanja, npr. socialnega podjetništva, ki se tudi v Evropi naglo širi in se vse bolj povezuje s konceptom družbene odgovornosti in trajnostnega razvoja. Socialna ekonomija ponuja nove možnosti za inovativno zaposlovanje ranljivih ciljnih skupin na trgu dela z namenom, da v podjetju samostojno ustvarjajo prihodke in tako poskrbijo za lastno preživetje.

Socialno podjetništvo je danes prisotno skoraj v vseh državah sveta. Socialna podjetja se v različnih državah pojavljajo v različnih oblikah. V mnogih od njih predstavljajo resno alternativo tržni ekonomiji. Socialna podjetja najbolj uspevajo v Veliki Britaniji, Italiji, Nemčiji, Belgiji in na Nizozemskem. Zgled bi bila lahko zlasti Velika Britanija, kjer so socialno podjetništvo začeli intenzivneje razvijati že leta 2008. Socialna podjetja so tam organizirana po poslovnem modelu kooperativ, podjetja pa letno ustvarijo že več kot 10 odstotkov BDP.

Seveda pa obstajajo tako v svetu kot doma primeri dobrih in slabih praks. Razvoju socialne ekonomije in družbenim inovacijam pripisuje pomembno mesto tudi Evropska komisija (Strategija 2020).

Čeprav ima Slovenija bogato tradicijo na področju delovanja organizacij civilne družbe, v razvoju socialnega podjetništva krepko zaostaja za drugimi evropskimi državami. Študija različnih sistemov socialne ekonomije in primerov dobrih praks v državah EU je pokazala, da tudi v Sloveniji klima za razvoj socialnega podjetništva ni ugodna. Še vedno ni povsem jasno, ali so socialni podjetniki podaljšek socialne službe, ali pa so predvsem podjetniki, ki se posla lotevajo na inovativen in družbeno koristen način.

Se pa vse več strokovnjakov in razvojnih ustanov zaveda, da tako razvoj Slovenije kot skladni regionalni razvoj ne bosta mogoča brez razvijanja modernih oblik delovanja, tako v ekonomiji kot tudi v javnem sektorju. Želimo, da bi bile strokovne rešitve čim boljše in uvedene pravočasno, tudi s pomočjo prispevkov v naši reviji.

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IZVLEČEK

Prezentizem oziroma prisotnost na delovnem mestu kljub boleznim ali slabemu počutju je relativno nov koncept na področju dela. Gre za pojav, ki ga v svetu intenzivneje spremljajo v zadnjem desetletju. Prezentizem, ki delavca (lahko) na različne načine ovira pri delu, je zaradi posledic, ki jih povzroča, že sam po sebi problem. Delodajalci mu namenjajo premalo pozornosti oziroma se ga pogosto sploh ne zavedajo. Večina delodajalcev je namreč prepogosto usmerjena k soočanju s problemom naraščajoče odsotnosti zaposlenih od dela zaradi bolezni (absentizem) in odpravljanju negativnih posledic, v prezentizmu pa (še ne) vidijo problema. V prispevku predstavljena raziskava se ukvarja z vprašanjem vpliva značilnosti zaposlenih na pojav prezentizma. Med značilnostmi so bile obravnavane ambicioznost zaposlenih, finančna preskrbljenost, varnost zaposlitve, bolniška odsotnost, ter fizično in psihično zdravje zaposlenih.

Ključne besede: prezentizem, prisotnost na delovnem mestu, zdravje zaposlenih, zmanjšana učinkovitost, dejavniki tveganja

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1 Uvod

Prezentizem oziroma prisotnost na delovnem mestu kljub boleznim ali slabemu počutju je relativno nov in slabo raziskan koncept. Kaže se kot zmanjšana učinkovitost delavca na delovnem mestu, kar pomeni, da delavec dela manj in/ali manj učinkovito kot bi lahko, oziroma kot se od njega pričakuje. Pojavnost prezentizma so v preteklosti zaznamovale predvsem intervencije delodajalcev k zmanjšanju prekomerne zadržanosti od dela zaradi bolezni (absentizma).

Danes se prezentizem med drugim pojavlja zaradi preobremenjenosti, neustrezne organizacije dela, strahu pred izgubo zaposlitve, finančnih težav zaposlenih, zdravstvenih težav, ki nastajajo tudi kot posledica dela, in drugih razlogov.

Razlogi za pojav prezentizma v delovnem okolju so zelo različni. Med najpogostejše uvrščamo kulturo organizacije, ki takšno vedenje zaposlenih podpira, delovne pogoje in naravo dela, ki zaposlenim ne omogočata, da si v primeru bolezni vzamejo bolniški dopust, značilnosti zaposlenih (npr. psihološke karakteristike posameznika) in vplive okolja (npr. gospodarska situacija in politične odločitve). V splošnem je pojavnost prezentizma vezana na tri sklope oziroma dejavnike: organizacijske, osebne in družbene. Glede na širino proučevane tematike se bomo v prispevku omejili le na en sklop: osebni dejavniki.

Namen članka je prikazati in raziskati pomen osebnih dejavnikov (vpliv najpomembnejših osebnih okoliščin oziroma značilnosti zaposlenih) na pogostost pojava prezentizma v delovnem okolju. S prispevkom želimo ugotoviti (cilj prispevka), ali značilnosti zaposlenih značilno vplivajo na pojav prezentizma v delovnem okolju. Hipotezo smo preverjali na osnovi šestih delnih hipotez.

V prispevku je predstavljen pojem prezentizma, dejavniki, ki vplivajo na prezentizem (pri tem so še posebej izpostavljeni osebni dejavniki tveganja) ter posledice prezentizma. Raziskovanje je potekalo s pomočjo vprašalnika, ki je bil oblikovan na osnovi teoretičnih spoznanj ter rezultatov raziskav nekaterih drugih avtorjev. Pri obdelavi rezultatov so bile uporabljene različne statistične metode: bivariatna analiza, hi-kvadrat (X^2), analiza kontingenčnih tabel, opravljena pa sta bil tudi izračuna koeficienta kontingence in asociacije. Ugotovitve so bile podane tudi na osnovi širše raziskave o pojavnosti prezentizma in dejavnikih tveganja v slovenskem delovnem okolju (projekt INODEL; Mlakar, 2013).

2 Prezentizem

2.1 Opredelitev problema

Prezentizem oziroma prisotnost na delovnem mestu kljub bolezni ali slabemu počutju je relativno nov koncept v sferi dela, ki ga v svetu intenzivneje spremljajo v zadnjem desetletju. Številni (predvsem tuji) avtorji (npr. Aronsson & Gustafsson, Bergstroem et al., Burton et al., Chatterji & Tilley, Goetzel et al., Hemp, Hansen & Andersen, in drugi) so v omenjenem obdobju objavili rezultate proučevanj, ki opredeljujejo širino pojava in z njim povezanimi negativnimi posledicami na organizacijo, delovni proces in zdravstveno stanje delavca (delovne sile) oziroma družbe nasploh. Prezentizem je zaradi obsega in posledic, ki jih povzroča, že sam po sebi problem, kateremu delodajalci namenjajo premalo pozornosti oziroma se ga pogosto sploh ne zavedajo.

Po nekaterih izračunih v Združenih državah Amerike (American College of Occupational and Environmental Medicine, 2006) se samo 14 odstotkov ameriških podjetij ukvarja z merjenjem prezentizma v svojih delovnih okoljih. Glede na to, da so bili Američani med prvimi, ki so začeli proučevati prezentizem, lahko upravičeno sklepamo, da je ta stopnja v drugih delih sveta še veliko nižja, kar kaže na dejstvo, da se delodajalci oziroma organizacije negativnih učinkov pojava še ne zavedajo v zadostni meri. Večina delodajalcev je namreč prepogosto usmerjena k soočanju s problemom naraščajoče odsotnosti zaposlenih od dela zaradi bolezni (absentizem) in odpravljanju negativnih posledic, ki jih absentizem povzroča. Določene organizacije celo plačujejo t. i. bonuse prisotnosti (v originalu »*attendance bonuses*») za zaposlene, ki niso nikoli odsotni zaradi zdravstvenih razlogov (Huver et al., 2012, str. 1), da bi zmanjšale pojav absentizma in njegove negativne posledice na delovni proces.

Poleg odgovornosti delodajalca, da zagotovi ustrezne in zdrave delovne pogoje, učinkovitega sistema zdravstvenega varstva, skrbi družbe za promocijo zdravja in zdravega načina življenja je treba še posebej opozoriti na delavčevo odgovornost, da skrbi za svoje zdravje in prevzema odgovornost zanj. Mednarodno združenje za promocijo zdravja na delu (2009) opredeljuje promocijo zdravja na delovnem mestu kot strateške in taktične aktivnosti, ki stremijo k iskanju optimalnega delavčevega zdravja in poslovne uspešnosti na podlagi skupnih prizadevanj zaposlenega, njegove družine, delodajalcev, skupnosti in družbe na splošno. Delavčevo zdravje in zmožnost za opravljanje določenega dela v delovnem okolju je torej kompleksno področje, za katerega je skrb in odgovornost ravnanja tako na strani delavca, delodajalca kot tudi družbene klime oziroma splošnega družbenega sistema, ki se mora zavedati, da je zdravje posameznika in skrb zanj ena najpomembnejših vrednot sistema. Dobro zdravstveno stanje družbe je ključnega pomena za poslovni uspeh in zdravo ekonomijo. Le zdrava delovna sila je namreč lahko maksimalno uspešna in učinkovita.

Problemi, ki jih delodajalcem povzroča prezentizem, so prikrite narave, saj je prezentizem delodajalcem neviden pojav, njegovi (negativni) vplivi in posledice pa pogosto težje zaznane in obvladljive kot posledice absentizma. Nevidnost pojava oziroma njegovo nezaznavanje je posledica dejstva, da delodajalec za delavca, ki je v službi (prisoten na delovnem mestu), velikokrat ne more oceniti, ali je bolan, koliko je bolan in če zaradi svojega psihičnega ali fizičnega počutja ne (z)more enako učinkovito opravljati svojega dela in naloženih delovnih nalog kot sicer. Pogosto se namreč zgodi, da tudi delavec sam ne zna oceniti svojega zdravstvenega stanja – torej ali je bolan ali se zgolj slabo počuti in ga bo ta občutek minil. Težave prezentizma torej niso samo v tem, da ga delodajalci in delavci na zaznavajo, temveč tudi v problematiki merjenja njegovih učinkov na delovni proces – zmanjšani učinkovitosti (produktivnosti) zaposlenega zaradi fizičnih ali duševnih zdravstvenih razlogov, s katerimi se delavec sooča. Zmanjšano učinkovitost pri/na delu je še posebej težko izmeriti v storitvenih dejavnostih.

2.2 (Osebni) dejavniki tveganja

Razlogi, ki vodijo v prezentizmu v delovnih okoljih, so lahko poleg zdravstvenih težav, ki jih delavec prinese na delovno mesto »od doma« (na primer alergije, artritis, astma, sladkorne bolezni idr.), tudi notranje narave, povezani z delom oziroma nastanejo kot posledica dela oziroma delovnih pogojev (npr. izgorevanje, depresija, utrujenost, kronične bolečine v vratu in hrbtenici idr.) v povezavi s slabimi delovnimi pogoji, neučinkovitim menedžmentom in delovnim neravnovesjem (po Lalić & Hromin, 2012, str. 112).

Prezentizem je v večji meri odvisen od psihičnih težav, za razliko od absentizma, ki praviloma spremlja posameznike s somatskimi težavami (po Goetzel et al., 2004, str. 406). Na prezentizmu vplivajo predvsem zdravstveni problemi, tako kronične kot epizodične bolezni, pri čemer so predmet (mednarodnih) raziskav v povezavi s prezentizmom, ki so bile do sedaj opravljene, najpogosteje alergije, depresija, stres, razne oblike glavobolov idr.

Krohne in Magnusen (2011, str. 6) opozarjata, da igrata politika organizacije in delovnega mesta, na katerem je delavec zaposlen, pomembno vlogo pri odločitvi delavca, ali bo v primeru bolezni oziroma slabega počutja odšel na delo ali izbral bolniško odsotnost in ostal doma. Poleg navedenega naj bi po njunem mnenju delavca spodbudilo, da bolan ali kako drugače oviran prihaja na delo, njegovo prepričanje, da prihod na delo ne bo povzročil negativnih učinkov.

S pojavom prezentizma so zelo povezani osebni dejavniki tveganja, ki povečujejo možnost pojava t. i. prostovoljnega prezentizma (vezanega na individualne odločitve posameznika) (po Caverley et. al, 2007). To so tisti dejavniki, ki so vezani na posamezniku lastne osebne okoliščine in se nanašajo predvsem na stališča in osebnostne značilnosti posameznika. Osebni dejavniki tveganja so:

- **zanikanje bolezni in kontrola zdravja;** zanikanje bolezni je pojav, ko delavec zanika slabo počutje ali bolezen, saj meni, da je kljub slabem počutju ali bolezni enako učinkovit na svojem delovnem mestu. Nekateri delavci so celo ponosni, če niso imeli niti enega dneva bolniškega dopusta, za kar jih delodajalci v nekaterih delovnih okoljih celo nagrajujejo s t. i. bonusi prisotnosti,
- **finančna situacija;** bolniška odsotnost z dela je praviloma (v večini pravnih sistemov) plačana slabše kot redno delo. Takšna ureditev delavce, ki imajo finančne težave in se s prejetimi dohodki težje prebijajo skozi mesec, vodi k prezentizmu ali ravnanju, da namesto bolniške odsotnosti porabljajo dopust, ki je 100-odstotno plačan. S povečevanjem prisotnosti na delu delavci korigirajo svoje prihodke predvsem v tistih delovnih okoljih, kjer je struktura dohodka odvisna tudi od delovne uspešnosti, opravljanja nadur ipd.,

- **družinsko življenje in odnos do družine;** v stimulativnih in zanimivih delovnih okoljih se pogosto dogaja, da nekateri posamezniki zamenjajo delo za dom, saj se jim celo ob boleznih zdi bolj obremenilno ostati doma in skrbeti zase in za družinske obveznosti. Prezentizma je po mnenju nekaterih avtorjev (med drugim Aronsson & Gustafsson, Goetzel et al., Hemp, Bergstrom et al., Hansen & Andersen, idr.) več med ambicioznimi in delu bolj predanimi ljudmi, ki jim je zelo pomembna kariera in med tistimi, ki so nezadovoljni z družinskim življenjem (po Johns, 2011, str. 487). Po nekaterih raziskavah naj bi bilo prezentizma več pri delavcih, ki imajo več otrok, saj se v primeru prisotnosti na delovnem mestu kljub slabemu počutju »odrešijo« obveznosti skrbeti za njih (po Hansen & Andersen, 2008, str. 957),
- **deloholizem;** osebe, ki so po naravi deloholiki, pogosteje prihajajo na delo bolni, po mnenju Hansena in Andersena (2008) zlasti zaradi konservativnih stališč do odsotnosti z dela. Takšni posamezniki so prepričani, da so pri delu nepogrešljivi in nezamenljivi, obenem pa so prepričani, da bi bila njihova odsotnost nepoštena do sodelavcev, saj se jih z naložitvijo delovnih nalog odsotnega delavca še dodatno obremeni (lojalnost). Takšni zaposleni so zelo odgovorni in predani delu, vestni in zanesljivi, zato delodajalci tovrstne lastnosti delavcev izkoriščajo, kar samo še dodatno povečuje pojavnost prezentizma v delovnih okoljih,
- **storilnostna samopodoba;** storilnostna samopodoba je pogosto povezana z delavčevo potrebo po priznanju. Delavci, ki ne znajo reči »ne« potrebam in željam drugih ljudi, so zaradi te lastnosti bolj nagnjeni k prezentizmu kot tisti, ki znajo postaviti meje lastne učinkovitosti (po Brečko, 2012, str. 34),
- **psihološke karakteristike;** psihološke karakteristike vplivajo na različno zaznavanje vplivov dela na zdravje delavca. Introvertirani posamezniki so bolj nagnjeni k absentizmu, saj bolj negativno razmišljajo o vplivu dela na zdravje. Obratno so ekstrovertirani posamezniki, ki imajo do dela pozitivnejši odnos, bolj nagnjeni k prezentizmu. Vestni delavci oziroma delavci z visoko delovno etiko so zanesljivejši in odgovornejši, kar jih motivira, da so tudi v pogojih zmanjšanega zdravstvenega udobja pogosteje prisotni na svojih delovnih mestih (po Johns, 2011, str. 485),
- **življenjski slog;** življenjski slog predstavlja posameznikov značilen način življenja, ki ga določa skupina izrazitih obnašanj v določenem časovnem obdobju in se oblikuje pod vplivom izkušenj in življenjskih razmer iz otroštva. Elementi življenjskega sloga, kot so prehrana, telesna dejavnost, razvade (alkohol, tobak idr.) in obvladovanje stresa, močno vplivajo na delavčevo zdravstveno stanje. Nezdrav življenjski slog delavca lahko povzroča številne bolezni in krepí bolezenske znake, kar v delovnih okoljih povzroča naraščajoče stroške zaradi odsotnosti z dela (absentizem) in tudi zmanjšano produktivnost na delovnem mestu kot posledico prezentizma. Zanimanje za promocijo zdravja

pri delu se je zato med delodajalci v zadnjem obdobju povečalo, saj so stroški za zdravstveno varstvo dosegli razsežnosti, ki si jih ne morejo več privoščiti. Podatki kažejo (po Pronk et al., 2004, str. 19), da je kar 7 odstotkov stroškov, ki ji namenja zdravstveno varstvo v EU, povezanih z debelostjo, medtem ko gre v Združenih državah Amerike v velikih podjetjih vsaj četrtnina skupnih letnih stroškov za zdravstveno varstvo na zaposlenega na račun nezdravega življenjskega sloga. Ob tem velja izpostaviti, da neposredni stroški za zdravstveno varstvo, ki nastajajo kot posledica nezdravega življenjskega sloga, predstavljajo zgolj četrtnino vseh stroškov zaradi posledic slabega družbenega zdravja. Največji stroški namreč nastajajo takrat, ko pridejo na delo delavci, ki zaradi zdravstvenih težav niso polno produktivni (po Škerjanec, 2011),

- **nevroticizem (čustvena nestabilnost)**; nevroticizem odraža medosebne razlike v doživljanju sveta kot ogrožajočega, problematičnega in stresnega (Caspi et al., 2005 v: Rančigaj, 2009, str. 13). Posamezniki z močno izraženim nevroticizmom so pogosto ranljivi in nagnjeni k doživljanju krivde, primanjkuje jim samozaupanja in so večkrat slabe volje, jezni in hitro frustrirani. Izraženost vseh navedenih negativnih emocij skozi daljše časovno obdobje vodi v različna bolezenska stanja, kar v delovnih okoljih na dolgi rok povzroča stroške zmanjšane produktivnosti na račun prezentizma in absentizma (po Aronsson & Gustafsson, 2005, str. 960).

2.3 Posledice prezentizma v delovnem okolju

Posledice prezentizma, ki jih delodajalci in delavci zaznajo na delovnem mestu in izven delovnega mesta, so predvsem negativne narave in na delovni proces v splošnem vplivajo v dveh smereh. Prvič, zaradi posledic prezentizma lahko trpi posameznikova (delavčeva individualna) učinkovitost na delovnem mestu, saj za dosego enakega učinka v primerjavi z zdravim delavcem tak delavec porabi več časa in vloži truda. Drugič, trpita lahko tudi kolektivna delovna učinkovitost in uspešnost, saj zdravi delavci prevzemajo naloge bolnih sodelavcev, oziroma jim pri delovnih nalogah pomagajo, kar zmanjšuje njihovo učinkovitost in tudi zato, ker lahko bolan delavec okuži sodelavce in stranke (po Demerouti et al., 2009, str. 51–52). Na eni strani torej prezentizem zmanjšuje učinkovitost in uspešnost delavcev pri opravljanju njihovih delovnih nalog in zadolžitev (kar posledično slabi učinkovitost celotne organizacije), na drugi strani pa lahko na dolgi rok slabša in ogroža njihovo zdravstveno stanje in zdravstveno stanje delovne sile (oziroma družbe) nasploh.

Negativne posledice pojavnosti prezentizma lahko ločimo v dve skupini posledic, in sicer stroške zmanjšane produktivnosti delavca na delovnem mestu in vpliv na zdravstveno stanje zaposlenih.

Delavčeva produktivnost je ključnega pomena pri merjenju produktivnosti celotne organizacije. V povezavi s prezentizmom velja, da je delavčeva

produktivnost lahko neposredno prizadeta zaradi bolezni ali slabega počutja in je povod za potencialne posege (intervencije) delodajalca, ki so povezani z zdravjem delavca na njegovem delovnem mestu. Produktivnost delavca je v splošnem razdeljena na dve komponenti, ki ključno vplivata na produktivnost celotne organizacije: absentizem in prezentizem (po Escorcio et al., 2007, str. 1373). Raziskave kažejo, da je pri bolnih delavcih tveganje za izgubo (slabšanje) delovne učinkovitosti bolj verjetno kot pri zdravi delovni sili (po Davis et al., 2005, str. 3). Zmanjšano učinkovitost na delovnem mestu lahko povzročajo različni dejavniki, vezani na naravo (vrsto) bolezni, kvaliteto življenja in značilnosti dela.

V Združenih državah Amerike so v študiji Levya (2003) izračunali, da povprečni delavec zaradi posledic prezentizma izgubi 115 produktivnih ur letno, kar znaša več kot dva tisoč dolarjev na delavca oziroma 250 bilijonov dolarjev skupno. Goetzel et al. (2004) v svoji študiji ocenijo, da prisotnost zaposlenega z glavobolom na delovnem mestu zmanjšuje njegovo učinkovitost za do 89 odstotkov in da stroški različnih vrst migren delodajalce v Združenih državah Amerike stanejo 2,1 milijona dolarjev letno. V tej študiji ocenijo še, da skupni stroški prezentizma (v primerjavi z vsemi stroški, povezanimi z zdravjem zaposlenih) vezani na zmanjšano delovno učinkovitost, pomenijo vsaj 61 odstotkov vseh tovrstnih stroškov. Ugotovijo tudi, da so največje finančno breme delodajalcev, ki nastane kot posledica prezentizma, visok krvni tlak, bolezni srca, depresija in druge duševne motnje ter bolezni sklepov.

Irska študija (Ghaterrji & Tilley, 2002) je pokazala, da prezentizem na letni ravni stane Irce eno milijardo evrov, kar pomeni tri odstotke irskega BDP-ja. Angleži v študiji *Health at work: Developing the business case* (The Sainsbury Centre for Mental Health) ugotovijo, da znašajo stroški prezentizma v obliki zmanjšane učinkovitosti delavcev 15,1 milijard funtov letno, kar znaša skoraj 1,8-krat več kot stroški absentizma (samo strošek zmanjšane učinkovitosti zaradi duševnih bolezni zaposlenih v povprečju letno stanejo angleške delodajalce 605 funtov na delavca). Podobno študija v avstralskem klicnem centru (Tilse & Sanderson, 2005) opredeli 1,9 krat večje stroške, povezane z zmanjšano učinkovitostjo pri prezentizmu kot absentizmu. Podobno je tudi v Združenih državah Amerike, saj v povprečju 25 odstotkov Američanov trpi za katero izmed duševnih bolezni (Center za nadzor in preprečevanje bolezni, 2011). Po podatkih IBI *Integrated Benefits Institutes* (ZDA) je bilo v Združenih državah Amerike leta 2009 ocenjeno, da je depresija v povprečju letno na delavca povezana z izgubo 2,2 dni zaradi odsotnosti z dela (absentizem) in 7,5 dni v obliki zmanjšane produktivnosti zaradi prezentizma. To pomeni, da organizacija, ki ima tisoč zaposlenih, pri čemer vsak izmed njih v povprečju zasluži 50 tisoč dolarjev letno (tj. 192 dolarjev na dan), na račun prezentizma zaradi depresije zaposlenih izgubi skoraj tisoč petsto dolarjev na delavca letno (po Klachefsky, 2012, str. 1).

Vpliv prezentizma na zdravstveno stanje zaposlenih je praviloma veliko večji strošek kot morebitni strošekčasne odsotnosti z dela. Raziskava

Bergstroema et al. (2009) na primer analizira in primerja vpliv prezentizma na zdravstvene posledice v delavčevem kasnejšem življenju pri Švedih, zaposlenih v javnem in zasebnem sektorju. Avtorji raziskave ugotavljajo, da se v javnem sektorju prezentizem pojavlja kot rizični dejavnik, ki vpliva na kasnejše zdravstveno stanje zaposlenih predvsem pri tistih delavcih, za katere je v osnovi značilno dobro zdravstveno stanje. Med zaposlenimi v zasebnem sektorju pa rezultati raziskave dajejo ravno obratne rezultate, saj prezentizem bolj vpliva na zaposlene, ki so v slabšem zdravstvenem stanju in jim pojav zdravstveno sliko samo še poslabšuje. Avtorji utemeljujejo dobljene rezultate s tem, da primerjajo posledice pojavnosti prezentizma z različnimi delovnimi pogoji in naravo dela v obeh sektorjih.

Podobno pozitivno povezanost med prezentizmom in njegovim vplivom na zdravstveno stanje zaposlenega v prihodnosti opredelita Hansen in Andersen (2008) v študiji danske delovne sile. Kot ugotavljata, imajo zaposleni, ki so bili v preteklem letu na delovnem mestu kljub bolezni ali slabem počutju prisotni več kot šest dni, 53 odstotkov večjo možnost, da jih v naslednjem letu in pol oziroma treh letih bolezni tako resno »zdela«, da bodo odsotni pogosteje za dlje časa skupaj (za vsaj 14 dni neprekinjeno). Rezultate podkrepita z dejstvom, da skupina prezentistov čez leto in pol oziroma čez tri leta svoje zdravje oceni slabše kot skupina, za katero ni bil značilen pogost prezentizem. Avtorja v raziskavi posledice slabšanja zdravstvenega stanja v prihodnosti napovedujeta tudi tistim delavcem, ki po bolezni ne okreva popolnoma in se pogosteje predčasno vračajo na delo.

Slabšanje zdravstvenega stanja zaradi posledic prezentizma se po raziskavi Picketove (2010) kaže tudi pri tistih zaposlenih, ki si nikoli ne vzamejo dopusta in delajo veliko nadur. Pri teh delavcih je namreč pojav stresa in depresije pogostejši, oba pojava pa po nekaterih ameriških študijah povečujeta možnost za pojavnost prezentizma.

3 Vpliv značilnosti zaposlenih na pojav prezentizma v slovenskem delovnem okolju

Merjenje prezentizma je zaradi kompleksnosti področja za sodobne organizacije velik izziv predvsem zaradi narave zbiranja podatkov. V prispevku predstavljamo del lastne raziskave, s katero smo želeli ugotoviti pojavnost prezentizma med zaposlenimi v slovenskem delovnem okolju ter dejavnike, ki naj bi prezentnost delavcev v tem okolju povzročali.

Zbiranje podatkov je potekalo v mesecu juliju in avgustu, 2012. V okviru projekta Izboljševanje delovnega okolja z inovativnimi rešitvami (INODEL), ki ga delno financira Evropski socialni sklad, smo pripravili elektronski vprašalnik za zaposlene v slovenskem delovnem okolju. Vprašalnik je bil posredovan kot spletno povabilo, naslovljeno na kadrovske službe podjetij, vključenih v panel Gospodarske zbornice Slovenije. Vrnjenih vprašalnikov je bilo 267. Od vseh vrnjenih vprašalnikov smo jih 79 iz raziskave izločili, zato ker niso bili

izpolnjeni oziroma zato, ker so sodelujoči odgovorili na manj kot 20 odstotkov zastavljenih vprašanj.

Bivariatna analiza je bila uporabljena za preveritev delnih hipotez H1, H2, H3 in H4. Povezanost spremenljivk ambicioznost, finančne težave, zaskrbljenost z varnostjo zaposlitve in število dni bolniške odsotnosti s pojavom prezentizma smo preverjali s hi-kvadrat (X^2) testom oziroma z analizo kontingenčnih tabel. Pri tem smo za vsako spremenljivko postavili ničelno domnevo H0, ki pravi, da so vrstice in stolpci kontingenčne tabele neodvisni spremenljivki, torej da povezanosti med proučevanima spremenljivkama ni, alternativna domneva (hipoteza) pa pravi, da neka povezanost obstaja. V naslednji fazi smo obe hipotezi soočili s podatki (prikaz in analiza kontingenčne tabele), pri čemer smo upoštevali, da se za dovolj velike vzorce najpogosteje uporablja preizkus hi-kvadrat (namesto izračuna testne statistike raje poročamo o t. i. p -vrednosti; če je bila ta manjša od vnaprej izbrane stopnje tveganja $\alpha = 0,05$, smo H0 zavrnil in H1 potrdili). Za vsako od prvih štirih delnih hipotez smo izračunali še koeficienta kontingence in asociacije (smiselno, saj je specializiran le za 2×2 tabele), ki kažeta stopnjo povezanosti posameznih proučevanih spremenljivk. Delni hipotezi, povezani s fizičnim (H5) in psihičnim (H6) zdravjem, smo preverjali z metodo uvrščanja ob uporabi programskega orodja Orange.

Z raziskavo smo preverjali naslednjo hipotezo, da na pojav prezentizma v delovnih okoljih vplivajo značilnosti zaposlenih. Pri tem smo oblikovali šest delnih hipotez:

- H1: prezentizem se pogosteje pojavlja pri bolj ambicioznih delavcih.
- H2: zaposleni, ki nimajo finančnih težav, so redkeje nagnjeni k prezentizmu.
- H3: zaposleni, ki so zaskrbljeni glede varnosti zaposlitve, so pogosteje nagnjeni k prezentizmu.
- H4: za zaposlene, ki so imeli v zadnjih 12-ih mesecih v povprečju manj kot 5 dni bolniške, je značilna višja stopnja prezentnosti.
- H5: fizično zdravje delavca vpliva na pojav prezentizma.
- H6: psihično zdravje delavca vpliva na pojav prezentizma.

Hipotezo bomo potrdili, če bomo potrdili vsaj tri delne hipoteze.

3.1 Vpliv ambicioznosti na prezentizem

Na podlagi definicije pojma ambicioznost smo izoblikovali posamezne elemente ambicioznosti v delovnem okolju in jih umestili v 9 trditev, s katerimi smo preverjali stopnjo ambicioznosti anketirancev.

Rezultati raziskave so pokazali, da si večina anketirancev želi uspeli na svojem področju, da si večina anketirancev želi napredovati v lastnih veščinah na delovnem mestu in da pri delu zasledujejo lastne cilje, kar so pomembni elementi ambicioznosti. Stopnja ambicioznosti se ne razlikuje bistveno med spoloma, so pa večje razlike med anketiranci razvidne, če stopnjo ambicioznosti

primerjamo po izobrazbeni strukturi, kjer ugotavljamo, da so pričakovano bolj ambiciozni tisti anketiranci, ki imajo dokočano višjo stopnjo izobrazbe. Primerjava stopnje ambicioznosti med anketiranci po tipu zaposlitve kaže, da so zaposleni za določen čas in zaposleni, ki opravljajo študentsko delo, bolj ambiciozni od zaposlenih za nedoločen čas. Ti rezultati prav tako niso presenetljivi, saj je za zaposlene za določen čas in zaposlene, ki opravljajo študentsko delo, značilno, da svojo ambicioznost črpajo predvsem iz želje po dokazovanju delodajalcu in verjetno tudi zato, ker so tovrstni zaposleni v povprečju mlajši od zaposlenih za nedoločen čas. To jim verjetno daje dodatno motivacijo za delo, delovno energijo in željo po dokazovanju, kar so temeljni elementi ambicioznosti. Analiza rezultatov našega vzorca je namreč pokazala, da je izmed vseh anketirancev, ki so zaposleni za določen čas, kar 54,17 % mlajših od 35 let. Na podlagi rezultatov opravljene raziskave lahko ocenimo, da so anketiranci zelo ambiciozni.

Povezanost stopnje ambicioznosti s pogostostjo pojava prezentizma (delna hipoteza 1) v delovnem okolju smo opredelili na podlagi povprečne vrednosti celotnega sklopa vprašanj, ki so se v vprašalniku nanašala na ambicioznost. Ambiciozni delavci so tako v našem primeru tisti anketiranci, ki so na ta sklop vprašanj odgovorili s povprečno oceno vsaj 3,41, kar je bila skupna povprečna ocena tega sklopa vprašanj. Pogostost pojava prezentizma smo opredelili tako, da smo izračunali mediano vprašanja, ki je določal povprečno število dni prezentizma v zadnjih 12-ih mesecih na podlagi delitve proučevanega vzorca enot na dva enaka dela. Za mediano smo se odločili zato, ker smo ugotovili, da če za mejno vrednost vzamemo aritmetično sredino (tj. 10,10 dni), je standardni odklon prevelik oziroma podatki ekstremno odstopajo od aritmetične sredine in so enote vzorca zelo neenakomerno porazdeljene ter s tem preveč vplivajo na njeno vrednost.

Prezentizem se tako pogosteje pojavlja, če se je pri posamezniku v zadnjih 12-ih mesecih pojavil več kot 7,5 dni. Vsak anketiranec je tako dobil dve oznaki: ambicioznost/neambicioznost in prezentizem redkeje/prezentizem pogosteje. Iz tabele 1 je glede na zgoraj opredeljene predpostavke razvidno, da je v našem vzorcu 30 enot, ki sodijo med ambiciozne delavce in imajo vrednost spremenljivke prezentizem pogosteje, 57 enot pa je takih, ki sodijo med ambiciozne anketirance in se pri njih prezentizem redkeje pojavlja.

Tabela 1: Kontingenčna tabela delne hipoteze 1

Delna hipoteza 1		Prezentizem redkeje (št. enot)	Prezentizem pogosteje (št. enot)	Skupaj
Ambicioznost delavca (št. enot)	NE	51	39	90
	DA	57	30	87
Skupaj		108	69	177

Vir: lastna raziskava

Test hi-kvadrat v našem primeru izračuna vrednost $p = 0,23$, kar pomeni, da H_0 obdržimo in naše delne hipoteze ne potrdimo, saj pri 5 % tveganju trdimo, da med spremenljivko ambicioznost delavca in redkostjo/pogostostjo pojava prezentizma ni značilne povezanosti. V konkretnem primeru je koeficient kontingence enak 0,090, asociacije pa $-0,185$. Prvi pravi, da med spremenljivkama ni povezanosti, drugi pa govori o šibki (negativni) povezanosti. Rezultati raziskave so pokazali, da večja stopnja ambicioznosti zaposlenega očitno ni razlog za pogostejšo pojavnost prezentizma v delovnem okolju. Želja po uspehu, napredovanju v organizaciji in lastnih veščinah ter želja po dosegu zastavljenih (osebnih in organizacijskih) ciljev očitno niso razlogi, ki bi v delovnem okolju povečevali pojavnost prezentizma.

3.2 Vpliv finančnih težav na prezentizem

Finančno situacijo anketirancev smo preverjali z analizo (morebitnih) težav s plačilom stroškov za hrano, položnice in najemnino v zadnjih 12-ih mesecih. Rezultati raziskave kažejo, da več kot tretjina (69,36 %) anketirancev v obdobju zadnjih 12-ih mesecev ni imela težav s plačilom stroškov za hrano, položnice in najemnino, na drugi strani pa je imelo kar 6,36 % anketirancev tovrstne težave vsak mesec, kar zagotovo ni zanemarljiv podatek. Rezultati raziskave sicer kažejo na relativno stabilno finančno situacijo anketirancev, kar je v času ekonomsko-finančne krize presenetljiv podatek.

Zaposleni, ki nimajo finančnih težav, so bili v našem primeru tisti anketiranci, ki so na vprašanje Ali ste v preteklih 12-ih mesecih imeli težave s plačilom stroškov za hrano, položnice, najemnino? odgovorili z »nikoli«. Pogostost prezentizma smo ugotavljali enako kot pri zgornji delni hipotezi. Vsak anketiranec je tako dobil dve oznaki: prisotnost/odsotnost finančnih težav in prezentizem redkeje/prezentizem pogosteje. Iz tabele 2 glede na zgoraj opredeljene predpostavke izhaja, da je v našem vzorcu 81 enot, ki sodijo med anketirance, ki v zadnjih 12-ih mesecih nikoli niso imeli finančnih težav in dosega vrednost spremenljivke prezentizem redkeje, 38 enot pa je takih, ki v zadnjih 12-ih mesecih nikoli niso imeli finančnih težav in se pri njih prezentizem pogosteje pojavlja.

Tabela 2: Kontingenčna tabela delne hipoteze 2

Delna hipoteza 2		Prezentizem redkeje (št. enot)	Prezentizem pogosteje (št. enot)	Skupaj
Finančne težave (št. enot)	NE	81	38	119
	DA	23	30	53
Skupaj		104	68	172

Vir: lastna raziskava

Test hi-kvadrat nam vrne p -vrednost 0,002, zato pri 5 % tveganju zavrnilo hipotezo, da sta spremenljivki finančne težave nikoli in prezentizem redkeje/pogosteje neodvisni. Trdimo torej, da med njima obstaja značilna povezanost. S koeficientom kontingence (0,227) lahko ocenimo, da gre

za šibko povezanost med spremenljivkama, koeficient asociacije (-0,471) pa pove, da je povezanost zmerna in negativna. Da sta spremenljivki finančne težave in pogostost prezentizma povezani, ugotavljajo že nekateri avtorji (npr. Aronsson & Gustafsson, 2005; Ashby & Mahdon, 2010), ki so predhodno poučevali pojav. Zaposleni, pri katerih je višina njihovega mesečnega prihodka odvisna tudi od njihove prisotnosti na delu, so namreč pogosteje nagnjeni k prisotnosti na delu kljub boleznim ali slabemu počutju. Glede na povezanost poučevanih spremenljivk ugotavljamo, da so finančne težave lahko povod za pojav prezentizma v delovnem okolju, na kar nakazujejo rezultati raziskave, saj tisti anketiranci, ki nimajo finančnih težav, redkeje pridejo na delo, ko se ne počutijo dobro.

3.3 Vpliv varnosti zaposlitve na prezentizmu

Element varnosti zaposlitve smo preverjali z ugotavljanjem stopnje zaskrbljenosti anketirancev glede varnosti zaposlitve. Rezultati raziskave so pokazali, da je 35,84 % anketirancev zaskrbljenih glede varnosti zaposlitve, medtem ko 33,94 % anketirancev nima strahu pred izgubo zaposlitve. Zanimivo je, da skoraj tretjina vseh anketiranih (31,21 %) do vprašanja varnosti zaposlitve ni opredeljena, kar nakazuje na dejstvo, da jih pogoji, v katerih delajo, (očitno) ne spodbujajo k razmišljanju o tem vprašanju. Dejstvo, da je 35,84 % vseh anketirancev zaskrbljenih glede njihove zaposlitve, je verjetno posledica trenutnih gospodarskih razmer, ki so zelo nepredvidljive (tudi v delovnih okoljih, ki so pred krizo veljali za stabilne).

Zanimiva je primerjava odnosa do tega vprašanja med moškimi in ženskami, pri čemer rezultati raziskave kažejo, da so ženske občutljivejše v odnosu do tega vprašanja, saj v povprečju označujejo višjo stopnjo zaskrbljenosti glede varnosti zaposlitve (41,6 % jih je namreč zaskrbljenih z varnostjo zaposlitve) kot moški (27,6 %). Ta podatek ni presenetljiv, saj ženske že po naravi pogosteje izražajo zaskrbljenost nad življenjskimi dogodki. Do pričakovanih ugotovitev smo prišli tudi, ko smo primerjali zaskrbljenost z varnostjo zaposlitve med anketiranci glede na tip zaposlitve, kjer smo ugotovili, da je največja zaskrbljenost prisotna med zaposlenimi za določen čas (kar 66,67 % anketirancev, ki so zaposleni za določen čas, je zaskrbljenih z varnostjo njihove zaposlitve).

Nekoliko nižji delež (62,50 %) je bil ugotovljen med tistimi anketiranci, ki opravljajo študentsko delo, najmanj pa so z varnostjo zaposlitve zaskrbljeni tisti anketiranci, ki opravljajo delo za nedoločen čas (29,29 %). Kljub temu, da so rezultati raziskave pričakovani, ugotavljamo, da je nekoliko presenetljivo visok delež zaposlenih za nedoločen čas, ki so zaskrbljeni z varnostjo zaposlitve, saj naj bi zaposlitev za nedoločen čas zaposlenim pomenila neko osnovno varnost. Glede na ekonomsko situacijo sta tudi strah oziroma zaskrbljenost anketirancev, ki so zaposleni za nedoločen čas, pričakovana, saj trenutne gospodarske razmere na trgu delovne sile ne omogočajo občutka brezskrbnosti. Če primerjamo zaskrbljenost z varnostjo zaposlitve med zaposlenimi po panogah, ugotovimo, da je najmanjši strah prisoten med

zaposlenimi v rudarstvu (71,43 % v tej dejavnosti ni zaskrbljenih z varnostjo zaposlitve), najbolj zaskrbljeni so zaposleni v drugih dejavnostih (64,29 %). Kot navedeno že zgoraj, je skoraj tretjina anketiranih do tega vprašanja neopredeljenih, pri čemer je med njimi največ takih, ki so zaposleni v dejavnosti izobraževanja (57,14 %) in finančnih in zavarovalniških dejavnostih (54,55 %).

Zaskrbljeni z varnostjo zaposlitve so v našem primeru tisti anketiranci, ki so na trditev Glede varnosti moje zaposlitve nisem zaskrbljen odgovorili z »sploh se ne strinjam« in »ne strinjam se«. Pogostost prezentizma smo ugotavljali enako kot pri zgornjih delnih hipotezah. Vsak anketiranec je tako dobil dve oznaki: zaskrbljenost/nezaskrbljenost z varnostjo zaposlitve in prezentizem redkeje/prezentizem pogosteje. Iz tabele 3 je glede na zgoraj opredeljene predpostavke razvidno, da je v našem vzorcu 28 enot, ki sodijo med anketirance, ki so zaskrbljeni z varnostjo zaposlitve in dosegajo vrednost spremenljivke prezentizem pogosteje, 33 enot pa je takih, ki sodijo med anketirance, ki so zaskrbljeni z varnostjo zaposlitve in se pri njih prezentizem redkeje pojavlja.

Tabela 3: Kontingenčna tabela delne hipoteze 3

Delna hipoteza 3		Prezentizem redkeje (št. enot)	Prezentizem pogosteje (št. enot)	Skupaj
Zaskrbljenost z varnostjo zaposlitve (št. enot)	NE	71	40	111
	DA	33	28	61
Skupaj		104	68	172

Vir: lastna raziskava

Test hi-kvadrat v našem primeru izračuna vrednost $p=0,21$, kar pomeni, da H_0 obdržimo in naše hipoteze ne potrdimo, saj pri 5 % tveganju trdimo, da med spremenljivko zaskrbljenost z varnostjo zaposlitve in redkostjo/pogostostjo pojava prezentizma ni značilne povezanosti. V konkretnem primeru je koeficient kontingence enak 0,096, asociacije pa 0,202. Prvi pravi, da med spremenljivkama ni povezanosti, drugi pa govori o šibki (pozitivni) povezanosti. Strah pred izgubo zaposlitve v povezavi s trenutno ekonomsko – finančno situacijo naj bi po ugotovitvah nekaterih avtorjev (npr. Prater & Smith, 2011) povečeval možnost za pojav prezentizma v delovnem okolju, saj naj bi zaposleni v nepredvidljivih delovnih razmerah pogosteje prihajali na delo, tudi kadar so bolni oziroma se slabo počutijo. Zaposleni namreč v nestabilnih delovnih okoljih dobivajo občutek, da je bolniški dopust lahko tudi razlog za odpuščanje. Glede na rezultate raziskave v slovenskem delovnem okolju teh ugotovitev ne moremo potrditi, saj zaposleni, ki so zaskrbljeni z varnostjo zaposlitve, niso pogosteje prisotni na delu tudi ko se slabše počutijo. Razloge za navedene ugotovitve je treba iskati tudi v tem, da je bila skoraj tretjina anketiranih do vprašanja o zaskrbljenosti glede varnosti zaposlitve neopredeljena (po Mlakar, 2013).

3.4 Vpliv bolniške odsotnosti na prezentizem

Manj kot 5 dni bolniške je pogoj, ki je bil vezan na vprašanje o številu dni bolniške odsotnosti v zadnjih 12-ih mesecih. Vse anketirance, ki so na to vprašanje odgovorili s številko manjšo od 5, smo proučevali z vidika pogostosti prezentizma, ki smo ga ugotavljali enako kot pri zgornjih delnih hipotezah. Vsak anketiranec je tako dobil dve oznaki: število dni bolniške manjše/večje od 5 in prezentizem redkeje/prezentizem pogosteje. Iz tabele 4 glede na zgoraj opredeljene predpostavke izhaja, da je v našem vzorcu 55 enot, ki sodijo med zaposlene, ki so imeli v zadnjih 12-ih mesecih manj kot 5 dni bolniške in imajo vrednost spremenljivke prezentizem pogosteje, 67 enot pa je takih, ki so imele v zadnjih 12 mesecih manj kot 5 dni bolniške in se pri njih prezentizem redkeje pojavlja.

Tabela 4: Kontingenčna tabela delne hipoteze 4

Delna hipoteza 4		Prezentizem redkeje (št. enot)	Prezentizem pogosteje (št. enot)	Skupaj
Št. dni bolniške < 5 (št. enot)	NE	6	18	24
	DA	67	55	122
Skupaj		73	73	146

Vir: lastna raziskava

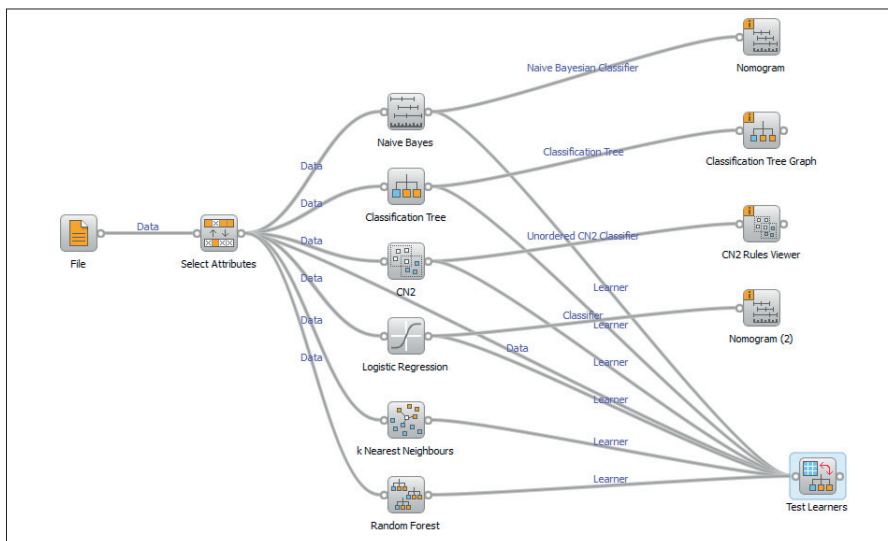
Test hi-kvadrat nam vrne p -vrednost 0,01, zato pri 5 % tveganju zavrnilo hipotezo, da sta spremenljivki število dni bolniške in prezentizem redkeje/pogosteje neodvisni. Trdimo torej, da med njima obstaja značilna povezanost. S koeficientom kontingence (0,217) lahko ocenimo, da gre za šibko povezanost med spremenljivkama, koeficient asociacije (-0,570) pa pove, da je povezanost zrna in negativna. Da je nizko število dni bolniške odsotnosti lahko tudi eden izmed razlogov za povečano stopnjo pojavnosti prezentizma, ugotavljajo nekateri avtorji (med drugim Brečko, 2011; Weaver, 2010, Yang & Chen, 2009) v svojih raziskavah. Razloge za majhno število dni bolniške odsotnosti je treba iskati bodisi v dobrem zdravstvenem stanju delavca bodisi povečanem številu dni prisotnosti na delu kljub bolezni ali slabemu počutju. Obe predpostavki lahko na podlagi rezultatov opravljene raziskave potrdimo, saj so anketiranci svoje zdravstveno stanje v splošnem dobro ocenili, poleg tega pa lahko potrdimo tudi hipotezo, da tisti zaposleni, ki so imeli v zadnjih 12-ih mesecih manj kot pet dni bolniškega dopusta, pogosteje prihajajo na delo bolni oziroma tudi takrat kadar se slabše počutijo.

3.5 Vpliv fizičnega in psihičnega zdravja na prezentizem

V raziskavi smo za analizo povezanosti fizičnega in psihičnega zdravja s prezentizmom uporabili metodo uvrščanja, pri čemer smo uporabili 10-kratno prečno preverjanje (angl. *10-fold cross validation*), kar pomeni, da smo vzorec naključno razdelili na deset delov, devet od njih smo jih uporabili za določanje parametrov, desetega pa za testiranje. Nato smo postopek ponavljali, da

je bil vsak del vzorca enkrat uporabljen za testiranje, končna ocena pa je dala povprečje vseh desetih testov. Uvrščanje v skupine smo izvedli v odprtokodnem programskem paketu *Orange*, ki je namenjen predvsem strojnemu učenju in bioinformatični analizi. Poleg možnosti klasičnega programiranja (uporablja se ga kot Pythonov modul) lahko v njem tudi vizualno programiramo (po Curk et al., 2005). Prikaz uvrščanja v skupine v programskem paketu Orange je prikazan na sliki 1.

Slika 1: Prikaz uvrščanja v skupine v programskem paketu Orange

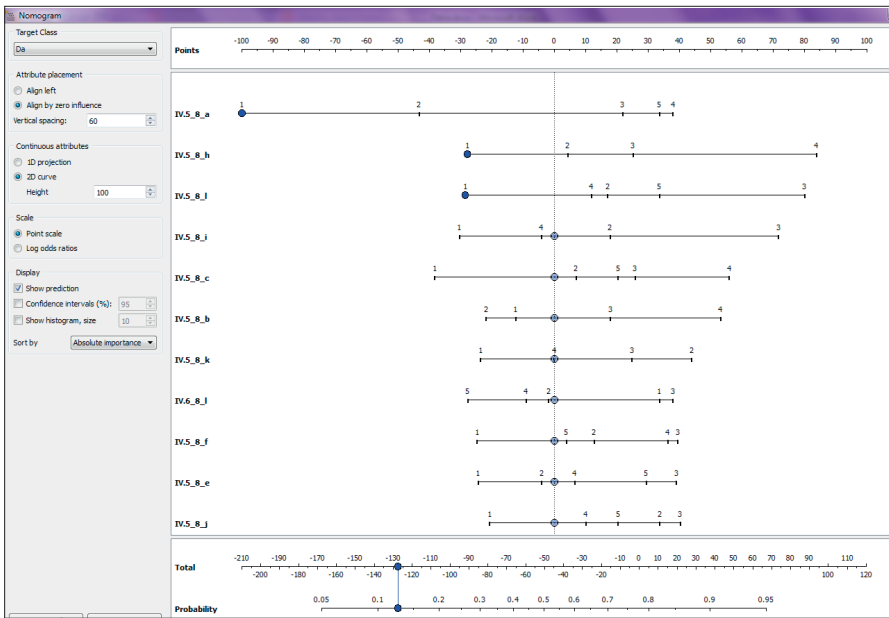


Vir: lasten (programski paket Orange)

Leva ikona predstavlja grafični gradnik, v katerega smo naložili podatke, v »*Select Attributes*« pa smo izbrali spremenljivke, s katerimi smo delali. Dvoklik na ikono nam pokaže, da smo med vsemi merjenimi spremenljivkami za preizkus naše delne hipoteze 5 izbrali vprašanja, ki so se nanašala na fizično zdravstveno stanje anketirancev za neodvisne spremenljivke, vprašanje, ki je bilo vezano na pojavnost prezentizma, pa smo izbrali za odvisno spremenljivko. Izbrano podmnožico spremenljivk smo nadalje poslali v analizo šestim statističnim modelom uvrščanja, in sicer naivnemu Bayesu, odločitvenim drevesom in pravilom (CN2), logistični regresiji, najbližjim sosedom in naključnim gozdovom. Kot vidimo, so bili vsi modeli preizkušeni, saj so povezani z grafičnim gradnikom »*Test Learners*«. Ta nam razkriva, da smo za testiranje uporabili 10-kratno prečno preverjanje in kako dobro so se pri preizkusu odrezale posamezne metode. Iz analize lahko razberemo, da je najboljša po klasifikacijski točnosti metoda naključnih gozdov (ki pa ne presega deleža prezentistov, ki znaša 78,2 %, zato je neuporabna), po meri AUC pa edini prag 0,75 presega naivni Bayesov klasifikator.

Iz slike 1 je razvidno, da iz gradnikov za Bayesov klasifikator, logistično regresijo, odločitvena drevesa in pravila, potekajo še nadaljnje povezave. Te nam omogočajo, da si ogledamo omenjene modele na razumljiv način. Ker je najboljše rezultate dal naivni Bayesov klasifikator (gl. tabelo 5), njegovo delovanje prikazujemo še z nomogramskim prikazom (slika 2). Slika 2 prikazuje, da je pri uvrščanju v skupine, tj. določanju prisotnosti prezentizma, najpomembnejša spremenljivka utrujenost ali pomanjkanje energije, sledi ji suh kašelj, suho grlo. Vse spremenljivke so urejene padajoče glede na pomembnost, zaradi preglednosti pa je prikazanih le nekaj najpomembnejših.

Slika 2: Nomogramski prikaz delovanja naivnega Bayesovega klasifikatorja (delna hipoteza 5)



Vir: lasten (programski paket Orange)

Ena od prednosti nomogramske predstavitve v Orange-u je tudi možnost napovedovanja za poljuben nabor vrednosti. Slika 2 prikazuje, da ima enota, za katero je utrujenost ali pomanjkanje energije=1, kašelj, suho grlo=1 in prebavne motnje=1 zgolj nekoliko več kot 10 % možnosti (natančneje 13 %), da je prezentist. Če primerjamo to s porazdelitvijo na celotnem vzorcu, kjer je delež vrednosti prezentizma 78,2 %, vidimo, da nam nizke vrednosti spremenljivk utrujenost ali pomanjkanje energije, kašelj, suho grlo in prebavne motnje določajo odsotnost pojava prezentizma.

Tabela 5: Prikaz rezultatov posameznih tehnik (delna hipoteza 5)

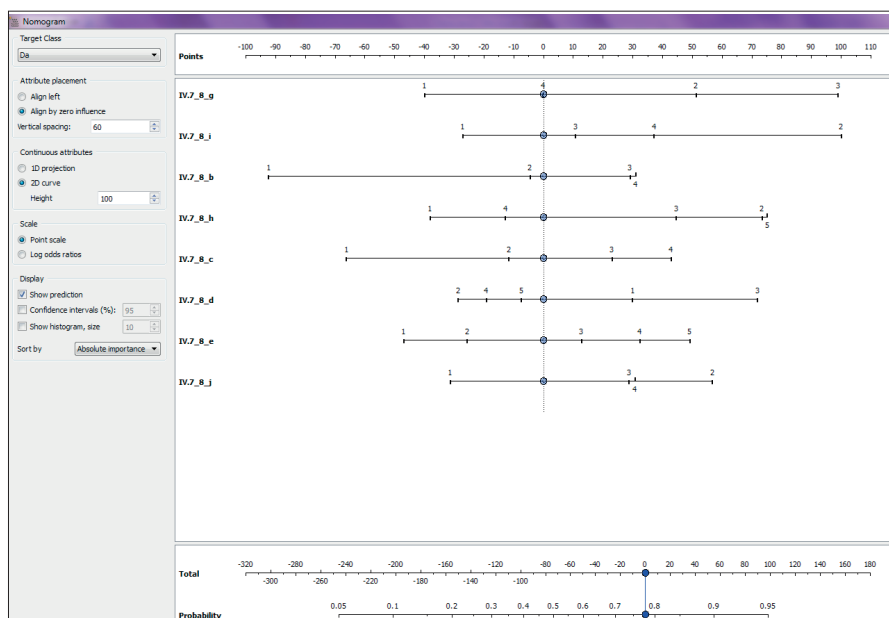
Metoda – statistični modeli uvrščanja	CA	AUC
Naivni Bayesov klasifikator	0,7760	0,7621
Odločitvena drevesa	0,7322	0,6294
CN2 pravila	0,7544	0,6673
Logistična regresija	0,6544	0,5936
Najbližji sosed	0,7114	0,6802
Naključni gozdovi	0,7819	0,7145

Vir: lasten (programski paket Orange)

Z modelom naivnega Bayesa lahko torej delno hipotezo 5 (Fizično zdravje delavca vpliva na pojav prezentizma) potrdimo, saj je mera AUC večja od 0,75 (tj. 0,76).

Do podobnih rezultatov smo prišli pri analizi delne hipoteze 6 (Psihično zdravje delavca vpliva na pojav prezentizma), pri čemer smo za preizkus naše hipoteze izbrali spremenljivke, ki se nanašajo na psihično počutje anketirancev v zadnjih 12-ih mesecih. Enako kot pri delni hipotezi 5 je tudi pri tej hipotezi najboljše rezultate dal naivni Bayesov klasifikator. Mera AUC je tudi v tem primeru večja od mejne vrednosti (tj. 0,75), zato lahko našo hipotezo potrdimo.

Slika 3: Nomogramski prikaz delovanja naivnega Bayesovega klasifikatorja (delna hipoteza 6)



Vir: lasten (programski paket Orange)

Slika 3 prikazuje, da je pri uvrščanju v skupine, tj. določanju prisotnosti prezentizma, najpomembnejša spremenljivka »obupano«, sledita ji spremenljivki

»tako žalostno, da Vas nič ni moglo razveseliti« in »nervozno«. Na podlagi rezultatov lahko ugotovimo, da negativna psihična stanja bolj intenzivno vplivajo na pojav prezentizma kot pozitivna (kot kaže slika 3 je spremenljivka »prijetno« po pomembnosti šele na šestem mestu).

Glede na rezultate analize posameznih delnih hipotez ugotavljamo, da smo štiri od šestih delnih hipotez potrdili, zato lahko potrdimo tudi glavno hipotezo, torej, da značilnosti zaposlenih značilno vplivajo na pojav prezentizma v delovnem okolju. Na stopnjo pojavnosti prezentizma glede na rezultate raziskave našega vzorca najbolj vplivajo spremenljivke finančne težave, število dni bolniške odsotnosti ter fizično in psihično zdravstveno stanje anketirancev, kar kažejo izračunane p -vrednosti in koeficienti asociacije ter model naivnega Bayesovega klasifikatorja.

4 Primerjalna analiza ugotovitev z nekaterimi tujimi raziskavami

Primerjava lastne raziskave z rezultati nekaterih predhodnih raziskav kaže, da je raziskava, ki smo jo opravili, najbolj celovito do sedaj opredelila vzroke za pojavnost prezentizma v delovnem okolju, saj je zajela celotno delovno populacijo. Večina predhodnih raziskav je namreč pojav prezentizma proučevala zelo selektivno, bodisi samo z vidika zdravstvenega stanja (določenih bolezni/ bolezenskega stanja) delavcev, bodisi zmanjšane produktivnosti na delu kot posledica prezentizma, bodisi samo v določeni panogi oziroma organizaciji ipd.

Nekateri avtorji (npr. Aronsson et al., 2000; McKewitt et al., 1997) ugotavljajo, da so zaposleni, ki imajo v svoji domeni skrb za druge (npr. zaposleni na področju izobraževanja, zdravstvenega in socialnega varstva) pogosteje podvrženi možnosti pojava prezentizma. Z raziskavo, ki smo jo opravili v slovenskem delovnem okolju, teh ugotovitev ne moremo potrditi, saj je ugotovljena stopnja pojavnosti prezentizma med zaposlenimi v slovenskem zdravstvenem in socialnem varstvu ter na področju izobraževanja nižja od povprečne stopnje pojavnosti prezentizma.

Podobno kot ugotavljajo Burton et al. (2004) in Allen et al. (2005) lahko tudi za slovensko delovno okolje ocenimo, da ima več kot polovica anketirancev vsaj eno izmed naštetih fizičnih zdravstvenih težav oziroma katero od kroničnih obolenj, ki vplivajo na njihove delovne zmožnosti in sposobnosti opravljanja delovnih nalog. Največje težave tako v našem delovnem okolju kot primerjalno predstavljajo različne oblike bolečin (v vratu, hrbtenici, nogah, sklepih), glavobolov, utrujenost in nespečnost, kar zmanjšuje delovno produktivnost (težave s koncentracijo, počasnejše opravljanje delovnih nalog, težave pri sprejemanju odločitev, preložitve dela idr.).

Na zmanjšano delovno produktivnost v obliki količinsko manj opravljenega dela najpogosteje vplivajo glavoboli, tako po ugotovitvah naše raziskave kot

po ugotovitvah Boylesa (2009). Primerjalno z ugotovitvami Collinsa et al. (2005) ugotavljamo, da so med zaposlenimi v slovenskem delovnem okolju kronična obolenja redkeje prisotna, saj ima po njihovih ugotovitvah skoraj dve tretjini zaposlenih v ameriškem kemijskem podjetju vsaj eno izmed kroničnih obolenj, medtem ko smo z našo raziskavo ugotovili, da skoraj polovica anketirancev nima nobene od navedenih kroničnih obolenj. Ima pa podobno največ anketirancev, ki imajo katero od navedenih kroničnih obolenj, katero izmed oblik alergije. Največ kroničnih bolnikov med anketiranci naše raziskave je med zaposlenimi v strokovnih, znanstvenih, tehničnih in predelovalnih dejavnostih, medtem ko je primerjalno z ugotovitvami Collinsa et al. (2005) največ kroničnih bolnikov med kvalificiranimi obrtnimi delavci. Zanimive ugotovitve raziskave v slovenskem delovnem okolju kažejo tudi na to, da anketiranci s slabšim zdravstvenim stanjem (tako fizičnim kot psihičnim) niso podvrženi večjim delovnim oslavitvam, kot to ugotavljajo nekateri drugi avtorji (Collins et al., 2005; Burton et al., 2004; Allen et al. 2005).

Gurchiek (2009) ugotavlja, da 40 % delavcev na delo kljub bolezni ali slabemu počutju pride iz etičnih razlogov, predanosti delu in prepričanju, da jih organizacija potrebuje. Do podobnih rezultatov smo prišli tudi z našo raziskavo, v kateri smo kot najpomembnejše razloge za prihod na delo kljub slabemu počutju ravno tako opredelili tiste razloge, vezane na predanost delu, in etičnim razlogom (delovne obveznosti in sestanki, roki za oddajo, nezamenljivost).

Tako kot Lalić in Hromin v eni izmed svojih raziskav iz leta 2012 ugotavljata, da je stopnja prezentizma pri vseh preučevanih skupinah zaposlenih podobna (ne glede na to, ali zaposleni opravljajo naloge sede, stoje, kakšne vrste delo opravljajo in kakšen je status organizacije, v kateri so zaposleni ipd.), smo do podobnih ugotovitev prišli tudi z raziskavo slovenskega delovnega okolja, ki prav tako kaže, da je prezentizem pojav, ki se pojavlja v vseh panogah in pri večini zaposlenih, ne glede na vrsto dela, ki ga opravljajo.

Glede na opravljeno primerjavo med raziskavo, ki smo jo opravili v slovenskem delovnem okolju z raziskavami, ki so bile predhodno opravljene, ugotavljamo, da je prezentizem problem, ki mu je treba nameniti več pozornosti. Zanimiva je primerjava ugotovitev okoliščin oziroma dejavnikov tveganja, ki pogosteje vplivajo na pojav prezentizma v posameznem delovnem okolju. Glede na ugotovitve naše raziskave lahko zaključimo, da so osebne okoliščine posameznika močnejše povezane s pojavnostjo prezentizma kot organizacijske okoliščine, za katere ne moremo trditi, da pomenijo dejavnik tveganja za pojav prezentizma, tako kot to ugotavljajo nekateri predhodne raziskave in teoretična izhodišča, ki smo jih opredelili.

5 Zaključek

Prezentizem se v sodobnih delovnih okoljih pojavlja predvsem kot posledica izzivov trenutnega gospodarskega okolja in psihosocialnih tveganj oziroma dejavnikov v delovnem okolju, ki povzročajo doživetja preobremenjenosti in stresa zaradi organizacijskih in drugih pogojev dela. Dejavniki tveganja za pojav prezentizma so med drugim vezani tudi na racionalizacijo delovnih procesov, ki je usmerjena k zagotavljanju maksimalne učinkovitosti poslovnih aktivnosti, torej narediti čim več s čim manj napori v čim krajšem času.

Opravljen raziskava v slovenskem delovnem okolju je pokazala, da osebni dejavniki oziroma osebne okoliščine vplivajo na pojavnost prezentizma v delovnem okolju. Glede na rezultate raziskave na pogostost pojava prezentizma v slovenskem delovnem okolju najbolj vplivajo naslednji preučevani osebni dejavniki tveganja: finančna situacija, število dni bolniške odsotnosti ter fizično in psihično zdravstveno stanje zaposlenega, medtem ko ambicioznost in stopnja varnosti zaposlitve očitno ne vplivata značilno na pogostost pojava prezentizma.

Odprava psihosocialnih tveganj za organizacijo povzroča finančne stroške, ki si jih številne organizacije zlasti v času gospodarske krize težko privoščijo. Naložba v zdrave delovne pogoje in ustrezno organizacijsko klimo lahko prepreči večje stroške in izgube v prihodnosti. Prijazno in zdravo delovno okolje z dobrimi psihosocialnimi odnosi, v katerih je mogoče delati brez preobremenjenosti in stresa, je plod sodelovanja delavca in delodajalca. To sodelovanje pa ni samoumevno, temveč ga je treba ves čas ocenjevati, dograjevati in izpopolnjevati. Sodelovanje mora temeljiti na preventivnih ukrepih, saj je zmanjševanje psihosocialnih tveganj na delovnih mestih učinkovito zgolj v primeru združevanja individualne in organizacijske ravni. Varnost zaposlitve, socialna varnost, kultura sodelovanja, priznanje in nagrajevanje, usklajevanje dela in zasebnega življenja ter ustrezen nadzor in organizacija dela so viri zdravja delavca, ki omogoča delovno prožnost, motivacijo in predanost ter kreativnost in inovativnost. Delovna kultura, ki vsebuje podporo vodstva in sodelavcev, razvoj socialnih, zdravstvenih in poklicnih kompetenc pa mora biti eden temeljnih ciljev sodobnih delodajalcev, če želijo biti kos gospodarskim in ekonomskim izzivom sodobne družbe.

Prezentizem je torej problem, ki povzroča škodo tako posamezniku kot poslovnemu svetu, zato si kot pojav zasluži obravnavanje z veliko skrbnostjo. Odpravljanje njegovih negativnih učinkov (tako na zmanjšano produktivnost kot vpliv za zdravje) je torej nujen korak sodobne družbe. Simptome prezentizma se da ublažiti tako na strani delavca kot delodajalca. Če delodajalec ustvari pozitivno delovno okolje, kjer vlada odprta komunikacija med zaposlenimi, bo delavec tako fizično kot duševno (mentalno) manj prizadet. Delodajalci morajo delavce obravnavati kot dragocene dobrine in se ves čas zavedati, da je le zdrav in spočit delavec lahko maksimalno učinkovit in uspešen. Naloga delavcev pa je, da spoštujejo svoje zdravje in skrbijo zanj tudi tako, da si vzamejo bolniški dopust, ko se ne počutijo dobro.

Petra Mlakar, mag. upr. ved, je zaposlena na Zavodu za varstvo kulturne dediščine Slovenije kot vodja službe za finančne zadeve na Restavratskem centru. Za diplomsko delo z naslovom Regulacija posebnih upravnih postopkov v področni zakonodaji – izbrani primeri (2009), je prejela fakultetno Prešernovo nagrado. Marca 2013 je z odliko zagovarjala magistrsko delo z naslovom Predlog modela ukrepov za zmanjšanje vplivov prezentizma v delovnem okolju.

Dr. Janez Stare je zaposlen kot docent za področje organizacija javnega sektorja na Fakulteti za upravo Univerze v Ljubljani. Ukvarja se z raziskovanjem javnega sektorja in organizacije upravne dejavnosti, predvsem tistega dela, ki je povezan s področji ravnanja z ljudmi, vodenja, organiziranja javnega sektorja ter zdravega in varnega delovnega okolja. Sodeluje v različnih projektih in je član Uradniškega sveta Republike Slovenije.

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Some Characteristics of Employees as Risk Factors for Presenteeism

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ABSTRACT

Presenteeism, or the act of attending work while sick or despite feeling unwell, is a relatively new concept in the sphere of work. It is a phenomenon that has begun to be monitored more intensively around the world in the last decade. Presenteeism can affect an employee's work in various ways and its consequences mean that it is already a problem in itself. Employers devote too little attention to it or are frequently not even aware of it. The majority of employers are in fact too often focused on the growing problem of absence from work because of sickness (absenteeism) and on eliminating the negative consequences of absenteeism, and do not (yet) see presenteeism as a problem. The research presented in this article deals with the question of the impact of employee characteristics on the phenomenon of presenteeism. The characteristics considered included ambition, financial worries, job security, sick leave and the physical and mental health of employees.

Key words: presenteeism, presence in the workplace, employee health, reduced productivity, risk factors

JEL: D23, I19

1 Introduction

Presenteeism – attending work while sick or despite feeling unwell – is a relatively new and little researched concept. It manifests itself as reduced productivity of the employee at work, which means that the employee works less and/or less productively than he/she could or is expected to. The occurrence of presenteeism in the past has been characterised in particular by interventions by employers attempting to reduce excessive absence from work because of sickness (absenteeism). Today presenteeism occurs for

a variety of reasons including excessive workloads, inadequate organisation of work, fear of loss of employment, employees' financial difficulties, health problems occurring as a result of work, etc.

The reasons for presenteeism in the working environment differ greatly. The most common among them include a culture within an organisation that supports such behaviour by employees, working conditions and a type of work that do not allow employees to take sick leave in the case of sickness, employee characteristics (e.g. psychological characteristics of the individual) and influences of the environment (e.g. the economic situation and political decisions). In general terms the occurrence of presenteeism is linked to three categories of factors: organisational, personal and social. In view of the breadth of the topic, we shall limit ourselves in this article to a single category, that of personal factors.

The purpose of the article is to illustrate and explore the importance of personal factors (the impact of the most important personal circumstances or employee characteristics) on the incidence of presenteeism in the working environment. Through this article we aim to establish (objective of the article) whether employee characteristics significantly affect the phenomenon of presenteeism in the working environment. We have tested our hypothesis on the basis of six partial hypotheses.

The article presents the phenomenon of presenteeism, the factors that influence presenteeism (with a particular focus on personal risk factors) and the consequences of presenteeism. Research was carried out with the help of a questionnaire developed on the basis of theoretical findings and the results of research by other authors. Various statistical methods were used to process the results, including bivariate analysis, the chi-square test (X^2) and contingency table analysis. Coefficients of contingency and association were also calculated. Findings were also presented on the basis of wider research into the phenomenon of presenteeism and risk factors in the Slovenian working environment (INODEL project; Mlakar, 2013).

2 Presenteeism

2.1 Definition of the problem

Presenteeism, or the act of attending work while sick or despite feeling unwell, is a relatively new concept in the sphere of work, and one that has begun to be monitored around the world with increasing intensity in the last decade. During this period, numerous (mainly foreign) authors (e.g. Aronsson & Gustafsson, Bergstroem et al., Burton et al., Chatarrji & Tilley, Goetzel et al., Hemp, Hansen & Andersen, etc.) have published the results of studies that define the extent of the phenomenon and related negative consequences for the organisation, work processes and the health of the employee (workforce) or society in general. Given the scale of the problem and its

consequences, presenteeism is already an issue to which employers devote too little attention, or of which they are frequently not even aware. According to calculations made in the USA (American College of Occupational and Environmental Medicine, 2006), only 14% of American companies measure presenteeism in their working environments. Given that the Americans were among the first to begin studying presenteeism, it is reasonable to conclude that the percentage in other parts of the world is lower still, something which points to the fact that employers and organisations are still not sufficiently aware of the negative effects of the phenomenon. The majority of employers are in fact too often focused on the growing problem of absence from work because of sickness (absenteeism) and on eliminating the negative consequences of absenteeism. Some organisations even pay »attendance bonuses« to employees who are never absent for health reasons (Huver et al., 2012, p. 1), in order to reduce the phenomenon of absenteeism and its negative consequences on work processes.

Particular attention needs to be drawn not only to the employer's responsibility to provide suitable and healthy working conditions, the necessity of an effective health care system, and the society-wide promotion of health and a healthy lifestyle, but also to the employee's responsibility to look after his/her own health and take responsibility for it. The International Association for Worksite Health Promotion (2009) defines the promotion of health in the workplace as a corporate set of strategic and tactical actions that seek to optimise worker health and business performance through the collective efforts of employees, families, employers, communities and society at large. Employee health and the ability to perform a specific job in a working environment is therefore a complex area for which care and responsibility lie not only with the employer and the employee, but also with the general social climate or system, which must realise that the health of the individual and care for health is one of the most important values of that system. A healthy society is of key importance for successful business and a healthy economy. Only a healthy workforce can be fully efficient and effective.

The problems caused to employers by presenteeism are by their nature hidden, since presenteeism is an invisible phenomenon for employers and its (negative) effects and consequences are frequently more difficult to perceive and manage than the consequences of absenteeism. The invisibility or lack of perception of the phenomenon is a result of the fact that an employer is often unable to assess, in the case of employees who are at work (i.e. present in the workplace), whether they are sick, how sick they are, and if as a result of their mental or physical condition they are unable to perform their work and duties as effectively as they would otherwise. It can often happen that even employees themselves are unable to assess their own state of health – in other words whether they are actually sick or merely feeling unwell, where this feeling will pass. The problems of presenteeism are therefore not only in the recognition of the phenomenon on the part of the employer and the

employee, but also in the issue of measuring its effects on working processes – to what extent, in other words, is the effectiveness (productivity) of the employee reduced as a result of the physical or mental health issues the employee is facing. Reduced productivity is particularly difficult to measure in service activities.

2.2 (Personal) risk factors

In addition to health problems which the employee brings to the workplace »from home« (e.g. allergies, arthritis, asthma, diabetes, etc.), the factors that lead to presenteeism in working environments can be also be of an internal nature, connected with work or occurring as a consequence of work or working conditions (e.g. burnout, depression, fatigue, chronic neck/back pain, etc.) in connection with poor working conditions, ineffective management and poor work-life balance (from Lalić & Hromin, 2012, p. 112).

Presenteeism is to a large extent dependent on mental issues, unlike absenteeism, which is generally found in individuals with somatic symptoms (from Goetzel et al., 2004, p. 406). Presenteeism is influenced above all by health problems, both chronic and episodic, where the subject of (international) studies conducted to date in connection with the phenomenon of presenteeism has most frequently been allergies, depression, stress, various forms of headache, etc.

Krohne and Magnussen (2011, p. 6) point out that the policy of the organisation and the position in which the employee is employed play an important role in the employee's decision, in the case of sickness or feeling unwell, whether to go to work or take sick leave and stay at home. In their opinion, moreover, an employee is encouraged to come to work when sick or otherwise incapacitated by the belief that coming to work will not have negative effects.

Closely connected with the phenomenon of presenteeism are personal risk factors that increase the possibility of »voluntary presenteeism« (resulting from an individual's decision) (from Caverley et al., 2007). These are factors that are connected with the individual's own personal circumstances and relate above all to the views and personality characteristics of the individual. Personal risk factors include:

- **denial of sickness and refusal to have health checked;** Denial of sickness is the phenomenon where an employee denies feeling ill or being sick because he believes that despite feeling ill or being sick he is equally productive in his job. Some employees are proud of never having had even a single day of sick leave, and in some working environments are even rewarded for this by employers with so-called attendance bonuses,
- **financial situation;** Sick leave is generally (in the majority of legal systems) worse paid than regular work. In the case of employees with

financial difficulties who have trouble getting to the end of the month on their income, such an arrangement can lead to presenteeism or to behaviour where instead of sick leave they take regular leave, which is paid in full. By increasing their presence at work, employees correct their income, above all in those working environments where wage structure is also dependent on performance, overtime, etc.

- **family life and attitude to the family;** Where working environments are stimulating and interesting, it can often happen that for some individuals work becomes home and home becomes work, so that even when they are ill it seems more taxing to them to stay at home and look after themselves and their family obligations. In the opinion of some authors (Aronsson & Gustafsson, Goetzel et al., Hemp, Bergstrom et al., Hansen & Andersen, etc.) presenteeism is more prevalent among people who are more ambitious and more committed to work, who see their career as very important, and among those who are dissatisfied with their family life (from Johns, 2011. p. 487). According to some studies presenteeism is more prevalent among employees with a larger number of children, since by going to work despite feeling ill they »save« themselves from the obligation of looking after them (from Hansen & Andersen, 2008, p. 957).
- **workaholicism;** People who are workaholics by nature more often come to work sick. In the opinion of Hansen and Andersen (2008), this is due above all to conservative attitudes towards absence from work. Such individuals believe themselves to be indispensable and irreplaceable at work, while at the same time they believe that their absence would be unfair on their co-workers, who are additionally burdened by the work tasks of the absent employee (loyalty). Such employees are very responsible and committed to work, their conscientious and reliable, and therefore employers exploit these characteristics, which in itself further increases the occurrence of presenteeism in the workplace.
- **performance-based self-esteem;** Performance-based self-esteem is often related to the employee's need for recognition. Employees who are unable to say »no« to the needs and wishes of other people have, because of this characteristic, a greater propensity for presenteeism than those who are able to set the boundaries of their own productivity (from Brečko, 2012, p. 34).
- **psychological characteristics;** Psychological characteristics affect the different perception of the effects of work on the employee's health. Introverted individuals are more inclined to absenteeism since they have a more negative consideration of the effect of work on health. On the other hand extraverts who have a more positive attitude to work are more inclined to presenteeism. Conscientious employees or employees with a high work ethic are more reliable and more responsible, traits

which motivate them to be present at work even in the face of physical discomfort (from Johns, 2011, p. 485).

- **lifestyle;** Lifestyle is an individual's typical way of life, defined by a set of distinct behaviours in a specific timeframe and formed under the influence of experiences and living conditions from childhood. Elements of lifestyle such as diet, physical activity, vices (alcohol, tobacco, etc.) and stress management strongly influence an employee's state of health. An unhealthy lifestyle can cause numerous illnesses and strengthen symptoms, which in working environments causes increasing costs as a result of absence from work (absenteeism) and also reduce productivity in the workplace as a consequence of presenteeism. Interest among employees in the promotion of health at work has therefore increased in recent times, since health care costs have reached levels that they can no longer afford. Figures show (Pronk et al., 2004, p. 19), that up to seven per cent of health care costs in the EU are linked to obesity, while for large companies in the USA at least a quarter of their total annual health care costs per employee are connected to an unhealthy lifestyle. It is worth pointing out here that direct health care costs incurred as a result of an unhealthy lifestyle only represent a quarter of all costs arising from the consequences of an unhealthy society. The biggest costs arise when employees who, because of health problems, are not fully productive come to work (from Škerjanec, 2011).
- **neuroticism (emotional instability);** Neuroticism reflects personal differences in experiencing the world as threatening, problematic and stressful (Caspi et al., 2005, quoted in: Rančigaj, 2009, p. 13). Individuals with pronounced neuroticism are frequently vulnerable and tend to experience guilt, they lack self-confidence and are frequently bad-tempered, angry and easily frustrated. The expression of all these negative emotions over a longer period leads to various illnesses which, in the long term, cause costs in working environments because of reduced productivity as a result of presenteeism and absenteeism (from Aronsson & Gustafsson, 2005, p. 960).

2.3 Consequences of presenteeism in the workplace

The consequences of presenteeism which employers and employees perceive in the workplace and away from the workplace are above all negative in nature and generally affect working processes in two directions. First, as a result of the consequences of presenteeism, the individual employee's effectiveness in the workplace can suffer, since such an employee takes more time and invests more effort to achieve the same effect as a healthy employee. Secondly, collective working effectiveness and efficiency can also suffer, since healthy employees take on the tasks of sick co-workers or help them in their work tasks, which reduces their effectiveness, and because a sick employee can infect co-workers and customers (from Demerouti et al., 2009, p. 51–52).

On the one hand, then, presenteeism reduces the effectiveness and efficiency of employees in the performance of their work tasks and duties (which consequently reduces the effectiveness of the organisation as a whole), while on the other it can, in the long term, worsen and place at risk their health and the state of health of the workforce (or society) in general.

The negative consequences of presenteeism can be separated into two groups of consequences: the costs of the reduced productivity of the worker in the workplace, and the effect on the health of employees.

Worker productivity is of key importance when measuring the overall productivity of an organisation. In connection with presenteeism, it is the case that an employee's productivity can be directly affected by sickness or feeling ill, and this is the cause of potential interventions by the employer connected to the health of the employee in the workplace. Worker productivity is generally divided into two components, both of which have a key influence on the productivity of the organisation as a whole: absenteeism and presenteeism (from Escorpizo et al., 2007, p. 1373). Research shows that the risk of loss (worsening) of effectiveness is greater in the case of sick employees than in the case of a healthy workforce (from Davis et al., 2005, p. 3). Reduced effectiveness in the workplace can be caused by various factors tied to the nature (type) of sickness, quality of life and characteristics of the work.

A study carried out in the USA (cited in Levy, 2003) calculated an average annual loss per worker of 115 productive hours due to presenteeism, which amounts to more than \$2,000 per worker per year or a total cost of \$250 billion. Goetzel et al. (2004) estimate in their study that the presence in the workplace of an employee with a headache reduces that worker's productivity by up to 89% and that the annual costs of various types of headache/migraine among employees in the USA are \$2.1 million. In the same study it is estimated that the total costs of presenteeism tied to reduced productivity represent at least 61% of all employee health costs. It is also found that the highest financial burden on employers as a consequence of presenteeism is represented by hypertension, heart disease, depression and other mental illness and joint disorders.

An Irish study (Chatterji & Tilley, 2002) has shown that presenteeism costs the Irish one billion euros a year, or 3% of Ireland's GDP. A British study, *Mental Health at Work: Developing the business case* (The Sainsbury Centre for Mental Health), has found that the annual costs of presenteeism in the form of reduced productivity at work are £15.1 billion, which is almost 1.8 times more than the costs of absenteeism (the costs of reduced productivity attributable to mental health problems alone costs UK employers an average of £605 per employee per year). Similarly, a study carried out in an Australian call centre (Tilse & Sanderson, 2005) defines costs relating to reduced productivity as 1.9 times higher in the case of presenteeism than in the case of absenteeism. The situation is also similar in the USA, since on average 25% of Americans

suffer from mental illness (Centers for Disease Control and Prevention, 2011). According to a study by the Integrated Benefits Institute (2009), depression is on average associated with 2.2 days of absence (absenteeism) and 7.5 days of reduced productivity as a result of presenteeism per employee per year. This means that an organisation with 1,000 employees and an average salary of \$50,000 per year (meaning that the average employee earns approximately \$192 per day), loses almost \$1,500 per employee per year because of presenteeism due to depression (from Klachefsky, 2012, p. 1).

The effect of presenteeism on employee health is as a rule a much bigger cost than the eventual cost of temporary absence from work. Bergström et al. (2009), for example, analyse and compare the impact of presenteeism on the future general health of workers employed in the public and private sectors in Sweden. The authors of the research find that in the public sector presenteeism is a risk factor with an impact on future general health above all in the case of those employees whose health status is typically good. Among employees in the private sector, exactly the opposite results are produced by the research, with presenteeism shown to have a greater impact on employees whose health status is poor and to further worsen their health picture. The authors substantiate the results obtained by comparing the consequences of presenteeism against various working conditions and types of work in the two sectors.

A similar positive correlation between presenteeism and its impact on the future health status of employees is defined by Hansen and Andersen (2008) in their study of the Danish workforce. They find that for employees who were present at work despite sickness or feeling ill for more than six days in the past year, there is a 53% greater chance that in the next year and a half (or three years) they will be absent more frequently for a longer total period (at least 14 days in a row) as a result of sickness. These results are supported by the fact that over a period of year and a half (or three years), the »presentees« group give a lower assessment to their own health than the group not characterised by frequent presenteeism. The authors also predict a worsening of health status in the future for those employees who do not recover fully after sickness and more frequently return to work too soon.

According to Pickett (2010), a deterioration of health because of the consequences of presenteeism can also be seen in those employees who never take a holiday and who do a lot of overtime. Stress and depression are more common in these employees and, according to some American studies, these two phenomena increase the possibility of presenteeism.

3 Impact of Employee Characteristics on Presenteeism in The Slovenian Working Environment

Owing to the complexity of the field, measuring presenteeism represents a major challenge to modern organisations, above all because of the nature

of data collection. In this article we present part of our own research, through which we aimed to establish the prevalence of presenteeism among employees in the Slovenian working environment, and the factors believed to have caused presenteeism among employees in this environment.

The collection of data took place in July and August 2012. As part of the *Improving the Working Environment through Innovative Solutions* (INODEL) project, which is part-financed by the European Social Fund, we prepared an electronic questionnaire for employees in Slovenia. The questionnaire was sent out as an online invitation addressed to the human resources departments of companies included in the panel of the Chamber of Commerce and Industry of Slovenia. A total of 267 questionnaires were returned. Of these, 79 were excluded from the research either because they had not been completed or because the respondents had answered fewer than 20% of the questions.

Bivariate analysis was used to verify the partial hypotheses H1, H2, H3 and H4. The correlation between the variables »ambition«, »financial problems«, »concern about job security« and »number of days of sick leave« with the phenomenon of presenteeism was verified by means of a chi-square test (χ^2) or through analysis of contingency tables. For each variable we formulated a null hypothesis H0, which states that the rows and columns of the contingency table are independent variables, i.e. that there is no correlation between the two studied variables (an alternative hypothesis states that a connection exists). In the next phase we confronted both hypotheses with the data (representation and analysis of the contingency table), taking into account the fact that for sufficiently large samples it is most common to use a chi-square test (rather than calculating the test statistics, we prefer to report on the »*p*-value«; where this was lower than the pre-selected risk rate $\alpha=0.05$, we rejected H0 and confirmed H1). For each of the first four partial hypotheses we also calculated coefficients of contingency and association (*mutatis mutandis*, since this is only specialised for 2x2 tables), which show the level of correlation of the individual variables studied. Partial hypotheses relating to physical (H5) and mental (H6) health were verified by means of a classification method using the Orange software suite.

Through the research we verified the following hypothesis: that the phenomenon of presenteeism in working environments is influenced by the characteristics of employees. In doing so we formulated six partial hypotheses:

- H1: Presenteeism occurs more frequently among more ambitious employees.
- H2: Employees who do not have financial difficulties are more rarely inclined to presenteeism.
- H3: Employees who are worried about job security are more frequently inclined to presenteeism.
- H4: For employees who took on average fewer than 5 days' sick leave in the last 12 months, a higher rate of presenteeism is typical.

- H5: The physical health of the employee has an impact on presenteeism.
- H6: The mental health of the employee has an impact on presenteeism.

The hypothesis will be confirmed if we confirm at least three partial hypotheses.

3.1 The impact of ambition on presenteeism

On the basis of a definition of the concept of ambition, we identified individual elements of ambition in the working environment and grouped them into nine statements which we used to verify the level of ambition of respondents.

The results of the research showed that the majority of respondents wish to succeed in their field, that the majority of respondents wish to progress in their own skills in the workplace, and that at work they follow their own goals, which are important elements of ambition. The level of ambition does not differ significantly between the genders but greater differences among respondents are evident if we compare the level of ambition by education structure, where we find that those respondents with higher education qualifications are, as may be expected, more ambitious. A comparison of the level of ambition among respondents by type of employment shows that employees with fixed-term contracts and employees with student work contracts are more ambitious than employees with contracts of indefinite duration. These results are not surprising, since fixed-term employees and student employees typically draw on their ambition out of a desire to prove themselves to their employer, and probably also because employees of this type are on average younger than those employed for an indefinite period, which probably gives them an additional motivation to work, additional energy and a desire to prove themselves, all of which are fundamental elements of ambition. Analysis of the results of our sample in fact showed that of all respondents employed on fixed-term contracts, 54.17% are younger than 35. On the basis of the results of the research conducted, we can estimate that the respondents are highly ambitious.

We defined the correlation of the level of ambition to the incidence of presenteeism (partial hypothesis 1) in the working environment on the basis of the average value of the total set of questions in the questionnaire relating to ambition. Ambitious employees are thus represented in our case by those respondents who replied to this set of questions with an average score of at least 3.41, which was the overall average score for this set of questions. We defined the incidence of presenteeism by calculating the median of the question, which determined the average number of days of presenteeism in the last 12 months on the basis of a division of the studied sample of units into two equal parts. We chose the median because we found that if we take the arithmetic mean as the threshold value (i.e. 10.10 days), the standard deviation is too great, or the data deviate extremely from the arithmetic mean,

and that the units of the sample are very unevenly distributed and therefore have too great an impact on its value.

Presenteeism thus occurs more frequently if it has occurred in the case of an individual employee for more than 7.5 days in the last 12 months. Each respondent was thus assigned two labels: ambitious/unambitious and presenteeism rarer/presenteeism more frequent. With regard to the assumptions defined above, it can be seen from Table 1 that our sample contains 30 units that fall into the category of ambitious employees where the value of the presenteeism variable is »more frequent« and 57 units that fall into the category of ambitious employees where presenteeism is rarer.

Table 1: Contingency table of partial hypothesis 1

Partial hypothesis 1		Presenteeism rarer (No. of units)	Presenteeism more frequent (No. of units)	Total
Employee ambition (No. of units)	NO	51	39	90
	YES	57	30	87
Total		108	69	177

Source: own research

In our case the chi-square test returns a p -value of 0.23, which means that we retain H_0 and do not confirm our partial hypothesis, since with a risk rate of 5% we maintain that there is no significant correlation between the variable »ambition of employee« and the rarity/frequency of presenteeism. In this concrete case the coefficient of contingency is equal to 0.090 and the coefficient of association to -0.185 . The former indicates that there is no correlation between the two variables, while the latter indicates a weak (negative) correlation. The results of the research showed that a greater level of ambition in an employee is evidently not a reason for the more frequent incidence of presenteeism in the working environment. The desire for success, progress within the organisation and in terms of one's own skills, and the desire to achieve set goals (personal goals and those of the organisation) are apparently not reasons that would increase the incidence of presenteeism in the working environment.

3.2 Impact of financial difficulties on presenteeism

We verified the financial situation of respondents through analysis of (potential) difficulties connected to the payment of food bills, household bills and rent in the last 12 months. The results of the research showed that more than a third (69.36%) of respondents did not have problems paying with food bills, household bills and rent in the last 12 months, while on the other hand 6.36% of respondents had problems every month, which is by no means a negligible figure. The results of the research do, however, show a relatively stable financial situation among respondents, which at a time of economic and financial crisis is surprising.

Employees who do not have financial difficulties represented, in our case, those respondents who answered »never« to the question »Have you had problems paying food bills, household bills or rent in the last 12 months?« We established the incidence of presenteeism in the same way as with the partial hypothesis above. Each respondent was assigned two labels: presence/absence of financial difficulties and presenteeism rarer/presenteeism more frequent. With regard to the assumptions defined above, it follows from Table 2 that our sample contains 81 units that fall into the category of respondents who have had no financial problems in the last 12 months and where the value of the presenteeism variable is »rarer«, and 38 units in the category of respondents who have had no financial problems in the last 12 months where presenteeism is more frequent.

Table 2: Contingency table of partial hypothesis 2

Partial hypothesis 2		Presenteeism rarer (No. of units)	Presenteeism more frequent (No. of units)	Total
Financial problems (No. of units)	NO	81	38	119
	YES	23	30	53
Total		104	68	172

Source: own research

The chi-square test returns a *p*-value of 0.002, so with a risk rate of 5% we reject the hypothesis that the variables »no financial problems« and »presenteeism rarer/more frequent« are independent. We therefore state that a significant correlation exists between them. Using the coefficient of contingency (0.227) we can estimate that there is a weak correlation between the two variables, while the coefficient of association (-0.471) indicates that the correlation is moderate and negative. A correlation between the variables »financial difficulties« and »frequency of presenteeism« has already been established by some authors (e.g. Aronsson & Gustafsson, 2005; Ashby & Mahdon, 2010) who have previously studied the phenomenon. Employees whose monthly income is partly dependent on their presence at work are more frequently inclined to go to work despite being sick or feeling ill. In view of the correlation between the studied variables, we find that financial difficulties can be a cause of presenteeism in the working environment. This is indicated by the results of the research, since those respondents who do not have financial difficulties more rarely come to work when feeling unwell.

3.3 Impact of security of employment on presenteeism

We verified the element of security of employment by establishing the level of worry among respondents with regard to the security of their own job. The results of the research showed that 35.84% of respondents are worried about the security of their employment, while 33.94% of respondents are not afraid of losing their job. Interestingly, almost a third of all respondents

(31.21%) did not give a definite answer to the question of security of their employment, which points to the fact that the conditions in which they work do not (apparently) encourage them to think about this issue. The fact that 35.84 percent on all respondents are worried about their jobs is worrying, since it is probably the consequence of current economic conditions, which are highly unpredictable (presumably) even in working environments that were stable before this period.

It is interesting to compare the attitude of men and women towards this issue, where the results of the research shows that women are more sensitive with regard to this issue, since on average they indicate a higher level of worry about job security (41.6% are worried) than men (27.6%). This figure is not surprising in that women, by their nature, more frequently express concern about life events. We also reached the expected findings when we compared worry about job security between respondents with regard to the type of employment, where we found that the highest level of worry is present among fixed-term employees (66.67% of respondents employed on fixed-term contracts are worried about their job security).

A slightly lower percentage (62.50%) was found among those respondents with student work contracts while those least worried about job security were those respondents with contracts of indefinite duration (29.29%). Despite the fact that the results of the research were expected, we are slightly surprised by the high percentage of employees with contracts of indefinite duration who are worried about the security of their employment, since a contract of indefinite duration ought to represent some basic security for employees. Given the current economic situation, the fear or worry of respondents with employment contracts of indefinite duration is perhaps expected, since current economic conditions in the labour market do not allow anyone to be free from worry. If we compare worry about job security among employees by sectors, we found that there is least fear among employees in the mining industry (71.43% of employees in this sector are not worried about job security), while those were most worried our employees in the other activities category (64.29%). As already indicated above, almost a third of respondents did not have a definite answer to this question. Of these respondents, the largest number are employed in the education sector (57.14%) and the financial and insurance sectors (54.55%).

Those worried about job security in our case are those respondents who responded to the statement »I am not worried about the security of my employment« with »strongly disagree« and »disagree«. We identified the frequency of presenteeism in the same way as in the partial hypotheses above. Each respondent was assigned two labels: worried/not worried about job security and presenteeism rarer/more frequent. With regard to the above assumptions, it may be seen from Table 3 that our sample contains 28 units belonging to the category of respondents who are worried about job security where the value of the presenteeism variable is »more frequent«, and 33 units

in the category of respondents who are worried about job security among whom presenteeism occurs more rarely.

Table 3: Contingency table of partial hypothesis 3

Partial hypothesis 3		Presenteeism rarer (No. of units)	Presenteeism more frequent (No. of units)	Total
Worry about job security (No. of units)	NO	71	40	111
	YES	33	28	61
Total		104	68	172

Source: own research

In our case the chi-square test returns a p -value of 0.21, which means that we retain H_0 and do not confirm our partial hypothesis, since with a risk rate of 5% we maintain that there is no significant correlation between the variable »worry about job security« and the rarity/frequency of presenteeism. In this concrete case the coefficient of contingency is 0.096 and the coefficient of association is 0.202. The former indicates that there is no correlation between the two variables, while the latter indicates a weak (negative) correlation. According to the findings of some authors (e.g. Prater & Smith, 2011), fear of loss of employment, in connection with the current economic and financial situation, has increased the possibility of presenteeism in the working environment, since it appears that in unpredictable working conditions employees are more likely to come to work even when they are sick or feeling unwell. When the working environment is unstable, the employee feels that taking sick leave could also be grounds for dismissal. In terms of the results of the research in the Slovenian working environment, we are unable to confirm these findings, since employees who are worried about job security are not present at work more frequently when they are feel unwell. The reasons for the above findings also need to be sought in the fact that almost a third of respondents did not give a definite answer to the question regarding security of employment (from Mlakar, 2013).

3.4 Impact of sick leave on presenteeism

Fewer than five days' sick leave is the condition that was tied to the question about the number of days of sick leave in the last 12 months. All respondents who answered this question with a number less than 5 were studied from the point of view of frequency of presenteeism, which we established using the same method as in the above partial hypotheses. Each respondent was assigned two labels: number of sick days smaller/greater than 5 and presenteeism rarer/more frequent. With regard to the above assumptions, it may be seen from Table 4 for that our sample contains 55 units belonging to the category of respondents who had fewer than 5 days' sick leave in the last 12 months where the value of the presenteeism variable is »more frequent«,

and 67 units in the category of respondents who had fewer than 5 days' sick leave in the last 12 months among whom presenteeism occurs more rarely.

Table 4: Contingency table of partial hypothesis 4

Partial hypothesis 4		Presenteeism rarer (No. of units)	Presenteeism more frequent (No. of units)	Total
No. days sick leave < 5 (No. of units)	NO	6	18	23
	YES	67	55	122
Total		73	73	146

Source: own research

The chi-square test returns a p-value of 0.01, so with a risk rate of 5% we reject the hypothesis that the variables »number of sick days« and »presenteeism rarer/more frequent« are independent. We therefore state that a significant correlation exists between them. Using the coefficient of contingency (0.217) we can estimate that there is a weak correlation between the two variables, while the coefficient of association (-0.570) indicates that the correlation is moderate and negative. That a small number of sick days can also be one of the reasons for an increased incidence of presenteeism has been found by some authors (including Brečko, 2011; Weaver, 2010; Yang & Chen, 2009) in their own research. The reasons for a small number of days of sick leave need to be sought either in the good state of health of the employee or in an increased number of days of presence at work despite being sick or feeling unwell. Both assumptions can be confirmed on the basis of the results of the research, since respondents generally assessed their health status as good, while at the same time we can also confirm the hypothesis that those employees who took fewer than five days' sick leave in the last 12 months more frequently come to work when sick or when feeling unwell.

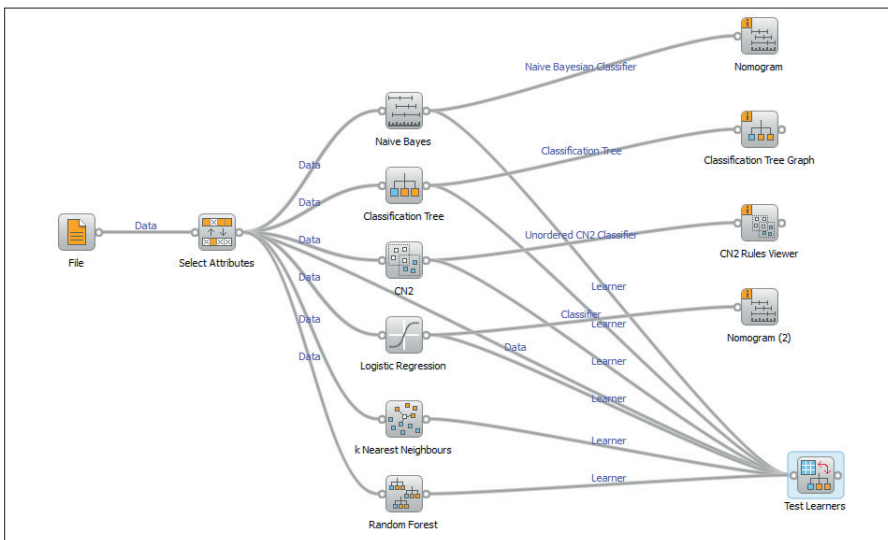
3.5 Impact of physical and mental health on presenteeism

To analyse the correlation of physical and mental health to presenteeism, we used a classification method based on 10-fold cross-validation, which means that we divided the sample randomly into 10 parts, nine of which we used to set parameters and the tenth for testing. We then repeated the process, so that each part of the sample was used once the testing and the final score gave the average of all 10 tests. Classification into groups was carried out using the open-source Orange software suite, which is designed above all for machine learning and bioinformatic analysis. As well its true programming capability (it is used as a Python module), Orange has visual programming functionality. Figure 1 shows an example of classification into groups in the Orange software suite.

The icon on the left represents the file widget into which we loaded the data. In »Select Attributes« we selected the variables we were working with. A double click on the icon shows us that in order to test our partial hypothesis

5 we selected, from among all the measured variables, questions relating to the physical health of respondents as independent variables, and a question relating to the incidence of presenteeism as a dependent variable. We then sent the selected subset of variables for analysis to six statistical classification models, namely a naïve Bayesian classifier, classification trees, classification rules (CN2), logistic regression, nearest neighbours and random forests. As we can see, all models were tested, since they are linked by the »Test Learners« widget. This shows us that we used 10-fold cross-validation for testing and how well the individual methods performed in the test. From the analysis we can see that in terms of classification accuracy the best method was the random forests method (which, however, does not exceed the percentage of presentees, which is 78.2%, and is therefore not usable); in terms of the AUC measure, only the naïve Bayesian classifier exceeds the 0.75 threshold.

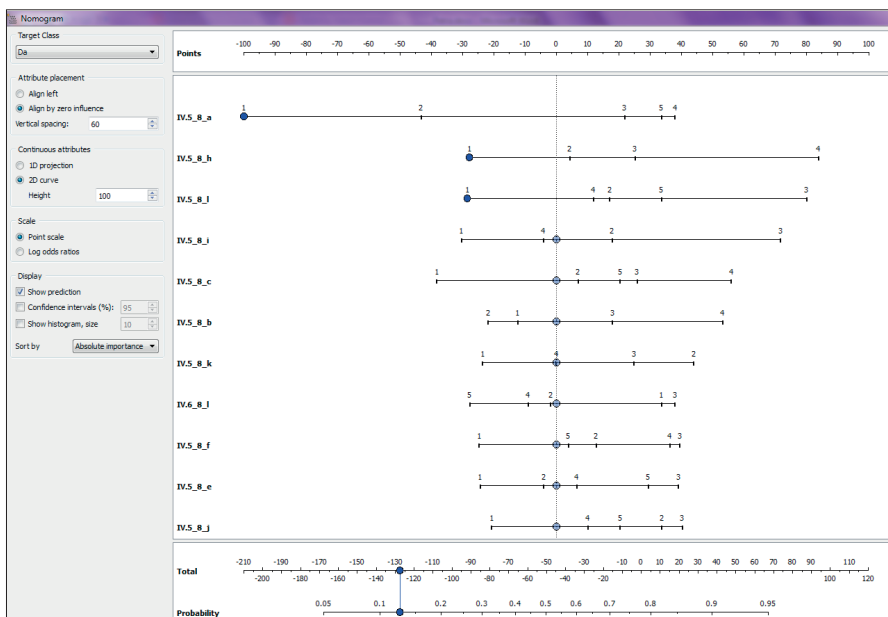
Figure 1: Classification into groups in the Orange software suite



Source: own (Orange software suite)

We can see in Figure 1 that further connections run from the widgets for the Bayesian classifier, logistic regression, classification trees and classification rules. This enables us to view these models in a comprehensible manner. Since the best results were given by the naïve Bayesian classifier (see Table 5), a further visualisation is provided by a nomogram (Figure 2). Figure 2 shows that in the classification into groups, i.e. determination of the presence of presenteeism, the most important variable is »tiredness or lack of energy«, followed by »dry cough/dry throat«. All variables are arranged in descending order of importance but for the sake of clarity only the most important are shown.

Figure 2: Nomogram visualisation of operation of naïve Bayesian classifier (partial hypothesis 5)



Source: own (Orange software suite)

One of the advantages of using nomograms in Orange is the possibility of prediction for any range of values. Figure 2 shows that a unit for which tiredness or lack of energy=1, dry cough/dry throat=1 and digestive disorders=1 has a slightly higher than 10% probability (13% to be more exact) of being a presentee. If we compare this to the distribution across the entire sample, where the percentage relating to the value »presenteeism« is 78.2%, we see that low values for the variables »tiredness or lack of energy«, »dry cough/dry throat« and »digestive disorders« determine an absence of the phenomenon of presenteeism.

Table 5: Results of individual techniques (partial hypothesis 5)

Method – statistical classification models	CA	AUC
Naïve Bayesian classifier	0.7760	0.7621
Classification trees	0.7322	0.6294
CN2 rules	0.7544	0.6673
Logistic regression	0.6544	0.5936
Nearest neighbour	0.7114	0.6802
Random forests	0.7819	0.7145

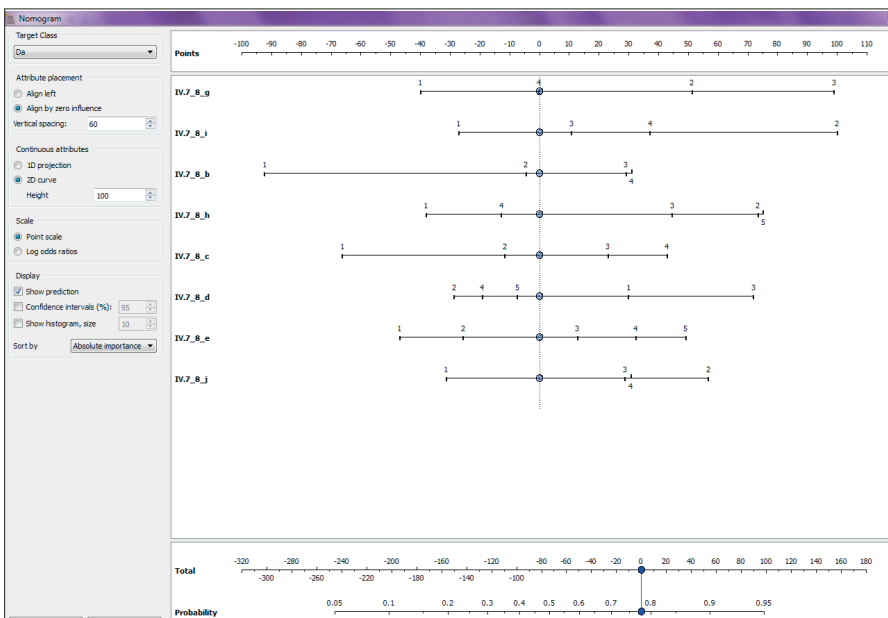
Source: own (Orange software suite)

Using the naïve Bayesian model, we are able to confirm partial hypothesis 5 (Physical health of the employee has an impact on presenteeism), since the AUC is greater than 0.75 (i.e. 0.76).

We obtained similar results in the analysis of partial hypothesis 6 (Mental health of the employee has an impact on presenteeism), where in order to test our hypothesis we selected variables relating to the mental well-being of respondents in the last 12 months. Just as with partial hypothesis 5, the best results in this hypothesis were given by the naïve Bayesian classifier. In this case too, the AUC is greater than the threshold value (i.e. 0.75), and therefore we can confirm our hypothesis.

Figure 3 shows that in the classification into groups, i.e. determination of the presence of presenteeism, the most important variable is »desperate« followed by the variables »so sad that nothing could cheer you up« and »nervous«. On the basis of the results we can state that negative mental states have a more intensive effect on the phenomenon of presenteeism than positive mental state (as shown in Figure 3, the variable »agreeable« is only in sixth place in terms of importance).

Figure 3: Nomogram visualisation of operation of naïve Bayesian classifier (partial hypothesis 6)



Source: own (Orange software suite)

In view of the results of our analysis of the individual partial hypothesis, we can state that we have confirmed four of the six partial hypothesis, and we can therefore confirm the main hypothesis, i.e. that employee

characteristics significantly affect the phenomenon of presenteeism in the working environment. The results of research with our sample show that the incidence of presenteeism is most affected by the variables »financial difficulties«, »number of days of sick leave« and »physical and mental health of respondents«, which is shown by the calculated p-values and coefficients of association, and the naïve Bayesian classifier model.

4 Comparative Analysis of Findings with Foreign Studies

A comparison of our research with the results of some previous studies shows that our research provides the most competitive definition to date of the causes of presenteeism in the working environment, since it covers the whole of the working population. Most earlier studies have, in fact, studied the phenomenon of presenteeism very selectively, either from the point of view of the state of health (specific illnesses/conditions) of employees, from the point of view of reduced productivity as a result of presenteeism, or from the point of view of a specific sector or organisation, etc.

Some authors (e.g. Aronsson et al., 2000; McKewitt et al., 1997) have found that employees whose working domain includes care for others (e.g. employees in education, health care and social care) are more often subject to presenteeism. The research we carried out in the Slovenian working environment does not allow us to confirm these findings, since the incidence of presenteeism identified among employees in the health care, social care and education sectors in Slovenia is lower than the average incidence of presenteeism.

In line with the findings of Burton et al. (2004) and Allen et al. (2005), we are also able to estimate for the Slovenian working environment that more than half of respondents have at least one of the listed physical health problems or chronic illnesses affect their capacity for work and their ability to perform their work tasks. The biggest problems in the Slovenian working environment, in comparative terms, are various kinds of pain (neck, back, feet, joints), headaches, tiredness and insomnia, which reduces productivity (difficulties with concentration, slow performance of work tasks, difficulties making decisions, postponement of work, etc.).

Reduced productivity in the form of quantitatively less work done is most frequently affected by headaches, but according to the findings of our research and according to the findings of Boyles (2009). In comparison to the findings of Collins et al. (2005) we find that chronic conditions are more rarely present among employees in the Slovenian working environment, since according to their findings almost two-thirds of the employees of a US chemical company have at least one chronic condition, while our research established that almost half of respondents have none of the chronic conditions surveyed. A similarity between the two studies, however, is that the largest number of respondents with one of the listed chronic conditions has a form of allergy.

The largest number of sufferers of chronic conditions among the respondents in our research was among employees in professional, scientific, technical and manufacturing activities, while the findings of Collins et al. (2005) show that the largest number of chronic health conditions was among skilled craft workers. Interestingly, the findings of the research in the Slovenian working environment also indicate that respondents with a poor state of health (both physical and mental) are not subject to greater work impairment, as is found by some other authors (Collins et al., 2005; Burton et al., 2004; and Allen et al., 2005).

Gurchiek (2009) found that 40% of employees go to work despite being sick or feeling ill because of their work ethic, dedication to work and the belief that the organisation needs them. We obtained similar results with our research, in which the most important reasons for coming to work despite feeling ill are likewise defined as reasons connected to dedication to work and work ethic (work commitments and meetings, deadlines, irreplaceableness).

In a study conducted in 2012, Lalić and Hromin find that the level of presenteeism is similar in all the groups of employees studied (irrespective of whether their work is sedentary or otherwise, the type of job and the status of the organisation by which they are employed, etc.). Our research of the Slovenian working environment led us to similar findings, which likewise show that presenteeism is a phenomenon that appears in all sectors and among the majority of employees, irrespective of the type of job they do.

From the comparison of the research we carried out in the Slovenian working environment with studies carried out previously, we are able to state that presenteeism is a problem to which more attention needs to be devoted. The comparison of findings regarding the circumstances or risk factors that more frequently have an impact on the phenomenon of presenteeism in an individual working environment is an interesting one. From the findings of our research, we can conclude that the personal circumstances of the individual are more closely connected to presenteeism than organisational circumstances, for which we are unable to claim that they represent a risk factor the presenteeism, as is claimed by some previous studies and the theoretical starting points we have defined.

5 Conclusion

In modern working environments, presenteeism appears above all as the consequence of the challenges of the current economic climate and psychosocial risks or factors in the working environment which cause employees to experience excessive workloads and stress as a result of organisational and other conditions of work. Risk factors for the occurrence of presenteeism are connected to, among other things, the rationalisation of work processes, which is aimed at ensuring the maximum efficiency of

business activities, other words doing as much as possible with the least effort and in the shortest possible time.

The research carried out in the Slovenian working environment showed that personal factors or personal circumstances have an impact on the incidence of presenteeism in the working environment. In the light of the research results, the following personal risk factors may be said to have the biggest impact on the incidence of presenteeism in the Slovenian working environment: financial situation, number of days of sick leave, and physical and mental health of the employee. On the other hand ambition and level of job security do not apparently have a significant impact on the incidence of presenteeism.

The elimination of psychosocial risks represents a cost which many organisations can ill afford, particularly at a time of economic crisis. Investment in healthy working conditions and a suitable organisational climate can prevent greater costs and losses in the future. A pleasant and healthy working environment with good psychosocial relations, in which it is possible to work without feelings of overwork and stress, is the fruit of cooperation between employee and employer. This cooperation, however, is not something that can be taken for granted. Rather, it needs to be constantly evaluated, built on and improved. Cooperation must be based on preventive interventions, since the reduction of psychosocial risks in workplaces is only effective when the individual and organisational levels are combined. Job security, social security, a culture of cooperation, recognition and reward, a good work-life balance and adequate supervision and organisation of work lead to employee health and facilitate flexibility, motivation and dedication, as well as creativity and innovation. A working culture that includes the support of management and co-workers, and the development of social, health and vocational competences, must be one of the fundamental goals of modern employers if they wish to be able to face the economic challenges of modern society.

Presenteeism is thus a problem that causes damage both to the individual and to the business world, and is therefore a phenomenon that deserves to be treated with considerable care. Eliminating its negative effects (both in terms of reduced productivity and its impact on health) is therefore an essential step for modern society. The symptoms of presenteeism can be alleviated by both employee and employer. If the employer creates a positive working environment where there is open communication among employees, the employee will be physically and mentally less affected. Employers must treat employees as valuable goods and constantly be aware that only a healthy and rested employee can be fully effective and successful. It is the task of employees, on the other hand, to respect their own health and take care of it, which includes taking sick leave when they feel unwell.

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The Social Cost-Benefit Analysis as Estimation Methodology: Case Study for Infrastructure Projects

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ABSTRACT

Local public investments are financed by budget funds (state, county, local), debt funds (loans or credits, municipal obligations) and non-debt funds (users' charges and methods and techniques of public-private partnership). In this paper some theoretical issues about cost-benefit analysis (CBA) and advantages and limitations in applying it are discussed. CBA is used in the public sector in making decisions where it is relatively easy to determine the costs, but the expected benefits can be difficult to express in monetary value. To ensure an equitable quantity of financial sources according to negative difference between inflows and outflows is one of the most important goals of the project. Based on theoretical framework about CBA, a calculation was made on social profitability of the project Public sewerage and water protection in the Region of Istria. The main conclusion of this paper is that if the project achieves the social profitability, net profit and high economic internal rate of return, it is possible to accept the realization of the project.

Key words: cost-benefit analysis, local public investments, social value of the project

JEL: C61, H72

* The article summarizes research results of doctoral thesis.

1 Introduction

Cost-benefit analysis (CBA) helps managers and other decision makers understand the cost and expected returns (in monetary value) of a given decision. It can help them decide whether or not to undertake a proposed activity, or choose between different alternatives. CBA tools make this analysis easier and more straightforward, for example, by graphing different alternatives or presenting data for comparison. In order to specify the structure of financial funds for the wastewater project as a case study in our research, a CBA was made and on the basis of its results a decision about acceptance or rejection of the project was reached.

The research problem is the insufficiently practically applied evaluation criteria and methods for economic assessment of infrastructure projects, with purpose to research and prove the social profitability of investment in the public sector. In order to adequately address the problem of research it was necessary to scientifically determine many topical issues such as: what is the social profitability of the project, what the criteria for evaluating investments are and what the projection of costs and benefits based on the CBA is. The empirical part focused on the project *System of public sewerage and water protection in the Region of Istria*. The main goal was to determine total costs and benefits that can be expressed in monetary value, to maximize their net present value and on obtained data and results make the decision on the realization of the project. Use of shadow prices is a key element of modern CBA and evaluators should use them for project appraisal.

The paper is structured as follows. After the introduction, the second part of the paper focuses on theoretical determinants of CBA. The third part is showing advantages and disadvantages of using CBA as estimation methodology of infrastructure projects. The fourth part applies cost-benefit analysis on the Project of public sewerage and water protection. The conclusion includes a short summary of the research.

2 The Theory of Cost-Benefit Analysis

CBA, except in a private enterprise, is useful in the public sector in making decisions about engaging financial sources in public finance projects, where it is relatively easy to determine the costs, but the expected benefits can be difficult to express in a monetary value (Layard, 1994). There were many articles and papers (Florio, 2007; Layard, 1994; Anandarup, 1990) about theoretical approach of CBA, but in literature is still insufficiently researched how to express benefits in monetary value. Unlike the market economy in which the realization of projects brings profit and the market value of inputs and outputs is used, there is different situation when we talk about the realization of public projects. Market prices of public projects do not exist because output of public projects (benefit) is not for sale. Therefore, the analysis of social costs and benefits is usually applied in the following

branches of public sector: transport, water supply and water management, defence, healthcare and education.

CBA in the public sector can be used for (Horvat, 1986):

- making rational budget decisions,
- evaluation of public sector output,
- maximizing net social benefits of public expenditures,
- comparison of costs and benefits and positive and negative effects,
- measurement of the rationality of resource allocation,
- evaluation of investment projects in the public sector,
- efficiency assessment of investment in infrastructure and human capital.

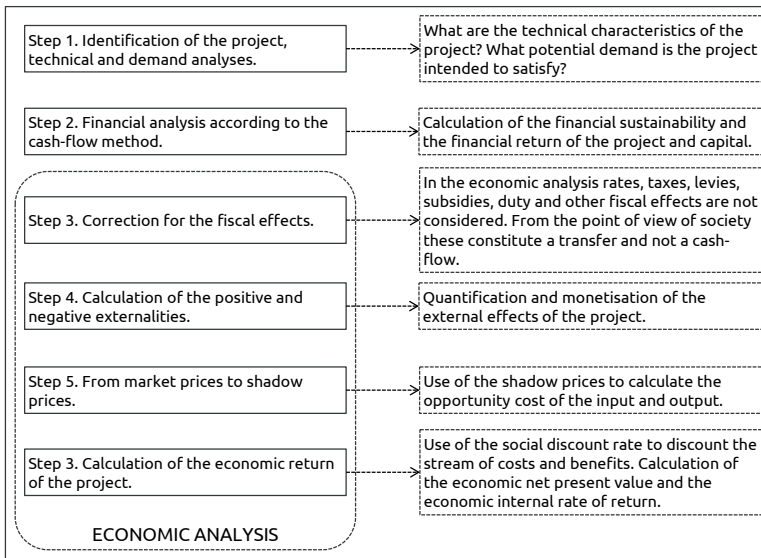
The aim of CBA is to maximize the present value of all social benefits minus costs (Anandarup, 1990). With CBA the present value of investments and social benefits of public projects are evaluated and compared in order to assess the validity of the project and to make decisions regarding their implementation. The costs and revenues (or benefits) from an investment project will extend from the present into the future (Dinwiddy & Teal, 1996).

Due to European Commission (2009) the cost-benefit analysis has three parts:

- a technical-engineering part (the context and technical characteristics of the project should be identified);
- a financial analysis which is a starting point for CBA and leads the analysis from the point of view of the private investor;
- as economic analysis, CBA is starting with the financial analysis that serves to identify all the income and outcome items and the relative market prices, applies a series of corrections (fiscal, externalities...) that allows us to pass from the point of view of the private investor to that of the public sector.

According to European Commission (2009) there are six steps to make an evaluation of the project using CBA as it can be seen in Figure 1.

Figure 1: Steps in cost-benefit analysis



Source: European Commission (2009).

CBA is successful if all mentioned steps are examined. All these steps were followed in the CBA used for our case study.

Net Present Value Method was used in capital budgeting to analyze the profitability of an investment project. With Net Present Value method a company decides whether or not accept the investment project:

$$NPV = \sum_{n=0}^t \frac{NI_n}{(1 + \frac{p}{100})^t}$$

where we find:

NPV = net present value of the project,

NI_n = net inflows,

p = discount rate (in the case of capital infrastructure projects is called social discount rate),

n = last period in which is expected cash flow,

$(1 + p/100) = r$, which represents interest factor.

Criteria for evaluating the application of this method is as follows:

- $NPV > 0$ – the project is acceptable,
- $NPV = 0$ – the project is marginally acceptable,
- $NPV < 0$ – the project should probably be rejected because cash flows will also be negative.

The other method of discounted cash flows was the internal rate of return on an investment or project which is used in capital budgeting to measure and compare the profitability of investments. It is a discount rate that makes the net present value of all cash flows equal to zero (Veselica, 1995). Furthermore, it is equating the present value of expected expenditure with the present value of expected receipts:

$$\sum_{n=0}^t \frac{NCF_n}{(1 + \frac{p}{100})^n} = 0$$

where we find:

NCF = cash flow (receipts and expenditure) for the period t ,

n = last period in which cash flows are expected,

p = discount rate.

In the project evaluation the economic internal rate of return is expected to be higher than the financial rate of return. Otherwise, the project is more convenient for a private investor than for the public sector. If there are considerable social benefits of a project that are not monetisable, the project is more convenient for the public sector.

As already mentioned the internal rate of return and the net present value, as methods of discounted cash flow analysis, have been calculated in economic analysis which is part of CBA for the selected case study. By using these methods, an evaluation of the investment efficiency of the project has been made.

3 Advantages and Limitations in Applying the Analysis of Social Costs and Benefits

The use of CBA for social evaluation of the project has many advantages and disadvantages, too. Advantages of CBA are: long lifetime (economic period) of investment project (for infrastructure projects in water, wastewater and environment the economic life considered 30 years), CBA includes direct and indirect economic, social and environmental impacts, benefits which can be measured in monetary value and intangible benefits (benefits which cannot be expressed in monetary value) are part of CBA and they are the base of social appraisal of the project. CBA helps politicians and investors to allocate their sources on the project until the marginal social benefit is higher than marginal social costs, decision making about acceptance and realization of the project is the most objective when it has used the criteria of net present value: the project is acceptable if his net present value is positive, the social rate of discount is lower than the discount rate because in the public sector decision makers have to care not only about present generations, but for future generations, too. Private entities will invest in projects of public interest when the profitability of project is high and when future generations

expect benefits of that project. European Commission (2009) described the advantages of the cost-benefit analysis as strengths, which shows that CBA enables us to express an opinion on the economic-social convenience of a project; enables us to create rankings among projects and encourages the practice of identifying the economic benefits and costs, even if they are not immediately monetisable.

At the same time we must consider also disadvantages and problems of CBA: accuracy of the information; distribution of justice is limited to evaluating the value which depends on political interests; compensatory payments are used for adjustment to reduce benefits of individuals and groups; discount rate can show possible preferences in the content of the project; determining the operational parameters in this regard is very difficult, in CBA it is difficult to determine the duration of the project, the time that will provide a net benefit of present and future generations, due to lack of market prices; the »shadow« prices or the social opportunity costs should be taken into account; external effects are not individually included in the price of the product and production factors. The disadvantages are also that CBA can lead to biased results in the decision because unrealistic effects are difficult to express in monetary value and CBA is founded on the marginality principles – a Pareto optimum has a key role in this. European Commission (2009) beside the mentioned advantages has described the limitations of the cost-benefit analysis, which shows that CBA does not take redistributive effects into consideration (for these a multicriteria analysis should be used); does not consider the effect on the economic return of non-monetisable benefits or costs and sometimes uses discretionary criteria for the monetisation of the costs and benefits for which no market exists.

All costs and benefits have to be included into social CBA, such as private and social, direct and indirect, tangible and intangible. Benefits are based on the consumer's willingness to pay for the project. Costs are representing the amount the investors are willing to receive as compensation for giving up the resources. The social discount rate is used for discounting the annual net-benefit flow.

CBA is suitable for capital infrastructure projects which have besides direct and tangible benefits also indirect and intangible benefits during a long time period.

4 The Cost-Benefit Analysis on the Case Study of System of Public Sewerage and Water Protection in the Region of Istria

Because the project System of Public Sewerage and Water Protection in the Region of Istria is complex, expensive (a lot of sewerage systems for very small number of inhabitants) and has a very long time horizon (30 years), its beneficial impacts on the whole society and economic viability of

the project should be calculated by determining benefits created as a result of the implementation of the project. The main object of the project is the construction of the system of sewerage and wastewater treatment facilities in water protection zones in the Region of Istria and to organize a joined organization for control, construction and for maintenance of the sewerage systems.

Starting from the methodology of CBA it is necessary to evaluate the costs and overall benefits of capital infrastructure project System of public sewerage and water protection in the Region of Istria. The aim of the financial analysis is to appraise if the project's cash flow during 30 year period generates a suitable return by calculating financial internal rate of return, financial net present value and proving financial sustainability of the project. The financial analysis of the System of public sewerage and water protection includes total investment and operating costs, sources of financing, revenues, evaluation of the financial sustainability, calculation of financial internal rate of return and financial net present value.

Investment costs incur during the preparation and construction phase and they include:

1. Project development costs
 - Costs of design, planning and documentation
 - Costs of geological works and
 - Costs of land acquisition and expropriation.

Total project development costs are estimated at 6.027 millions of EUR.

2. Building costs
 - Building costs of sewerage system
 - Building costs of wastewater treatment plant (WWTP) and
 - Contingencies.

In building costs are calculated civil works and equipment of sewerage system and wastewater treatment plant. Contingencies are calculated on the basis of 8% of civil works and equipment. Total building costs of sewerage system and wastewater treatment plant, as well as contingencies, are estimated at 65.4 millions of EUR.

3. Project management costs, which are estimated at 5.715 millions of EUR.

Total investment costs are calculated on constant prices and they are in accordance with project's documentation («Organisation, construction and maintenance of the sewerage system within the water protection zones in the Region of Istria», 2000).

Operational costs have an important role in total costs of a wastewater system and they are related to the operation, maintenance and monitoring the wastewater treatment plants. They include:

- Operating costs of wastewater treatment plant (WWTP) which include:
 - Costs of employees,
Costs of employees are calculated for wastewater treatment plant as product of equivalent inhabitants and unit price per equivalent inhabitants and for the sewerage system as product of pipelines length and unit price.
 - Costs of electric power consumption,
Calculation of electricity costs are the product of price of electric power, number of working days in the year (365) and electricity consumption in kWh/d (which depends of number of equivalent inhabitants and is different for pump stations and for wastewater treatment plant)
 - Costs of sludge disposal,
Sludge disposal is calculated as product of price for a cistern and number of cisterns (total quantity of sludge/quantity of sludge in 1 cistern).
 - Costs of chemicals
- Maintenance costs of wastewater treatment plant (WWTP)
Maintenance costs for pump stations and plants are calculated as 1% of civil works and 1.5% of equipment.
- Depreciation costs,
Depreciation costs are calculated in accordance with the Croatian laws. For depreciation of the construction of the investments a rate of 2.0% annually is used, while the equipment is depreciated at the rate of 7.5% annually.

All annual operating, maintenance and depreciation costs are estimated at 2.7 millions of EUR. Base for the operational costs is in the study (»Organization, construction and maintenance of the sewerage system within the water protection zones in the Region of Istria«, 2000), but all the calculations have been made by the authors. Regarding the total costs of a wastewater systems operation costs play an important role and they will be incurred in a regular basis along the service life. They may differ widely from size and load of the plant, topography and geographical situation of the site, characteristics of wastewater and the discharge norm, technologies and the selected treatment process, type of sludge treatment and way of disposal, energy supply and energy recycling, degree of automation, measurement and process control and organization of the plant and its management. Accordingly, specific cost calculations can only be worked out on the basis of detailed data from the wastewater plant, like in the case described below.

The project has the following sources of financing: Croatian waters, fee for development, grants from EU funds as non-debt sources of financing and possible sources like funds from public-private partnership. Amounts of financing project System of public sewerage and water protection in the Region of Istria are shown in the next table.

Table 1: Structure of sources of financing

No.	Sources of financing	Amount	Structure in %
I	Budget financing	0	0.00
1.1.	National budget	0	0.00
II	Debt financing	0	0.00
2.1.	Credits or loans	0	0.00
III	Non-debt financing	77,142,857	100.00
3.1.	User's charges: fee for development	24,870,748	32.24
3.2.	Croatian waters	4,081,633	5.29
3.3.	Structural funds of European Union	42,300,000	54.83
3.4.	Public-private partnership	5,890,476	7.64
	TOTAL	77,142,857	100.00

Source: Author

There are two types of revenues in operating of the project: revenues from discharging and treatment of waste water, calculated on the base of potable water quantities for the next 30 years and revenues due to solidarity of the population of the Region of Istria.

The project has financial sustainability during the whole lifetime of the project. Financial sustainability is showing net cash flow – inflows should be higher than outflows.

Results of financial analysis are the financial internal rate of return and the financial net present value. The net present value is presented with the financial return on investment (capacity of operating revenues to sustain the investment and operational costs) and is calculated in the amount of –46,589,577 EUR. The financial internal rate of return is calculated as negative.

In the analysis all market prices are net of VAT and other indirect taxes. This correction is done because they represent neither a social benefit nor a cost. Taxes are paid by consumers to the project, from the project to the Tax Administration, and are then redistributed to the consumers as public expenditures. Prices of inputs, including labour, to be considered in the CBA should be gross of direct taxes and subsidies granted by a public entity to the project promoter are pure transfer payments.

Benefits assessment of investment in maintaining and improving water quality should be implemented in the following groups according to the appropriate methodology (European Commission, 2008; Bezak, Tedeschi & Radujković; 1999):

- **Benefits that can be expressed in monetary value are divided into direct and indirect:**
 - The benefits of investment realization will result in better quality of water bodies and with reduced investment in the drinking water supply system. Because of water pollution, it is necessary to leave the existing resources and build new ones in remote areas, deeper underground, with significantly higher costs. The calculation took into account the amount of 20.40 EUR/person/year. The benefit was calculated as product of inhabitants and value of the willingness to pay for a better quality of water bodies (ECOTECH Research & Consulting Limited, 2001). In 2011 the population of Istria was 208 440.
 - Benefits from lower health risk of the population. In the circumstances of partly or mostly polluted water, a part of the population will have an organized water supply, but the other part of the population will consume water without adequate preparation. In the long term period this means the increase of the rate of patients with diseases caused by contaminated water. During other activities like swimming, boating, fishing etc. the population will come into contact with contaminated water, too.
 - Improving water supply, sewerage, drainage and building the waste water treatment plants that pollute the natural recipient, bring benefits in the form of cost reduction for those who would otherwise suffer from diseases spread by water, their families, the public health system and society as a whole. For example, in some European countries, the cost of illness is around 93 EUR per household. Because the Croatian Institute for Public Health does not keep statistics on those who are suffering from the use of contaminated water, the calculation in the table of Economic analysis is used the amount of 93 EUR per household as a criterion for cost of illness (ECOTECH Research & Consulting Limited, 2001). It was considered that an average household has three members.
 - Benefit from the use of unpolluted water for irrigation of agricultural products. Assessment of benefit due to irrigation is based on data of Karleuša (2003) and the Ministry of Agriculture, Fisheries and Rural Development. Increase of agricultural products with irrigation is as follows: for vegetables 5000 kg/ha, for fruits 2000 kg/ha, for vineyards 5800 kg/ha and for crops 5000 kg/ha. They are adjusted with an inflation rate (according to the data of Eurostat from the 16th December, 2011) for 2004 – 2.1%, 2005 – 3.0%, 2006 – 3.3%, 2007 – 2.7%, 2008 – 5.8%, 2009 – 2.2%, 2010 – 1.1% (year 2010 is the third year in this irrigation analysis). Inflation rate for 2011 is estimated to 2.5%. For the further period inflation the rate of 1% is used. To make a comparison the result without

a system of irrigation is shown. The prices of products are data of the Ministry of Agriculture, Fisheries and Rural Development and they are approximately specified for vegetables 0.8 EUR/kg, for fruits and grapes 1.33 EUR/kg and for products from crops 0.33 EUR/kg.

- The benefit for lack of constructing need, use of private cesspits and consequently no sewerage transport to a wastewater treatment plant. The population connected to the sewerage system will save the costs of sludge disposal. The calculation was made with the amount of 348 EUR per household in accordance with the report »The benefits of compliance with the environmental acquis for the candidate countries, Final report« (ECOTECH Research & Consulting Limited, 2001). It was considered that an average household has three members.
- **Benefits that can be expressed as a qualitative effect, and cannot be expressed in monetary units:**
 - Preservation and improvement of the quality of space for human life, as in the case of water pollution when human settlements located near water lose their basic quality.
 - Prevention of flora and fauna destruction.
 - Maintenance of natural system which will have a positive effect on people, like better mental condition and richer intellectual activities.

Benefits that cannot be expressed in monetary value are also called »intangible« benefits. Those benefits have been ignored in the cost-benefit analysis of the project. The reason is that these benefits cannot be assessed, and their detailed qualitative effects can be described in the Analysis of environmental impact.

In the CBA analysis all market prices of inputs and outputs are corrected with standard conversion factor. All the conversion factors for specific type of investment and operational costs are presented in Table 2.

Table 2: Standard conversion factors

Type of cost	CF	Notes
Standard conversion factor	0.96	SCF for Republic of Croatia
Skilled labour	1.00	the labour market is assumed to be competitive
Unskilled labour	0.60	shadow wage for non-competitive labour market
Land expropriation	1.25	100% land acquisition
Land acquisition	1.25	SCF local price which is 30% higher than prices paid for expropriation
Building constructions	0.66	40% construction materials, 5% skilled labour, 45% unskilled labour, 10% profit
Material	0.83	55% machinery, 45% construction material
Maintenance	0.71	80% (15% skilled, 65% unskilled labour), 20% materials
Construction materials	0.85	75% local materials, 15% import, 10% profit
Energy	0.96	SCF
Feasibility study, project documentation, studies	1.00	100% skilled labour
Administrative, financial and economic services	1.00	100% skilled labour
Elimination of treatment sludge	0.80	30% unskilled labour, 20% transport, 50% local services
Equipment, machinery, manufactured goods, carpentry	0.82	50% unskilled labour, 50% equipment
Intermediate service and goods	0.71	10% skilled and 60% unskilled labour, 30% manufactured goods

Source: Florio et al. (2008, p. 175).

All investment and operational costs are corrected with conversion factors and their calculation is given in the table of Economic analysis of the project.

For that purpose an economic analysis which includes all benefits and revenues as well as investment and operational costs, was made.

The European Commission recommends that 5% financial discount rate is used for public investment projects which are co-financed by EU funds and 5.5% for social discount rate for cohesion and IPA countries. The time horizon of water and environment project is 30 year period (European Commission, 2008). The net present value is calculated on the base of 5.5% social discount factor.

All before mentioned costs and benefits and their net present values are calculated in Table 3. The calculation was made through a period of 30 years which is usual for capital infrastructure projects like »The System of Public Sewerage and Water Protection in the Region of Istria«.

In the case of calculation of the benefit of water bodies improvement (which have reduced investment in the drinking water supply system), for the first and second year there are no benefits because the project is in the preparation

phase and partly in building phase. From the third to seventh year benefit is calculated for the population in the area where wastewater treatment plants are built. With putting into operation all built plants, the benefit was calculated on the base that affects the entire population of Istria and this is shown in the next table for the 30 year period.

Based on the planned investments and the calculation of benefits and their net present values, a net profit of the project is derived, and it is shown in Table 3.

Table 3: Economic analysis

No.	Economic period	CF	Present value	Total amount
I.	BENEFITS			
1.	Improvement of water bodies Number of inhabitants Cost per person per year	1	50,711,278	114,268,042
2.	Benefit due to lower health risk Number of households connected Cost per household per year	1	4,393,550	11,088,809
3.	Benefits due to irrigation	1	1,910,499	4,949,951
4.	Benefits due to cost saving from sewerage disposal Number of households connected Cost per household per year	1	16,440,381	41,493,606
5.	REVENUES from discharging and treatment of waste water	1	6,207,661	15,667,413
6.	Revenues due to solidarity	1	26,291,871	63,881,689
	TOTAL BENEFITS		105,955,240	251,349,510
II.	COSTS			
1.	PROJECT DEVELOPMENT COSTS		5,946,314	6,861,429
1.1.	Project documentation	1.00		
1.2.	Geodesic works	1.00		
1.3.	Land acquisition	1.25		
2.	BUILDING COSTS		35,463,250	48,420,625
2.1.	Civil work and equipment	0.66/0.82		
3.	OPERATIONAL COSTS		20,076,240	50,810,384
4.	PROJECT MANAGEMENT COSTS	1.00	4,285,172	5,715,374
	TOTAL COSTS		65,770,976	111,807,811

Source: Petohleb Černeha, 2013

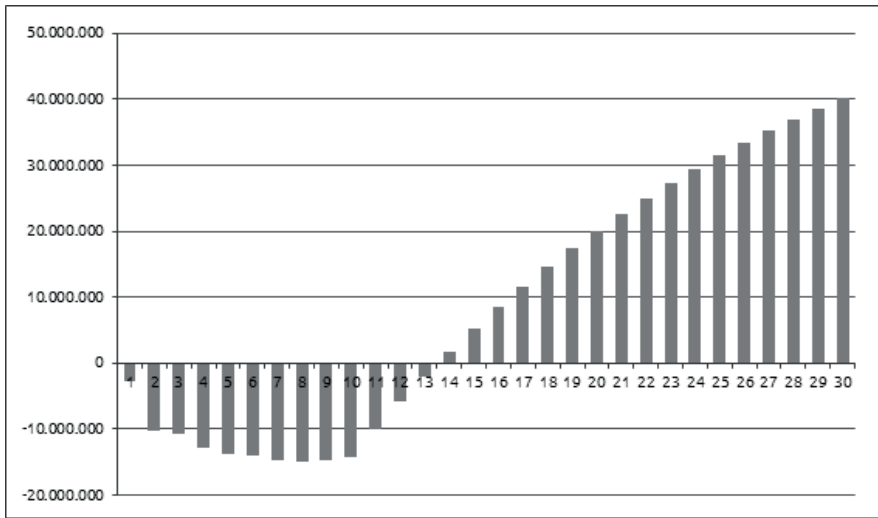
The present value of total benefits, costs and cumulated net cash flow during 30 year time period for the project are shown in Table 4.

Table 4: Net present value of cumulated net cash flow during 30 year period

Year	Present value of benefits	Present value of costs	Present value of cumulated net cash flow
1		2,642,937.74	-2,642,937.74
2		7,568,245.18	-10,211,182.92
3	4,057,936.92	4,469,943.25	-10,623,189.25
4	4,383,080.17	6,593,006.97	-12,833,116.05
5	4,378,296.15	5,298,657.49	-13,753,477.39
6	4,569,327.96	4,945,469.03	-14,129,618.46
7	4,520,282.26	5,037,039.77	-14,646,375.97
8	4,790,675.85	5,005,137.33	-14,860,837.44
9	4,789,688.20	4,577,360.84	-14,648,510.08
10	4,782,621.97	4,441,528.11	-14,307,416.22
11	5,518,217.09	1,204,954.64	-9,994,153.77
12	5,231,561.74	1,142,137.10	-5,904,729.13
13	4,959,806.82	1,082,594.41	-2,027,516.73
14	4,702,177.39	1,026,155.84	1,648,504.82
15	4,457,938.84	972,659.56	5,133,784.10
16	4,226,394.77	921,952.19	8,438,226.69
17	4,006,885.03	873,888.33	11,571,223.38
18	3,798,783.79	828,330.17	14,541,677.00
19	3,601,497.80	785,147.08	17,358,027.72
20	3,414,464.66	744,215.25	20,028,277.13
21	3,237,151.24	705,417.29	22,560,011.07
22	3,069,052.14	668,641.98	24,960,421.23
23	2,909,688.24	633,783.87	27,236,325.60
24	2,758,605.37	600,743.01	29,394,187.96
25	2,615,372.97	569,424.65	31,440,136.28
26	2,479,582.87	539,739.01	33,379,980.14
27	2,350,848.14	511,600.95	35,219,227.32
28	2,228,801.98	484,929.81	36,963,099.49
29	2,113,096.67	459,649.11	38,616,547.05
30	2,003,402.57	435,686.36	40,184,263.26

Source: Petohleb Černeha, 2013

Graph 1: Net present value of cumulated net cash flow during 30 year period



Source: Table 4

From the analysis the economic net present value in amount of 40,184,263 EUR and the economic internal rate of return which is 15.27%, were calculated. With such results the project is acceptable because when net present value is higher than zero and the higher is internal rate of return, is the more possible the realization of the project.

The economic assessment of the project includes the economic assessment at the project level and the economic evaluation from the viewpoint of society (social evaluation of profitability), which reflects the difference between benefits and costs from the viewpoint of economic entity and society (Bendeković, 2008). The economic assessment of the project »The System of Public Sewerage and Water Protection in the Region of Istria« shows that the present value of net cash flow during 30 year period is positive because the present values of all the above mentioned benefits are higher than the present value of investment and operational costs. With those results the aim of CBA is achieved.

5 Conclusions

In this paper some theoretical issues about cost benefit analysis as estimation methodology for social profitability of infrastructure projects are discussed. The aim of cost-benefit analysis is to maximize net present value of total benefits expressed in monetary value (benefits in better quality of water bodies and with reduced investment in the drinking water supply system, benefits from lower health risk of the population, benefits from the use of unpolluted water for irrigation of agricultural products and benefits for lack of constructing need, use of private cesspits and consequently no sewerage

transport to a wastewater treatment plant.) minus total costs (investment and operational). In order to enter in the realization of such an infrastructure project it is essential to analyze the social costs and benefits and considering the results of CBA make a decision about acceptance the project. The theory is researched empirically and is tested on the example of the case study »The System of Public Sewerage and Water Protection in the Region of Istria«.

The interpretation of the results about social profitability and economic assessment of infrastructure projects should take into account the criteria for evaluation of infrastructure project such as net present value and internal rate of return, as well as results of CBA (present value of benefits should be higher than present value of costs). At CBA, two scenarios were possible: first, if the economic net present value and economic internal rate of return is higher than zero, the entrance into realization of the project is possible and second if the economic net present value and economic internal rate of return is less than zero, the project is unacceptable. On that basis it was concluded that the project achieves the social profitability, net profit and achieves high economic internal rate of return (15.27%). The results also show that the economic net present value is higher than zero (40,184,263 EUR). Based on the obtained results it is possible to accept the decision to enter into the realization of the project.

The research has shown that the financial cash flow during the 30 year time period for the project »The System of Public Sewerage and Water Protection in the Region of Istria« is positive. In CBA benefits can be realized with the project during the whole 30 year period, but they don't have direct influence on financial inflows of investors. That is the specific determinant of public sector and because of that the financing public infrastructure projects from EU funds are justified. The research in this article led to the results which can be used in public investments, especially in financing capital infrastructure projects by evaluating investments on basis of CBA results and in proving social profitability of projects through social benefits of the project, especially through expressing indirect benefits in monetary value which was the limitation in this research. The contribution of this research is in an acceptable developed economic assessment methodology with quantified benefits in monetary value which will offer investors an opportunity for financing public investments in many fields in Croatia or other countries.

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POVZETEK

ANALIZA DRUŽBENIH STROŠKOV IN KORISTI KOT METODOLOGIJA VREDNOTENJA: ŠTUDIJA PRIMERA ZA INFRASTRUKTURNE PROJEKTE

Ključne besede: analiza stroškov in koristi, lokalne javne investicije, družbena vrednost projekta

Gospodarske investicije so pomemben dejavnik vsakega mesta, občine in države. V tranzicijskih državah in tudi v razvitih državah so zaradi hitre decentralizacije javnih funkcij lokalne oblasti pogosto v nezavidljivem finančnem položaju. Soočene so z nezadostnim proračunom, kar povzroča pomanjkanje finančnih sredstev za financiranje velikih infrastrukturnih projektov. Ker so investicije v infrastrukturne projekte kompleksne in drage, jih ni mogoče financirati iz proračuna lokalne oblasti. Glede na to, da decentralizacija vodi do zmanjšanja državnih finančnih sredstev, pa iz proračuna kapitalskih investicij na lokalni ravni ni mogoče financirati. Kadar proračunska sredstva lokalnih javnih organov ne zadostujejo in se želi zmanjšati zadolženost lokalnih oblasti za financiranje kompleksnih in dragih projektov lokalne in regionalne infrastrukture, se kot partner uveljavlja zasebni sektor. Tehnike združevanja sredstev lokalnega sektorja in zasebnega kapitala se uporabljajo za financiranje tistih projektov, ki imajo zadovoljivo stopnjo donosa na investirana sredstva in za katere obstaja visoka stopnja tveganja na donos kapitala.

Za ocenjevanje in izbor investicijskih projektov je najbolj objektivna osnova metoda diskontiranih denarnih tokov, ki upošteva velikost in časovne meje za pretok denarja v vsakem obdobju trajanja projekta. Za oceno upravičenosti investicijskih projektov je treba zagotoviti kapital za njihovo financiranje. Zato je treba najti dodatne vire financiranja v obliki kreditov in posojil, z izdajo komunalnih obveznic, z zaračunavanjem taks in združevanjem kapitala lokalnega javnega sektorja ter zasebnih podjetij (nedolžniško financiranje) in optimizirati stroške financiranja projekta. V prispevku je prikazana teoretična raziskava sodobnih modelov nedolžniškega financiranja lokalnih investicij, s primerom konkretne uporabe v lokalni samoupravi Republike Hrvaške. Nameni in cilji raziskave so bili: raziskati in analizirati vse bistvene značilnosti financiranja lokalnih javnih investicij (proračunskih, dolžniških in nedolžniških virov financiranja), analizirati prednosti in slabosti tradicionalnega financiranja projektov lokalne infrastrukture in javno zasebnega partnerstva pri financiranju lokalnih javnih investicij. Opravljena je bila ocena družbene donosnosti projekta (analiza stroškov in koristi) na primeru iz prakse, ki je temelj za začetek izvajanja projekta. V raziskavi so bile uporabljene statistične in matematične metode. Na primeru »Projekt odpadnih voda Istra« je izvedena analiza družbenih stroškov in koristi, in sicer z uporabo matematične metode za povečanje sedanje vrednosti socialnih prejemkov, zmanjšane za stroške. Zniževanje stroškov financiranja se je opravilo z metodo

linearnega programiranja, oziroma s standardno metodo simpleksov. Vsak problem linearnega programiranja ima tri kvantitativne komponente: merilo (v tej raziskavi je uporabljena obrestna mera) in cilj (optimizacija v smislu zmanjševanja stroškov financiranja), alternativni postopki za doseg tega cilja in omejena sredstva, kot pogoji za doseganje tega cilja. Metoda simpleksov je interaktiven proces, ki v več medsebojno povezanih korakih reši sistem linearnih enačb. Metoda simpleksov v linearnem programiranju je idealna za izvajanje z računalniškimi aplikacijami. Obstaja več računalniških aplikacij za reševanje linearnih problemov programiranja. Primer takšnih orodij je reševalec kot sestavni del preglednic Excel.

Optimizacijski model je bil razvit na projektu Sistema javne kanalizacije in varstva voda v Istrski regiji. Pri izračunu denarnega toka projekta so odlivi projekta višji od prilivov v nekaj letih: v drugem, četrtem, sedmem, osmem, devetem in desetem letu. Zato projekt potrebuje dolžniške vire financiranja ali zasebne partnerje, ki se bi pridružili javnem sektorju.

Model je bil preizkušen na rezultatih analize stroškov in koristi s pogoji za zmanjševanje stroškov in omejitev tveganj. Zagotoviti ustrezno količino finančnih virov v skladu z negativno razliko med prilivi in odlivi projekta je bil eden od najpomembnejših ciljev modela. Ekonometrični in optimizacijski model je bil razvit na rezultatih opazovanja merila analize stroškov in koristi s pogoji za zmanjševanje stroškov in tveganj omejitev. Rezultati raziskave se lahko uporabljajo pri financiranju javnih naložb, posebej pri:

1. financiranju kapitalskih infrastrukturnih projektov na področju:
 - a) izbire naložb na podlagi rezultatov analize stroškov in koristi,
 - b) iskanja virov financiranja za dokaz finančne vzdržnosti investicijskih projektov,
 - c) dokazovanja družbene dobičkonosnosti projekta z upoštevanjem družbenih koristi projekta, predvsem izražanja posredne koristi v denarnih postavkah,
 - d) izbire med dolžniškim virom financiranja in modelom javno - zasebnega partnerstva med fazo naložb in operativne faze na osnovi obrestnih mer, tveganj in drugih finančnih stroškov, s pomočjo linearnega programiranja;
2. optimizacijskih modelih na področju:
 - a) linearnega programiranja s kriterialno funkcijo maksimiziranja neto koristi, dobička pod določenimi omejitvami in omejitvami negativnosti,
 - b) linearnega programiranja z kriterialno funkcijo minimiziranja stroškov (proizvodnje, priprave, naložb, operativnih, finančnih) v okviru določenih omejitev in omejitev negativnosti.

The Impact of the Financial and Economic Crisis on Public Private Partnerships*

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ABSTRACT

The primary purpose of this paper is to contribute to the current debate on the impact of the economic and financial crisis on public-private partnerships (PPPs). The crisis has caused a substantial fall in the PPP market. PPPs have been exposed to both financial and real impacts of the crisis. High interest rates and limited access to finance have been seen as the main factors reflecting the impact of the financial crisis on PPPs. In addition, due to the recession the decreased revenues of PPP projects have reduced their feasibility or impacted on their overall profitability. Measures adopted to help the PPP market in the analysed countries reveal that they mostly involve some form of government support. Further, the paper also critically examines the deficiencies of PPPs.

Key words: public private partnership, public sector, financial crisis, innovations

JEL: G01, G38, H54

1 Introduction

In the last two decades, public-private partnerships (PPPs¹) have become increasingly popular in many countries, including in the EU. The total PPP market in the EU grew steadily until 2007 when the global financial crisis triggered a substantial fall of the market. More than 1,500 PPP deals were signed from 1995 to 2011, representing a total value of EUR 290 billion. The UK accounted for almost one-half of the market, followed by Spain and France. Among new EU member states, the Polish PPP market remains

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1 PPPs can take many different forms such as BOT/BOO arrangements, joint ventures, leasing, contracting out and management contracts (Grimsey & Lewis, 2004, p. 10).

the largest (Kappeler, 2012). In the EU PPPs have been created in the transport sector (road, rail) as well as in the areas of public buildings and equipment (schools, hospitals, prisons) and the environment (water/waste treatment, waste management) (EC, 2009, p. 3).

Traditional forms of government public funding and procurement continue to dominate the infrastructure market since PPPs only account for about 4% of all public sector investments (EC, 2009). However, the financial and economic crisis that started in 2008 has had multiple negative effects on governments' finances. As a consequence of high public debt levels, high taxation, limited room to cut expenditures due to automatic stabilisers and lower tax receipts, the fiscal space has been reduced. All of these factors have limited the capacity of governments to fund infrastructure from the budget (Cuttaree & Mandri-Perrott, 2010). Despite this, a number of countries have announced investments in public infrastructure as a counter-cyclical measure. In addition, the European Commission recommended PPPs during the crisis as a means to foster investment (EC, 2009).

Nevertheless, the PPP market has also been hit by the financial crisis. In the EU it has shrunk by approximately 40%. The credit crunch has been seen as one of the main factors negatively affecting the PPP market. Even though there are some signs of improved market conditions, the PPP market is still well below the pre-crisis level. There has been a lot of discussion about measures that could be taken to help the PPP market. However, the suggested remedies largely involve certain forms of government support.

The aim of the paper is to examine the PPP market before and during the financial and economic crisis. In addition, the paper critically examines the deficiencies of PPPs. It also looks at whether any new innovative approaches to PPPs have been implemented as governments' responses to the crisis.

The paper is structured as follows: in Section 2 the advantages and disadvantages of PPPs are briefly presented. The problems that have arisen with PPPs in practice are also discussed. Section 3 investigates the impact and channels of the transmission of the recent financial crisis on PPP activity. Section 4 examines the possible responses of governments to help the PPP market. Further on, some new and innovative approaches to PPPs are presented for several countries. Finally, Section 5 briefly concludes.

2 The Pros and Cons of a PPP

There are several reasons governments decide to choose a PPP over traditional procurement. The main underlying motivation is to achieve improved value for money (VFM) or improved services for the same amount of money as the public sector would spend to deliver a similar project (Grimsey & Lewis, 2005, p. 346). Other advantages of using a PPP are that it enables the provision of infrastructure without increasing public sector borrowing, eases pressure on

the public sector budget, reduces the risk of a government arising from projects, to name just a few (Hodge, 2010). Some potential advantages and disadvantages of Private Finance Initiative deals in the UK are presented in Table 1.²

Table 1: Potential advantages and disadvantages of Private Finance Initiative deals

Advantages	Disadvantages
There can be greater price certainty. The department and contractor agree the annual unitary payment for the services to be provided. This should usually only change as a result of agreed circumstances.	The department is tied into a long-term contract (often around 30 years). Business needs change over time so there is the risk that the contract may become unsuitable for these changing needs during the contract life.
Responsibility for assets is transferred to the contractor. The department is not involved in providing services which may not be part of its core business.	Variations may be needed as the department's business needs change. Management of these may require re-negotiation of contract terms and prices.
PFI brings the scope for innovation in service delivery. The contractor has incentives to introduce innovative ways to meet the department's needs.	There could be disadvantages, for example, if innovative methods of service delivery lead to a decrease in the level or quality of service.
Often, the unitary payment will not start until, for example, the building is operational, and so the contractor has incentives to encourage timely delivery of quality service.	The unitary payment will include charges for the contractor's acceptance of risks, such as construction and service delivery risks, which may not materialise.
The contract provides greater incentives to manage risks over the life of the contract than under traditional procurement. A reduced level or quality of service would lead to compensation paid to the department.	There is the possibility that the contractor may not manage transferred risks well. Or departments may believe they have transferred core business risks, which ultimately remain with them.
A long-term PFI contract encourages the contractor and the department to consider costs over the whole life of the contract, rather than considering the construction and operational periods separately. This can lead to efficiencies through synergies between design and construction and its later operation and maintenance. The contractor takes the risk of getting the design and construction wrong.	The whole life costs will be paid through the unitary payment, which will be based on the contractor arranging financing at commercial rates which tend to be higher than government borrowing rates.

Source: Corner (2005, p. 49)

In practice, the VFM in a PPP is questionable. Hodge and Greve (2009) review several international studies looking solely at improved VFM and find that the results are mixed.³ Several issues arise in VFM studies. The first question is: are the project alternatives directly comparable? The second issue is that in PPPs risk should be transferred to the private sector. This plays an important role in justifying PPPs. However, transferring risk is not without cost and estimating the monetary value of it is highly uncertain and often overestimated. In addition, the awareness that in the case a PPP fails completely the government will invariably bail it out, also creates moral hazard problems. This is especially

2 PPPs where the private company is paid using public money and involve construction are known as private finance initiatives (PFI). This form has been widely used in the UK since 2000 (Hrovatin, 2010, p. 88).

3 Also see Hodge & Greve (2007). The authors also warned of several deficiencies of studies (based on business case estimates, no control groups, unclear counterfactual of the traditional procurement, poor evaluative design features) and they should therefore be treated with considerable caution.

problematic for essential services (e.g. air traffic control). Another troubling issue is the choice of the discount rate. Given the long-term nature of PPPs, the higher the discount rate, the more favourable the PPP will be compared to a public sector comparator. Further, transaction costs that can average out at over 20% of a total project value are often ignored. The quality of projects may also vary across alternatives (Hall, 2008; Boardman & Vining, 2010).

A step forward in comparing alternatives would involve the use of total social cost. Total social cost includes production cost, transaction cost and the cost of externalities (e.g. quality) (Boardman & Vining, 2010). Boardman, Poschmann and Vining (2005) find that project complexity and uncertainty, asset specificity and the lack of contract management skills are the main causes of transaction costs. However, Boardman and Vining (2010) argue that the appropriate criteria for decisions should be based on allocative efficiency. They advocate the use of cost-benefit analysis to estimate the net social benefits of alternative projects.

While proponents of PPPs claim that projects are executed on time and on budget, the evidence suggests that this is not always the case. When PPPs perform well on this criterion, the question of the level of costs arises. PPPs use turnkey contracts which are much more expensive than ordinary contracts. The higher costs of a PPP reflect the higher payment required by a contractor to accept construction risk. When taking the whole process including negotiations into account, PPPs projects often last much longer than traditional procurements. A PPP contract will often be re-negotiated, resulting in higher costs. For instance, in the UK 33% of all PPP projects were renegotiated, leading to a 17% increase in their value in the 2004–2006 time period. The second problem with the »on time and on budget« criterion is that it focuses exclusively on the construction phase of the project (EPSU, 2011; Boardman & Vining, 2010).

In practice, some other deficiencies of PPP have also been observed like a lack of transparency, no greater efficiency than in the public sector and the failure to generate a better design than a traditional public procurement (EPSU, 2011). The report that reviewed 100 international PPP projects (Mehra, 2005) provides additional evidence about the reasons for PPP delays, cost overruns, construction flaws, quality problems, legal disputes, failed contracts, bankruptcies and service cuts.

3 The Impact of the Financial Crisis on PPPs

The global financial crisis that started in mid-2007 has had a huge impact on all levels of the economy, including PPPs. After the PPP market in the EU reached its peak in 2006, both the aggregate value and number of projects have declined significantly. From 2006 to 2009 the number of PPPs dropped from 142 to 119 (i.e. by 16.2%), while their value decreased from EUR 27.6 billion to EUR 16.3 billion, representing a massive 41% decline. While there

were some signs of the PPP market's recovery in 2010, when the financial requirements of PPPs rose by 25%, they again declined in 2011 by 12% to reach the lowest level seen since 2003 (Kappeler, 2012).

One of the largest absolute declines in the number and value of projects during the recent crisis has been observed in the UK, the frontrunner in PPPs. Hence the UK's share in the total number of PPP projects fell from 59% in 2007 to 33% in 2011, while the UK's share in the total value declined from 43% to 18% in the same period (Kappeler, 2012). On the other side, there are a few exceptions (e.g. France) where the PPP market has expanded in recent years, indicating that the diversification of PPPs across countries has continued during the financial crisis. There have also been substantial differences in the progress of individual sectors. Transport remains the largest sector, although its relative importance is diminishing. In health and education, the decline has been higher than in other sectors, whereas new financing requirements for PPPs in environment-related projects increased in 2011 (Kappeler, 2012). The dramatic impact of the financial and economic crisis on the PPP activity has also been reported by non-EU countries (e.g. Australia, Canada).

The sheer value and number of PPP deals show the magnitude of the impact of the financial crisis on PPPs. There are several channels through which the financial crisis has been transmitted to PPP projects (see Table 2). PPPs are exposed to both the financial and real impacts of the crisis. Burer, Karpowicz and Coelho (2009, p. 5) define the threat as the probability that some negative event will occur, while the vulnerability relates to the preparedness of the partners involved to either prevent a threat from occurring or deal with its negative impact. For example, a decrease in traffic represents a threat to toll-road PPPs which could occur due to a recession, but the risk only arises when there is also a corresponding vulnerability (e.g. the lack of a minimum revenue guarantee) (Burer et al., 2009, p. 5). However, the impact also varies depending on a project's development phase. PPP projects are generally developed in three phases. In the pipeline phase, the PPP is planned and may even be tendered, whereas the financial closure has not been reached and construction work has not started. In the construction phase the PPP is negotiated, but the construction of physical assets is still underway and service provision has not commenced. In the operational phase the PPP is negotiated, the construction phase is completed and services are provided (Burer et al., 2009, p. 4).

Several authors (e.g. Burer et al., 2009; PWC, 2008; Hall, 2009; Loxley, 2012) find that interest rates and access to finance have been the main channels of the financial crisis' impact on PPPs. The spreads over Libor/Euribor between 2007 and 2010 tripled to more than 250 bps (Kappeler, 2012). Such high interest rates not only affected projects in the pipeline phase, but also projects in the operational phase. Many PPPs raised short-term debts to start a project in expectation of later refinancing them at lower interest rates. In addition, due to the recession the decreased revenues of projects have reduced their

ability to repay the interest and loans or have impacted on overall profitability (Hall, 2009; PWC, 2008). Some projects were also financed by using a variable interest rate, which can also jeopardise a project's profitability.

The financial crisis has also affected the quantity of loans available to PPPs. Despite the high interest rates, banks are hesitant in making or extending loans. However, even when bank loans were available they became more expensive, smaller, harder to obtain and with a shorter maturity. Data for projects financed with syndicated loans (including PPPs) reveal that in the first quarter of 2009 they decreased dramatically, most particularly in Western Europe. Such syndicated loans were replaced with »club« deals involving many banks each offering a smaller loan amount. However, this has had an adverse effect on the speed with which deals close (Lloyd, 2010; Loxley, 2012; EPEC 2009).

In addition to bank debt financing, bond financing has also been used.⁴ Before the crisis, 70% of the total financing requirements of PPPs were provided through loans, while bonds and equity represented an equal share. The use of bonds has differed widely among EU member states. This form has mainly been used in countries with well-developed private-sector pension schemes. Bonds (long-term assets) have been used to match the long-term liabilities of pension funds. Bond financing has mostly been widespread in the UK for very large projects. In the 1996–2009 time period, 72% of projects with a capital value exceeding £500 million were bond-financed. However, the PPP bond market was characterised by the use of monoline guarantees. These monoline insurance companies »wrapped« the bonds of project companies. Therefore, the project companies carried the same ratings as those of the monoline issuers. Since the ratings of these monoline companies (usually AAA) were much higher than the projects' own ratings reflecting the higher risk, this led to a lower cost of funds. However, the downgraded monoline companies' ratings during the financial crisis have shrunk the bond market for PPP projects. This has chiefly affected projects in the pipeline phase (Kappeler, 2012; Loxley, 2012; EPEC, 2010).

Several European and Asian countries (EAC) have depreciated their currencies against the euro during the crisis (Cuttaree & Mandri-Perrott, 2010). Since most of the financing for larger projects was obtained in a foreign currency this has negatively impacted PPP projects in operation.⁵

4 For a discussion of the advantages and disadvantages of bond financing compared to traditional bank financing, see EPEC (2010).

5 However, companies could use hedging, but in some emerging markets no forward markets exist for their currencies

Table 2: Channels of the transmission of the financial crisis to PPP projects

	Risk threat and vulnerability		Risk realization	
	Threat	Vulnerability	Effect on private partners	Effect on the government
Financial	Interest rates hike	Large borrowing or refinancing need; variable interest rates	Higher debt service = increasing costs; liquidity problems; questionable feasibility of some projects given lower returns.	Timing of investments (postponing); trade-off between PPPs and traditional concessions altered. Possible cash flow support to corporates.
	Unavailability of credit	Underfinanced project or new project	Lowered capacity to refinance; shorter loans; shift to bonds and equity vs. bank loans.	Termination of existing projects, failure to achieve financial close of new projects; capital injections.
		Revenues from the project and/or assets securitized; securities indexed, and insured.	Losses from downgrade of bonds; lowered capacity to refinance given lack of insurers; shorter loans and shift to bonds and equity vs. bank loans.	
Decline in stock market prices	Companies do not hold sufficient levels of their capital in cash	Reduced capital of banks. Reduced lending; solvency problems and recapitalization.	Reduced investment for new and existing PPPs and recapitalization costs.	
Real	Exchange rate depreciation	Sizable external debt, currency mismatches, dollarization	Corporate balance sheets if borrowing externally. Counterbalancing: increase in demand if service is export oriented (including highway). Higher input costs if inputs are imported.	Increased external debt service (financing constraints) and lower attractiveness for new investments relying on external borrowing; private sector defaults if widespread dollarization; call of guarantees. Counterbalancing force: switch from foreign consumption to domestic investment.
	Slump in domestic demand	Commercial projects depending on user fees and explicit contractual guarantees	Corporate balance sheets and pricing of credit by financial partners; liquidity problem; contractor failure and pressure to renegotiate.	Lower domestic revenue (financing constraints) leading to lower investment affecting new and old PPPs; commercial projects risk; call of guarantees due to decline in fees/tolls; pressure to bail out failing contractors and renegotiate.

Source: Burer et al. (2009, p. 10)

A study of EAC countries reveals that since the financial crisis started the PPP market has changed in three main areas (Cuttaree & Mandri-Perrott, 2010, p. 49):

- Project scope: the restricted financing and increased perception of risk has made the private sector more conservative with regard to PPP size and type.
- Funding and financing: securing financing is now more complex, requiring additional government financial support and guarantees, and reduced the potential of PPP projects' off-balance-sheet arrangements.
- Commercial and procurement: the perception of higher risk is changing risk allocation between government and the private sector. Further, procurement process flexibility may need to increase to allow the concessionaire to reach financial closure.

4 Response to the Crisis and New Innovative Approaches to PPPs

Although there are some signs of improved market conditions, the PPP market is still well below the pre-crisis levels. There has been a lot of discussion about measures that could be taken to help the PPP market. However, the suggested remedies mostly involve certain forms of government support. The government should only intervene when there are extreme circumstances beyond the control of the private partner so that PPPs still yield positive VFM and, most importantly, that the government is compensated for bearing the additional risk. The government can also use contingency clauses («trip switches») to ensure that measures are only temporary (Burer et al., 2009, pp. 19–21). KPMG (2009) advocates that direct government support is required for all projects where refinancing is needed.

Several possible remedies are available to help PPPs during the crisis (Burer et al., 2009, p. 19):

- concession extension: extends the tenure of the agreement to allow the private partner to generate the return needed to ensure the project's viability;
- subsidy: output-based cash subsidies are the measure most transparently linked to the ultimate objective of the PPP. Alternatively, tax breaks could be used or subsidies could be paid either to the private partners or to direct users of the service (possibly in the form of vouchers);
- grant: extended to improve the attractiveness of a project and reduce the private partner's overall exposure to risk;
- minimum revenue guarantee: ensures that the private partners can cover the repayment and service their debt liabilities;
- exchange rate guarantee: provides protection to a private partner in the case where the domestic currency depreciates significantly;
- debt guarantee: guarantees the repayment of all or part of the debt;
- subordinated loan: the government provides a standing loan facility on which the private partner can draw if necessary;
- equity measures: guarantees all or part of the equity values (the private partner can sell its equity stake to the government at an agreed price) or other measures to ensure equity; and
- step-in rights: in the case of a contractor's failure governments may be able to step in and re-tender the PPP or may have to take over the operation.

In practice, the UK government established the Treasury Infrastructure Finance Unit (TIFU) in March 2009. The TIFU was not intended to replace bank/capital markets, but represents a potential source of liquidity for all PFI

projects facing finance-related delays. TIFU lending is thus only available to PPP projects which cannot secure sufficient finances to reach a close on a timely basis or where the funding offered to a project is »off-market«. The TIFU was intended to lend up to £2 billion by 2010, but it has only made one loan of £120 million to the Manchester Waste PFI project in April 2009. However, the TIFU also had a »shadow« role in other projects, facilitating their closure, since it was seen as a safety net in the case of funder withdrawal (Lloyd, 2010; Loxley, 2012).

In addition, the UK government replaced the PFI framework with Private Finance (PF2) to address past concerns with PFI and to respond to recent changes in the economic environment. PF2 introduced several new innovative approaches to PPP. To significantly strengthen the partnership between the public and private sector the UK government will look to act as a minority public equity co-investor in PF2 projects and introduce funding competitions for a proportion of equity to attract long-term investors into projects prior to their financial closure. In addition, to improve the VFM there will be greater management of risks by the public sector, including the risk of additional capital expenditure arising from an unforeseeable general change in law, utilities' costs, site contamination and insurance. Further, under PF2 several measures have been implemented to improve the flexibility, transparency and efficiency of services (HM Treasury, 2012).⁶

The French government has taken two approaches to support the PPP market. The first measure was to provide EUR 10 billion in government guarantees, which was only applicable to 80% of the private sector financing required for PPPs. In addition, the state-backed *Caisse des Depots* was allowed to provide EUR 8 billion of loans to infrastructure projects. Further, the government also relaxed the requirements for projects to finalise their financing arrangements (Loxley, 2012).

In response to the financial crisis the Korean government has adopted several measures (Burer et al., 2009, p. 18), namely: (i) lower equity capital requirements on concessionaires (5–10%); (ii) for large-scale projects higher ceilings on guarantees provided by the Infrastructure Credit Guarantee Fund (50%); (iii) help in changing equity investors for some projects; (iv) compensation for the preparation of proposals to encourage more vigorous competition during bidding; (v) sharing of interest rate risks with concessionaires; (vi) compensation for excess changes in base interest rates through the grading of risks at the time of the concession agreement; and (vi) shorter periods for readjusting benchmark bond yields.

In Canada, the CAD 1.26 billion PPP Canada Fund was established. The fund can offer loans or loan guarantees and non-repayable or repayable financial contributions (Loxley, 2012). In Australia some new innovative approaches

⁶ A detailed description of PF2 is beyond the scope of this paper. For more information, see HB Treasury (2012).

have been used as well. In the South East Queensland Schools project the supported debt model has been employed. Accordingly, the Queensland Treasury Corporation (QTC) will refinance 70% of the project's financing. The QTC estimated that 70% is the level at which full recovery is highly likely should the project ever go into default. The remainder of the finance (debt and equity) is subordinated to the QTC debt. The private sector debt thus bears substantially more project risk than normal senior debt (KPMG, 2009).

5 Conclusions

PPPs have become increasingly popular in many countries in the last two decades. There has been a lot of discussion about the advantages of PPPs over traditional procurement. The main underlying reason is to achieve improved VFM. However, in practice the VFM in a PPP is questionable since evidence of improved VFM in PPP projects is diverse. In addition, the paper reveals there are many contentious issues in the VFM analysis referring to the comparability of alternative projects, transferring the risk, moral hazard and the discount rate. Since transaction costs are often ignored in the VFM analysis some authors propose using total social cost, which in addition to production cost includes transaction cost and the cost of externalities. They also argue that appropriate criteria for decisions should be based on allocative efficiency and advocate the use of cost-benefit analysis to estimate the net social benefits of alternative projects. Further, in practice some other deficiencies of PPPs have also been observed like a lack of transparency, no greater efficiency than in the public sector, delays, cost overruns, construction flaws, quality problems, legal disputes, failed contracts, bankruptcies and service cuts. Thus, PPP is not a panacea that can be used in all circumstances to foster investments due to governments' reduced fiscal space.

The global financial and economic crisis has caused more than a 40% decrease of the PPP market in the EU. A similar negative pattern has also been observed in other non-EU countries. PPPs have been exposed to both the financial and real impacts of the crisis. High interest rates and more limited access to finance have been seen as the main factors of the financial crisis' impact on PPPs. In addition, due to the recession the decreased revenues of PPP projects have reduced their feasibility or impacted on their overall profitability. The impact of the crisis has varied depending on the development phase of a particular PPP project.

Consequently, several governments have intervened in order to help the PPP market during the crisis. The analysis of selected countries revealed that several measures have been applied such as direct loans, lower equity requirements, the sharing of interest rate risk, co-investments, loan guarantees, relaxed requirements for projects etc. However, the remedies largely involve some form of government support, which raises the issue of adequate compensation for bearing the additional risk.

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POVZETEK

VPLIV FINANČNE IN GOSPODARSKE KRIZE NA JAVNO-ZASEBNA PARTNERSTVA*

Ključne besede: javno-zasebno partnerstvo, javni sektor, finančna kriza, inovacije

V zadnjih dveh desetletjih so postala javno-zasebna partnerstva (JZP) zelo priljubljena v mnogih državah, tako tudi v EU. V obdobju od 1955 do 2011 je bilo v EU podpisano več kot 1.500 pogodb JZP v skupni vrednosti 290 milijard EUR. Pri tem je Velika Britanija (VB) obsegala skoraj polovico trga JZP. Kljub priljubljenosti uporabe JZP pa pri financiranju infrastrukturnih projektov tradicionalno javno financiranje infrastrukture še vedno prevladuje, saj JZP pomeni samo 4 % vseh investicij v infrastrukturo.

Obstaja vrsta razlogov, ki govorijo v prid uporabe JZP. Med glavnimi razlogi je predvsem doseganje boljše vrednosti za denar (VZD) oziroma izboljšanje kakovosti storitev za enak obseg sredstev, kot bi jo dobili pri tradicionalnem financiranju investicij. V članku so navedene številne druge potencialne prednosti in slabosti JZP. V praksi se je izkazalo, da je tudi argument o višji VZD pri JZP vprašljiv, saj so analize primerov iz prakse podale različne rezultate. Poleg tega se pri analizi VZD pojavlja veliko dilem glede primerljivosti alternativnih projektov, prenosa tveganja, moralnega hazarda in diskontne stopnje. Poleg tega se velikokrat zanemarijo tudi transakcijski stroški, ki lahko presegajo tudi 20 % vrednosti projekta. Pri tem se lahko razlikuje tudi kakovost primerjanih projektov. Tako nekateri avtorji predlagajo, da je pri analizi VZD treba uporabiti skupne družbene stroške, ki poleg proizvodnih stroškov vsebujejo tudi transakcijske stroške in stroške eksternalij. Hkrati zagovarjajo, da bi morali biti kriteriji pri odločanju oblikovani na podlagi alokacijske učinkovitosti in priporočajo uporabo analize stroškov ter koristi pri oceni neto koristi alternativnih projektov.

V praksi so se v mnogih primerih pokazale tudi nekatere druge pomanjkljivosti JZP, kot so pomanjkanje preglednosti, prekoračitev stroškov gradnje, zamude, zmanjšanje kakovosti storitev, stečaji itd. Izkušnje z JZP tako kažejo, da kljub manjšim možnostim financiranja investicij iz javnih sredstev JZP ni vedno primerna rešitev za spodbujanje investicij.

Svetovna finančna in gospodarska kriza je povzročila, da se je vrednost JZP v EU zmanjšala za več kot 40 %, število pogodb JZP pa je upadlo za več kot 16 %. Kljub rahlemu okrevanju leta 2010 se je v letu 2011 sklepanje JZP ponovno zmanjšalo. Pri tem je med krizo v VB prišlo do največjega absolutnega upada tako števila kot vrednosti JZP. Po drugi strani pa obstaja tudi nekaj izjem (npr. Francija), kjer je prišlo do rasti JZP. O negativnem vplivu krize na JZP poročajo tudi iz drugih držav izven EU (npr. Avstralija in Kanada).

* Prispevek je bil predstavljen na konferenci *XX. Dnevi slovenske uprave 2013*.

JZP je bilo izpostavljeno tako finančnemu kot realnemu vplivu krize. Velikost vpliva krize na JZP je odvisno tudi od razvojne faze, v kateri se posamezni projekt nahaja (priprava, gradnja, obratovanje). Visoke obrestne mere in dostop do financiranja sta glavna dejavnika vpliva finančne krize na JZP. Kljub visokim obrestnim meram so banke oklevale pri dajanju novih ali podaljšanju obstoječih posojil. V primeru, da so bila posojila vendarle na voljo, pa so bila ta veliko dražja, manjša in s krajšo ročnostjo. Poleg posojil se je JZP financiralo tudi s pomočjo obveznic, ki so bile najbolj razširjene predvsem v VB. Znižanje kreditnih ocen izdajateljev obveznic je povzročilo močno skrčenje trga obveznic za financiranje JZP. Hkrati so se zaradi recesije zmanjšali tudi prihodki iz projektov JZP, kar je vplivalo na njihovo dobičkonosnost oziroma zmanjšalo njihovo izvedljivost.

Kljub temu, da so se že pojavili nekateri znaki izboljšanja poslovnih razmer, je dejavnost JZP še vedno precej pod ravno, ki je bila dosežena pred krizo. Zato se je pojavilo veliko razprav o mogočih ukrepih za spodbujanje JZP, ki so v članku tudi na kratko predstavljeni.

Analiza izbranih držav je pokazala, da so se uporabljali različni ukrepi. V nekaterih državah so ustanovili državne sklade, ki zagotavljajo posojila projektom JZP. Poleg tega skladi ali država zagotavljajo tudi garancije za posojila, vendar v večini primerov samo do določene vrednosti in ne za celotno posojilo. Hkrati so bili sprejeti tudi ukrepi za porazdelitev obrestnega tveganja in zmanjšanje zahtev za višino lastniškega kapitala pri pridobitvi koncesij. Tudi pri pripravah projektov za JZP so bili uvedeni določeni ukrepi. Tako so znižali merila glede dokončne vzpostavitve finančne konstrukcije projekta v pripravljalni fazi. Prav tako so za zagotovitev večje konkurence med ponudniki za vstop v JZP uvedli povrnitev stroškov priprave ponudb. V večini primerov so ukrepi obsegali neko obliko državne podpore. Pri tem je pomembno, da se v primeru poseganja države v JZP zagotovi, da država dobi tudi ustrezno nadomestilo za prevzemanje dodatnega tveganja.

Professionalization of Civil Service in Hungary: The Potential Impacts of Centralizing Public Administration Education

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ABSTRACT

The article examines the recent developments in public administration training in Hungary and draws conclusions for the future.

The paper analyzes the connection between legalism and professionalism in Hungary. Legalism and professionalism are displayed as contrary notion by a considerable number of theorists. It appears that »legalism« is an appropriate label for the past status of public administration that reformists long to abandon. Since Hungary is considered to be part of the legalistic culture of European public administration (PA), the assumed conflict between legalism and professionalism appears more vividly.

As part of the currently undergoing reform, professionalism received an influential institutional promoter within the Hungarian PA: the National University of Public Administration that is primarily a university but is also a successor of the government agency that used to be in charge of civil service professional training. The article concludes with summarizing the currently undergoing reform regarding professionalism that is also presented as being contrary to the legalistic PA in the government reform program for modernizing PA.

Key words: legalism, professionalism, civil service reform, civil service training, teaching public administration

JEL: H10

1 Introduction

Hungary is considered by many theorists as a country that has a deeply legalistic public administrative culture (Hajnal, 2003; Hajnal, 2013; Hintea-Ringsmuth-Mora, 2006; Drechsler, 2005a). Having a legalistic PA culture after more than four decades of dictatorship appears to be desirable. However,

legalistic PA culture is usually addressed as an obstacle of efficiency and performance in the scientific literature on PA.

In the article we analyze the new institutional setting that emerged in 2011 by creating the National University of Public Services (NUPS) that was established to be in charge of PA teaching and civil service training as a single institution. Under a law issued in 2011, the National University of Public Services was appointed to be in charge of PA professional training in Hungary. The University itself was recently created by the merger of the following institutions: former Faculty of Public Administration of Corvinus University of Budapest, the Academy of Police Officers and the Miklós Zínyi University of Defense. The new university has its own institutional interests that also strengthen the drive for professionalization in the civil service. NUPS has a *de facto* national monopoly on PA education and a *de iure* national monopoly on mandatory civil service professional training. NUPS – in order to distinguish itself from the law-dominated approach of public administration – positions itself as a promoter of non-legalistic approach of PA.

The institutional changes fit into a wider government policy that also aims at increasing professionalization of the civil service. The restructuring of PA education and PA professional training fits into the concept of the Government to make the fields of public service permeable, open to each other. The University itself is a test field for this concept since police and military students now have the opportunity to have civil PA courses without having to move to another university. The need for this kind of cross-learning is supported by the new phenomenon that defense and policing are gradually becoming more civilian in character, therefore traditional training in those fields must undergo serious changes, too.

The article analyzes the personnel composition of central civil service in order to illustrate how the Hungarian central public administration is legal culture oriented. The new professionalization policy launched by the Government through NUPS aims at transforming Hungarian central PA and later on the entire Hungarian PA to a more performance oriented system instead of the current procedure orientation, identified by many theorists as legalism.

2 Theoretical Background: Hungary as an Example of Legalistic PA Culture

The current efforts of the Government and of the new National University of Public Service regarding changing and modernizing the professional settings of Hungarian public administration have to be carried out in a legalistic environment. Being legalistic is considered as a prime component of Hungarian PA legacy. Public administration theory consequently classifies Hungary as part of the European continental, Weberian and legalistic culture. This applies both to PA practice and to PA education. Drechsler argues that in case of Hungary the Weberian PA culture was able to stay alive throughout

the years of communism (Drechsler, 2005a, p. 99.). He also argues that a *Rechtsstaat*-oriented public administration offers more internal security and it is more favorable to innovations than a managerialistic public administration (Drechsler, 2009, p. 14.).

In his 2003 study, Hajnal stated that in terms of PA education Hungary was without any doubt part of the European legalistic PA culture (Hajnal, 2003). Hajnal's approach focuses on PA education as a primary source of changing or reproducing PA attitudes. Hajnal revisited his research in 2013 and concluded that unlike other countries of Central and Eastern Europe, there has been no change in the dominantly legalistic orientation of PA in Hungary (Hajnal, 2013). According to Hajnal, Hungary and Germany formed the »legalistic« cluster, these countries did not change their orientation regarding PA education while other countries in the CEE region like Slovakia, Slovenia and Romania belong to other PA education clusters with either policy or management orientation. The latter countries slightly changed the content of their PA education according to international trends (Hajnal, 2013).

Rechtsstaat culture is an inseparable attribute to Hungarian public administration (Hajnal, 2008, p. 132.). *Rechtsstaat* culture in itself is a definitely positive factor and has been of high importance during the decades of the 1970s and 1980s since it represented a higher standard to the Soviet type administrative culture and as such – within narrow barriers – offered a certain alternative to the over-politicized operations of the Hungarian public administration. Drechsler states that Weberian PA worked as a protective and supportive vehicle for the young democracy and also for the new market economy (Drechsler, 2005b). However, the content of naïve *Rechtsstaat* culture can be compressed into the slogan: »Whatever is not explicitly allowed by law – is illegal«. This thinking deeply affects public administrative practice and can hardly be counterbalanced by unified interpretations of law supported by court decisions.

Thus during the communist period, maimed *Rechtsstaat* culture mixed with the traditional irresponsiveness of Soviet-type public administration was producing a really stiff, rigid combination. In the 1990s, this administrative attitude suddenly faced inexperienced challenges. Legalism – especially after the years of communist dictatorship – should be considered positive however, Central and Eastern European theorists tend to use this term in a negative connotation compared to managerialism or to policy orientation. Why is this so? According to Hintea, Ringsmuth and Mora, legalism does not refer to the proper application of law, the expression rather refers to an oversimplified way of policy making meaning that whatever reforms are needed then a law is issued accordingly and the policy implementation is automatically done by the apparatus entitled to apply the law (Hintea, Ringsmuth & Mora, 2006).

Legalism in public administration has had a bad reputation in the past as well. Cahn argued that legalism has two aspects: one is referred to as positivism

and the other identifies legalism as a moral issue. The latter approach defines »legal« as moral without any further need for explanation (Cahn, 1955 p. 36–37). Foster positioned pure legalism as contrary to moralistic thinking of public administration and urged that PA should be developed according to the latter (Foster, 1981).

3 Legalism in Hungarian Public Administration: A Historical Perspective

Legalism in Hungarian public administration has had a long history. Traditionally legal education and public administrative education have been closely interwoven in Hungary. In 1883 (during the Monarchy of Austria-Hungary) a law was issued that declared that the eligibility for higher positions in state administration was tied to having a law degree. At this stage of history, professionalism in PA meant *per se* legalism. Since a law degree – even at that time – was difficult to obtain, the PA system had to open up its original concept of professionalism. In order to meet the increasing personnel needs of the local administrations, an act was issued in 1900 that allowed the local notaries to be employed with having only a notary training. In 1929 the diplomas of economics received equal state recognition as diplomas of law, later university level public administration and economics education was established in 1934. In 1952 – in order to provide mid-cadres for the regime – Academies of the Soviets (Soviets meaning municipal and county administrations) were established with 5 month, later 10 month programs. From this stage – throughout a number of institutional changes – a single Academy (equal to a *Hochschule*)¹ of the Soviets was created out of the remaining three such institutions. Academy of Public Administration (*Hochschule für Verwaltung*) was established in 1977. The brief historical overlook indicates that PA as an academic discipline had to undergo a certain separation process from law. On the other hand, law as a discipline had to look for a new self-definition during communism as many branches of conventional law such as commercial law or bank law were virtually abandoned from the curriculum. Even public administrative law was purified from its original function that contained the legal apparatus for questioning administrative decisions. During the communist regime all branches of law as a discipline and as a practice that were considered *bourgeois* were virtually erased. (E. g. public administrative courts were abolished in 1949 since in the communist state public administrative rulings were not supposed to be brought to court.) In connection with the politically enforced change of the internal content of legal education, »state science« occupied the field that other bourgeois fields left behind them. The approach of »state science« was that law was a textual formulation of state authority. In this context law and public administration as academic disciplines (but also as everyday practices) could easily be in close harmony since their purpose was basically the same i. e. the repetition of

1 I use German terms only to explain the Hungarian terminology since direct translation to English might be misleading.

the will of state authority in all issues of life. Over the decades this attitude has crystallized to an overall mindset that today appears to many observers as »legalism« that ought to be changed.

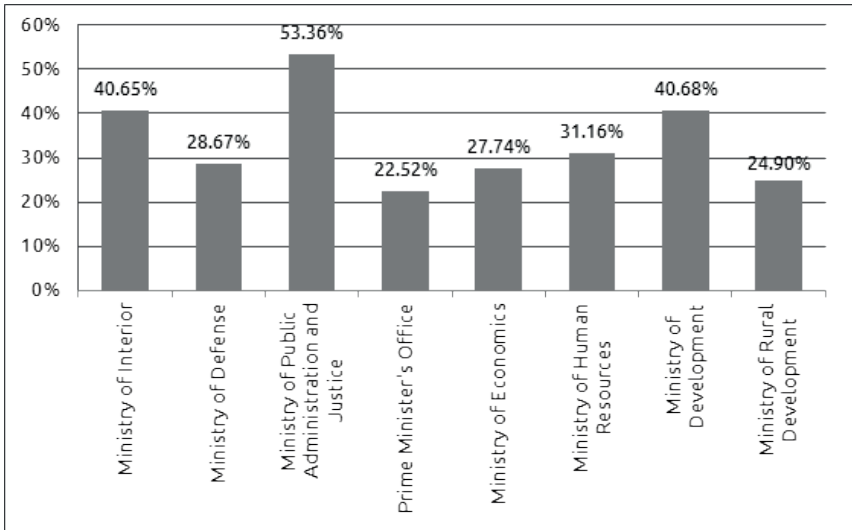
4 What is the Connection Between Legalism and Professionalism?

Legalistic PA culture has an impact on the content of professionalism in PA. It is not yet determined though whether professionalism is contrary to legalism or these notions can be in harmony with each other. The notion of professionalism can contain legalism in its original *Rechtsstaat*-sense. In this sense, state authority is subordinated to law that is a token of the consensus of the people who overlook state authority through democratic engagement. However, professionalism is difficult to implement in an overregulated environment. Professionalism can be defined as a high priority to professional expertise and a client-centered autonomy (O'Reilly & Reed, 2011). This definition involves a considerable level of expert autonomy that might be reduced by overregulation. Overregulation occurs when public administrators cannot follow regulations because of the detailed nature and the frequency of the changes (Foster, 1981). In the case of Hungary, the annual quantity of newly issued laws and regulations was multiplied by 2.5 between 1990 and 2010, while the average internal complexity of each law was also multiplied by 2.5 (Gellén, 2012, p. 76). If legalism is understood as the increase of the quantity of law, then legalism is definitely contrary to professionalism. Under the conditions of constant overregulation between 1990 and 2010, two major forms of dysfunctions appear: on the street level, a wave of *contra legem* practices made everyday life bearable (Gajduschek, 2008; Hajnal, 2008). On the macro level, public administrators tend to apply regulations in a selective way (Foster, 1981).

5 Tracing Legalism in the Civil Service

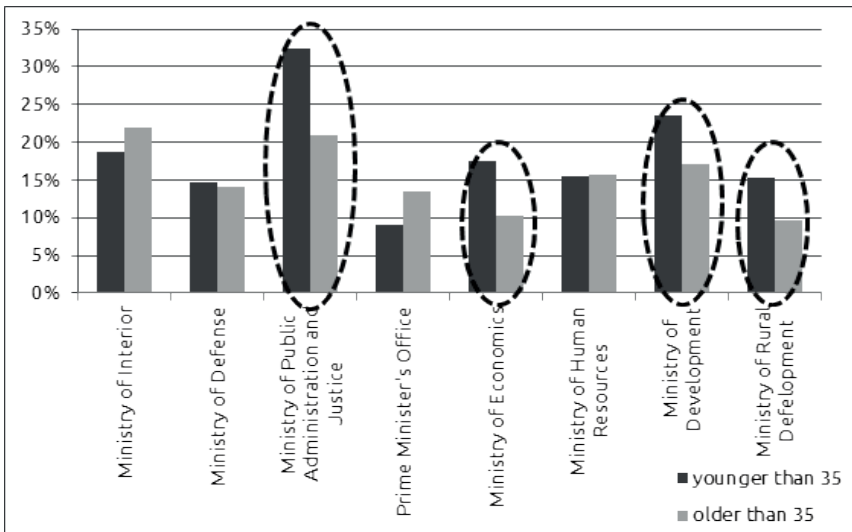
In the following we analyze the composition of the Hungarian central PA regarding the proportion of lawyers. This method might be misleading since not all lawyers are necessarily legalists and there might be legalists among those who are not lawyers. On the other hand the proportion of lawyers in the central civil service is a tangible indicator of the influence of law as the necessary knowledge in dealing with public matters. Graph 1 shows that the proportion of lawyers is unequal within central PA institutions. It can be justified that lawyers are overrepresented at the Ministry of Public Administration and Justice and at the Ministry of Interior. The relatively high proportion of lawyers at the Ministry of Development though – that is in charge of transportation, energy, telecom, state asset management and the allocation of EU funds – can be considered unexpected.

Graph 1: Percentage of civil servants with law degree within central PA



Source: KSZSZR (2012)

Graph 2: Comparing proportion of lawyers under and above 35



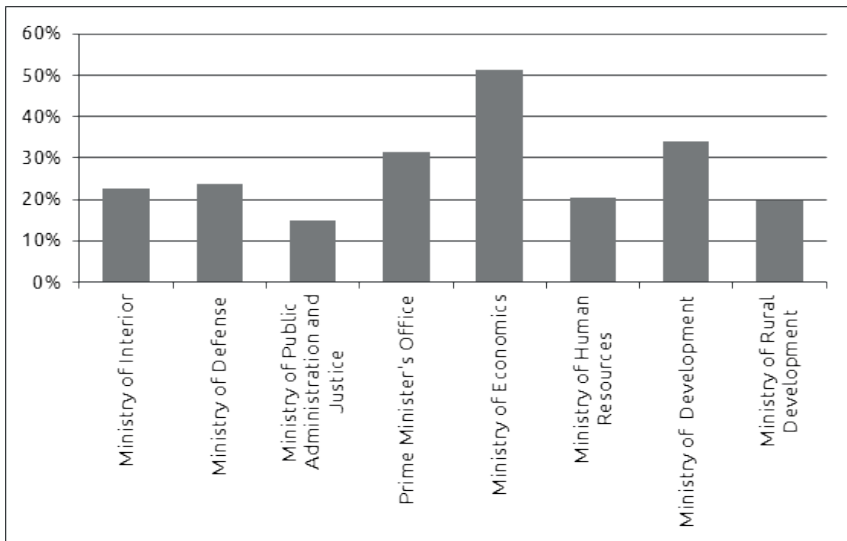
Source: KSZSZR (2012)

If the proportion of lawyers is analyzed according to age groups (Graph 2), we find that the percentage of civil servants with law degree will even increase in the foreseeable future. This factor can be used as an indicator for estimating the future weight of law as a profession at the central civil service. At the Ministry of PA and Justice, at the Ministry of Rural Development, at the Ministry of Economics and at the Ministry of Development the number of junior lawyers under 35 exceed the number of lawyers above the age of 35.

This involves that the proportion of lawyers and thus the influence of the lawyer profession is expected to increase in these Ministries.

In order to indicate that professionalization at the Ministries is not entirely one-sided, Graph 3 presents the proportion of Ministerial civil servants having university degree in economics or in management. The figures are significantly lower than the proportions of civil servants with law degrees however, at the Ministry of Economics the percentage of economists is somewhat above 50%.

Graph 3: Proportion of Ministerial civil servants having a degree in economics or in management



Source: KSZSZR (2012)

An interesting conclusion can be drawn regarding PA education. The three Ministries that constitute the Board of the National University of Public Service are the Ministry of Defense, the Ministry of Interior and the Ministry of Public Administration and Justice. All three Ministries are dominated by lawyers. In the Ministry of Public Administration and Justice the percentage of lawyers is 53.36%. This setting might cause a difficulty in the future if NUPS would intend to increase professionalism in its curricula by decreasing the element of law while increasing the proportion of political science, public management or public sector economics.

6 Creating the National University of Public Service as a National Champion of Teaching PA

Traditionally legal education and public administrative education have been interwoven in Hungary. The former Academy of Public Administration was integrated into the Budapest University of Economics and Public Administration (today's Corvinus University) as a Faculty of Public Administration in 2000.

Recently in 2011 this Faculty was moved into the National University of Public Service where it became a Faculty of PA besides the Faculty of Law Enforcement (former Police Academy, *Hochschule*) and the Faculty of Defense (former University of Defense). This institutional change has had a significant impact on PA education in Hungary in terms of being legalistic or professional. Previously PA was considered as part of »Law and state sciences« as an academic discipline. Now NUPS has achieved that the National Accreditation Committee acknowledged PA as an independent, non-legalistic discipline. Until 2013 there used to be no doctorate school in general PA in Hungary. Potential Ph. D. aspirants with a theme in PA had to enter doctoral schools in either law or political science or try one of the interdisciplinary doctoral schools. In September 2013 for the first time a general PA doctoral school will be launched in Hungary. The documentation of the Doctoral School had to convince the Accreditation Committee (dominated by lawyers) that PA as a discipline is different from the traditional, legalistic image of PA. Due to considerable efforts the step was made, the accreditation process of a non-legalistic PA doctorate school succeeded.

Creating a university based on the concept of the unity of public service appears to be a unique approach since the university comprises the education of general public administration, law enforcement (policing) and military officer education. In a sense it is unique but from the polity perspective, it has a rationale. Primarily: Hungarian military is small compared to other NATO armies, for instance only 59 military officers graduated in 2008. Such modest demand by no means requires an entire university (thus the former military university used to have a significant non-military portfolio). Regarding the HR needs of the police, Hungarian law enforcement always had the ambition of having a university level education facility: finally, the opportunity has been given within NUPS. From the polity point of view, civilian public administration education is also a beneficiary of the fusion since its financing appears to be more secure through the budgets of three ministries (Ministry of Public Administration and Justice, Ministry of Defense, Ministry of Interior) in times of a fiscal situation that deeply affects public university expenditures that are financed from the education budget. As a general remark regarding the content of the three areas of public service it can be stated that in many fields they are already in interaction more than they were earlier: peace keeping missions, emergency situations, logistics, IT security, social stability and many other fields could be mentioned where the three academic fields can be in synergy with each other.

7 Conclusions of Institutional History: New Opportunity for Professionalization

There are certain relevant conclusions that can be drawn based on this brief historic outline.

First, the connection between the lawyer profession and civil service can be described as a delicate combination of contention and cooperation. PA graduates often continue their studies at a law faculty, faculty of law teachers often teach at PA courses.

Secondly, the historical overview suggests an interpretation that civil service education (PA profession) always had an ambition to receive university-level recognition. This was offered as being part of the University of Economics (now: Corvinus) but this cohabitation could not become a real symbiosis. Since the legalistic content of PA education has not changed, the relatively small PA Faculty became gradually isolated within a vast, self-confident, market oriented University of Economics.

It appears that PA was identified as a different academic field from economics and business by the rest of the University of Economics while a similar phenomenon occurred in the law-PA relation, too. These traditional neighboring sciences (and professions) did not accept general PA as part of their intellectual realm while PA as a discipline tried to identify itself by defining its relation to these. PA discipline's attraction to law and to economics proved to be one sided. PA had no other logical choice than to redefine itself as a unique discipline and profession. The driving institutional force in this effort is the National University of Public Service. As such NUPS has the interest of positioning itself as an institution that offers different and unique services compared to law schools. Therefore the long term perspective in designing the curriculum would be to focus more on policy management, public management and the science of public administration.

8 Professional Training in a Legalistic Setting

Professional training is mandatory for all civil servants in Hungary. There is an entrance exam and an advanced exam that is mandatory to pass regardless of being in a leadership position. Until 2011 civil service professional training and the related mandatory examinations were coordinated by a government agency. By the Act No. CXCIX. of 2011 the professional training agency was integrated into the newly established NUPS regarding the entire civil service. The trainings regulated by the law contain the PA basic exam and the PA advanced exam (*Fachprüfung*). The PA basic exam has to be taken by each civil servant within one year after entering the civil service. It is a condition to pass PA advanced exam in order to be promoted to »counselor« grade that is a significant career step after a few years at the civil service. The content of the

PA basic exam and the content of the PA advanced exam are litmus tests on what the official view is on the necessary skills at the civil service.

I analyzed the content 2012 course book for the basic PA exam that was based on the curriculum applied by the former government agency. The result of the content analysis is the following:

- Basic PA exam: Law: 55%, PA: 45%
- Advanced PA exam : Law: 46% PA: 54%

The results are only appropriate to compare the weight of the disciplines within the curriculum, the figures do not indicate any judgment on the internal values of the learning material. The content of professional training is deeply influenced by law as a discipline. In the basic PA exam curriculum we find a dominantly legalistic interpretation of public administration. The curriculum of the mandatory professional civil service training is currently under revision. In one-two years time it can be expected that the internal composition of the curriculum will be changed in order to increase the general PA content and reduce the percentage of law.

The content of professional training has a major impact on the concept of what civil servants think of their own profession, this impact is indicated by the following figures:

In 2012 PA basic exam was taken by 2868 civil servants – while PA advanced exam was taken by 1315 civil servants.

Professional training might be a decisive and obvious factor in increasing professionalization of Hungarian PA, especially the central PA. However the dominance of legal discipline in the curriculum questions whether a swift change can be expected. Nevertheless the approach that was taken by NUPS when the Doctoral School program was accredited as a non-legalistic general PA program projects that the same approach is likely to spread along the curriculum of the mandatory professional training as well.

9 Professionalization in a Legalistic Environment: Further Steps

The Government launched a vast PA reform program (Magyary Plan) under Gov. Decision 1207/2011 (VI. 28.). This contains three strategic priorities regarding HR development: Professionalization, motivation and permeability among the various fields of public service. Regarding professionalization the major areas of action are: recruitment, reforming education & professional training and specialization on policy areas. These efforts first have to cope with the overall legalistic heritage of Hungarian PA that has its own rule of law values but can also hinder result oriented policy implementation.

The legalistic heritage is also addressed by Magyary Plan via renewing legislative processes. Regarding the reducing annual new releases of law there has been a certain achievement during the last year, however decreasing regulatory burden by issuing new regulations always raises a legislative paradox.

Magyary Plan defines NUPS as the institution in charge of increasing professionalism in the Hungarian PA via education and civil service professional training. The structure of the latter has also been renewed. Previously there was no leadership training in the Hungarian civil service training system. Now NUPS is in charge of launching a new system after a one year pilot project in 2014.

As a new institution, NUPS has a national monopoly on PA professional training and has a lion's share in general PA education as well. It appears that the polity interests of NUPS harmonize with its role as being the national champion of professionalistic – and not only legalistic – PA culture in Hungary.

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POVZETEK

PROFESIONALIZACIJA JAVNIH SLUŽB NA MADŽARSKEM: MOŽNI VPLIVI CENTRALIZACIJE IZOBRAŽEVANJA ZA JAVNO UPRAVO

Ključne besede: legalizem, profesionalizem, reforma javne uprave, izobraževanje za javno upravo, usposabljanje zaposlenih v javni upravi

Članek obravnava razvoj izobraževanja za javno upravo na Madžarskem in z analizo povezave med legalizmom in profesionalizmom, zgodovine in sedanje institucionalne ureditve sklepa, kakšen bo razvoj v prihodnjih letih.

Povod za članek je bila 6. konferenca Vseevropskega dialoga, ki je potekala v Postdamu (Nemčija) od 6. do 8. februarja 2013. Konferenca je bila namenjena ponovnemu pregledu dela Györgyja Hajnala iz leta 2003, ki je predstavilo stanje izobraževanja za javno upravo v evropskih skupinah. Hajnal je za konferenco izvedel novo raziskavo, da bi ugotovil, ali je v zadnjem desetletju prišlo do kakšnih sprememb. Prišel je do ugotovitve, da se Madžarska (skupaj z Nemčijo) še naprej nahaja v »legalistični« skupini, saj ni opazil nobenih sprememb, nekatere druge države, kot so Slovaška, Romunija in Slovenija, pa so se približale menedžerializmu ali usmerjenosti k politiki.

Članek preučuje »legalistično« javno upravo in izobraževanje za javno upravo. Uporablja pojem profesionalizem, ki se pogosto navaja kot nasprotje legalizma. Veliko teoretikov legalizem in profesionalizem prikazuje kot nasprotna pojma. Zdi se, da je legalizem primerna oznaka za preteklo stanje javne uprave, ki bi ga reformisti želeli opustiti. Ker Madžarska velja za del legalistične kulture evropske javne uprave, je tu domnevni konflikt med legalizmom in profesionalizmom še bolj očiten. Madžarska je po mnenju mnogih teoretikov država z nadvse legalistično javnoupravno kulturo. Zdi se, da je po več kot štirih desetletjih diktature legalistična kultura v javni upravi zaželeno, toda slednja v strokovni literaturi večinoma velja za oviro učinkovitosti in uspešnosti. Tudi v preteklosti je imel legalizem v javni upravi slab sloves. Cahn je trdil, da ima legalizem dva vidika: prvi je opredeljen kot pozitivizem, drugi pa legalizem označi za moralno vprašanje in brez kakršne koli dodatne potrebe po razlagi »legalno« opredeli za moralno. Foster je čisti legalizem označil za nasprotje moralističnega mišljenja in priporočil, da bi se morala javna uprava razvijati v skladu s slednjim. Pomemben del strokovne literature torej obravnava legalizem kot dejavnik, ki je v nasprotju s profesionalizmom.

Znanstvena analiza razumevanja profesionalizma in legalizma zahteva kratek zgodovinski pregled, kako se je profesionalizem v času Avstro-Ogrske (kjer je bil položaj v javni upravi sprva vezan na diplomo iz prava) počasi oddaljil od legalizma. V obdobju komunizma se je ta proces ustavil in izkrivil. Tako je na primer prvotno funkcijo prava nadomestila nova funkcija, pri kateri je šlo

za lojalen in neviden prenos državne oblasti na državno ukrepanje – po možnosti v preobleki legalizma.

Zgodovinska zapuščina je pustila pečat na današnji interpretaciji legalizma in profesionalizma. Trenutno ni popolnoma jasno, ali je profesionalizem nasprotje legalizma ali pa sta lahko ta dva pojma v sožitju. Profesionalizem lahko v svojem prvotnem pomenu pravne države vsebuje legalizem. To pomeni, da je državna oblast podrejena pravu, ki je znak soglasja med ljudmi, ki državno oblast nadzorujejo z demokratičnim sodelovanjem. Toda v okolju s preveč pravili je težko izvajati profesionalizem. Pravil je preveč, če jim javni uslužbenci zaradi podrobne narave zakonodaje in zaradi pogostih regulatornih sprememb ne morejo slediti. Na Madžarskem se je med letoma 1990 in 2010 letno število novo izdanih zakonov in drugih predpisov povečalo za 2,5-krat, zapletenost posameznih zakonov pa prav tako za 2,5-krat. Če legalizem pomeni povečanje števila zakonov, potem zagotovo gre za nasprotje profesionalizma.

Na Madžarskem je pri teoretičnih vprašanjih o legalizmu in profesionalizmu v praksi ter izobraževanju za javno upravo treba upoštevati radikalne spremembe v institucionalni ureditvi. Nacionalna univerza za javno upravo (NUPS) je bila ustanovljena leta 2010 z združitvijo vojaškega inštituta, inštituta za kazenski pregon in inštituta, ki se je ukvarjal z izobraževanjem za splošno javno upravo, v eno samo nacionalno ustanovo za izobraževanje za javno upravo, ki je na ta način pridobila monopol izobraževanja za javno upravo. V treh letih je postalo jasno, da je NUPS pomemben pospeševalec izobraževanja za splošno javno upravo na Madžarskem in glavni akter pri oblikovanju madžarske javnoupjavne kulture. Zaradi prizadevanj NUPS je Madžarska akademija znanosti priznala splošno javno upravo kot akademsko disciplino. S tem dosežkom je NUPS postala odločilni igralec pri opredelitvi te discipline kot »ne povsem legalistične«. To pomeni, da javna uprava sedaj velja za edinstveno strokovno disciplino, ki se razlikuje od prava (in tudi od »državnih in pravnih ved« – ta termin se je uporabljal in se še vedno uporablja v skladu s sovjetsko terminologijo).

Obvezno usposabljanje za javne službe je do leta 2011, ko je bila ta naloga dodeljena NUPS, izvajala neka vladna agencija. NUPS ima sedaj odločilni vpliv na profesionalizacijo vseh javnih služb. Čeprav je bila vsebina podedovanega kurikula predvsem legalistična, je dolgoročen interes NUPS, da bi razlikovali znanje, ki je potrebno v javni upravi, od znanja, ki ga nudijo pravne fakultete. Empirični del članka vsebuje podatke o sestavi zaposlenih v javni upravi z vidika deleža pravnikov in nepravnikov. Podatki kažejo, da pravna stroka v javni upravi še vedno prevladuje in da je v vsaj polovici ministrstev večina pravnikov pod 35. letom starosti.

Spopad legalizma in profesionalizma v madžarski javni upravi se lahko zazna tudi v tekočem vladnem programu reform. Vlada je v skladu s sklepom vlade 1207/2011 (VI. 28.) začela izvajati obsežen program reform v javni upravi, načrt *Magyary*. Načrt vsebuje tri strateške prednostne naloge v zvezi z

razvojem kadrov: profesionalizacijo, motivacijo in prehodnost med različnimi področji javnih storitev. (Slednje pomeni, da bi upokojeni uslužbenci v vojski in organih kazenskega pregona morali imeti še eno kariero v državni upravi.) Pri profesionalizaciji so glavna področja ukrepanja zaposlovanje, reformacija izobraževanja in strokovnega usposabljanja ter specializacija na področjih politike. Ta prizadevanja se morajo najprej spopasti s splošno legalistično dediščino madžarske javne uprave, ki ima sicer svoje vrednote glede vladavine prava, vendar je lahko tudi ovira za izvajanje ciljno usmerjene politike.

Načrt *Magyary* se loteva legalistične dediščine, tako da prenavlja zakonodajne postopke. Na področju zmanjšanja novo izdanih zakonov v enem letu je v preteklem letu prišlo do določenih uspehov, vendar zmanjšanje regulatorne obremenitve z izdajo novih predpisov vedno sproži tudi zakonodajni paradoks.

NUPS načrt *Magyary* opredeljuje kot institucijo, ki je odgovorna za povečanje profesionalizma v madžarski javni upravi prek izobraževanja in strokovnega usposabljanja javnih uslužbencev. Prenovljena je bila tudi struktura slednjega. Prej v madžarskem sistemu usposabljanja javnih uslužbencev ni bilo usposabljanja vodstva, sedaj pa je naloga NUPS, da po enoletnem pilotnem projektu leta 2014 uvede nov program.

NUPS ima kot nova institucija nacionalni monopol na področju strokovnega usposabljanja za javno upravo, pa tudi levji delež pri izobraževanju za splošno javno upravo. Zdi se, da so interesi NUPS usklajeni z njeno vlogo državnega prvaka v profesionalistični – in ne samo legalistični – javnoupравни kulturi na Madžarskem. Dejstvo pa je, da legalistična javnouppravna dediščina na Madžarskem še vedno pomeni temelj, na katerem je treba graditi, težnja po učinkovitosti in usmerjenosti s politiko morata temeljiti na preizkušanih vrednotah.

Ali je bil reformni ukrep Slovenije iz leta 2012 na področju davčne zakonodaje za mikro podjetja učinkovit?*

UDK: 336.22(497.4)

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IZVLEČEK

Spremembi Zakona o dohodnini (Zdoh-2L) ter Zakona o davku od dohodkov pravnih oseb (ZDDPO-2F) sta prinesli možnost administrativno enostavnejšega načina ugotavljanja davčne osnove za obdavčitev dobičkov poslovnih subjektov, ki ne zahteva vodenja poslovnih knjig za davčne namene, temveč priznava 70% normiranih stroškov. Presoja učinkov uvedbe omenjenih zakonov skoraj ne določa ciljev, zato je učinkovitost težko analizirati, kljub temu pa smo na podlagi podatkov Ministrstva za finance ter podatkov iz letnih poročil, ki jih zbira Ajpes, ugotovili, da je nabor subjektov, ki jim je bila sprememba zakonodaje namenjena, bistveno večji kot je število subjektov, ki so poenostavljeni sistem priglasili DURS-u. Vzroke smo pokazali na podatkih iz letnih poročil.

Ključne besede: davčna zakonodaja, pavšalen sistem obdavčitve, normirani odhodki

JEL: H25

1 Uvod

Svetovna in gospodarska finančna kriza sta zaznamovali javne finance številnih držav Evropske unije (v nadaljevanju EU); med slednjimi tudi Slovenije. Fiskalni prostor za manevriranje na začetku krize se je med državami razlikoval, saj so imele nekatere trden proračunski in uravnotežen makroekonomski položaj, medtem ko so se druge borile z visokim javnim dolgom in neuravnoteženim makroekonomskim položajem. Trend fiskalne politike držav EU je šel v smeri ekspanzije, zlasti v državah, ki niso imele zdravih javnih financ. Posledično so bili ekspanzivni in prečiščeni ukrepi zaznamovani s padcem družbenega proizvoda ter zaposlenosti na celotnem območju EU. Nujnost strogega zasledovanja

* Prispevek je bil predstavljen na konferenci *XX. Dnevi slovenske uprave 2013*.

makroekonomskih ciljev izhaja namreč iz Pakta stabilnosti in rasti, ki zavezuje države k vodenju vzdržne proračunske politike, s čimer skupna valuta odvrča države od skušnjav, da bi povečevale javno zadolževanje v obdobju nižje gospodarske rasti. Ena od ključnih točk Pakta je priporočilo, da države članice tudi v času krepke gospodarske rasti vodijo racionalno in uravnoteženo javnofinančno politiko, da bi se kasneje lažje spopadle z morebitnimi manj ugodnimi razmerami. Racionalna in uravnotežena javnofinančna politika pa je kvantificirana z javnofinančnim primanjkljajem v višini 3 % BDP. Žal se priporočil Pakta države članice, med slednjimi tudi Slovenija, niso držale. Tako je znašal javnofinančni primanjkljaj Slovenije v letu 2012 1.417,73 mio EUR oz. 4 % BDP, kar je bistveno izboljšanje glede na leta poprej. Primanjkljaj države je v letu 2009 znašal 6,2 %, v letu 2010 5,9 % in v letu 2011 6,4 % BDP (Ministrstvo za finance & Statistični urad RS, 2013). Z namenom krepitve javnofinančne discipline ter širšega ekonomskega nadzora in koordinacije je zato od leta 2011 dalje v veljavi sistem ekonomskega upravljanja v okviru tako imenovanega evropskega semestra. Sistem od držav članic zahteva podrobno spremljanje stanja v javnih financah ter sprejem potrebnih ukrepov za izboljšanje. Ker Slovenija v letih 2010 in 2011 ni vodila javnofinančne politike skladno z načeli Pogodbe o Evropski uniji, niti ni sledila načelu postopnosti iz priporočil Sveta EU, mora nadoknaditi zamujeno. Tako je že v letu 2012 (nadaljuje pa tudi v letu 2013), vlada z interventnimi spremembami zakonov prvič korenitejše posegla v znižanje obsega in strukture javnih izdatkov, z namenom da bi povečala možnosti za rast, ki je ključni pogoj za vzpostavitev dolgoročnega razvoja Slovenije, prav tako pa je na področje javnih financ posegla s spremembami davčne zakonodaje.

Ukrepi vlade v obliki interventnih zakonov pa nikakor ne vplivajo pozitivno na pripravo boljše oz. učinkovitejše zakonodaje, ki je znotraj EU znana kot projekt Better Regulation. Cilj je poenostavitev in splošno izboljšanje zakonodajnega okolja, predvsem na račun zmanjšanja odvečne birokracije, izboljšanja kakovosti pravne ureditve in ustvarjanja boljših predpisov, ki podjetij ne bi obremenila, zlasti z vidika odvečne administracije (Evropska komisija, 2006), pri čemer gre za najrazličnejše aktivnosti; od pregledovanja novih pobud, do predlogov, ki so še predmet pogajanj, pa vse do zakonodaje, ki je že napisana. Boljši predpisi so eden izmed ključnih elementov za doseganje konkurenčnega gospodarstva in vzpostavitve učinkovite in prijazne javne uprave.

2 Refomni ukrepi na področju davčne zakonodaje

Razlogov za davčne reforme je več, in sicer sprememba sistema, priključevanje določeni skupini, kriza in/ali davčna konkurenca med državami. Razlog za reformo po navadi tudi vpliva na to, kakšna bo reforma in kaj bodo njeni glavni cilji. Reformni procesi povzročajo različne učinke. Bolj kot želimo dosegati parcialne cilje, večja je verjetnost, da celoten sistem ne bo deloval v skladu z načeli dobrega davčnega sistema. V okviru Evropske unije so pomembni različni strateški dokumenti, ki usmerjajo davčno politiko v državah članicah.

Maastrichtska pogodba ter Pakt stabilnosti in rasti že v osnovi lahko zahtevata nasprotujoče ukrepe na davčnem področju. Pogodba določa kriterije na področju javnih financ, ki zahtevajo njihovo stabilnost in vzdržnost, to pa z davčnega vidika pomeni, da mora biti javnih prihodkov dovolj glede na izdatke. Po drugi strani Pakt stabilnosti zahteva vzdržnost javnih financ, vendar tudi večjo konkurenčnost gospodarstva, le-to pa z davčnimi ukrepi lahko dosežemo samo z zniževanjem davčnih obremenitev. Če je gospodarska rast dovolj velika, se ta dva ukrepa lahko pobotata, vendar je položaj med krizo bistveno drugačen. Večina davčnih reform v državah članicah EU je bila pred krizo izraz krmiljenja med zahtevami harmonizacije in enotnega evropskega trga ter davčno konkurenco. Rezultat reform so bile tako izmenjave med zniževanjem nekaterih davkov (predvsem davkov na kapital in dobiček) in povečevanjem drugih davkov (večinoma dohodnine in socialnih prispevkov), preusmeritev z ene skupine davkov k drugi (od neposrednih k posrednim) ipd. (Klun & Jovanović, 2012).

2.1 Države EU

V obdobju leta 2011 in prvi polovici leta 2012 so mnoge države članice povečale davke, da bi pospešile fiskalno konsolidacijo. Večina držav članic je povečala stopnje davka od dohodkov fizičnih oseb, najpogosteje v obliki splošnega pribitka (doplačila) ali solidarnostnega prispevka za prejemnike višjih oz. visokih dohodkov (Belgija, Grčija, Italija, Ciper, Luksemburg, Portugalska in Španija). Istočasno so bili ukrepi za zmanjšanje davčne obremenitve usmerjeni predvsem v povečanje spodbud za delo posameznim skupinam.

Prav tako je veliko število držav članic spremenilo davčno osnovo za davek od dohodkov pravnih oseb, zlasti z uvajanjem davčnih olajšav za investicije v opredmetena sredstva ali raziskave in razvoj ali z omejevanjem možnost do odbitka od davčne osnove, kot so na primer poslovne izgube. Hkrati, čeprav v manjšem obsegu, se je nadaljeval tudi dolgoročni trend zmanjševanja nominalne (zakonske) in povprečne davčne stopnje (iz 23,7 % na 23,5 %). Najvišje stopnje so bile spremenjene le v Veliki Britaniji, na Finskem, v Sloveniji, Grčiji in na Nizozemskem, nekatere članice pa so povečale le dodatne dajatve ali mejne davčne stopnje za samo največje družbe.

Na področju davka na dodano vrednost je v približno polovici držav članic prišlo do povečanja stopenj DDV (v povprečju iz 19,8 % na 21 %). Standardna stopnja DDV je bila povečana na Portugalskem, v Veliki Britaniji, na Cipru, na Irskem, na Madžarskem, Poljskem, na Slovaškem in v Italiji, znižana pa v Latviji, na Poljskem, v Franciji, Bolgariji, Grčiji ter na Češkem. Pogosto so se države odločale tudi za povečanje stopnje davka na določeno vrsto dobrin ali storitev, kar so države dosegale z razveljavitvijo oprostitev (npr. na Cipru, Belgiji, na Danskem, na Finskem) ali krčenjem pravic do uporabe znižane stopnje (npr. v Grčiji, Latviji, na Portugalskem in na Finskem).

Tabela 1: Spremembe davčne zakonodaje na področju davka od dohodkov fizičnih in pravnih oseb ter davka na dodano vrednost v letu 2011 in prvi polovici 2012 v državah članicah EU

		Spremembe nominalne (zakonske) stopnje	Spremembe davčne osnove oz. uvedba posebnega davčnega režima
Davek od dohodkov fizičnih oseb	Povečanje	Danska, Belgija, Ciper, Finska, Grčija, Španija, Irsko, Italija, Luksemburg, Nizozemska, Portugalska	Avstrija, Belgija, Češka (začasno v letu 2011), Danska, Španija, Finska, Francija, Grčija, Madžarska, Irsko, Poljska, Portugalska, Slovaška, Velika Britanija
	Zmanjšanje	Finska, Madžarska, Latvija, Nizozemska	Češka, Danska, Estonija, Finska, Nemčija, Španija, Madžarska, Irsko, Latvija, Malta, Nizozemska, Švedska, Velika Britanija
Davek od dohodkov pravnih oseb	Povečanje	Francija, Portugalska	Češka, Avstrija, Belgija, Danska, Španija (začasen ukrep), Madžarska
	Zmanjšanje	Velika Britanija, Finska, Grčija, Slovenija, Nizozemska	Španija, Madžarska, Italija, Litva, Luksemburg, Velika Britanija
Davek na dodano vrednost	Povečanje	Portugalska, Velika Britanija, Ciper, Španija, Irsko, Madžarska, Latvija, Poljska, Slovaška, Italija, Francija, Bolgarija, Grčija, Češka	Avstrija, Belgija, Bolgarija, Ciper, Danska, Grčija, Španija, Finska, Latvija, Nizozemska, Poljska, Portugalska
	Zmanjšanje	-	Ciper, Grčija, Španija, Grčija, Litva, Poljska

Vir: Evropska Komisija (2012)

2.2 Slovenija

V enakem obdobju je tudi Slovenija na področju davkov uvedla nekaj sprememb. Tako je pri davku o dohodkov pravnih oseb povečala nekaj olajšav (olajšava za investicije družb in zasebnikov se je povečala iz 30 % na 40 %, olajšava za raziskave in razvoj se je iz 40 % povečala na 100 %), uvedla omejitve kritja izgub iz preteklih let na polovico davčno osnove tekočega leta ter prvič omogočila tudi družbam (pravnim osebam) obdavčenje po pavšalnem sistemu (ZDDPO-2J, ZDDPO-2H, ZUJF).

Na področju obdavčenja fizičnih oseb je v dohodninski zakon uvedla oz. dodala nov dohodninski razred za fizične osebe z najvišjimi dohodki, ki bodo od leta 2013 plačevali tudi 50 % davek, spremenila se je tudi stopnja davka na kapital (obresti, dividende in kapitalski dobički) iz 20 % na 25 %, prav tako pa se je dohodke iz oddajanja v najem uvrstilo med cedularno obdavčene dohodke, ki so obdavčeni s stopnjo 25 % (osnova so dohodki doseženi z oddajanjem v najem, zmanjšani za 10 % normiranih stroškov) (Zdoh-2J, Zdoh-2L, ZUJF).

Nacionalni reformni program 2013–2014 (Vlada RS, 2013) poroča, da so bile v preteklem letu (2012) sprejete stimulative davčne spremembe, katerih cilj sta predvsem spodbuditev gospodarske aktivnosti in večja administrativna poenostavitev pri prostovoljnem izpolnjevanju davčnih obveznosti davčnih zavezancev, ki bi podprla gospodarsko rast in dosegla vzdržnost javnih financ.

Eden bistvenejših ukrepov, katerega vpliv se bo videl na javnofinančnih prihodkih v letih 2013 in 2014, je uvedba sistema pavšalne obdavčitve dohodka, v okviru katerega se davčna osnova določa z upoštevanjem 70 % normiranih in ne dejanskih odhodkov ter z njim povezani ukrep povišanja meje za obvezen vstop v sistem obračunavanja DDV iz 25.000 evrov na 50.000 evrov obdavčljivega prometa. S spremembo Zakona o dohodnini (Zdoh-2L) ter Zakona o davku od dohodkov pravnih oseb (ZDDPO-2F), ki sta začela veljati 1. 1. 2013, se zavezancem za davek od dohodka iz dejavnosti (fizičnim osebam, ki opravljajo dejavnost) ter pravnim osebam, katerih dohodki v zadnjem poslovnem letu niso preseгли prometa 50.000 evrov, omogoča poenostavljen način obdavčitve dobička, ki ne zahteva vodenja poslovnih knjig¹. Davčno osnovo, ki je pri fizičnih osebah obdavčena z 20 % cedularnega davka, pri pravnih osebah pa z 15 % (v letu 2013 še z 17 %, v letu 2014 pa 16 %), se ugotavlja kot razliko med prihodki in 70 % normiranimi odhodki. Sočasno in kot posledica prvega ukrepa pa je bila s spremembo Zakona o davku na dodano vrednost dvignjena tudi meja vstop v sistem davka na dodano vrednost iz 25.000 na 50.000 evrov (ZDDV-1G).

3 Ocena učinkov davčne zakonodaje

Ocena učinkov (davčne) zakonodaje ne pomeni le ekonomsko presojo, ki se meri v učinkih na davčne prihodke, večjem številu poslovnih subjektov, večji zaposljivosti, itn. Priprava in uvedba boljše oz. učinkovitejše pravne ureditve pomeni splošno izboljševanje zakonodajnega okolja. Ocena oz. presoja učinkov predpisov (angl. *RIA – Regulatory Impact Assessment*) je sistematična in obvezna presoja učinkov predlagane primarne in sekundarne zakonodaje na posamezne kategorije deležnikov, ekonomskega sektorja in okolja. V splošnem gre za administrativno proceduro, ki se najpogosteje uporablja kot predzakonodajni postopek, pri čemer sofisticiranost in širina postopka varirata v odvisnosti od odprtih vprašanj ter razpoložljivih virov (Cave et al., 2008). Gre torej za temeljno orodje pri presoji vplivov oz. učinkov predpisov, ki se uporablja za pregled in merjenje verjetnih koristi, stroškov in učinkov nove ali obstoječe ureditve. Ena izmed ključnih značilnosti pa je presoja potencialnih ekonomskih učinkov zakonodajnih predlogov, kar je tudi izhodišče našega prispevka.

¹ Zakon o gospodarskih družbah (ZGD-1) nalaga vsem pravnim osebam (ne glede na način obdavčenja) obveznost vodenja poslovnih knjig, tako da morajo slednje voditi in zaključevati poslovne knjige za poslovne potrebe ter poročati Ajpesu za potrebe javne objave in statistike.

V Republiki Sloveniji smo vprašanje kakovosti oz. učinkovitosti zakonodaje in s tem povezanih instrumentov prvič vključili v dokumente, ki so se nanašali na sistemski pristop k procesu reforme slovenske javne uprave. V kontekstu demokratizacije slovenskega javnega sektorja se RIA² omenja v Programu za učinkovit vstop v Evropsko unijo, prav tako pa v Strategiji nadaljnega razvoja slovenskega javnega sektorja 2003–2005, na podlagi katere je bila v delovni program vlade za leto 2003 vnesena izdelava predloga Zakona o analizi učinkov predpisov, ki žal ni bil sprejet (Rakar, 2005). Zgodovinski pregled aktivnosti na tem področju pokaže, da je bilo v smeri uvedbe ocene učinkov oz. vplivov predpisov v zadnjem desetletju kar nekaj storjenega; še zlasti veliko na področju odprave administrativnih ovir, najaktivnejše pa je na tem področju prav Ministrstvo za finance. Kljub temu pa tudi Ministrstvo za finance kot predlagatelj davčne zakonodaje v kontekstu RIA pripravlja le oceno finančnih posledic predloga zakona za državni proračun in druga javno finančna sredstva ter presojo drugih posledic uvedbe, kot so administrativne in druge posledice, posledice za okolje (vključuje prostorske in varstvene vidike), posledice za gospodarstvo, posledice na socialnem področju in posledice na dokumente razvojnega načrtovanja. Ocene finančnih posledic pa so navadno ocenjene le na nivoju celotnega zakona, ne pa za posamezne davčne institute, ki se spreminjajo. Noben segment ocene ne vsebuje analize stroškov in koristi ali integrirane analize, analize stroškovne učinkovitosti ali ocene tveganj (Jovanović, 2012).

3.1 Predhodna ocena učinkov sprememb davčne zakonodaje iz leta 2012 – ocena predlagatelja

Pregled predlogov sprememb davčne zakonodaje iz leta 2012 pokaže, da se vse naštetje lastnosti presoje učinkov zakonodaje dokažejo tudi na tem primeru (Predlog zakona o spremembah in dopolnitvah Zakona o dohodnini, 2012 in Predlog zakona o spremembah in dopolnitvah Zakona o davku od dohodkov pravnih oseb, 2012). Iz ocene učinkov predlagatelja (»druge posledice, ki jih bo imel sprejem zakona«) Zakona o dohodnini (Zdoh-2L) je razvidno, da bi naj bila predlagana sprememba načina ugotavljanja davčne osnove, ugodnejša (z vidika deleža odhodkov glede na prihodke) za približno 8.200 zavezancev za davek od dohodkov iz dejavnosti, ki so imeli prihodke nižje ali enake 50.000 evrov. Predlagatelj je predstavil kalkulacijo, po kateri se bo zavezancem s prihodki 10.000 evrov letno znižala davčna obveznost za

2 Analiza, vrednotenje in presoja učinkov predpisov po metodologiji RIA celovito podpira proces oblikovanja politike, saj RIA za presojo učinkov predpisov uporablja elemente kot so (OECD, 1997, str. 13):

- 1) empirična analiza – odločitve so zasnovane na dejstvih in analizah, ki določajo parametre delovanja v skladu z določenimi merili;
- 2) ekspertne skupine – odločitve so zasnovane na strokovni presoji zaupanja vrednih strokovnjakov;
- 3) dogovor med deležniki – odločitev je dosežena s skupino zainteresiranih strani, ki oblikujejo skupno stališče, ki uravnoveša njihove interese;
- 4) politično soglasje – politični predstavniki iščejo rešitve oz. odločitve na podlagi prioritet politično zastavljenih ciljev;
- 5) primerjalna analiza – odločitev temelji na primerjavi z zunanjim modelom, kot so mednarodne ureditve.

600 evrov (razlika med davčno obveznostjo po starem sistemu, ki je določal 25 % normirane stroške in povprečno efektivno stopnjo 16 %, in po novem sistemu, ki določa 70 % normirane stroške in 20 % stopnjo dohodnine), medtem ko bi se zavezancem s prihodki v višini 30.000 evrov znižala za 1.800 evrov. Prav tako zakonodajalčeve ocene učinkov na gospodarstvo navajajo, da bi naj bil položaj zavezancev za davek od dohodkov iz dejavnosti, ki so davčno osnovo ugotavljali na podlagi dejanskih prihodkov in normiranih odhodkov že po starem sistemu in uveljavljali 70 % normirane stroške, slabši, saj bi se jim davčna obveznost povišala za 120 evrov letno, medtem ko bi se zavezancem s prihodki v višini 30.000 evrov, ob enakih predpostavkah zvišala za 360 evrov.

Podobno predlagatelj tudi pri predlogu ZDDPO-2L navaja, da je v letu 2010 imelo 29.761 zavezancev za davek od dohodkov pravnih oseb prihodke nižje ali enake 50.000 evrov. Ob upoštevanju 17 % stopnje davka v letu 2013 bi predlagana sprememba davčne zakonodaje bila ugodna za približno 1.400 zavezancev, ki bodo po veljavnem sistemu (torej uveljavljanja dejanskih prihodkov in odhodkov) obračunali za 6,1 mio evrov davka, kar znese 4.300 evrov na zavezanca. Prav tako predlagatelj ocenjuje, da bi se zaradi spremembe načina ugotavljanja osnove davčna obveznost na zavezanca znižala za 2.400 evrov. Skupni učinek iz naslova uvedbe spremenjenega načina ugotavljanja davčne osnove je bil ocenjen na 3,5 mio evrov iz naslova dohodnine ter 2,8 mio evrov iz naslova davka od dohodkov pravnih oseb.

Ocena vpliva omenjenega davčnega ukrepa oz. spremembe davčne zakonodaje na davčne prihodke pokaže, da cilj predlagatelja oz. vlade ni bil neposredno vplivanje na višje davčne prihodke. Kot poglobitni cilj se navaja zmanjševanje administrativnih obremenitev pri izpolnjevanju davčnih obveznosti pri poslovanju, zlasti malih podjetnikov. Ukrep je bil usmerjen v administrativno poenostavitev davčnega poslovanja malih podjetij, kar bi pomenilo spodbujanje rasti podjetništva in odpiranje novih delovnih mest. Izkazalo se namreč je, da je bil dotedanji sistem (sistem normiranih stroškov v višini 25 %) za zavezance nepriljubljen in se je zanj odločalo zelo malo število le-teh, pri čemer se je kot poglobitne razloge navajalo prenizko stopnjo normiranih odhodkov, prenizek prag za vstop v sistem normiranih odhodkov in premajhno administrativno poenostavitev za zavezance znotraj sistema normiranih odhodkov.

3.2 Ocena učinkov po spremembi davčne zakonodaje iz leta 2012 – podatki Ministrstva za finance (DURS) in Ajpesa

Na podlagi podatkov, ki smo jih pridobili od Ministrstva za finance (Generalni davčni urad, 2012) je bilo na dan 29. 5. 2013 evidentiranih 11.969 fizičnih oseb, ki opravljajo dejavnost in 214 pravnih oseb, ki so DURS-u priglasili način ugotavljanja davčne osnove na podlagi dejanskih prihodkov in normiranih odhodkov. V primerjavi z 8.276 zavezanci, ki so na poenostavljen način (upoštevajoč normirane stroške) ugotavljali davčno osnove leta 2010, je to 44,6 % povečanje števila zavezancev. Ker je bil poglobitni cilj vlade oz.

zakonodajalca administrativna poenostavitev za čim širši krog zavezancev, ki na trgu pridobivajo prihodke, bomo v nadaljevanju poskusili analizirati vzroke za to, da ukrep vlade ni bil bolj množično sprejet med poslovnimi subjekti. Učinkovitost ukrepa lahko merimo le na podlagi ocene zakonodajalca, da naj bi novi sistem prinesel koristi okoli 8.200 novim zavezancev za davek od dohodkov iz dejavnosti, ki so do konca leta 2012 vodili poslovne knjige in oddajali davčne obračune, pri čemer sklepamo, da gre za koristi glede nižje davčne obremenitve. Drugih kvantificiranih ciljev zakonodajalec ni predstavil. Glede na trenutno priglašeni nekaj več kot 11.000 zavezancev za davke iz dejavnosti, ugotavljamo, da se je število le-teh povečalo za dobrih 3.000 zavezancev. Sedanjemu stanju je botrovalo verjetno več razlogov, med katerimi po našem mnenju izstopa način poslovanja slovenskih podjetij, da administrativna poenostavitev nikakor ne odtehta višje davčne obveznosti. Sklepamo namreč, da se poslovni subjekti odločajo za tiste davčne režime, ki jim nosijo več ugodnosti; to je manjše davčno breme. Glede na to, da sistem ugotavljanja davčne osnove na podlagi normiranih odhodkov (po novem) od 1. 1. 2013 določa davčno osnovo na 30 % prihodkov (razmerje med odhodki in prihodki je 0,7), lahko sklepamo, da je sistem privlačen za tiste subjekte, ki v poslovnih knjigah izkazujejo 70 % odhodkov ali manj, še zlasti, ker novi (poenostavljeni) sistem subjektom oz. zavezancem onemogoča uveljavljanje davčnih olajšav ter pokrivanje izgube iz preteklih let.

Vzroke za slab odziv potencialnih zavezancev bomo poskusili poiskati na podlagi podatkov iz letnih poročil, ki smo jih pridobili od Ajpesa (Ajpes, 2013) in ki kažejo, da je bilo v letu 2012 53.218 samostojnih podjetnikov in 25.769 družb za omejeno odgovornostjo, ki so oddali letno poročilo in v njem izkazali prihodke manjše ali enake 50.000 evrov. Slednja so imela možnost (do 1. 4. 2013) odločiti se za nov način ugotavljanja davčne osnove (na podlagi normiranih odhodkov torej). S ciljem izračuna koeficienta ekonomičnosti smo uporabili podatke iz letnih poročil samostojnih podjetnikov in družb z omejeno odgovornostjo (katerih prihodki so bili manjši ali enaki 0). Na podlagi podatkov iz tabele 2 smo v programskem orodju Excell izračunali dve novi spremenljivki; skupni odhodki in skupni prihodki za vsak subjekt oz. opazovano enoto posebej. Za samostojne podjetnike smo novo spremenljivko »odhodki« dobili kot seštevek postavk iz izkaza poslovnega izida (AOP 060, 064, 069, 073, 079, 080, 086), spremenljivko »prihodki« pa kot seštevek postavk (AOP 050, 054, 055, 056, 057, 076, 077, 078, 083), za družbe pa smo novo spremenljivko »odhodki« izračunali kot seštevek postavk iz izkaza poslovnega izida (AOP 110, 153, 178) in spremenljivko »prihodki« kot seštevek postavk (AOP 127, 166, 181).

Tabela 2: Računovodske kategorije iz izkaza poslovnega izida za samostojne podjetnike in družbe za leto 2012

Samostojni podjetniki	Družbe	
AOP	AOP	Naziv kategorije
050	110	Čisti prihodki od prodaje
054/055	178	Sprememba vrednosti zalog in nedokončane proizvodnje
056		Usredstveni lastni proizvodi in lastne storitve
083		Drugi prihodki
057		Drugi poslovni prihodki (s prevrednotovalnimi poslovnimi prihodki)
076	153	Finančni prihodki iz deležev
077		Finančni prihodki iz danih posojil
078		Finančni prihodki iz poslovnih terjatev
060	127	Stroški blaga, materiala in storitev
064		Stroški dela
069		Odpisi vrednosti
073		Drugi poslovni odhodki
079	166	Finančni odhodki iz oslabitve in odpisov finančnih naložb
080		Finančni odhodki iz finančnih obveznosti
086	181	Drugi odhodki

Vir: Ajpes (2013)

Izračunane koeficiente smo nato razvrstili glede na velikost oz. izračunali povprečen koeficient za vse enote ter za vse enote, katerih koeficient je bil manjši od 1. Rezultate smo prikazali v tabeli 3.

Tabela 3: Rezultati analize podatkov iz letnih poročil samostojnih podjetnikov in družb z omejeno odgovornostjo

	Število (%) subjektov					
	vsi	brez prihodkov	koeficient > 1 (izguba)	povp. koef. (vsi)	povp. koef. (subjekti, ki imajo K < 1)	ki imajo K < 0,7
Samostojni podjetniki	53.218	2.398 (4,5 %)	12.029 (22,6 %)	7,5778	0,8088	8.304 (15,6 %)
Družbe	25.769	5.014 (19,4 %)	10.976 (42,6 %)	410,6506	0,8168	2.807 (10,9 %)

Vir: lastna izdelava na podlagi podatkov Ajpes (2013)

Iz tabele 3 je razvidno, da kar 19,4 % vseh opazovanih družb ni izkazalo niti evra prihodkov, medtem ko je takšnih samostojnih podjetnikov bistveno manj (le 4,5 %). Prav tako je zaskrbljujoč podatek, da je med opazovanimi družbami kar 42,6 % takšnih, ki so v letu 2012 izkazale poslovno izgubo (davčna izguba je bila lahko samo še večja glede na dejstvo, da davčna zakonodaja omejuje določene kategorije prihodkov in odhodkov), medtem ko je med samostojnimi podjetniki teh 22,6 %. Analiza je pokazala, da je povprečen koeficient pri opazovanih družbah z omejeno odgovornostjo 410,65, kar pomeni, da je imela povprečna družba, s prihodki pod 50.000 evrov v letu 2012, seštevek vseh odhodkov glede na vse prihodke 410,65-krat večji, medtem ko je imel

povprečen samostojni podjetnik 7,57 krat večje odhodke. Koeficient je seveda nerazumljivo visok zato, ker povprečje kvarijo subjekti, ki so izkazali izgubo, zato smo po izločitvi slednjih dobili realnejši podatek. Povprečen koeficient odhodkov glede na prihodke pri opazovanih subjektih je bil 0,80, iz česar lahko ugotovimo, da subjekti v povprečju ustvarjajo glede na prihodke višje odhodke, kot jim je ponudila sprememba davčne zakonodaje, ki je odhodke omejila na 70 %. Analiza je namreč pokazala tudi, da le 15,6 % vseh samostojnih podjetnikov in le 10,9 % vseh družb z omejeno odgovornostjo izkazuje koeficient ekonomičnosti nižji ko 0,70 oz. 70 %. Prav slednji podatek je največji razlog za to, da se je tako malo subjektov odločilo za poenostavljen sistem obdavčitve. Sistem obdavčitve na podlagi normiranih odhodkov oz. pavšalni sistem sodi med davčne sisteme za mala in srednja podjetja. Slednja so bolj nagnjena k davčnemu izogibanju, poleg tega pa so stroški davčne inšpekcije glede na davčne prihodke pri teh bistveno višji. Zavezanci namreč uporabljajo številne strategije, kot so nižje izkazovanje davčne osnove, izraba lukenj v davčnem sistemu, izbira organizacijske oblike s prednostno davčno obravnavo ali poslovanje zunaj uradne ekonomije. Prav številčna prevlada malih in srednjih podjetij je najtehtnejši argument pri zagotavljanju davčnih predpisov, ki slednjih ne bodo postavljala v konkurenčno slabši položaj, pri čemer se upoštevajo ne samo davki, ki se plačajo državi (davčne obveznosti), temveč tudi dejavniki, vpleteni v izpolnjevanje davčnih obveznosti, kot sta priprava dokumentacije in izpolnjevanje davčnih obračunov (OECD, 2009). Obdavčitev malih in srednjih podjetij je vedno problematična, zlasti zato, ker pogosto poslujejo med formalno in sivo ekonomijo. Številne države se zanašajo na posebne davčne režime, s katerimi poskušajo uravnotežiti številne, delno nasprotujoče si cilje, kot so zmanjšanje administrativnih bremen, zagotavljanje spodbud za registrirano poslovanje, zmanjševanje davčnih izogibanj in rast davčnih prihodkov.

4 Zaključek

Slovenija v nasprotju s številnimi državami članicami doslej še ni bila izpostavljena korenitejšim reformam in posegom v javne izdatke. V zadnjih treh letih se je gospodarsko in javnofinančno stanje v Sloveniji močno poslabšalo. Ker so se s sprejetjem nove vseevropske strategije za rast Evropa 2020 države članice zavezale, da bodo letno poročale Evropski komisiji o načrtih za izvedbo reform in ukrepov, s katerimi naj bi dosegali skupne cilje, je tudi slovenska vlada sprejela vrsto ukrepov, s ciljem krepitve rasti, povečanja konkurenčnosti in stabilizacije javnih financ. Cilj slovenske vlade je doseči javnofinančni primanjkljaj v višini 3 % bruto domačega proizvoda in to do leta 2015. V letu 2012 je vlada Državnemu zboru Republike Slovenije hkrati s predložitvijo rebalansa proračuna predlagala stimulativne ukrepe za postopno zmanjševanje davčnega bremena podjetij in posameznikov, s katerimi je želela dodatno prispevati h konkurenčnosti slovenskega gospodarstva. Med temi je navedla tudi določene spremembe, namenjene predvsem hitremu

in enostavnemu izpolnjevanju davčnih obveznosti, posebna pozornost pa bo pri tem namenjena malim in mikro podjetjem (odprava administrativnih ovir, povečana uporaba elektronskega poslovanja z davčnim in carinskim organom in uvedba sistema pavšalne obdavčitve). Nacionalni reformni program vlade 2012–13 (Vlada RS, 2012) je predvidel ukrepe v obliki znižanja davčnih bremen, enostavnega izpolnjevanja davčnih obveznosti, učinkovitega nadzora ter ukrepov za dvig zavesti o prostovoljnem plačevanju davkov, kar naj bi prispevalo k zmanjšanju sive ekonomije. Rezultat sta (med drugim) bila tudi jeseni 2012 sprejeta Zakon o dohodnini (Zdoh-2J) in Zakon o davku od dohodkov pravnih oseb (ZDDPO-2H), ki sta začela veljati 1. 1. 2013, pa nista prinesla bistvenih rezultatov v smeri poenostavitve obdavčevanja malih in srednjih podjetij. Podatki Ministrstva za finance so pokazali, da se je za sistem obdavčitve na podlagi normiranih odhodkov odločilo zelo malo zavezancev, kljub temu, da je sistem administrativno zelo enostaven. Ker teorija poudarja, da so posebni davčni režimi za mala in srednja podjetja smiselni zlasti zaradi spodbujanja subjektov za prehod v uradno ekonomijo in s tem zniževanje možnosti za davčno izogibanje, lahko zaključimo, da ukrep vlade ni dosegal učinka glede večjega števila subjektov, ki naj bi se odločili za prehod v uradno ekonomijo. Da pa je utegnil imeti celo škodljive posledice, kažejo številke o deregistracijah zavezancev za davek na dodano vrednost. Ukrep na področju davka na dodano vrednost je bil namreč posledica ukrepa poenostavitve načina ugotavljanja davčne osnove, zaradi česar se je dvignil prag za vstop v sistem DDV iz 25.000 na 50.000 evrov. Tako je v obdobju 31. 3. 2013 do 3. 7. 2013 iz sistema DDV izstopilo 3.301 zavezancev, kar je 10-krat več zavezancev (v enakem obdobju 2012 je izstopilo 331 zavezancev) kot v enakem obdobju lani, ko je bil prag še vedno 25.000 evrov.

Tatjana Jovanović je diplomirala na Ekonomski fakulteti, Univerze v Ljubljani leta 2000 na smeri finance ter magistrirala 2007 na Pravni fakulteti, Univerze v Mariboru, smer davčno pravo. Kariero je leta 2008 nadaljevala na Fakulteti za upravo, Univerze v Ljubljani, potem ko se je osem let strokovno posvečala računovodstvu in davkom, najdlje kot davčna svetovalka na Obrtno-podjetniški zbornici Slovenije. Akademsko pot nadaljuje kot višja predavateljica, ki se poleg raziskovalnega dela največ posveča pedagoškemu delu pri predmetih Ekonomika javnih podjetij in javnih zavodov, Javne finance in Davčni sistem. Sodeluje pri številnih raziskovalnih projektih s področja javnih financ.

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SUMMARY

WAS THE SLOVENIAN TAX REFORM MEASURE IN 2013 FOR MICRO COMPANIES EFFECTIVE?*

Key words: tax legislation, presumptive taxation, standardized expenditures

Till 2012 Slovenia has not been subject to radical reforms and interventions in public expenditure. In the last three years however, the economic and fiscal situation in Slovenia has become critical. Since the adoption of the new European strategy for growth in 2020, Member States have committed themselves to report annually to the European Commission on plans to implement reforms and measures aimed at achieving common goals. The Slovenian government adopted a series of measures with the purpose of strengthening economic growth, increase competitiveness and stabilization of public finances. The aim of the Slovenian government was to achieve a general government deficit of 3% of gross domestic product by 2015.

In 2012, the Government of the Republic of Slovenia, when submitting a supplementary budget, simultaneously proposed to the National Assembly stimulating measures for progressive reduction of the tax burden on businesses and individuals, in order to further the competitiveness of the Slovenian economy. Amendment of the Income Tax Act (ZDOH-2L) and the Law on Corporate Income Tax (ZDDPO-2F) enacted the simplification of determining the tax base for the taxation of the profits of business entities, which does not require bookkeeping for tax purposes, but permits 70% of standardized expenditures. The assessment of the introduced tax legislation impacts has hardly set any targets, so it has been difficult to measure its performance. Nevertheless, based on the data from the Ministry of Finance and the data from the annual financial reports, collected by the agency Ajpes, we have analysed the entities targeted with the mentioned simplification and their data from annual accounting reports, particularly the data of revenues and expenses. It turned out that the average coefficient of expenses compared to revenues of the observed population was 0.80, from which we can conclude that the observed entities (condition was that the entity annual revenues were less than 50,000 Euro) generate higher expenses than offered by the tax legislation, amended in 2013. The analysis has also revealed that only 15.6% of all entrepreneurs, and only 10.9% of all limited liability companies report lower coefficient than 0.70.

* The paper was presented at the *XX. Dnevi slovenske uprave 2013* conference.

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3. Vsi članki se recenzirajo in razvrstijo.¹ Med recenziranjem avtorji in recenzenti niso imenovani. Članki po 1.01, 1.02 morajo za objavo prejeti

¹ Članke razvrščamo po tipologiji COBISS:

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1.02 Pregledni znanstveni članek. Pregledni znanstveni članek je pregled najnovejših del o določenem predmetnem področju, del posameznega raziskovalca ali skupine raziskovalcev z

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

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1.08 Objavljeni znanstveni prispevek na konferenci. Predavanje, referat, načeloma organiziran kot znanstveni članek.

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V imenu Uredniškega odbora se zahvaljujem recenzentom, ki so v letu 2012 sodelovali pri recenziji člankov v reviji Uprava.

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