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Nada Karaman Aksentijević, Helena Blažić, Marija Kaštelan Mrak, Mark S. Rosentraub

# EKONOMSKA DECENTRALIZACIJA I LOKALNA SAMOUPRAVA

# Economic Decentralization and Local Government

Sveučilište u Rijeci/University of Rijeka
EKONOMSKI FAKULTET RIJEKA
Faculty of Economics

Cleveland State University
MAXINE GOODMAN LEVIN COLLEGE OF URBAN AFFAIRS
Unger Croatia Center
for Local Government Leadership

The United States Agency
for International Development

Local Government Reform Project
implemented by
The Urban Institute

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Prof.dr.sc. IVAN MENCER, dekan
Prof.dr.sc. MARK S. ROSENTRAUB, dekan

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Rijeka, 2004.

# SADRŽAJ / *CONTENTS*

**PREDGOVOR / *FOREWORD*** ..... 9

**I. DECENTRALIZACIJA I EKONOMSKI RAZVOJ / *DECENTRALIZATION AND ECONOMIC DEVELOPMENT***
*Nada Karaman Aksentijević* ..... 13

1. Financing Economic Development / *Financiranje ekonomskog razvoja*
Mark. S. Rosentraub ..... 25

2. Politika ekonomskog razvoja u procesu integracije Republike Hrvatske u Europsku uniju / *Economic Development Policy in the Process of Croatian Integration into the EU*
Nada Karaman Aksentijević ..... 36

3. Upravljanje regionalnim i strukturnim fondovima Europske unije / *Management of Regional and Structural Funds of the EU*
Vinko Kandžija ..... 54

4. Role of the Economic Development Strategic Planning Model in Reinforcing Local Government Efficiency / *Uloga modela strateškog planiranja gospodarskog razvitka u unapređenju efikasnosti lokalne samouprave*
Višnja Mrakovčić-Supek, Vesna Tomašević ..... 69

5. Citizen Participation as a Tool to Improve Local Government Management Efficiency / *Sudjelovanje građana kao sredstvo poboljšanja upravljačke učinkovitosti lokalnih samouprava*
Krzysztof Chmura, Momo Kuzmanović, Mirna Karzen ..... 83



PREVIOUS PAGE BLANK

**II. DIMENZIJE EFIKASNOSTI ORGANIZACIJE LOKALNE UPRAVE /**
***DIMENSIONS OF LOCAL GOVERNMENT EFFICIENCY***
Marija Kaštelan Mrak ..... 103

6. Organizational Issues in Public Sector Decentralization – What to Expect from Government Decentralization in Croatia / *Organizacijski aspekti decentralizacije državne uprave u Hrvatskoj – što očekivati od decentralizacije državne uprave*
Marija Kaštelan Mrak ..... 115

7. Uravnoteženo mjerenje uspješnosti poslovanja javnog sektora / *Balanced Performance Measurement of the Public Sector*
Neda Vitezić ..... 139

8. Performance Measurement & Management as an Integral Part of Local Government Reform / *Mjerenje uspješnosti i menadžment kao sastavni dio reforme lokalne samouprave*
Thomas A. Cozzens ..... 155

9. Upravljanje marketingom na razini lokalne samouprave (LS): koncept, tijek, primjena / *Marketing Management in Local Government: Concept, Process, Implementation*
Bruno Grbac ..... 172

10. Human Resources Management – Local Government Employment & Personnel Policies / *Upravljanje ljudskim potencijalima – zapošljavanje u lokalnoj samoupravi i politike personalnog menadžmenta*
Thomas A. Cozzens ..... 198

11. Local Government Asset Management / *Upravljanje imovinom u lokalnoj samoupravi*
Hrvoje Bertović ..... 209

**III. FISKALNA DECENTRALIZACIJA I UPRAVLJANJE LOKALNIM FINANCIJAMA /**
***FISCAL DECENTRALIZATION AND LOCAL GOVERNMENT FINANCIAL MANAGEMENT***
Helena Blažić ..... 237

12. Fiskalna decentralizacija u Hrvatskoj: usporedna analiza s Europskom unijom i zemljama u tranziciji /
*Fiscal Decentralization in Croatia: Comparative Analysis with the EU and Transition Countries*
Helena Blažić ..... 249

13. Financiranje javnih lokalnih investicija /
*Local Investment Financing*
Ivo Sever ..... 268

14. Upravljanje financijama i proračunom lokalne samouprave /
*Financial Management and Budgeting of Local Government*
Snježana Sikirić ..... 296

15. Financial Management Model as a Tool to Improve Management Capacity of Local and Regional Governments /
*Model upravljanja financijama kao alat za unapređivanje upravljačke sposobnosti lokalnih i regionalnih samouprava*
Marina Kristek, Tomislav Žic ..... 319

# PREDGOVOR

Jedna je od temeljnih značajki razvoja suvremene znanosti multidisciplinarnost. Kombinacijom spoznaja iz različitih područja istraživanja znanstvenici i praktičari uspješno svladavaju konkretne probleme složenih sustava. I Ekonomski fakultet Sveučilišta u Rijeci uključio se u taj trend inicirajući nove nastavne planove, te izdavačke i istraživačke projekte na području javne uprave. Višemjesečna su nastojanja rezultirala suradnjom s međunarodnim partnerima Maxine Goodman Levin College of Urban Affairs, s Cleveland State Universityja u SAD-u, s kojima upravo uvodimo novi program visokoškolskog obrazovanja poslijediplomskog studija "Javna administracija". U izvedbu programa naknadno je uključena i Fakulteta za upravo iz Ljubljane, koja slične programe provodi u Sloveniji.

U nastojanju da program dobije i praktičnu dimenziju uspostavljena je i bliska suradnja s Urban Institutom iz Zagreba, savjetodavnom i edukativnom agencijom koju podržava USAID. Njegovi su stručnjaci stekli praktična iskustva širom svijeta utječući na razvoj javne uprave u velikom broju zemalja.

U lipnju 2003., u tijeku pripreme izrade programa poslijediplomskog studija "Javna administracija", Ekonomski fakultet organizirao je u suradnji s Clevelandskim sveučilištem i Urban Institutom intenzivan jednotjedni Seminar za profesionalno usavršavanje dužnosnika u lokalnoj i područnoj (regionalnoj) samoupravi. Polaznici seminara, tridesetak načelnika, donačelnika općina te predstojnika odjela iz raznih dijelova Hrvatske vrlo su se pohvalno izrazili o seminaru i podržali plan uvođenja novoga programa poslijediplomskog studija.

Program je usvojen 19. studenog 2003. na sjednici Sveučilišnog senata na temelju dviju pozitivnih recenzija.

Program poslijediplomskog studija "Javna administracija" namijenjen je prije svega osobama koje cijeli svoj radni vijek provode u javnoj upravi. Nastavak njihova obrazovanja na poslijediplomskom studiju pridonijet će osobnom profesionalnom pozicioniranju, vjerujemo i kvalitetnijem vođenju poslova javne uprave. Javna uprava raspolaže značajnim dijelom društvenih resursa u svakoj zemlji, pa i u Republici Hrvatskoj. Usto, svojim djelova-



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njem usmjerava i djelovanje privatnog sektora, utječući tako na ekonomsku učinkovitost cjelovitoga gospodarskog sustava jedne zemlje.

Ujedno, suradnja Ekonomskog fakulteta s istaknutim svjetskim partnerima dio je logičnog nastojanja da Fakultet aktivno pridonese demokratizaciji odnosa i procesa u javnom životu Republike Hrvatske.

Na kraju, potrebno je zahvaliti osobama koje su prve pokrenule suradnju i sve je vrijeme zajedno s nama gradile. Tako, tijekom proteklih dviju godina, posebice valja istaknuti ulogu Paula A. Ungera, osnivača Unger-Croatia fondacije iz Clevelanda i Thomasa A. Cozzensa, direktora organizacije Unger Croatia Center for Local Government Leadership.

I ova je knjiga neposredan rezultat te suradnje. U knjizi su sadržana istraživanja profesora naših dviju ustanova, te su opisana praktična nastojanja i iskustva savjetnika Urban Instituta u unaprjeđenju prakse hrvatskih gradova i općina. Kao takva, knjiga je jedno od prvih, još rijetkih djela dostupnih hrvatskoj javnosti na hrvatskome jeziku. Radovi su nastajali u ljeto i jesen 2003. godine.

Vjerujemo da će se knjigom uspješno koristiti znanstvenici, istraživači, djelatnici u javnom sektoru i naravno budući studenti kojima je i namijenjena kao dopunski sveučilišni udžbenik.

U Rijeci, svibnja 2004.

Ivan Mencer, dekan

Mark S. Rosentraub, dekan

# FOREWORD

One of the basic features of contemporary developments in science and research is its multidisciplinary character. Combining lessons from various fields of research, scientists and practitioners successfully overcome specific problems of complex systems. The University of Rijeka Faculty of Economics is also joining this trend by offering new curricula and participating in publishing and research projects in the area of Public Administration. The University is cooperating with international partners like the Maxine Goodman Levin College of Urban Affairs of Cleveland State University, whose collaboration helped us introduce a new postgraduate program of study in Public Administration. The Faculty of Public Administration at the University of Ljubljana, is implementing similar programs in Slovenia and has joined in the collaboration as well.

In an attempt to ground the program in a practical dimension, we established close cooperation with the Urban Institute/ Zagreb, a non-profit training and technical assistance organization supported by the U.S. Agency for International Development (USAID). Urban Institute experts have worked on issues of public administration in numerous countries around the world, and thus have experience working with and have influenced the development of public administration systems in many different countries.

In June 2003, while in the process of designing the postgraduate "Public Administration" program, the Faculty of Economics organized, in collaboration with Cleveland University and the Urban Institute, an intensive one-week Professional Development Seminar for Local Government Leaders. Seminar participants, some thirty mayors, deputy mayors and heads of departments from various parts of Croatia, spoke highly of the seminar and gave their support to the plan to introduce a new postgraduate study program.

The Program was adopted on 19 November 2003 at a session of the University Senate on the grounds of two positive reviews.

The Postgraduate "Public Administration" program is designed primarily for those who spend their entire career working in public administration. A continuation of their education with postgraduate study will contribute

to their personal and professional status, but will also contribute significantly to improving the quality of management of public administration affairs. Public administration controls a significant part of social resources in every country, and in the Republic of Croatia as well. Public administration also, with its activities, directs private sector activities, thus influencing economic efficiency throughout the country's economy.

At the same time, cooperation between our Faculty and distinguished international partners is part of efforts for the Rijeka Faculty of Economics to play an active role in the democratization of relations and processes in Croatia's public sector.

Finally, we would like to express our gratitude to those who initiated this cooperative effort and who have worked with us to achieve a fruitful result. Thereby, it is necessary to emphasize the role of Mr. Paul A. Unger, founder of Unger-Croatia Foundation from Cleveland and Mr. Thomas A. Cozzens, Director of Unger Croatia Center for Local Government Leadership.

This book is a direct result of this cooperation. It contains research results of professors from both institutions, as well as practical efforts and experiences of the Urban Institute specialists to improve public administration practices in Croatian cities and municipalities. As such, the book is one of the first, still relatively rare resources, available to the Croatian public in the Croatian language. The papers were prepared during the summer and autumn 2003.

We believe that the book will successfully be used by scientists, researchers, public sector employees and, naturally, the next generations of students, for whom the book is designed as additional reference literature.

Rijeka, May 2004

Ivan Mencer, Dean

Mark S. Rosentraub, Dean

# I. DIO

# DECENTRALIZACIJA I EKONOMSKI RAZVOJ

Procesi decentralizacije europska su i svjetska stvarnost. Oni se odvijaju usporedno s globalizacijom i jačanjem regionalnih integracija. U nacionalnim razmjerima ti procesi sve više postaju pretpostavka i uvjet ekonomskog i svekolikog društvenog razvoja. Istodobno se sve veća važnost pridaje postizanju uravnoteženoga regionalnog razvoja kako u pojedinim zemljama tako i u sklopu Europske unije. Razdoblje u kojem se ravnotežu nastojalo postići usmjeravanjem razvoja "odozgo", tj. s razine središnje državne vlasti iza nas je. U rješavanju regionalnih i lokalnih razvojnih problema ona se pokazala suviše tromom i nedjelotvornom.

Ekonomska decentralizacija rezultirala je jačanjem ovlasti i odgovornosti regionalnih i lokalnih zajednica za svoj razvoj. Stoga se ovaj dio knjige bavi različitim aspektima nove uloge što je imaju regije i lokalne zajednice u usmjeravanju razvojnih procesa ka što bržem podizanju razine ekonomskog blagostanja.

U poglavlju **Financiranje ekonomskog razvoja** obrazlaže se razlika između ekonomskih aktivnosti, ekonomskog rasta i ekonomskog razvoja te objašnjava kako mjeriti ekonomski razvoj i kako privući investitore radi financiranja razvoja. Ekonomistima se sve češće nameće upitnost dostatnosti porasta dohotka per capita kao osnovnog mjeritelja ekonomskog razvoja. Viđenje mogućeg rješenja tog problema sadržano je u prijedlogu provođenja analize razvojnog procesa uporabom triju skupina pokazatelja. Uz promjenu realnog dohotka per capita, to su pravednost, koja se odražava promjenama u distribuciji bogatstva, te promjena kvalitete života. U ovom se poglavlju analiziraju i činitelji o kojima ovisi razvoj te zadaci nacionalne i subregionalne vlasti u usmjeravanju razvoja i to u uvjetima potencijalnog nestajanja nacionalnih gospodarstava koje navješćuju neki ekonomisti. Ocjenjuje se da se primarna uloga središnje vlasti izmješta u područje razvoja sposobnosti i vještina radne snage kako bi ona bila konkurentna u svjetskoj ekonomiji. Subregionalne vlade imaju sve značajniju ulogu u razvoju poduzetničke infrastrukture, posebice transporta i komunikacija. Vlade ne mogu kontrolirati kretanje kapitala, ali one mogu učiniti pojedina područja atraktivnim za ulaganja. Pri tome se naglašava da će razvojne tijekove u budućnosti sve više određivati ljudski kapital jer će on presudno utjecati na privlačnost poduzeća i područja u koja će se investirati.

U poglavlju **Politika ekonomskog razvoja u procesu integracije Republike Hrvatske u Europsku uniju** analizira se novi pristup razvoju koji u uvjetima ekonomske decentralizacije započinje "odozdo". Problem eko-



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nomske decentralizacije i usmjeravanja razvojnih tijekova vezuje se uz proces približavanja Hrvatske EU-u te se izlažu osnovne smjernice za nužne promjene u vođenju politike ekonomskog razvoja Hrvatske. To su promjene kojima će se omogućiti potpuni prijelaz na izvozno orijentirani model razvoja. Pretpostavka je toga prijelaza razvoj proizvodne strukture slijedom konkurentnih prednosti. Stoga je jedan od postulata novog koncepta razvojne politike smanjenje državne intervencije u gospodarstvo te sve veća orijentiranost na horizontalno usmjeravanje razvoja, umjesto dosadašnjeg sektorskog usmjeravanja. Naime, horizontalno usmjerenom razvojnom politikom omogućuje se brži razvoj obrazovanja, znanosti i tehnologije te gospodarske infrastrukture čime se stvaraju uvjeti za brži razvoj svih gospodarskih sektora, a time i za opstanak onih proizvodnih programa koji su doista konkurentni, a ne onih o čijem opstanku neprestano brine država. U ovom poglavlju obrazlaže se i nužnost stvaranja uvjeta da u Hrvatskoj regionalne i lokalne zajednice preuzmu svoj dio odgovornosti za usmjeravanje ekonomskog razvoja. To je moguće ostvariti prepoznavanjem i poticanjem novih razvojnih inicijativa, formiranjem institucija podržavajuće poduzetničke infrastrukture te formiranjem prepoznatljivih regionalnih i lokalnih "proizvodnih mreža". Takav bi razvojni pristup omogućio i ublažavanje razvojnih ograničenja s kojima je Hrvatska suočena.

Ujednačeniji razvoj pojedinih zemalja članica i regija pretpostavka je i potpune integracije u Europsku uniju. To je osobito važno stoga što je Unija ušla u proces stvaranja unutrašnjeg tržišta kao najvišeg integracijskog stupnja. Regionalni i strukturni fondovi imaju funkciju smanjenja razvojnih nejednakosti između pojedinih regija unutar Europske unije. Stoga je jedno od poglavlja u ovom dijelu knjige **posvećeno upravljanju regionalnim i strukturnim fondovima EU-a.** Objašnjavaju se smisao, ciljevi i funkcije supranacionalnih institucija EU-a, proces decentralizacije u pojedinim zemljama članicama te odnos lokalnih i regionalnih zajednica prema institucijama EU-a. Daje se i kratak prikaz procesa donošenja odluka u EU-u radi boljeg razumijevanja funkcioniranja regionalnih i strukturnih fondova te se navode zadaci fondova, sredstva kojima raspolažu i aktivnosti koje se iz njih financiraju. Naznačena je i pozicija lokalnih i regionalnih zajednica u pristupu sredstvima fondova. Najzad, prikazan je razvojni tijek najznačajnijih regionalnih i strukturnih fondova. To su: Europski fond za regionalni razvoj (FEDER), Europski socijalni fond (ESF), Europski fond za poljoprivrednu orijentaciju i garanciju, Sekcija orijentacija (FEOGA), Financijski instrument za orijentaciju u ribarstvu (FIFG), Programi ko-

munitarnih inicijativa (CIP), Kohezijski fond, Europska investicijska banka (EIB).

U sljedećem je poglavlju obrazložen **model strateškog planiranja gospodarskog razvitka utemeljen na zajednici.** On je dio Projekta reforme lokalne samouprave u Hrvatskoj čiji je nositelj The Urban Institute, a odvija se u okrilju United States Agency for International Development. Strateško planiranje gospodarskog razvitka, zasnovano na zajednici, postalo je dio modernog upravljanja učinkovitih lokalnih samouprava u razvijenim zemljama. One se koriste informacijama pripremljenim u procesu strateškog planiranja kao i samim planom u kreiranju lokalnoga poduzetničkog ambijenta privlačnog za potencijalne investitore. Prezentirani model polazi od teze da privatni i javni sektor imaju zajedničke interese i zajednički cilj u čijem ih je postizanju moguće mobilizirati – povećanje aktivnosti lokalne samouprave radi postizanja lokalnoga gospodarskog rasta. S obzirom na to da je razložen i sam proces stvaranja strateškog plana, poglavlje "Uloga modela strateškog planiranja gospodarskog razvitka u unapređenju efikasnosti lokalne samouprave" predstavlja svojevrsni predložak za strateško planiranje razvoja koji će biti od velike pomoći svim jedinicama lokalne samouprave.

Poglavlje **Sudjelovanje građana kao sredstvo poboljšanja upravljačke učinkovitosti lokalnih samouprava** također je rezultat teorijskih i praktičnih napora stručnjaka The Urban Institutea u provedbi Projekta reforme lokalne samouprave u Hrvatskoj. Ono pruža uvid u osnovne konstitutivne elemente modela sudjelovanja građana čija je polazišna hipoteza da je viša razina sudjelovanja građana u pozitivnoj korelaciji s povećanjem upravljačke učinkovitosti lokalnih samouprava. Sudjelovanje građana obuhvaća širok raspon ideja, inicijativa i aktivnosti kojima je cilj povećanje uloge građana u svim područjima života jedne zajednice, a posebice u društvenom prostoru između tržišta i države, koji se obično naziva trećim sektorom. U tom sektoru pozicionirane su neprofitne organizacije, institucije i aktivnosti zasnovane na građanskim inicijativama. U ovom dijelu knjige obrazlažu se osnovne pretpostavke na kojima je zasnovan model sudjelovanja građana, njegovi ciljevi, specifična namjena, metode i postupci primjene te osiguranje kontinuiteta primjene. Izloženi su i rezultati primjene modela u 25 hrvatskih gradova i općina.

Nada Karaman Aksentijević

# PART I

# DECENTRALIZATION AND ECONOMIC DEVELOPMENT

The process of decentralization is a European and global reality. Decentralization is occurring in parallel with increasing globalization and strengthening of regional integrations. At the national level, decentralized systems are increasingly becoming an assumption and precondition for economic and overall social development. At the same time, more importance is being given to achieving balanced regional development in individual countries as well as within the whole of the European Union. The era of attempts to achieve balance through directing development from the "top down", i.e. from the central state authority level, is behind us. When attempting to address regional and local development problems, this former practice has proven to be slow and inefficient.

Economic decentralization resulted in strengthening authorities and responsibilities of regional and local communities for their own development. Therefore, this section of the book deals with different aspects of the new role taken by the regions and local communities in directing the development processes to more quickly achieve economic prosperity.

The section on **Financing Economic Development** explains the difference between economic activities, economic growth, and economic development, followed by the explanation on how to measure economic development and how to attract investors to finance development. Economists frequently ask themselves if revenue per capita is sufficient as the basic measurement of economic development. A possible solution is the proposed approach to analyze development progress using three groups of indicators. In addition to real revenue per capita, the proposed approach now suggests measuring equity to reflect changes in the distribution of wealth and changes in quality of life. This chapter also analyzes factors upon which development depends and tasks of national and sub-regional authorities in directing development if national economies disappear, as some economists predict. The primary role of central government is thought to be shifting to capacity building and development of work force skills to increase competitiveness in the world economy. Sub-regional governments have increasing importance in the role of developing entrepreneurship infrastructure, transportation, and communication, in particular. Governments cannot control the flow of capital, but they can make particular areas attractive for investment. The chapter emphasizes that in the future, development flows will be increasingly determined by human capital, since the existence of an educated and well trained labor force will

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have a decisive impact on the attractiveness of companies and areas in which investments will be made.

The section on **Economic Development Policy in the Process of Croatian Integration into the European Union** analyzes the new approach to development, which, under the conditions of economic decentralization, starts from the "lower instances". The issue of economic decentralization and directing development flows is linked to the process of EU-accession and basic guidelines for necessary changes in economic development policies in Croatia are presented. These changes will enable a complete transition to the export oriented development model. A precondition for the transition is the development of a production structure through the sequence of competitive advantages. Therefore, a basic pillar of the new development policy concept is decreasing state interventions in the economy and greater orientation to horizontal development, rather than the sector oriented development practice used to date. Specifically, the horizontally directed development policy enables faster development of education, science and technology, and economic infrastructure, creating conditions necessary for faster development of all economic sectors. This facilitates the survival of those initiatives that are truly competitive, and not those that are dependent on state support.. This chapter explains the necessity of creating conditions for regional and local communities in Croatia to take their share of responsibility in directing economic development. This can be accomplished through recognizing and stimulating new development initiatives, forming institutions to support entrepreneurial infrastructure, and creating well-defined regional and local "production networks". This type of approach to development would mitigate many of the development limitations that Croatia presently faces.

Balanced development of individual countries and regions is a precondition for full integration in the European Union. This is particularly important because the EU the highest level of integration is the internal common market. Regional and structural funds have the function of decreasing development disparities between individual regions within the European Union. Therefore, the third section is **dedicated to managing EU regional and structural funds.** It explains the meaning, goals, and functions of the EU supra-national institutions, decentralization processes in individual countries, and the relationship between local and regional communities and EU institutions. A short overview of the decision-making process in the EU is also provided for better understanding the functioning of regional and

structural funds. Also, the tasks of the funds are specified, as well as funds available and activities financed from those funds. The position of local and regional communities in accessing the funds is also discussed. Finally, we discuss the development flow of the most significant regional and structural funds: the European Fund for Regional Development (FEDER), European Social Fund (ESF), European Fund for Agricultural Orientation and Guarantees, Orientation Sector (FEOGA), Financial Instrument for Orientation in Fishery (FIFG), Programs of Communitaire Initiatives (CIP), Cohesion Fund, and European Investment Bank (EIB).

The next section describes the **role of the economic development strategic planning model in reinforcing local government efficiency.** It is a part of the Local Government Reform Project (LGRP) activities, implemented by the Urban Institute and sponsored by the United States Agency for International Development. Community-based economic development strategic planning became a part of modern management methods in efficient local governments in developed countries. Those local governments use information prepared in the strategic planning process as well as the plan itself in creating a local entrepreneurial environment that is attractive for potential investors. The model presented in this section is based on the idea that the public and private sector have common interests and a common goal– the increasing role of local government activities directed towards local economic growth. Because the process of designing the strategic plan is presented in detail, the section **Role of the Economic Development Strategic Planning Model in the Reinforcing Local Government Efficiency** can be used as a template for strategic development planning that will be of great assistance to all local government units.

The section **Citizen Participation as a Tool to Improve Local Government Management Efficiency** is also a result of theoretical and practical efforts of Urban Institute experts in implementing the Local Government Reform Project. The section provides an overview of the basic elements of the citizen participation model, which is based on the hypothesis that increased local government management efficiency is positively correlated with greater citizen participation. Citizen participation includes a wide range of ideas, initiatives and activities to increase the role of citizens in all areas of community life; in particular, in the social space between the market and the state usually referred to as the third sector. Non-profit organizations, institutions, and activities based on citizen initiatives are located

in this sector. This section of the book explains the model's basic preconditions, it's goals, specific function, application methods and procedures and provision of application continuity. It also describes the results to date of its application in 25 Croatian cities and municipalities.

Nada Karaman Aksentijević

# 1.

# FINANCING ECONOMIC DEVELOPMENT

*Mark S. Rosentraub*[1]

## 1.1. Introduction

Let's start with the differences between economic activity and economic development. Economic activity refers to any transaction. Economic development describes an increment in wealth. How do these concepts differ? Consider the following example of economic activity that generates no new wealth. Suppose, for example, that someone breaks some of the windows in your home or smashes the windshield of your car. A considerable amount of economic activity will take place, but is there economic development? Let's go through the process of replacing the glass to understand the differences between activity and development.

To replace the broken windows at your home or the windshield of your car, you will have buy new glass and either install it yourself or hire someone to do it for you. Each of these expenditures represents economic activity and new income for people who manufacture and install glass and a transfer of money from you to others. Is this activity economic development?

The answer to the question depends on what you would have done with the money if the windows had not been broken. Suppose, if the windows were not broken you would have spent the money on new clothes or purchased tickets to a sporting event. However, since the windows were broken you did not buy the new clothes or you cancelled some of your plans to attend a game. As a result, the economic activity created no development as the money would have been spent if the windows were not broken. The economic activity created by the broken windows merely transferred money

[1] Professor and Dean, Maxine Goodman Levin College of Urban Affairs, Cleveland State University

from clothing manufacturers and the entertainment industry to the glass industry. To be sure some people are better off; those in the glass industry enjoyed new business at the expense of those employed in the clothing and sports sectors. You, as the agent of this economic activity are actually worse off, however, since you had to forego desired consumption (on clothes and tickets to a sporting event) to purchase glass that did not make you better off. Before the vandals had broken the glass you had all the windows you needed. After the glass was broken you had to postpone expenditures you wanted to make for those forced upon you by the crime. In this little scenario you were the "victim" of an economic activity that left you worse off. Since the dollars would have been spent on the things you want, there is no development merely economic activity resulting from the transfer of money within sectors of the economy (clothing for glass).

The positive gain for those in the business of repairing windows is completely offset by the losses suffered by workers and firms where you would have preferred to spend your money. The first round of expenditures for the new windows does not represent the only economic activity that your misfortune created. The individual hired to replace the window, as well as the workers who made the glass, will spend the money they earned. As a result, the initial expenditure for the window will create a second round of economic activity. However, these additional rounds of spending do not become economic development since we are assuming that had the windows not been broken, the money spent on new clothes and other recreation would also have circulated in the economy creating additional rounds of economic activity. Expenditures or economic activity that is merely a transfer of money between two different forms of consumption produces no economic development for a society or community.

Now, if the transfer of activity between sectors of the economy is not development, what is development and when does it occur? (Blair, 1995, p. 14-15) provides clear direction illustrating the multi-faceted elements of development that must be considered.

Economic development implies that the welfare of residents is improving. Increases in per capita income (adjusted for inflation) are one important indicator of welfare improvements. However, economists recognize that income alone is an incomplete indicator of how well residents of a region are doing. Equity is another indicator of economic development. Similarly, improvements in the quality of life such as better transportation systems, education, and cultural facilities are also indicators of economic development.

## 1.2. Measuring economic development

Tabulating economic development then involves three separate steps or process. *First*, the real (inflation adjusted) growth in residents' per capita income must be determined. Inflation, however, is not the only adjustment or indexing that must take place. It is also important to consider if workers are being paid more for the same hours worked or if the change in income is a function of increasing the number of hours worked. This will be discussed in greater detail below.

*Second*, changes in the distribution of wealth should also be part of any assessment of development. This is particularly important when development policies and programs are considered. Many governments in the United States have used regressive taxes (a sales tax) to support their investments in economic revitalization programs. If the benefits of these programs are not progressively distributed, there may be a decrease in the division of wealth exacerbating patterns of inequity.

*Third*, changes in the quality of life should be enumerated, and where possible, quantified. Sports teams, for example, do improve the quality of life in a community and this benefit also needs to be assessed.

## 1.3. Economic growth and economic development

The definition of economic development permits a separation of the intertwined concepts of growth and development. We separate growth and development by simply noting that real development (as measured by real changes in wages or income) has to control both for inflation and the number of hours worked. If income rises in a community because people work more hours, it is certainly a benefit that the opportunity to work extra hours exists. However, real development implies more wealth; decreasing free or leisure time to work more hours may increase the amount of money someone earns, but some or all of the gain may be offset by the lost benefits of additional leisure time.

An example may help to illustrate this point. Suppose a new sports stadium is built in Manchester, Tel Aviv, or Baltimore and workers are hired to work at new restaurants located inside and adjacent to the facility. If a restaurant in or near a ballpark employees part-time staff that have other full-time jobs, then their extra income from the additional hours of work represents an

exchange of leisure time for income. The loss of leisure time represents a cost; the income received represents a gain. The difference between the gain and the loss is the portion of the economic activity that represents development. A portion of a part-time worker's salary has to be considered economic impact or activity that increases their income, but their total salary does not represent development. The additional income earned by a worker from a part-time job does generate economic *growth*; by definition they have more money and that is important. We can assume, for instance, that if they are working the extra hours instead of enjoying leisure that the marginal gains from the extra work, the second salary, exceed the costs of foregone leisure-time activities. In that sense, then, there is an economic improvement in a worker's environment. However, this gain in overall welfare it is not as robust as receiving more money while working the same number of total hours; consequently, there is value in distinguishing from economic gain that comes at the expense of leisure and increments that occur during as a result of effort expended during a normal or expected work week. When economic activity generates higher salaries for the same number of hours worked there is real economic development for workers. Economic growth, then, indicates people have more income; however, this is not development. Economic development occurs when people's wealth increases, which occurs when wages rise and hours worked are held constant or decline.

To make this difference a bit clearer and to illustrate that this is more than a mere academic debate, consider the following definition for economic development. Economic development occurs when there is a real increase in wage levels such that workers receive more money for the same amount of time worked. An individual working 35 to 40 hours a week at one job who accepts a second job exchanges free time for money. This individual does enjoy economic growth (more money), but the loss of time reduces this gain and it is appropriate to refer to the new income as economic growth.

Many students of labor and work would take this example one step further. Suppose a worker's exchange rate (the wage that would be accepted to substitute an hour of leisure for work) is $X and the restaurant offers an hourly wage of $X+2. That portion of the additional income that is $X is economic growth (the actual exchange of leisure time for income). The wages paid to the worker that exceed $X is a measure of the real economic development.

## 1.4. Substitution effects

The concept of substitution involves the realization that consumers have a fixed amount of money to spend for necessities and luxuries or non-essential (for survival) goods and services. Adding options for consumption enhance the quality of life (more choices are better than fewer) but if consumers' income is unchanged, aggregate consumption will not increase. Consumers could substitute one good or service for another, but in the absence of the second option, the act of consumption would still occur. For example, attending a sporting event or visiting a casino instead of going to a movie or eating in a restaurant is merely a substitution effect.

Substitution effects can have important locational effects, but they do not change aggregate economic conditions. Substitution effects can change patterns of economic activity but not the overall level of economic activity.

How does one reduce substitution effects? New consumers must be brought to the location or local residents must be convinced to spend money locally instead of in other areas (or abroad). In a macro sense, however, one could argue that economic development in one area is merely a substitution effect since by definition if activity occurs on one area it is at the expense of another area.

The last set of definitional issues that must be considered before reviewing what teams, sports facilities, and sports strategies can accomplish for a region involves a discussion of substitution effects and the export function of sports. If most or all of the fans attending a game or event are from a local area, then most of their spending is simply a transfer from other forms of recreation. In other words, one cannot assume that the money spent at a sporting event is new spending for a region. In the absence of a professional sports team people do spend money on other forms of entertainment. As a result, if most of the money spent by a team's fans at a match would have been spent at a pub, theatre, or restaurant had the game not been played, then all of the money spent at the game is nothing more than a substitution for other forms of recreation consumption. Under this scenario no economic development takes place.

Of course, it is also possible that a small portion of the fans would have gone to another city in Croatia for a match if their own city did not have a team. If the presence of a team encourages some people not to spend their recreation dollars in another city, then economic development does take place.

The deflection of spending back into an economy is indeed real economic development. The portion of spending at a sporting event that would have taken place at another recreational venue within a city or region had the team not existed is identified as the "substitution effect." No economic development results from substitution effect spending unless the policy goal is to move recreational spending from one part of a region to another (e.g., the suburbs to a downtown area, etc.). The deflection of spending back into a local economy and the attraction of recreational spending into a city from fans who live in other regions is labeled as the "export function." This spending has the *potential* (relative to the points made above) to generate real economic development.

It is also important to realize that the analysis of the export and substitution effects of one team may also be very different for another franchise. For example, Manchester United has a national and international following of fans. As a result, the mix of people attending their games could be very different from the spectators at a Manchester City match. If a larger proportion of fans at Manchester United matches were from outside of the region (as compared with Manchester City matches), the export effect of the team would be larger.

When a city is the host location for a match or event that attracts visitors from different parts of a country or from other countries, sports can become a substantial export industry (selling local output outside of the local economy). The World Cup and the Olympics are excellent examples of sporting events that attract a substantial number of people from outside of a city or region and thus produce economic development. When fans from England and the United States travel to France for the World Cup, their spending in France creates the potential for economic development. Similarly, the tourists who visited Sydney for the Olympics in 2000 also generated economic development for the city and Australia. Is all of the spending from fans from outside of an area economic development? The economic development for a host city is limited to the output and labor they contribute to the event.

## 1.5. Factors related to development and what cities can do to promote development

"We are living through a transformation that will rearrange the politics and economics of the coming century. There will be no national products or technologies, no national corporations, no national industries. There will no longer be national economies at least as we have come to understand that concept. All that will remain rooted within national borders are the people who comprise a nation." (Reich)

If what Reich declares is true, then the goals for economic development and the role of the government in a private economy are radically different from what we now think of as the role for the public sector. Governments must organize themselves to insure that their citizens have the skills to compete and even thrive in a world economy that increasingly finds borders irrelevant and meaningless.

How meaningless are borders for economic development? Between 1980 and 1990, U.S. corporations increased their investment in foreign production facilities at a level that exceeded their investment in the United States. Protectionism, or tariffs, the age-old tool for protecting domestic markets, led to increasing levels of foreign investment in the U.S. to permit "imports" to be classified as "domestic" cars. Toyota is a leading example, and several of their cars are now domestic while some of General Motors and Chrysler's cars are imports.

Traditionally, tariffs have been used to protect domestic production, and a good deal of what shapes thought about economic development stems from philosophies that developed in the middle ages. Tariffs, however, are essentially a tax on consumers as they may be forced to pay higher prices for lower quality. These higher prices lead to profits based on political efficiency and not economic efficiency.

Voltaire, for example, noted that in terms of economic wealth, a one-country gain if another loses. From this view, nation-states sought to control markets so that there was an endless source of consumers for their output. This became the guiding principle of imperialism and for several centuries nations fought wars to establish spheres of economic influence. J. A. Hobson in *Imperialism* noted that the Boer War was nothing more than an effort to secure markets; businesses prefer war when their domestic markets are exhausted or saturated.

Some philosophers believed that the endless conquering of markets was not the route to economic development. Adam Smith noted in *The Wealth of Nations* that development would depend on two factors: the proportion of a population gainfully employed and the "skill, dexterity, and judgment by which that labor is applied." While Smith was correct in terms of the long run, what would transpire over the next centuries was the movement of millions of laborers to the United States that permitted that nation to produce goods and products at lower cost than other major nations. Within 150 years, of course, the U.S. would be in the same position as many of the older nations in the 19th century.

While the U.S. also sought other markets for its goods and its foreign policy would for years be dictated by economic imperatives, domestic consumption was and is a central component of America's success. Americans were schooled in consumption as a way of keeping employment high and advancing the standard of life for all. Within this framework, production and factory jobs were available for those who had limited higher educations. As those jobs moved to locations with lower labor costs the distribution of wealth and opportunity changed in America. The total value of U.S. imports from U.S. owned corporations and facilities located outside of the U.S. rose from $1.8 billion in 1969 to $22 billion by 1983.

Where is the wealth or development for a society in this post-modern world? They lie in three areas: (1) the problem-solving skills that put things together in unique and important ways (2) the skills needed to help consumers understand their needs and the development of systems or customized products to meet those needs, and (3) the skills needed to link problem-solvers with problem-identifiers. The high value organization is now a web of teams or groups that work to solve problems and develop unique solutions.

Now the question becomes one of how subregional governments or cities respond to these forces and trends. Some argue that cities and subnational governments are unable to effectively compete or deal with these forces. Within this perspective, cartels or individual corporations manipulate locational choices to secure subsidies designed to increase profitability. Professional sports teams in the U.S. are of course but one example of this process. Intel in Israel is a more recent example and better illustrates the problem or issues. Cities cannot impose control over the movement of capital. They must attract capital and the issue before U.S. is how to best attract that capital.

In the 19th century, many cities, especially those in North America, invested in transportation systems to secure access to markets and a central role in the new economy. Several invested in older water-based technologies that failed in the face of rail. Those cities that succeeded ascended in the economic hierarchy of America. Those that failed fell to second or third tier status. Today, transportation technologies involve air and deepwater ports.

Economic development has always involved issues of infrastructure, but what is the appropriate infrastructure that needs to be developed? There is indeed a need for transportation and communication. But different and perhaps more infrastructure may be needed for this future, and in this regard cities and subnational governments are not dependent. They are able to pursue a set of policies and initiatives that can lead to development.

However, there are existing regimes that have different agendas. These regimes have vested interests that may conflict with the need for innovation and different approaches.

Economic development in the future will not be based on more efficient production. Instead, human capital is the route to future development. World-class universities become critical assets in the attraction of firms. Basic education can deal with repetitive skills, but not with the demands of the future economy. The economic boat of production workers is sinking, as is the economic boat of those in the lower end of the service sector. This does not mean there are no jobs; it just means that the wages of these people will decline in relationship to the wealth or income of other groups.

What is an opportunistic subnational government to do? The focus has to be on value-added activities that help labor. The high value organization is now a web of teams or groups that work to solve problems and develop unique solutions. Some argue that cities and subnational governments are unable to effectively compete or deal with these forces. Within this perspective, cartels or individual corporations manipulate locational choices to secure subsidies designed to increase profitability. Professional sports teams in the U.S. are of course but a small example of this process. Intel in Israel is a more recent example and better illustrates the problem or issues. Cities cannot impose control over the movement of capital. They must attract capital and the issue before U.S. is how to best attract that capital.

**Three Possible Models To Describe Local Governments and Capital**

**1. The Dependent View**

CAPITAL
|
National Government
|
Local Government

**2. Dependent City Modified By Locational Factors**

CAPITAL
|
National Infrastructure
|
Local Government (Nexus of Factor Cost Minimization)
|
National Government

**3. The Entrepreneurial City**

Local Government Human Capital Initiatives
|
Local Government Competitive Advantage Complements
|
CAPITAL
|
National Government

**Factor Inputs That Influence Locational Choices**

1. Cost of Land
2. Cost and Availability of Energy
3. Cost and Availability of Labor
   a. Quality of Life
   b. Educational Systems
4. Access to Markets
5. Transportation Costs
6. Political Stability

## 1.6. Conclusion

Firms locate where a profit can be made and seek to achieve excess profits or what is sometimes called monopoly rents. Where monopoly rents or excess profits exist, other producers will try to enter the market until profit levels reach market equilibrium. Relative to tourism, if the key factor input is a beach, one has to be concerned that others who have beaches will compete even in a non-territorial fashion (Mexico v. Hawaii). Relative to a casino in Jericho, we would predict other producers would pressure to enter a market until excess profits are absorbed. In turn, Jericho's competitors are in order of possible strength (1) casinos in driving distance, (2) casinos in relative cost minimization range (Turkey), (3) specialized experience casinos, and (4) Las Vegas. Market size is determined by (1) economies of scale, (2) demand density, and (3) transportation costs.

A cost analysis can be helpful in understanding how cities develop and the hierarchy that is sometimes imposed by production processes. Basically, city centers are usually among the most expensive places to locate any business activity. Land and transportation costs, due to densities, are highest. Labor costs are also high as a result of these expenses that workers have to pay as well as the additional expenses for an education and specialized workforce.

Firms, in efforts to reduce or minimize costs, try to "spin off" activities to lower cost areas as soon as possible. These smaller or more peripheral areas are linked to the center city or area and become secondary centers. In turn these secondary centers create their own suburban or second set of cities creating a third component to an urban hierarchy. Cities become part of a network linked through these production and cost minimization processes.

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# 2.

# POLITIKA EKONOMSKOG RAZVOJA U PROCESU INTEGRACIJE REPUBLIKE HRVATSKE U EUROPSKU UNIJU

*Nada Karaman Aksentijević*[1]

## 2.1. Uvod

Ekonomski razvoj kompleksan je višedimenzionalni proces koji rezultira promjenama proizvodne strukture nacionalnih gospodarstava, porastom razvijenosti proizvodnih činitelja i povećanjem stupnja zadovoljenosti ljudskih potreba. On nije lociran samo u područje ekonomije i stoga mu se sve više pristupa kao jednoj od komponenti društvenog razvoja pod kojom se podrazumijeva proces približavanja neke zemlje ekonomskim, političkim i pravnim standardima najrazvijenijih zemalja svijeta. Za Hrvatsku i sve zemlje koje pretendiraju ulasku u EU to su standardi Unije.

Društvenim utjecajem na razvitak ključnih razvojnih čimbenika, odnosno na ublažavanje i postupno svladavanje najznačajnijih razvojnih ograničenja, te formiranjem odgovarajućih institucionalnih uvjeta moguće je ubrzati ekonomski razvoj. Kao temeljna ograničenja razvoja hrvatskoga gospodarstva u ovom su radu identificirani: zakašnjela promjena proizvodne strukture, proces deindustrijalizacije, tehničko-tehnološko zaostajanje, obrazovna struktura stanovništva koja je primjerena klasičnom industrijskom društvu te relativno velike regionalne razvojne nejednakosti. Hrvatska u svom ekonomskom razvoju mora učiniti značajan zaokret koji podrazumijeva zasnovanost toga razvoja na povećanju kvalitete i porastu efikasnosti proizvodnih činitelja i proizvodnih procesa. To je i jedini način za brzo svladavanje ukupnih razvojnih ograničenja.

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[1] Redoviti profesor Ekonomskog fakulteta Sveučilišta u Rijeci

U Hrvatskoj su nužne i promjene u politici ekonomskog razvoja kojima će se ne samo ostvariti pretpostavke za njegovo ubrzanje, već i približiti postulatima koji su u vođenju ekonomske politike općeprihvaćeni u zemljama EU-a. Polazište je svih promjena definitivno prihvaćanje izvozno orijentiranog modela razvoja te zasnivanje proizvodne strukture na konkurentnim prednostima. Hrvatska još uvijek ima visok stupanj državne intervencije i ekonomske centralizacije. To će se postupno i sve brže morati mijenjati izgradnjom, odnosno prihvaćanjem novog koncepta ekonomske politike koji je zasnovan na razvojnom pristupu "odozdo" te na smanjenju državne intervencije u gospodarstvo.

## 2.2. O složenosti ekonomskog razvoja i mogućnostima utjecaja na njegov tijek

Ekonomski razvoj proces je na koji su ekonomski stručnjaci kontinuirano usredotočeni, bez obzira na to bave li se ekonomskom teorijom ili praksom. No, oni su povijesno-ekonomski razvoj različito poimali, a i u suvremeno doba, ovisno o tome pristupaju li mu s motrišta proizvodnje ili s motrišta potrošnje. Ono o čemu nema dvojbe jest da nacionalni ekonomski razvoj nije puki ekonomski rast, da to nije samo pozitivno kretanje osnovnih makroekonomskih agregata, već da se radi o procesu čija su posljedica promjene u proizvodnoj strukturi, u strukturi zaposlenosti, u razvijenosti svih proizvodnih čimbenika i u stupnju zadovoljenosti ljudskih potreba. To je proces koji ne počinje i ne završava u nekom autonomnom području ekonomije.

Definicije ekonomskog razvoja kod pojedinih se autora podosta razlikuju. Za N. Rosenberga i L. E. Birdzella to je prijelaz jednog društva iz siromaštva u bogatstvo što se očituje kao smanjenje udjela siromašnog stanovništva s 80-90% na 10-30%. M. Babić ekonomski razvoj vidi kao proces neprekidne mijene i ljudskih potreba i mogućnosti njihova zadovoljenja. J. K. Galbraith, tvrdeći da nije važna kvantiteta roba već kvaliteta našeg života, zalazi u sve pore funkcioniranja društva jer pod kvalitetom života podrazumijeva stupanj zadovoljenosti ljudskih potreba i u materijalnom i u izvanmaterijalnom području. Slijedom Maslovljeve teorije potreba, u procesu ekonomskog razvoja čovjek, ostvarujući višu dohodovnu razinu, prelazi iz područja zadovoljavanja egzistencijalnih, ekonomskih potreba u područje zadovoljenja potreba za pripadanjem, socijalizacijom, samopotvrđivanjem.

U najnovije vrijeme ekonomskom se razvoju pristupa kao jednoj od komponenti društvenog razvoja koji se tumači kao proces približavanja neke zemlje ekonomskim, političkim i pravnim standardima najrazvijenijih zemalja svijeta. U europskim razmjerima to su standardi Europske unije, odnosno zahtjevi koje ona postavlja pred zemlje što pretendiraju na punopravno članstvo u toj asocijaciji europskih naroda. Nositelji ekonomske politike moraju u pristupu formiranju nacionalne razvojne politike imati na umu da u ostvarenju navedenih triju skupina zahtjeva postoji vrlo visok stupanj korelacije. Dostignuta politička i pravna razina, uz čitav niz drugih društvenih postignuća, čini društveni kontekst koji snažno utječe na ekonomski razvoj (shema 1).

Nedvojbeno je da, bez obzira na to koju definiciju prihvaćamo kao najbližu vlastitom poimanju, svaka od njih upućuje na izrazitu složenost i višedimenzionalnost procesa ekonomskog razvoja.

Društvenom intervencijom, odnosno pozitivnim djelovanjem na pojedine komponente relevantnog društvenog konteksta, moguće je ubrzati ekonomski razvoj. Jasno je pri tome da je, iz sadašnje pozicije, mogućnost djelovanja na dio komponenti isključena (povijest, zadanosti prirodnog okruženja).

U istraživanju provedenom u razdoblju od 1960.-1988. godine u 104 zemlje svijeta (tablica 1) utvrđeno je da su, uz ekonomske čimbenike i procese, snažan utjecaj na ekonomski rast imale veća politička stabilnost (veće građanske i političke slobode te manji broj političkih previranja) i bolje funkcioniranje pravne države. U skupini ekonomskih utjecaja na rast posebno je bilo snažno djelovanje: investicijske aktivnosti, ograničavanja javne potrošnje, makroekonomske stabilnosti, stupnja otvorenosti nacionalnoga gospodarstva. Među proizvodnim faktorima primat, s obzirom na intenzitet djelovanja na ekonomski razvoj, u drugoj polovici 20. stoljeća pripada znanju tj. razvijenosti ljudskih potencijala.

Shema 1: Što utječe na ekonomski razvoj

| DRUŠTVENI KONTEKST | | |
|---|---|---|
| Opći | Posebni | Komentar |
| Povijest | Struktura susjednih zemalja<br>Ekonomska baza | Stanje i utjecaji |
| Prirodno okruženje | Zadanosti prirodnog okruženja<br><br>Valorizacija prirodnih privlačnosti | Kvaliteta zraka<br>Količina i kvaliteta vode |
| Civilno društvo | Sklonost riziku<br><br>Javna uprava<br><br>Socijalna mobilnost ili propusnost<br>Institucionalna struktura građanskog društva<br>Društveni kapital<br>Pregovarački stil | Poslovno poduzetništvo<br><br>Stil građanskog vođenja (stil suradnje ili traženje kredita)<br>Poštenje<br>Efikasnost<br>Prilagodljivost socijalne i ekonomske strukture<br>Uljudnost-tolerancija<br>Politika i susjedne zemlje<br>Kooperativni ili suprotstavljeni |
| FAKTORI PROIZVODNJE | | |
| Tržišta prostora | Stambene zone<br>Poslovne zone | Zamjena<br>Novogradnje |
| Radna snaga | Profesionalna raspoloživost<br>Radne vještine i radna etika<br>Ljudski kapital | Zaposleni<br>Ponuda radne snage<br>Međugradski i međunarodni migranti |
| Kapital | Izgrađenost okoliša<br>Financije<br>Kapaciteti i oprema<br>Infrastruktura<br>Tehnologija<br>Društveni poslovni kapital | <br><br><br><br>Ugrađena u postojeću bazu<br>Istraživačko-razvojni kapaciteti |
| Operativni troškovi | Smanjenje poreza<br>Pregovaranje nižih cijena<br>Smanjenje troškova (subvencije) | |

Izvor: Edward W. (Ned) Hill, Fundamentals of Economic Development, Mayor's Economic Summit, Duluth, Minnesota, 2001., prilagodila autorica

Tablica 1: Stilizirane činjenice rasta od 1960-ih do kraja 1980-ih*

| | Privrede s visokom stopom rasta | Privrede s niskom stopom rasta |
|---|---|---|
| Prosječna god. stopa rasta realnog BDP/pc (%) | 3,85 | 1,42 |
| Udio investicija u realnom BDP (%) | 22,34 | 15,92 |
| Udio javne potrošnje u BDP (%) | 16,96 | 17,72 |
| Indeksi pariteta kupovne moći (SAD=100) | 68,73 | 58,95 |
| Premija na crnom deviznom tržištu (%) | 8,26 | 27,35 |
| Prosječna stopa inflacije (%) | 14,29 | 31,89 |
| Otvorenost zemlje, (izvoz+uvoz)/BDP | 52,48 | 31,66 |
| Prosječne godine školovanja stanovništva | 5,83 | 4,64 |
| Indeks građanskih sloboda (1=najviši; 7=najniži) | 3,43 | 3,98 |
| Indeks političkih sloboda (1=najviši; 7=najniži) | 3,39 | 4,10 |
| Prosječni broj prevrata i državnih udara godišnje | 0,14 | 0,22 |

* Razdoblje 1960.- 1985., odnosno 1960.-1988.; oko 100 zemalja, s visokom stopom (višom od 2,5%) 48 zemalja, s niskom 56 zemalja.

Izvor: grupa autora, "Makroekonomska politika i gospodarski rast: teorijski modeli, empirijska istraživanja i pouke za Hrvatsku", 1999., ovdje preuzeto iz grupa autora: Hrvatska u 21. stoljeću (makroekonomija), Ured za strategiju razvitka Republike Hrvatske, Zagreb, 2002., str. 22.

Sve navedeno potvrđuje da je ekonomski razvoj vrlo složen proces uvjetovan mnogobrojnim čimbenicima i utjecajima lociranim u nacionalnom gospodarstvu i u njegovu okruženju. Na ekonomski razvoj, njegovu brzinu odnosno intenzitet može se utjecati primjenom odgovarajuće politike ekonomskog razvoja. U svjetskoj ekonomskoj praksi prepoznatljiva je primjena dvaju osnovnih teorijskih pristupa mogućnosti društvenog utjecaja na ekonomski razvoj. To su: (1) neoklasični pristup i (2) intervencionistički pristup.

Neoklasični pristup uzroke rasta i razvoja pripisuje porastu količine i kvalitete proizvodnih inputa: rada, znanja i kapitala te tehničkom napretku i njegovoj difuziji u gospodarstvu.

S obzirom na to, u neoklasičnom se pristupu smatra da se ekonomskim politikama rast može potaknuti samo ako one djeluju na povećanje količine, kvalitete i mobilnosti rada i kapitala te izgradnjom institucionalnog okvira

koji omogućuje brži razvoj znanosti i znanja kao i bržu difuziju tehničkog napretka u gospodarstvu.

Za razliku od toga, intervencionistički je pristup zasnovan na postavkama o mogućnosti ostvarenja povoljnije gospodarske strukture određenim makroekonomskim politikama (carinska, tečajna, porezna, politika cijena) te sektorskim politikama kojima se potiče rast pojedinih sektora.

## 2.3. Nužne promjene politike ekonomskog razvoja Hrvatske u procesu približavanja Europskoj uniji

Brži ekonomski razvoj, odnosno podizanje razine ekonomske razvijenosti jedna je od triju temeljnih zadaća Hrvatske u ostvarenju pretpostavki za njezin primitak u EU. Ostvarenje te zadaće nesporno će ponajprije ovisiti o društveno prihvaćenom konceptu politike ekonomskog razvoja i uspješnosti njezina vođenja. Politika ekonomskog razvoja treba biti osmišljena tako da omogući:

- primjenu koncepcije otvorenog gospodarstva, odnosno definitivni prijelaz s uvozno supstitutivnog na izvozno orijentiran model razvoja
- promjenu proizvodne strukture, tj. njezinu zasnovanost na konkurentnim prednostima
- manji stupanj državne intervencije u gospodarstvo
- prijelaz sa sektorskog ("vertikalnog") na tzv. horizontalno usmjeravanje razvoja nacionalnoga gospodarstva
- viši stupanj ekonomske decentralizacije, tj. primjenu razvojnog pristupa "odozdo".

Proizvodna struktura Hrvatske još odražava uvozno-supstitutivni model razvoja koji je primjenjivala bivša Jugoslavija. Njegova je ključna odrednica proizvesti što više proizvoda u zemlji i za domaće tržište kako bi domaće gospodarstvo bilo što neovisnije o uvozu. Posljedica je dugogodišnje primjene tog modela kolaps mnogih industrijskih grana sužavanjem unutrašnjeg tržišta nakon raspada bivše države.

U svjetskim razmjerima uvozno-supstitutivni model razvoja pokazao se neučinkovitim. Znatno bolje razvojne rezultate imala su nacionalna gospodarstva koja su primjenjivala izvozno orijentiran model razvoja. On podrazumijeva proizvodnu specijalizaciju zemlje, odnosno zasnovanost njezine

gospodarske strukture na međunarodno konkurentnim proizvodnjama. Cilj je izvozom ostvariti što veći dohodak, to jest porast razine blagostanja, a sve što se u zemlji ne proizvodi pribavljati s međunarodnog tržišta. Primjena toga modela za Hrvatsku je nužnost jer je zemlja vrlo malog unutrašnjeg tržišta. U sadašnjoj razvojnoj fazi izvoz je pretpostavka gospodarskog rasta i razvoja Hrvatske. Takav model, međutim, podrazumijeva razvoj fleksibilne i inovativne gospodarske strukture ili, drugačije rečeno, fleksibilnu specijalizaciju koja će omogućiti ulaz u tržišne niše.

Pri tome je ključno naći pravi odgovor na pitanje kako prepoznati izvozno propulzivne sektore? Nekada se to moglo činiti na temelju pokazatelja o razvojnim i izvoznim rezultatima u prošlosti (udio izvoza u BDP-u; odnos rasta izvoza prema rastu BDP-a; izvoz po zaposlenom; odnos između vrijednosti uvoza i izvoza u BDP-u). U suvremenim uvjetima iznimno dinamičnih promjena u svjetskom gospodarstvu to više nije dovoljno. Potrebno je neprestano istraživati i pratiti međunarodne gospodarske tokove kako bi se moglo uspješno predviđati očekivane promjene u okruženju i pravodobno prilagoditi gospodarsku strukturu. Jednako tako valja pratiti i procjenjivati zaštitnu politiku zemalja čija su nam tržišta zanimljiva.

Posve je jasno da na međunarodnom tržištu dugoročno mogu opstati samo oni koji su konkurentni. Međutim, proces liberalizacije međunarodne razmjene sve više vodi tomu da i na domaćem tržištu mogu opstati samo oni koji su konkurentni. Svako poduzeće mora stoga održavati svoju konkurentnost na razini na kojoj ga inozemna konkurencija neće istisnuti s domaćeg tržišta.

Nositelji razvojne politike imaju iznimno značajnu ulogu u uspostavljanju gospodarske strukture zasnovane na konkurentnim prednostima i izvoznoj orijentaciji. Njihov doprinos osobito je značajan u: (1) stvaranju uvjeta za razvoj proizvodnih faktora; (2) poticanju učinkovitije uporabe proizvodnih faktora; (3) poticanju inventivnosti, inicijativnosti i inovativnosti stvaranjem pretpostavki da one postanu dominantan način ekonomskog promišljanja i gospodarskog razvoja.

U skupini zemalja CEE Hrvatska zauzima 4. mjesto prema dostignutoj razini dohotka po stanovniku. U 2001. godini ostvarila je 4.550 USD po stanovniku. Ispred nje bile su Slovenija (9.780 USD), Češka (5.310 USD) i Mađarska (4.800 USD). (World Development Report, 2003.) Međutim, dok su te zemlje premašile razinu svog BDP-a po stanovniku iz predtranzicijskog razdoblja, Hrvatska je još uvijek nije uspjela dostići. Jedan od

razloga jest zasigurno visok stupanj intervencije države u gospodarstvo. Njega zorno iskazuje udio javne potrošnje u BDP-u. Potkraj devedesetih godina u Hrvatskoj je javna potrošnja sudjelovala u BDP-u s 27%, u Mađarskoj sa svega 10%, u Češkoj s 20%, a u Sloveniji s 21%. /World Development Indicators, 2001./.

Velikim dijelom posljedica je to u Hrvatskoj dominantno sektorskog vođenja razvojne i ekonomske politike. Intervencije u gospodarstvo još se poimaju i ostvaruju kao davanja državne potpore pojedinim gospodarskim sektorima ili poduzećima. Potpore se daju onima od kojih se očekuje da će imati visoke stope rasta ili koji su u gubicima pa im državna pomoć služi za opstanak ili rehabilitaciju. Proteklih desetak godina državna su ulaganja uglavnom bila usmjerena prema sektorima brodogradnje, turizma, prometa i poljoprivrede, i to u obliku subvencija, povoljnijih kredita, jamstava i poreznih povlastica.

S obzirom na nužnost usklađivanja s EU-om, Hrvatska će morati smanjivati obujam državnih potpora. I svjetska su iskustva pokazala da ovakav pristup ne dovodi do pravodobnog prestrukturiranja gospodarstva i do ekonomskog rasta. Državne potpore ometaju tržišnu utakmicu, a one koji ih dobivaju ne potiču na porast efikasnosti, već djeluju na njezino smanjenje. No, postoje slučajevi kad državna potpora može poticati rast jer određene probleme tržište ne može uspješno razriješiti. Neki od primjera prikazani su u shemi 2.

Cjelokupna politika usmjeravanja razvoja u EU-u bitno se mijenja. U slučajevima gdje još uvijek u vođenju razvojne politike postoji tzv. vertikalni pristup, kojim se preferiraju pojedini sektori, njegov sadržaj više nisu različiti oblici subvencija, već aktivnosti koje predstavljaju tehnološko-inovacijsku podršku. Formiraju se i razvijaju sektorski usmjerene tehnološke agencije i provode se specifični programi osposobljavanja zaposlenika za primjenu novih tehnologija. No u osnovi se aktivnosti središnje države svode na "horizontalnu" podršku koja koristi svim poduzećima i gospodarskim sektorima.

Sektorsku potporu razvoju zamjenjuje stvaranje uvjeta i pretpostavki za razvoj cjelokupnoga gospodarstva. To znači da se razvojna politika sve više okreće prema:

- usmjeravanju razvoja proizvodnih faktora
- izgradnji razvojne i poduzetničke infrastrukture.

Radi se o ciljanom podržavanju razvoja: ljudskih potencijala, gospodarske, tehnološke i znanstvene infrastrukture, podržavanju ulaganja u istraživanje i razvoj te o poticanju informatizacije, suzbijanju monopola, provođenju vlasničkih prava. /Kesner-Škreb, 1996/

Shema 2: Tržišni neuspjesi i oblici državne potpore

| Naziv tržišnog neuspjeha | Primjer tržišnog neuspjeha | Najčešći oblik državne potpore |
|---|---|---|
| Javno dobro | Svjetionici, ulična rasvjeta, javni radio i televizija | Država izravno pruža uslugu |
| Primjereno dobro | Programi cijepljenja, osnovno obrazovanje | Subvencioniranje ili potpuno financiranje |
| Ekonomije obujma | Monopolska i oligopolska tržišta | Pomoć poduzećima koja ulaze na tržište |
| Eksternalije, pozitivne eksternalije, negativne eksternalije | Razvoj i istraživanje, onečišćenje | Subvencioniranje, oporezivanje, regulacija |
| Nepotpune ili nesimetrične informacije | Mala i srednja poduzeća teško dolaze do kredita | Subvencioniranje kamate, jamstva i informativni centri |
| Nefleksibilnost na tržištima rada | Minimalna nadnica | Snižavanje doprinosa, subvencioniranje zapošljavanja |
| Smanjena mobilnost činitelja | Rad i kapital teško se sele u nerazvijena područja | Povećanje kvalitete infrastruktura |
| Otežano prilagođavanje promjenama na tržištu | Poduzeće ili sektor koji treba restrukturirati | Pomoć pri izlasku s tržišta |
| Inozemne subvencije | Pomoć domaćoj industriji radi inozemnog subvencioniranja proizvoda | Subvencije, pregovori u WTO-u |

Izvor: European Economy – State Aid in a Single Market, No. 3., European Commission, 1999., p. 25., ovdje je preuzeto iz Katarina Ott (ur.), Pridruživanje Hrvatske Europskoj uniji, izazovi ekonomske i pravne prilagodbe, Institut za javne financije, Zaklada Friedrich Ebert, Zagreb

Horizontalnom razvojnom politikom zapravo se potiču tzv. "nevidljive investicije" koje omogućuju konkurentnost nacionalnoga gospodarstva. One u konačnici rezultiraju angažiranjem visokostručne radne snage, primjenom suvremenih tehnoloških rješenja, poboljšanjem upravljačkih procesa, unapređenjem organizacije proizvodnih procesa.

Usporedno s navedenim promjenama, u vođenju razvojne politike odvija se i proces ekonomske decentralizacije. Razvojni pristup "odozgo" sve se više zamjenjuje razvojnim pristupom "odozdo" što rezultira novim smjerovima regionalizacije u zemljama članicama EU-a.

Na hrvatskim prostorima regionalizam ima dugu povijest i tradiciju, a njegov je pravac bio određen europskim tokovima. Regionalizacija može biti zasnovana na strukovnim i političkim kriterijima. Prema strukovnim kriterijima regionalizacije nacionalni se prostor dijeli s obzirom na prirodnu homogenost područja te s obzirom na gravitaciju prema nekom gradskom središtu. U primjeni političkog kriterija uvijek se polazi od strukovnog, ali se on modificira određenim praktičnim razlozima koji uvjetuju formiranje administrativno-upravnih cjelina.

Prostor Hrvatske uobičajeno se dijeli na:

- dvije supraregije: panonsku i mediteransku
- četiri makroregije: slavonsku, srednjohrvatsku, primorsko-ličku i dalmatinsku
- 21 županiju.

Na europskom prostoru suvremeni su smjerovi regionalizacije ojačali 70-tih godina 20. stoljeća kada je u gradovima na sjeveru Italije došlo do značajnog pada industrijske proizvodnje. Neki od njih počeli su drastično razvojno stagnirati, a središnja država pokazala se potpuno neefikasnom u rješavanju toga problema. Razvojni zaokret, odnosno novi prosperitet omogućile su lokalne i regionalne razvojne inicijative.

Sve su europske zemlje na početku trećega tisućljeća u većoj ili manjoj mjeri regionalizirane. Ciljevi regionalnih podjela jesu:

- racionalno organiziranje i upravljanje nacionalnim prostorom
- valorizacija regionalnih resursa i regionalnih razvojnih inicijativa
- suradnja središnje vlasti i jedinica lokalne samouprave.

Može se ustvrditi da je suvremena regionalizacija rezultat ekonomske decentralizacije do koje dolazi stoga što u uvjetima vrlo dinamičnih ekonomskih i društvenih promjena središnja vlast ne može dovoljno brzo reagirati na stalne promjene u regionalnim i lokalnim razvojnim okolnostima. Naime, nasuprot velikoj ekonomskoj dinamici, proces javnog odlučivanja vrlo je spor. S druge strane, zakašnjelo donošenje odluka sve više postaje jednom od velikih zapreka bržemu gospodarskom razvoju regija i lokalnih zajednica.

Za vođenje uspješne politike razvoja pojedinih područja nužno je pravodobno prepoznati pozitivne razvojne inicijative, razviti inovativni milje i uspostaviti infrastrukturu i suprastrukturu koje će poticati gospodarski razvoj. To pretpostavlja dobro poznavanje regionalne podjele rada i specijalizacije, urbanizacije i koncentracije proizvodnih potencijala, demografskih obilježja i tendencija te prostornih mogućnosti regije. Kako će se ostvariti razvoj pojedinih regija ovisi o već dostignutoj razini razvijenosti i stopi ekonomskog rasta, o konkurentnosti regionalnoga gospodarstva na nacionalnom i međunarodnom tržištu, o dostignutoj razini razvijenosti tehnike i tehnologije, odnosno o lokalnom *know-howu*, o obrazovnoj strukturi i stručnosti radne snage, o regionalnoj inovativnoj politici, o razvijenosti financijskog sektora u regiji, o razvijenosti prometne i komunikacijske infrastrukture.

Upravljanje regionalnim razvojem u suvremeno doba mnogo je kompleksnije od pukoga ekonomskog odlučivanja i zadire u širi društveni prostor, ponajprije obrazovni, kulturološki i komunikacijski.

Sve su to razlozi zbog kojih ekonomska decentralizacija, odnosno primjena razvojnog pristupa "odozdo" postaje nužnost. Njezine su prednosti sljedeće /Jovančević, R., ur.,1998./:

- pospješuje dinamičnost na lokalnim razinama
- omogućava veću spremnost na promjene, stimulira konkurentnost i natjecanje među javnim institucijama
- pojeftinjuje troškove i olakšava pristup informacijama[2] budući da podrazumijeva neposredne kontakte s lokalnim stanovništvom, institucijama, vladinim tijelima i poduzećima
- lakše mobilizira lokalne financijske izvore i radni potencijal
- omogućava veću fleksibilnost u primjeni vladinih mjera
- olakšava građanima pristup vladi, vladinim institucijama i tijelima
- omogućava veću blizinu tržištima, a time i mijenjanje prioriteta prema potrebama
- omogućava bolje poznavanje lokalnih poduzetničkih sposobnosti te snaga i slabosti lokalnih aktera
- omogućava bolje korištenje lokalnih resursa, lokalnih inicijativa i lokalnog znanja
- smanjuje troškove koordinacije budući da prenošenje nadležnosti i raznih funkcija na individualne jedinice olakšava integrirani pri-

[2] S obzirom na to da se centru ne upućuju svakodnevne, već samo strateške informacije.

stup i omogućava izbjegavanje sukoba između različitih funkcija ili područja politike

- takav je sustav sam po sebi otvoreniji za eksperimentiranje i inovativnost u usporedbi sa strogim centraliziranim podržavajućim shemama
- razvojne institucije na nižim razinama mogu se poistovjetiti s lokalnom kulturom, pružaju široku potporu i legitimitet mjerama politike te omogućavaju nicanje jedinstva nakana, kao i klimu od općeg interesa na regionalnoj razini.

U konceptu decentraliziranog vođenja razvojne politike zemlje svaka od razina vlasti – središnja, lokalna i regionalna ima posve određenu ulogu i zadatke (shema 3).

Shema 3: Uloga središnje vlasti, regionalne i lokalne vlasti u usmjeravanju ekonomskog razvoja

**Središnja vlast**

- ◊ Izgradnja podržavajuće gospodarske infrastrukture
- ◊ Modernizacija obrazovnog sustava
- ◊ Podizanje obrazovne razine stanovništva
- ◊ Poticanje razvoja vlastite znanosti
- ◊ Stvaranje uvjeta za razvoj i za primjenu suvremene tehnologije
- ◊ Osiguranje minimalnog standarda obrazovnih, zdravstvenih i socijalnih potreba stanovništva
- ◊ Rješavanje specifičnih pitanja regionalnog razvoja (razvoj ruralnih područja, razvoj otoka, područja s izraženim depopulacijskim procesima, područja posebne državne skrbi)

**Regionalna i lokalna vlast**

- ◊ Prepoznavanje i poticanje novih razvojnih inicijativa
- ◊ Poticanje lokalnog poduzetništva
- ◊ Poticanje formiranja "proizvodnih mreža"
- ◊ Poticanje razvoja uslužnog sektora koji podupire porast regionalne konkurentnosti
- ◊ Poticanje razvoja djelatnosti koje unapređuju ključne razvojne čimbenike (ljudske potencijale i tehnologiju)

**Institucije podržavajnće infrastrukture**

- ◊ Lokalne i regionalne razvojne agencije
- ◊ Tehnološki centri
- ◊ Poduzetnički inkubatori
- ◊ Znanstveno-tehnološki parkovi
- ◊ Poslovno-informativni i savjetodavni centri za poduzetnike

Ekonomska decentralizacija i regionalizacija nužan su korak u procesu integracije Republike Hrvatske u Europsku uniju jer je regionalizacija svojevrstan standard EU-a. U sklopu Unije djeluju strukturni fondovi (Europski regionalni fond, Europski socijalni fond, Europski poljoprivredni i garancijski fond, Financijski instrument za podršku ribarstvu), zatim Kohezijski fond za potporu najslabije razvijenim državama te nekoliko inicijativnih razvojnih programa. Unutar njih značajna se sredstva izdvajaju i dodjeljuju zemljama članicama. Sredstva se dodjeljuju na temelju nacionalnih programa u čijem donošenju moraju sudjelovati nacionalna i regionalna vlast. Regionalna politika EU-a zasnovana je na načelima transferiranja sredstava regijama i lokalnim vlastima.

## 2.4. Neka od ključnih razvojnih ograničenja hrvatskoga gospodarstva i politika ekonomskog razvoja

Razvojna obilježja hrvatskoga gospodarstva posljedica su dugogodišnje krize koja je započela još početkom osamdesetih godina 20. stoljeća, na koju nisu pravodobno i adekvatno reagirali nositelji razvojne i ekonomske politike. Razvojna su se ograničenja tijekom dvaju desetljeća povećavala i usložnjavala, a zbog zakašnjeloga gospodarskog prestrukturiranja i prilagodbe u području politike ekonomskog razvoja javila su se i nova. Uzimajući u obzir svjetska i europska razvojna kretanja, razvidno je da u hrvatskome gospodarstvu na početku trećega tisućljeća postoji nekoliko ograničenja koja predstavljaju snažnu zapreku za brži razvojni iskorak. To su:

- zakašnjelo prestrukturiranje gospodarstva (promjena proizvodne strukture)
- proces deindustrijalizacije
- tehničko-tehnološko zaostajanje
- obrazovna struktura stanovništva koja je primjerena klasičnom industrijskom društvu
- regionalne razvojne nejednakosti.

U Hrvatskoj su uočljive različite dimenzije zakašnjelog prestrukturiranja gospodarstva. No s razvojnog motrišta, jednu od ključnih zapreka čini kašnjenje u prijelazu s ekstenzivnog na intenzivno privređivanje. Ono podrazumijeva zasnovanost ekonomskog rasta i razvoja na povećanju kvalitete i na porastu efikasnosti proizvodnih čimbenika i proizvodnih

procesa umjesto na rastu koji je rezultat pukog povećanja kapaciteta i zaposlenosti.

Drugo značajno kašnjenje jest promjena proizvodne strukture u kojoj još dominiraju jednostavne tehnologije – resursno i radno intenzivne. Kriza proizvodne strukture javila se na samom početku osamdesetih godina 20. stoljeća i neposredna je posljedica izostanka intenzivnog načina privređivanja.

Problem je usložnjen zbog procesa deindustrijalizacije koji je u Hrvatskoj prisutan nakon 1990. godine. U razdoblju od 1980. do 1990. godine industrija je kontinuirano sudjelovala u bruto domaćem proizvodu s udjelom većim od 30%, a u nekim godinama čak i s 37%. Nakon 1990. godine situacija se drastično izmijenila. Udio prerađivačke industrije u BDP-u na granici je ili ispod 23%. Uzroka tomu ima više:

- industrija je doživjela najjače udare tranzicijske krize
- tijekom Domovinskog rata velike štete zabilježene su upravo na industrijskim kapacitetima
- u Hrvatskoj se zagovarala tercijarizacija, odnosno zagovarao se razvoj uslužnih djelatnosti zasnovanih na komparativnim prednostima ili brzom obrtu kapitala.

Takvu je ponašanju pridonosilo i to što uslužne djelatnosti uglavnom imaju manju kapitalnu intenzivnost, to jest zahtijevaju manja investicijska ulaganja, a angažiraju više radne snage, pri čemu je općeprihvaćeno bilo mišljenje kako su najveće hrvatsko bogatstvo vrlo obrazovano stanovništvo i radna snaga koja je, uz to, još i jeftina.

Proces deindustrijalizacije onemogućio je smanjenje tehnološkog zaostajanja koje se u Hrvatskoj procjenjuje na 10-25 godina za najsuvremenijim tehnološkim rješenjima u industrijski razvijenim zemljama.

Deindustrijalizacija bi mogla pogubno djelovati na hrvatsko gospodarstvo i uzrokovati njegovo dugoročno razvojno zaostajanje jer je industrija tehnološki najpropulzivniji sektor te omogućuje difuziju novih tehnologija.

Kakav je utjecaj primjene tehnološkog napretka u industriji i industrijskog razvoja na ukupan nacionalni gospodarski i društveni razvoj zorno ilustrira primjer Japana koji je između 1965. i 1980. godine povećao industrijsku proizvodnju 2,5 puta, a da uopće nije povećao potrošnju sirovina i energenata. To je bilo moguće stoga što je sustavno stvarao uvjete za postizanje

primata u primjeni suvremene tehnike i tehnologije. Uvozio je znanje i usavršavao tuđe tehnologije, za što su postojale pretpostavke u obrazovanom stanovništvu i u razvijenoj infrastrukturi. Poslije, kad je ostvaren brz industrijski i ukupni gospodarski razvoj, velikim ulaganjima u znanost omogućavao se daljnji napredak temeljen na vlastitim znanstvenim istraživanjima i razvoju visoke tehnologije. Na sličan način u znanstveno-tehnološku revoluciju ušle su Finska, Švedska i Irska koja se u razvojnom smislu često spominje kao mogući uzor Hrvatskoj.

Posljednji popis stanovništva u Hrvatskoj srušio je sve iluzije o obrazovanosti njezina stanovništva kao značajnom društvenom kapitalu. 47,06% stanovništva ima srednju stručnu spremu što odražava klasičnu industrijsku strukturu. Čak 40,37% hrvatskog stanovništva pripada skupinama bez škole, s nezavršenom osnovnom školom i sa završenom samo osnovnom školom. Svega 4,08% stanovništva ima višu školu, a 7,82% završeno fakultetsko obrazovanje. Ili, drugačije rečeno, 11,9% stanovništva ima visoku ili višu stručnu spremu. Istodobno nordijske zemlje imaju 30-35% visokoobrazovanih, a većina zapadnoeuropskih zemalja oko 25%.

Prema ocjenama Svjetske banke iz 1999. godine očekivani broj godina obrazovanja za mlađe populacijske skupine u Hrvatskoj je 11, u Mađarskoj i Poljskoj 12 godina, a u zemljama Europske unije 14-15 godina.

S takvim referencama Hrvatska neće moći promijeniti svoju gospodarsku strukturu i prijeći iz ekstenzivnog u intenzivni tip privređivanja.

Ekonomisti koji se bave razvojnim problemima procjenjuju da je za dugoročni probitak zemalja u razvoju ključno prevladavanje jaza u znanju, što znači da će smanjenje razvojnog zaostajanja za njih biti moguće ponajprije ulaganjem u ljude radi povećanja sposobnosti usvajanja i primjene znanja.

Na hrvatskim prostorima prisutne su relativno velike regionalne razvojne nejednakosti. Razvojna neravnoteža ogleda se kroz različito dostignutu razinu razvijenosti hrvatskih županija. Istraživanje o razvijenosti ključnih razvojnih činitelja te ostvarenih razvojnih rezultata za 21 hrvatsku županiju u 2000. godini /Karaman Aksentijević, N. Ježić, Z, 2002./ pokazuju kako se one međusobno toliko razlikuju da se mogu svrstati u čak 4 kategorije s obzirom na razinu razvijenosti. Samo 3 od 21 županije imaju u hrvatskim razmjerima iznadprosječne rezultate u razvijenosti ključnih razvojnih činitelja, efikasnosti gospodarstva te dostignutoj razini životnog standarda

stanovništva (Grad Zagreb, Primorsko-goranska županija i Istarska županija), a čak 10 ih je zabilježilo izrazito ispodprosječne rezultate.

Također, razvidno je da se javljaju jako velike razlike kod pojedinih pokazatelja razvijenosti, primjerice:

- Grad Zagreb imao je u 2000. godini najrazvijenije ljudske potencijale pri čemu su oni bili 20 puta razvijeniji negoli u Ličko-senjskoj županiji, najlošijoj prema tom pokazatelju;
- Istarska županija imala je 4,3 puta višu efikasnost gospodarstva od najlošije pozicionirane Bjelovarsko-bilogorske županije;
- Primorsko-goranska županija imala je 2,7 puta višu razinu životnog standarda od Ličko-senjske županije;
- Istarska županija imala je 3,25 puta razvijeniju infrastrukturu od Vukovarsko-srijemske županije.

Promjenama u politici ekonomskog razvoja naznačenim u prethodnom poglavlju bilo bi moguće ostvariti pozitivan zaokret, odnosno uvjete za smanjenje ključnih razvojnih ograničenja. To se u prvome redu odnosi na postupni prijelaz s "vertikalne" na "horizontalnu" razvojnu politiku te na proces ekonomske decentralizacije, to jest na prijelaz s razvojnog pristupa "odozgo" na razvojni pristup "odozdo". Naime, vrlo je uočljivo da su razvojna ograničenja Hrvatske u području nedovoljne razvijenosti najznačajnijih suvremenih razvojnih činitelja (ljudski potencijali i razina razvijenosti znanosti, tehnike i tehnologije) te u području neefikasnog upravljanja razvojem pojedinih područja. Sasvim je jasno da su potrebne takve promjene u vođenju ekonomske politike koje nije moguće ostvariti odjednom ili u vrlo kratkom roku.

U Hrvatskoj će morati još neko vrijeme egzistirati sektorska potpora gospodarstvu, ali njoj treba dati novi sadržaj poticanjem razvoja sektorski usmjerene tehnološke politike i razvojem ljudskih potencijala uz postupni prijelaz na "horizontalnu" potporu razvoju. Istodobno treba ubrzati proces ekonomske decentralizacije imajući na umu da će on bez fiskalne decentralizacije ostati u sferi samo željenog, ali ne i ostvarivog. No proces decentralizacije ne smije rezultirati time da regionalne i lokalne vlasti supstituiraju nacionalne vlade. Njihova je zadaća pridonijeti razvoju snažnoga regionalnog i lokalnog gospodarstva. Primjerenom podjelom ovlasti između nacionalne, regionalne i lokalne razine upravljanja moguće je postići vođenje razvojne politike koja će biti u funkciji što uspješnijega nacionalnoga gospodarskog razvoja.

## 2.5. Zaključak

Prilagodba razvojne politike jedna je od ključnih zadaća Hrvatske na putu ostvarivanja punopravnog članstva u Europskoj uniji. To je ujedno i pretpostavka ubrzanja njezina ekonomskog razvoja.

Politika ekonomskog razvoja Hrvatske trebala bi omogućiti definitivan prijelaz s uvozno supstitutivnog na izvozno orijentiran model razvoja i zasnovanost proizvodne strukture na konkurentnim prednostima. Ključne promjene koje je nužno ostvariti u prilagodbi te politike jesu: smanjenje stupnja državne intervencije u gospodarstvu, postupni prijelaz sa sektorskog na horizontalno usmjeravanje razvoja nacionalnog gospodarstva te viši stupanj ekonomske decentralizacije.

Navedenim promjenama bilo bi moguće i brže svladavati ključna ograničenja za ostvarenje značajnijeg razvojnog iskoraka. To su: zakašnjela promjena proizvodne strukture i višegodišnja deindustrijalizacija, tehničko-tehnološko zaostajanje, neprimjerena obrazovna struktura stanovništva uz posebice nizak strukturni udio visokoobrazovane populacije te velike regionalne razvojne nejednakosti.

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# 3.

# UPRAVLJANJE REGIONALNIM I STRUKTURNIM FONDOVIMA EUROPSKE UNIJE

*Vinko Kandžija*[1]

## 3.1. Uvod

Europska unija je preko zone slobodne trgovine, carinske unije, zajedničkog i jedinstvenog tržišta ušla u proces stvaranja unutrašnjeg tržišta kao najvažnijeg integracijskog stadija.

Unutrašnje tržište zahtijeva ujednačeniji razvoj zemalja i regija. Regionalni i strukturalni fondovi imaju funkciju smanjenja regionalnih razlika i disparitetа koji postoji između pojedinih regija i zemalja EU-a. Samo regionalno ujednačena Europa može pridonijeti potpunoj integraciji svojih članova.

U radu se iznose lokalne i regionalne ovlasti te funkcije supranacionalnih tijela u koordinaciji i usmjeravanju sredstava iz regionalnih i strukturalnih fondova EU-a.

## 3.2. Lokalne i regionalne ovlasti i supranacionalne institucije EU-a

Članice Europske unije međusobno se razlikuju po veličini (površini, broju stanovnika, ekonomskoj snazi) i modelu regionalne i lokalne organizacije vlasti. Europske regije (i jedinice lokalne uprave) imaju različit značaj ovisno o državama gdje se nalaze i rezultat su povijesnih i političkih prilika u tim zemljama.

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[1] Redoviti profesor Ekonomskog fakulteta Sveučilišta u Rijeci

Članice EU-a posljednjih nekoliko desetljeća karakterizira proces promjena u organizaciji lokalnih i regionalnih vlasti. Neke od njih, poput Španjolske, odlučile su se za decentralizaciju pa su regije (povijesne pokrajine i zajednice) dobile veća prava, ovlasti, financijska sredstva kojima upravljaju, dakle i veće odgovornosti. Francuska ostaje još umnogome centralizirana, s tim da njezine regije također dobivaju na važnosti. Velika Britanija odlučila je dati veće ovlasti regionalnim vlastima pa su tako Škotska, Wales i Sjeverna Irska dobile pokrajinske skupštine i veću autonomiju u mnogim područjima.

Njemačka, Belgija i Austrija federalno su uređene, što samo po sebi predstavlja visok stupanj decentralizacije. Čak i mali Luksemburg, veličine jedne europske regije s nešto manje od 400.000 stanovnika pridaje sve veću pozornost decentralizaciji. Centralizacija, dakako, nije nestala, a intenzitet i obuhvat pojedinih promjena ovisi o političkoj situaciji u pojedinoj zemlji. Očekuju se slični procesi u zemljama kandidatima za članstvo u Uniji, a i u Hrvatskoj se raspravlja o tome.

Premda je unutrašnje europsko tržište već počelo egzistirati, njegovi će učinci tek postati vidljivi. Predviđa se da će sadašnje države sve više imati položaj današnjih europskih regija. Na monetarnu politiku više se ne može računati, jer je centralizirana na europskoj razini pa će prilagodbe različitim ekonomskim stanjima u članicama ovisiti o regionalnoj politici – kretanje kapitala, radne snage, transferi sredstava s centralne razine.

Postavlja se pitanje spremnosti ostatka zemlje na pomaganje manje razvijenim područjima. Odlučujuću bi ulogu trebao imati diferencijalni fiskalni sustav, odnosno nacionalne fiskalne politike koje bi trebale osigurati sredstva. Dakako, manje razvijena područja morat će se truditi sustići ostatak zemlje fleksibilnošću, manjim troškovima, održavanjem infrastrukture, atraktivnošću za priljev kapitala.

Pitanje pomoći središnjih razina vlasti (Kandžija, 1986., str. 34.) manje razvijenim regijama ovisi o spremnosti financiranja, što postaje problem s obzirom na limitirane proračunske deficite koji se zahtijevaju od članica Unije. Postoje ideje o odvojenim računima i porezima središnjih i lokalnih razina, kao i o odvojenom socijalnom osiguranju. Tržište može osigurati jeftinije zajmove, a s obzirom na sve veća porezna ograničenja s europske razine vjerojatno su i veća ulaganja sredstvima privatnog sektora. Predstoji veća međusobna suradnja i štednja lokalnih razina vlasti.

Proširenje EU-a još će više stanjiti ograničeni europski proračun. Strukturni fondovi, koji su u fazi promjena, smanjit će se. Među sadašnjim članicama postoji bojazan da će na štetu manje razvijenih regija sadašnjih članica sve veća sredstva odlaziti u financijsku pomoć novim članicama Unije, koje su u tranziciji.

Financijski, Europa nije dovoljno povećala lokalne izvore za financiranje lokalnih i regionalnih projekata.

Politički, postoji manji utjecaj subnacionalnih vlasti na odluke središnjih europskih institucija. U ranijoj fazi stvaranja EU-a, predstavnici lokalnih vlasti mogli su direktno pregovarati s Europskom komisijom o garancijama ili regulativama i lobirati. Mastriški ugovor osniva Odbor regija (Committee of Regions), koji djelomično služi kao poluga odlukama ministara. Pitanje je je li europska regionalna politika ravnopravna i dovoljno promišljena. Stvarni motor europske regionalne politike čine dogovori nacionalnih izaslanstava, a rezultat su sve veća financijska sredstva za nacionalne projekte.

Premda se institucije EU-a bave donošenjem regulativa, njihov teret nose upravo jedinice lokalne uprave i samouprave pa je nužna i njihova veća uloga u donošenju odluka. Vodeći gradovi i neke regije donekle su lobiranjem uspjeli osigurati sredstva u okviru Europskog fonda za regionalni razvoj (European Regional Development Fund - ERDF). Ipak, europsko načelo subsidijarnosti, koje vrijedi izmedu Bruxellesa i zemalja članica, nije dovoljno inkorporirano u odnosima zemalja članica i njihovih regija. Neusporediv je status koji imaju Bavarska u Njemačkoj i Katalonija u Španjolskoj, koje nazivamo "unutarnje nacije" iz povijesnih i političkih razloga, s položajem talijanske ili francuske regije.

Sve važnija pitanja s kojima se danas susreću države, ali također i regije, jesu tok razmjene investicija te međunarodnog kretanja radne snage. Lokalne/regionalne jedinice vlasti potiču se na prilagodbu promjenjivim gospodarskim kretanjima kako bi ostvarile pozitivne mogućnosti gospodarskih izazova. Globalizacija je dovela do većeg geografskog nesrazmjera izmedu regija koje se moraju međusobno boriti za kapital i zaposlenost.

Suvremena gospodarska kretanja izazvala su gubitak osjećaja "lokalne pripadnosti" u nekim područjima. Tako, radna snaga sve dalje putuje na posao, slobodno se vrijeme provodi sve dalje od mjesta stanovanja, sve se

manje sudjeluje u društvenim lokalnim zbivanjima. Prostorna raspodjela dohotka, a posebno pružanje javnih usluga, u vrijeme sve veće prostorne diferencijacije gospodarskih mogućnosti i nagrađivanja, javlja se kao sve veći problem.

Nadalje, socijalna fragmentacija, nesudjelovanje pojedinih grupacija ljudi u glavnim gospodarskim kretanjima (npr. zbog kvalifikacija), tehnološke i telekomunikacijske regije i slično utječu na formiranje novih cjelina pa se javlja potreba za drugačijim administrativnim razgraničenjima koja odgovaraju novoj socio-ekonomskoj situaciji.

Interesi regionalnih i lokalnih vlasti ne moraju se poklapati. Dapače, prisutna je konkurencija između gradova i većih regija. U Francuskoj su rezultati decentralizacije nevidljivi na razinama općina, što je ispod razine regija i departmana. Tu se sve događa, odluke se donose blizu građana koji sudjeluju u procesu donošenja odluka.

U Velikoj Britaniji odlučno se krenulo u razvoj regionalnih zajednica, ali rascjepkanost na najnižoj razini ostaje prevelika kako bi lokalne/regionalne jedinice kvalitetno funkcionirale. Krenulo se od Škotske i Walesa, a u samoj Engleskoj planira se također uspostaviti nekoliko regija koje će omogućiti ostvarivanje lokalnih i regionalnih interesa.

Predstoji izgradnja na usuglašavanju ovlasti i koordinaciji pojedinih razina vlasti.

U Skandinaviji su jake i establirane lokalne vlasti onemogućile razvoj regionalnih, a u nekim se članicama Unije regije poistovjećuju s gradovima i njihovim okolicama.

U toj se šarolikosti lokalnih i regionalnih jedinica postavlja pitanje koordinacije koju je moguće ostvariti putem regionalnih zajednica ili nadnacionalnih tijela.

## 3.3. Proces donošenja odluka u EU-u

Proces donošenja odluka u Europskoj uniji rezultat je interakcije između raznih sudionika, posebno "institucionalnog trokuta" koji čine Europski parlament (European Parliament), Vijeće Europske unije (Council of the European Union) i Europska komisija (European Commission). Kod donošenja odluka u specifičnim područjima uključeni su Revizijski sud (Court

of Auditors), Ekonomski i socijalni odbor (Economic and Social Commitee), Odbor regija (Commitee of the Regions), Europska središnja banka (European Central Bank) i Ekonomski i financijski odbor (Economic and Financial Commitee) (Kandžija, 2003, str. 51).

Pravila procesa donošenja odluka navedena su u ugovorima i pokrivaju sva područja u kojima djeluje Unija (legislativna procedura, procedura donošenja proračuna i zaključivanje međunarodnih sporazuma).

Premda postoje neka područja gdje se primjenjuju specifični aranžmani (poput Ekonomske i monetarne unije), općenito razlikujemo tri procedure donošenja odluka u legislativnom procesu:

- suodlučivanje (co-decison)
- pristanak (assent)
- konzultacije (consultation).

Izbor procedure oslanja se na pravne temelje koje procjenjuje Komisija uvažavanjem objektivnih kriterija. Izbor je važan zbog razgraničenja pojedinih procesa koji se međusobno isključuju. Na temelju izbora Parlament i Vijeće mogu djelovati.

Procedura suodlučivanja uvedena je Ugovorom o Europskoj uniji (Maastricht 1992.) i člankom 251 Ugovora o osnivanju Europske zajednice, a pojednostavnjen je i njezin djelokrug, proširen Ugovorom iz Amsterdama (1997.).

Ova procedura donosi dva uzastopna čitanja prijedloga Parlamenta i Vijeća koje daje Komisija i sazivanje "pomirbenog odbora" (conciliation commitee), u slučaju nepostizanja suglasnosti navedenih dvaju tijela. Pomirbeni ili koncilijentni odbor sastoji se od predstavnika obaju tijela, a sudjeluju i predstavnici Komisije. Dogovor se podnosi na treće čitanje s ciljem konačnog prihvaćanja.

Procedura pristanka uvedena je Jedinstvenim europskim aktom (Single European Act, 1986.) i nalaže Vijeću prethodni pristanak Parlamenta prije donošenja nekih vrlo važnih odluka. Parlament može dati pristanak ili odbiti prijedlog, ali ga ne može prepravljati.

Značajna organizacija koja djeluje u Europskoj uniji jest EUROCITIES. Sastoji se od predstavnika velikih europskih gradova (ponajprije gradonačelnika). Postoji dogovor o održavanju konferencija na visokoj razini, na kojima se raspravlja o važnim pitanjima i problemima s kojima se suočavaju

lokalne i regionalne vlasti, ponajprije u novim okolnostima europskog proširenja i produbljavanja međusobnih odnosa.

Eurocities raspravlja o praktičnim aspektima međusobne organizacije lokalnih vlasti i njihovoj ulozi, odnosno o utjecaju na politike u Europskoj uniji. Svjesno se razmatraju strategije lobiranja kako bi ojačala njihova pozicija u Europskoj uniji. Sa svojom političkom deklaracijom obratili su se sudionicima Međunarodne konferencije EU-a (IGC – Inter-Governmental Conference) i Europskoj konvenciji koja izrađuje koncept Ugovora o Ustavu EU-a. Namjera je osigurati gradovima značajnu ulogu u stvaranju Europe kako bi se čuo njihov glas u krucijalnoj fazi rada Konvencije.

Deklaracija ističe kako gradovi i regije već imaju veliku ulogu u provođenju, financiranju i učvršćivanju politika i legislative koja se donosi na europskoj razini. Predstavnici europskih gradova uvjereni su u njihovu značajnu ulogu i pozitivan doprinos budućnosti EU-a. Demokratske vrijednosti, slobode, pravda i solidarnost, poštivanje temeljnih prava i svih građana zahtijevaju usku suradnju svih razina vlasti: lokalnih, regionalnih, nacionalnih i europskih.

Kao dijelove budućeg Europskog ustava nužno je uvrstiti Povelju o temeljnim pravima i pojasniti ciljeve EU-a, kao što su ostvarivanje održivog razvoja, ohrabrivanje ekonomske i socijalne kohezije, osiguravanje visokokvalitetnih usluga svima, borba protiv svih oblika isključivanja i diskriminacije.

Drugo pitanje s kojima se predstavnici europskih gradova suočavaju jest dijalog između europskih institucija i lokalnih/regionalnih vlasti, odnosno predstavljajućih asocijacija na europskoj razini.

Također je važno pitanje problem međusobne organizacije gradova radi boljeg korištenja ekspertize o europskim pitanjima kako bi se iskoristile prednosti moguće međunarodne suradnje te pozitivnog utjecaja na europsku politiku i donošenje odluka. Taj je dio posebno važan za gradove novih članica koje ulaze u Uniju 2004. godine.

### 3.3.1. Odbor regija

- Osnovan kao konzultativni organ Ugovora o EU-u, od prvog sastanka iz ožujka 1994. godine, Odbor postaje čuvar načela supsidijarnosti.

- Supsidijarnost uvedena u sporazume znači da odluke treba prihvatiti javna vlast koja je najbliža građanima. To je načelo koje se protivi poduzimanju centraliziranih, odnosno "udaljenih" odluka.

Odbor regija (Committee of the Regions) najmlađa je institucija Europske unije stvorena Ugovorom iz Maastrichta 1991. godine, a uloga joj je da lokalnim i regionalnim upravama omogući isticanje vlastitih stavova i mišljenja. Prvi sastanak održan je u ožujku 1994. godine (Kandžija, 2003, str. 53).

Naime 3/4 komunalnih propisa provodi se na regionalnoj ili lokalnoj razini, što logički tim razinama daje pravo sudjelovanja u donošenju odluka. Također, napredovanjem europske integracije postajalo je jasnije kako se javnost sve više zanemaruje, pa je neophodno bilo omogućiti vlasti koja je najbliža biračima zbližavanje s tim procesom.

Ugovori obvezuju Komisiju i Vijeće na konzultacije s Odborom regija kod novih prijedloga vezanih uz lokalnu i regionalnu razinu. Ugovor iz Maastrichta navodi pet takvih područja:

- gospodarska i socijalna kohezija
- transeuropske infrastrukturne mreže
- zdravstvo
- obrazovanje
- kultura.

U Ugovoru iz Amsterdama dodano je još 5 područja:

- politika zapošljavanja
- socijalna politika
- okoliš
- strukovno osposobljavanje/usavršavanje
- transport.

Izvan navedenih područja institucije EU-a mogu konzultirati Odbor regija ako smatraju da je pitanje posebno važno za regionalnu i lokalnu razinu. Odbor može također samoinicijativno upućivati mišljenja istim institucijama, čime može inicirati rasprave o određenim problemima.

Tri osnovna načela u radu Odbora regija jesu:

- supsidijarnost (subsidiarity) – odluke se trebaju donositi na najbližoj praktičnoj razini, što podrazumijeva da se EU ne bi trebao baviti

zadacima koji bolje odgovaraju nacionalnim, regionalnim ili lokalnim administracijama;
- proksimitet (proximity) – sve razine vlasti trebaju djelovati transparentno i biti što bliže građanima;
- partnerstvo (partnership) – zdrav europski sustav uprave (governance) podrazumijeva zajednički rad i suradnju europske, nacionalne, regionalne i lokalne razine vlasti u procesu donošenja odluka.

Odbor regija ima 222 zastupnika i jednak broj njihovih zamjenika. Sve imenuje Vijeće EU-a na razdoblje od četiri godine, a na temelju prijedloga zemalja članica. Svaka zemlja bira svoje predstavnike proizvoljno, s time da delegacije oslikavaju unutarnju političku, geografsku i regionalnu ili lokalnu ravnotežu.

Odbor je podijeljen u šest radnih specijaliziranih komisija koje detaljno proučavaju prijedloge upućene Odboru regija i sastavljaju prvo mišljenje u kojem se ističu dijelovi koje treba promijeniti ili koji su usuglašeni. O mišljenju pojedine komisije raspravlja se na plenarnim sjednicama Odbora, koje se održavaju pet puta na godinu. Ako većina glasuje potvrdno, mišljenje postaje službeno i prosljeđuje se Komisiji, Parlamentu i Vijeću.

Specijalizirane komisije Odbora regija jesu:

- Komisija za politiku teritorijalne kohezije
- Komisija za gospodarsku i socijalnu politiku
- Komisija za održivi razvoj
- Komisija za kulturu i obrazovanje
- Komisija za ustavna pitanja i europski sustav uprave
- Komisija vanjskih poslova.

U odboru djeluju četiri političke frakcije, kao slika glavnih europskih "političkih obitelji": europski socijalisti, narodnjaci, europski liberalni demokrati i reformisti te Europska alijansa.

### 3.3.2. Približavanje Unije javnosti, proširenje i budućnost

Zastupnici u Odboru regija uz rad u samom Odboru obavljaju i svoje vlastite dužnosti u matičnim zemljama. Oni su gradonačelnici, vijećnici u lokalnim i regionalnim skupštinama i slično. Na taj način ostaju u doticaju s ljudima koje predstavljaju i mogu njihove stavove, mišljenja i probleme prenijeti u samo središte procesa donošenja odluka europske integracije.

Također postoji i suprotna sprega u kojoj niže vlasti dolaze do bitnih spoznaja o radu i novostima iz Bruxellesa.

Proširenje EU-a velik je izazov. U Odboru regija smatraju da će jedino kvalitetnim informiranjem i uključivanjem lokalnih/regionalnih razina vlasti taj proces postići uspjeh budući da se na toj razini europske direktive ostvaruju i imaju neposredan učinak na život stanovnika.

Odbor je pokrenuo niz inicijativa kojima želi regionalnim i lokalnim vlastima zemalja kandidata približiti proces proširenja Unije. Ostvaruju se kontakti sa stručnjacima unutar Unije, a osnivaju se i zajednički konzultativni odbori s predstavnicima svih zemalja kako bi se razmjenjivale informacije, gledišta i preokupacije. S druge strane, zahtijeva se od Komisije veće uključivanje subnacionalnih razina vlasti pristupajućih zemalja u proces proširenja.

Što se tiče budućnosti Odbora regija, važne su promjene uvedene Ugovorom u Nici u prosincu 2000. godine. Promjene u prvome redu obuhvaćaju način izbora zastupnika i njihov broj, što je posebno važno zbog novih članica EU-a (tablica 1).

Odbor regija Europske unije ima konzultativni karakter. Ugovor o EU-u daje veliko značenje regijama Zajednice. Odbor se sastoji od predstavnika regionalne i lokalne zajednice. Bira se na razdoblje od četiriju godina (članak 198A CE). Na prijedlog zemalja članica, Vijeće jednoglasno odlučuje o 222 člana, kao i o njihovim zamjenicima.

Tablica 1: Predstavnici pojedinih zemalja članica EU-a u Odboru regija

| Država | Sadašnje stanje | Projekcija nakon proširenja |
|---|---|---|
| Njemačka | 24 | 24 |
| Velika Britanija | 24 | 24 |
| Francuska | 24 | 24 |
| Italija | 24 | 24 |
| Španjolska | 21 | 21 |
| *Poljska* | - | 21 |
| *Rumunjska* | - | 15 |
| Nizozemska | 12 | 12 |
| Grčka | 12 | 12 |
| *Češka Republika* | - | 12 |
| Belgija | 12 | 12 |
| *Mađarska* | - | 12 |
| Portugal | 12 | 12 |
| Švedska | 12 | 12 |
| *Bugarska* | - | 12 |
| Austrija | 12 | 12 |
| *Slovačka* | - | 9 |
| Danska | 9 | 9 |
| Finska | 9 | 9 |
| Irska | 9 | 9 |
| *Litva* | - | 9 |
| *Letonija* | - | 7 |
| *Slovenija* | - | 7 |
| *Estonija* | - | 7 |
| *Cipar* | - | 6 |
| Luksemburg | 6 | 6 |
| Malta | - | 5 |
| UKUPNO | 222 | 344 |

Izvor: Eurostat, 2002.

## 3.4. Regionalni i strukturni fondovi EU-a

Regionalni razvoj datira od II. svjetskog rata. Cilj mu je racionalno gospodarenje i upravljanje prostorno ograničenom ekonomskom aktivnošću (Kandžija, 2003, str. 380).

Europska regionalna politika usuglašava nacionalne regionalne politike sukladno orijentaciji i fiksiranim određenim načelima.

Glavni je cilj regionalne politike EU-a smanjenje postojećeg regionalnog dispariteta i sprječavanje novih regionalnih neravnoteža prijenosom komunitarnih potencijala prema regijama s gospodarskim problemima, financijskim instrumentima, posebice Europskog fonda za regionalni razvoj (FEDER).

Regionalna europska politika dobiva posebno značenje otkad se Ugovorom predviđaju bitni instrumenti ekonomske i socijalne kohezije radi realizacije unutrašnjeg tržišta.

Glavni instrumenti financijske kohezije uvedeni su radi zadovoljavanja ciljeva smanjenja raskoraka između razine razvoja različitih regija i zaostajanja manje razvijenih regija, a najznačajniji su:

- Europski fond za regionalni razvoj (FEDER)
- Europski socijalni fond (ESF)
- Europski fond za poljoprivrednu orijentaciju i garanciju, sekcija orijentacija (FEOGA)
- Financijski instrument za orijentaciju u ribarstvu (FIFG)
- Programi komunitarnih inicijativa (CIP)
- Kohezijski fond
- Europska investicijska banka (EIB).

Europski fond za regionalni razvoj osnovan je 10. prosinca 1974., s primjenom od 1. siječnja 1975., u cilju korigiranja regionalne neravnoteže u sklopu Europske unije, posebice u području zapošljavanja (Kandžija, 1985, str. 56-59).

Proračun Fonda je 2 milijarde eura godišnje. Najveće su korisnice Španjolska, Italija i Grčka.

Fond odobrava dodatnu pomoć za djelovanje nacionalnih javnih vlasti kojima je cilj razvoj regija koje ekonomski zaostaju. FEDER intervenira, generalno, s visinom od 20% investicije za industrijske aktivnosti, zanatstvo i usluge te s 30% infrastrukturnih javnih investicija.

Europski socijalni fond (Kandžija, 1986, str. 13-14) osnovan je Rimskim ugovorom 1957., a primijenjen je 1960. godine. U početku se njegovo djelovanje ograničavalo na povrat dijela rashoda zemljama članicama, koji je usmjeren za profesionalno smanjenje nezaposlenosti. Danas Fond prati

odluke o zapošljavanju, olakšava pristup na tržište rada i mobilnost radnika u sklopu Europske unije. Potiče uvođenje profesionalnosti, djeluje na smanjenje nezaposlenosti i sudjeluje u približavanju tržišta zapošljavanja. Dakle Fond ima strukturalan karakter i u funkciji je regionalne kohezije zemalja članica.

Subvencije fonda raspodjeljuju se: 50% za regije zaostale u razvoju, 40% za dugotrajnu nezaposlenost i uključivanje mladih u tržište rada, 9% za regije pogođene industrijskim padom te 1% za razvoj ruralnih zona.

Za razdoblje 2000. – 2006. osigurana su sredstva Fonda od 70 milijardi eura. Glavne korisnice su Španjolska, Grčka i Italija, dakle zemlje s najvećim socijalnim tenzijama, te ih Unija želi podignuti na razinu razvoja ostalih zemalja integracije.

Europski fond za poljoprivrednu orijentaciju i garanciju (FEOGA) osnovan je 1961. godine. Njegova je prvobitna namjena bila jamčenje poljoprivrednih ciljeva, što nije bilo u funkciji tržišne strukture i strukturalne prilagodbe.

Reformom FEOGA-e sredstva su se sve više usmjeravala na razvoj nedovoljno razvijenih poljoprivrednih kultura i nedovoljno razvijenih regija te za poboljšavanje socijalne razine stanovništva. Tako se sredstva Fonda, osim intervencije na tržištu radi jamčenja poljoprivrednih proizvoda na razini određenih cijena, neovisno o svjetskom tržištu, usmjeravaju na poboljšanje poljoprivrednih struktura i orijentaciju poljoprivredne proizvodnje. Tako Komisija EU-a upravlja sredstvima radi balansiranja regionalnog razvoja čime učvršćuje unutrašnje tržište i upravlja razvojem.

Sredstva Fonda vrlo su značajna i predstavljaju glavnu stavku proračuna EU-a. U proračunu Unije 2000. godine FEOGA čini 45% rashoda, odnosno 40 milijardi eura. To je golem novac kojim upravljaju supranacionalna tijela Unije, a čine sastavnicu kohezijskih integrirajućih procesa što je preduvjet za funkcioniranje unutrašnjeg tržišta EU-a.

Financijski instrument za orijentaciju u ribarstvu (FIFG) osnovan je radi poticanja ravnoteže područja koja ovise o razvoju ribarstva. Dakle, to je instrument strukturalnog karaktera; usmjeren je na:

- obnovu flote i modernizaciju brodova za ribolov
- akvakulturu
- reformu ribolovnih luka

- socio-ekonomske strukture
- unapređenje i istraživanje novih tržišta
- preradu i komercijalizaciju ribljih i ostalih proizvoda akvakulture
- malo obalno ribarstvo
- mješovita društva.

Programom Fonda za 2000. – 2006. predviđena su sredstva od 663 milijuna eura.

Kohezijski fondovi te programi komunitarnih inicijativa usmjereni su na financiranje strogo ciljanih projekata radi osiguranja funkcioniranja ekonomske kohezije između više regija i zemalja. Funkcioniraju logikom projekata kroz projekt. Njima isključivo upravlja Unija u funkciji ciljanog približavanja strukturne ravnoteže više regija različitih zemalja Unije radi postizanja ujednačene razine regionalne ravnoteže. Za tu namjenu od 1993. do 1999. godine u obliku dotacija potrošeno je 1,7 milijardi eura.

Europski investicijski fond (EIF) osnovan je (Aglietta, Uctum, 1996, str. 28) s prioritetnom zadaćom potpore ekonomskom rastu i smanjenju nezaposlenosti u Uniji. Fond daje jamstvo bankama i drugim financijskim institucijama koje ulažu u razvoj malih i srednjih poduzeća. Raspolaže kapitalom od 2 milijarde eura. Sredstvima fonda mogu se koristiti sve zemlje Unije kao i susjedne zemlje koje će 2004. godine postati članicama EU-a.

Osim fondova kojima upravljaju tijela Unije radi poticanja ujednačenijeg razvoja regija i zemalja Unije, postoje i sredstva Fonda koja su namijenjena za razvoj trećih zemalja. Radi se o Europskom fondu za razvoj (EDF) koji predstavlja glavni instrument financijske kooperacije Europske unije sa 77 pridruženih zemalja Afrike, Kariba i Pacifika (ACP).

Uz fondove strukturalne prilagodbe kojima upravljaju tijela Unije postoji Europska investicijska banka (EIB) sa sjedištem u Luxemburgu, osnovana još Rimskim ugovorom radi pomoći financiranja projekata povezanih s uređenjem zajedničkog tržišta u svrhu njegova preustroja u unutrašnje tržište. To je najznačajnija institucija Unije koja je usmjerena na: ekonomski razvoj manje razvijenih područja i regija, poboljšanje transeuropske mreže sektora roba, ljudi, telekomunikacija i energije, jačanje međunarodne konkurentnosti industrije Unije te na pokretanje malih i srednjih poduzeća, na zaštitu okoliša i životne razine unapređenjem urbanog razvoja, zaštitu kulture i arhitektonske baštine EU-a, na ostvarenje zajedničkih energetskih ciljeva korištenjem internih resursa, štednjom energije i diverzifikacijom uvoza.

Premda je Banka tržišna institucija, njezina je namjena u funkciji integracijskih procesa, što znači da odobrava sredstva strogo namjenskog karaktera koji imaju glavni cilj poticanje razvoja manje razvijenih regija. Dakle, Banka je glavna financijska institucija na koju indirektno utječe Unija, i koja financijski potiče realizaciju integracijskih ciljeva unutrašnjeg tržišta.

## 3.5. Zaključak

Premda je EU supranacionalna integracija, položaj regija u tom ustrojstvu još nije u potpunosti reguliran. Kako niže lokalne jedinice predstavljaju temelj uspjeha viših integracijskih procesa – unutrašnjeg tržišta, presudno značenje zasigurno imaju povezanost i upravljanje financijskom infrastrukturom na različitim razinama EU-a.

Faza unutrašnjeg tržišta u kojem se sada nalazi EU završna je faza integracijskog procesa što predstavlja političko, ekonomsko i pravno izbalansirano područje svih članica. Dakle, ako izostane ekonomsko izbalansirani razvoj pojedinih regija – nižih lokalnih jedinica, uspjeh unutrašnjeg tržišta postaje upitan. Vertikalna cirkulacija financijskih proračunskih sredstava EU-a i njezini strukturalni fondovi pridonijet će smanjenju regionalnih razlika samo ako se njima dobro upravlja. Stoga se svaki euro iz regionalnih i strukturalnih fondova EU-a ciljano usmjerava; njime se upravlja na način da povećava sredstva lokalnih jedinica koja imaju cilj podizanje tih jedinica na razinu razvijenih regija. Dakle, cilj je upravljanja regionalnim i strukturalnim fondovima Europske unije uravnoteženje regionalnog razvoja, što je temelj održivosti Unije kao supranacinalnog sustava u kojem će Europljani govoriti jednim ustima.

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# 4.

# ROLE OF THE ECONOMIC DEVELOPMENT STRATEGIC PLANNING MODEL IN REINFORCING LOCAL GOVERNMENT EFFICIENCY

*Višnja Mrakovčić-Supek*
*Vesna Tomašević*[1]

## 4.1. Introduction

Democratic decentralization increases the economic development responsibilities of local governments in Croatia. Local governments now have greater responsibility for (1) the economic welfare of its citizens, (2) its own fiscal health, and (3) the management of its assets. Simultaneously, transformation to a market economy means that government is no longer solely responsible for business community development. Instead, in a market-based economy, government promotes economic development by creating conditions that support private business operation. Experience around the world suggests that creating conditions conducive to private investment and economic growth depends on the local business environment and using local public investments in a strategic way to support economic development.

Partnership between the public and private sector strengthens local economic development capacity. Community-based economic development strategic planning builds those partnerships and mobilizes community resources to achieve shared goals.

[1] The authors are Economic Development Specialists at Local Government Reform Project, funded by USAID and implemented by the Urban Institute. Views expressed in the article are those of individual, not the institution they represent.

## 4.2. The LGRP model: community-based economic development strategic planning

The LGRP model described in this article builds upon community-based economic development strategic planning models developed and successfully applied in the United States and elsewhere.

The process described here is called *Community-Based Economic Development Strategic Planning*. It is applicable for strategic planning undertaken in one or more neighboring local governments that have decided to collaborate for their mutual economic development.

What does *Community-Based Economic Development Strategic Planning* mean specifically is most clear when each part of the name is defined individually.

### 4.2.1. What do we mean by *economic development?*

Economic development usually refers to the creation of wealth through some combination of increased employment and income. Local government may also use economic development to increase tax revenues and consequently the local government capacity to provide services. Thus, local economic development can be defined as *economic change that results in improved economic standards of living for residents and helps local governments to maintain or improve services provided to its residents.*

The following describes key characteristics of local economic development in a market-oriented economy.

- To be effective, local government economic development initiatives must be consistent and on-going.
- Local economic development activities occur within the framework of national economic policies and plans. However, the city as a center of economic activity can influence its own economic future.
- The resources that local government brings to economic development are human, institutional, business, physical, and financial.

- Economic development occurs as a result of actions and investments by the private public sectors and in a democracy, with the concurrence of the community.
- Expectations of return to capital (profit) shape private investment decisions. Public sector economic development activity seeks to attract investment by creating and maintaining an environment where private business can prosper. Such environment is called a *good business climate*.
- A second concept that is related to attracting investment is *location advantage*. Location advantage means that firms in that location are more likely to prosper.

### 4.2.2. What do we mean by *Strategic Planning?*

Strategic planning is a tool that the public sector has borrowed from business world. It is a creative process – art as well as science – by which a community envisions the desired future and develops necessary procedure and operations to achieve their vision for the future. Like economic development, strategic planning is a continuous process, not an isolated event.

Strategic planning is a tool for adjusting to a changing environment and for setting priorities, but it is not a tool for solving all problems. It differs from the traditional model of comprehensive planning in several important ways.

- Strategic planning is pro-active. Through the strategic planning process, the community seeks to shape its future – not just prepare for it.
- The comprehensive plan covers all activities that should be undertaken without indicating which are the most important; the strategic plan focuses on just the critical strategic issues and directs resources to the highest priority activities. Setting priorities is necessary because the resources available to local government are less than the demands made upon them.
- The comprehensive plan is usually produced by experts, but the strategic plan is developed by a task force representing all entities that will be asked to implement the plan.

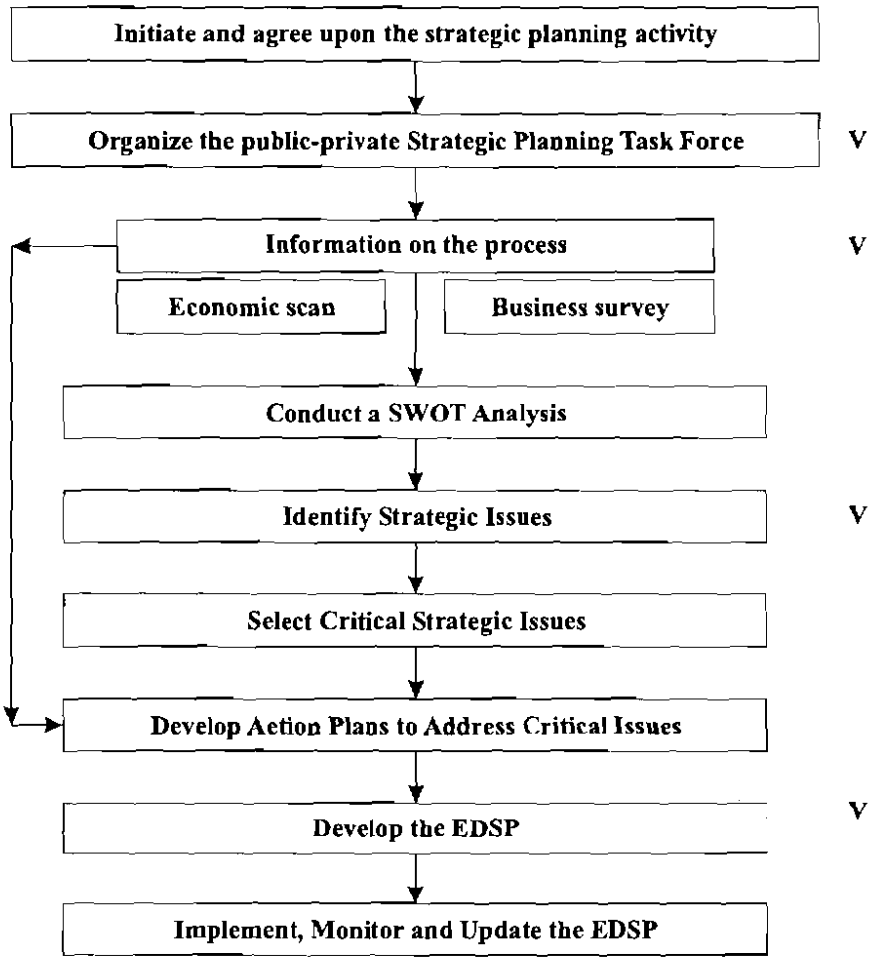
### 4.2.3. What do we mean by *community-based?*

Community-based strategic planning builds a strong foundation for local government efforts to carry out its new responsibilities and to function effectively in a new environment oriented towards the private sector. It does this by:

- Bringing local government, business and civic leaders together to forge and pursue a shared vision of a community economic potential and how to achieve it;
- Mobilizing both public and private resources in support of that vision; and
- Creating a favorable business climate that encourages local entrepreneurs to create new business and expand existing ones and that is attractive to outside investors (both domestic and foreign).

## 4.3. Process of creating an economic development strategic plan

The LGRP strategic planning model describes how to produce a local economic development strategic plan (EDSP) through a process that involves the community and lays the foundation for a public-private partnership in the implementation of the plan. The model is illustrated below, and its components are described in the text that follows. One component, *Develop a Vision For The Economic Future Of The Community,* does not have a frame in the diagram that follows. Rather this very important activity occurs several times during the process, as marked with the letter V in the diagram.




### 4.3.1. Initiate and agree upon the strategic planning activity

Usually, creation of a community-based economic development strategic plan is initiated and led by the Mayor, the Head of Municipality or the County Prefect, depending on the level of the process. However, a Deputy Mayor, a City Council member or even a business leader may be the initiator and leader. Often, more than one local government is involved. Creating an EDSP requires work and commitment, an investment of time from community representatives and investment of resources from the sponsor-

ing organizations. The LGRP model is based upon co-operation among public and private sector entities, so the first step is for those entities to agree how they will work together.

The model can be implemented on the local level without extensive assistance from outside experts. However, there are costs associated with the process of developing the EDSP – for meetings, research and preparation of materials, mailing and facilitation to support task force deliberations. The sponsors identify the financial support and staff that will likely be needed to provide that support. For example, county chambers of economy in Croatia maintain an economic database; chambers are thus asked to participate in the EDSP task force both because the chamber is an important business organization and also because it is an important source of useful data. Institutions such as employment offices and county chambers of craftsmen are also valuable sources of data and insight. Furthermore, some private companies (such as agencies for public opinion polls and others) and the State Institute for Statistics can provide economic, social and demographic data on the regional/local level. The local government may provide meeting facilities.

### 4.3.2. Organize the public-private strategic planning task force

Task force membership reflects the public-private co-operation that supports economic development in a market economy. Ideally, the Mayor and an important business leader are co-chairs. Task force members include leaders from county, city and municipality governments, from the business community – the chamber of economy, chamber of craftsmen, employment offices, associations of employees and other important business organizations, healthy and bankrupt firms. There are also representatives from educational institutions, citizen groups, and NGOs. Task force membership should represent all entities whose co-operation will likely be needed to implement the plan, including city council members from all political parties.

Because the plan is likely to call for actions by city departments, participation of department managers/heads is important. If top managers – from public or private sector – cannot make the time commitment required of task force members, they are asked to send a trusted deputy to represent them in task force deliberations. It is very important that top managers be regu-

larly de-briefed on the results of the task force work and can give their input at any time of the process. It is important that the mayor and the community are regularly informed on the progress of strategic planning if, he/she is not personally able to participate in task force meetings.

While continuity is valuable, task force membership is not closed once the task force has initially been established. If it becomes apparent that other individuals could make important contributions to the development of the EDSP, they will be invited to join the task force and its work groups after the process has begun.

The EDSP process is transparent in that citizens are kept informed about the work of the task force and have opportunities to give their suggestions and personally participate in the process. For those reasons, media coverage is encouraged by holding a press conference after each meeting or by using other media.

### 4.3.3. Develop a vision for the economic future of the community

A plan is designed to move a situation from one point to another. A vision of the desired economic future describes the destination for the EDSP. Each individual's vision of the future reflects his or her values. Developing a consensus vision requires that thoughtful consideration of the community situation override parochial self-interest.

Developing the vision occurs throughout the planning process. The discussion of vision and values begins at the organizational meeting when task force members are asked to state their expectations for the planning process – what they would like the task force to achieve. After hearing information about the current situation at the second meeting, the task force begins to develop a shared vision, the one that the community can accept as its own. Only at the end of the planning process is the vision statement finalized in the EDSP document.

### 4.3.4. Inform the planning process

Strategic decisions are decisions based upon information, and thus strategic planning for economic development starts by gathering information about the economy. The information needed to guide development of the

EDSP includes statistics as well as information from interviews and surveys about the local economy and the community. Information describing the current situation is called the baseline data, and it represents the starting point for the EDSP.

Information is an important element throughout the EDSP process. Before the first meeting of the task force, the partners supporting the process will begin compiling the statistical information about socio-economic trends, key industries, and the economic development infrastructure – physical and programmatic – that makes up the economic scan. At the first meeting, task force members will be asked to assist with the survey of local business climate. The economic scan and business survey results will be presented to the task force at its second meeting. Eventually, the task force will focus on specific issues – and will likely identify additional information needs concerning those issues.

### 4.3.5. Conduct a SWOT analysis

The task force uses an analytical framework called a SWOT (the name comes from the first letters of the English words for strengths, weaknesses, opportunities and threats) to organize information from the baseline data, the business survey and their own personal knowledge. The SWOT categorizes situations as internal strengths or weaknesses or as external possibilities or threats – all relevant to local economic development.

The SWOT framework promotes a strategic focus on situations that the entities represented on the task force can impact. The SWOT analysis differentiates between internal and external factors. In the context of economic development planning, the SWOT focuses potential interventions on factors like workforce preparation, local tax and regulatory structures, local service provision, or the condition of the town center. However, it is also important to recognize that communities cannot alter national programs and regulations, but local leaders often have influence on national political decisions that underline those programs and regulations.

### 4.3.6. Identify strategic issues

Contrasting the situation described by the SWOT analysis with the vision of the desired economic future helps the task force to identify strategic is-

sues – those issues that are likely to impact the economic future of the community and affect achievement of the vision. Strategic issues are usually found on the negative side of the SWOT. They are internal weaknesses that restrict local economic progress and external factors likely to have a negative impact on the local economy (threats).

Strategic issues are expressed in the form of questions for which there is more than one answer. This stems from the commitment of strategic planning to make decisions based on information and data. A statement that limits potential answers to the strategic issue would be premature at this point in the planning process, because it is not likely that the task force has enough information to select the best response.

### 4.3.7. Select critical strategic issues

Critical issues are those strategic issues that are (1) most important for the achievement of the desired economic future and (2) most likely to be affected by local intervention. These two criteria reflect the strategic planning commitment to (1) focus on the highest priority needs and (2) concentrate on those issues that can be changed or influenced by the people doing the planning.

The selection of critical issues sets both the agenda for the future and the direction of the EDSP. Once the critical issues have been identified, the task force divides itself into working groups, one for each critical issue. The working groups conduct an in-depth study of each critical issue and report back to the larger task force. Dividing into specialized working groups makes the best use of task force resources and time of task force members, and allows a significant amount of information to be gathered in a relatively short amount of time.

### 4.3.8. Develop action plans to address critical issues

Each task force develops an action plan addressing its critical issue. The LGRP model uses a very basic version of the LogFrame (Logical Framework) to specify the proposed interventions, the assumptions that underline that logic, and how progress will be measured toward achievement of goals. (LogFrame is the project management technique required for both World Bank and European Union sponsored projects. As EU accession proceeds,

Croatian local governments may have opportunities to compete for pre-accession grants from the European Community, for example, funding to bring their environmental infrastructure up to EU standards.) The LogFrame analysis (1) contributes to a transparent planning process by specifying the assumptions upon which decisions rest and (2) integrates performance measurement into the planning process from the beginning.

Information from the LogFrame analysis is used to develop an action plan that (1) defines the entities with the lead responsibility for implementation of the strategies plus any partners, (2) identifies the amount and source of resources needed for implementation, (3) sets the schedule for implementation, and (4) specifies the benchmarks and indicators that measure progress from the baseline to the desired outcome. The action plan covers the entire period from planning to implementation and is used as a guide for how the activities will actually be carried out.

There are likely to be more proposed interventions than available resources will support. By revealing strengths and weaknesses of proposed interventions, LogFrame analysis helps the working groups select the most promising proposals. Working groups can evaluate estimated costs against expected benefits. The consultant or other staff supporting the strategic planning process provides information regarding available resources and if necessary keeps the action plans focused on the critical issues. A priority should be to look for interventions that ean be accomplished quickly and without a major investment, innovative approaches, and interventions that require long-term commitments.

The LogFrame process of analyzing the critical issue and then identifying and planning potential solutions requires an investment of time and perhaps resources to conduct or gather research. Also, the action plan concept is simple, but completing an action plan requires concrete information that can be difficult to compile. At least four to six weeks of weekly meetings should be allocated for this most creative and challenging part of the EDSP process.

### 4.3.9. Develop the economic development strategic plan (EDSP)

In an informal meeting, each working group presents its action plan to the task force, describes key choices that were made during the planning process, and answers questions from other task force members, who may re-

quest additional information. The task force assesses the resource requirements of the combined action plans but makes no decisions regarding relative value or priority at this meeting.

In a second meeting, the action plans are integrated into an economic development strategic plan. This is likely to involve difficult decisions about allocation of limited resources, and thus it is beneficial to invest in professional facilitation. On the positive side, proposals in different action plans might reinforce each other, resulting in very promising proposals. On the negative side, there might be internal contradictions between action plans and competing proposals for using of the same resources. Resolution of these issues is part of the process of integrating both complementary and competing views and priorities into a comprehensive plan.

The task force has to weigh many factors as it integrates the action plan into a coherent economic development strategic plan. In some cases, the availability of resources can only be assumed; for example, grants and loans from state ministries and international donors. The strategic planning process can accommodate uncertainty, because the model includes monitoring and updating. The strategic plan is revised, as additional information becomes available. Once the interventions have been integrated into a single plan, the task force develops guidelines for monitoring, updating and implementing the EDSP.

## 4.4. Implement, monitor and update the EDSP

**Implement.** Implementation is the test of the strategic planning process. The LGRP model lays the foundation for implementation, because it creates a shared vision and consensus in the community about issues, priorities and how the community should respond. Moreover, those who will be asked to implement the plan have been involved in creating it.

Because it was built upon a foundation of action plans, the EDSP document describes the implementation process. However, the first step of implementation is to submit the EDSP to the local government for adoption (for example, the EDSP of a respective city should be submitted to the City Council for adoption). Although all those entities were represented on the task force, formal adoption of the plan is important because it represents an institutional and legal commitment to implementation.

The EDSP needs the support of an entity that is responsible for overseeing implementation of the plan. The decision about which entity fills the role reflects the local situation. An existing entity may be assigned this responsibility, or an oversight committee can be formed from the members of the task force who are willing to continue their service, or new people may become involved. Another option is to create a new entity to fulfill this role.

**Monitor.** Monitoring provides the information needed to assess strategic plan implementation and to guide modifications and updates that will keep efforts on track toward realizing the vision. The entity that oversees implementation also monitors progress of the EDSP. Regular monitoring reports, which are made public, maintain a transparent process and reinforce the commitment to implementation. Monitoring should track each intervention on the following dimensions:

- Indicators from the LogFrame matrices assess whether planned interventions are not only taking place but also having the desired results
- A comparison of action plans and budget reveal if (1) resources are being used at the level allocated and (2) the intervention is on schedule
- An organizational review looks for changes in individuals and organizations that may affect their abilities to complete implementation assignments.

**Update.** The strategic plan is a tool for adjusting to changes, so it has to be kept current with periodic reviews and up to date information. Most databases are updated annually when new information becomes available from government sources. The new information informs a new socio-economic situation scan that is fed into the EDSP. When a new scan is completed, it is an auspicious time for the monitoring entity to seek answers to four additional questions:

- Is this issue still critical to the community's economic future?
- Does this intervention continue to address the critical issue?
- Do program benefits continue to justify the resources required for implementation?
- Are there any unintended (negative) consequences of the intervention?

Unless the external environment is undergoing rapid and significant change, the strategic plan should remain viable for five to ten years. In a rapid evolving environment such as Croatia, however, more frequent updating may be necessary.

## 4.5. Conclusion

The economic environment changes due to outside events – technological improvements, discoveries, political events – and economic development activities must adjust. In a market economy, competition intensifies the environment of constant change.

Local governments have the power to create and maintain local environments that support private sector activities. Also, local government officials, on the county, city and municipality levels, have the power to work for change in national laws and policies. The tools that local government has to enhance its economic development capabilities are its service provision and regulatory responsibilities plus its ability to provide information and mobilize additional resources through partnerships with the business community, NGOs, citizens, and with other governments in its economic region.

Economic development is not defined as attracting outside investors. Successful economic development strategies recognize that, with minor exceptions, most economic growth and job creation occurs from local entrepreneurs creating and expanding local firms – not from attracting large corporations from the outside. Primary attention should be given to creating a local business environment within which local businessmen are supported in taking risks and reinvesting their profits in the community.

Local government promotes economic development through efforts to create or exploit location advantages; for example, by investing in infrastructure improvements and education. Location advantage can stem from geographic factors such as proximity to major markets and good transportation, and also from local characteristics such as well-trained workforce and educated populace.

Moreover, experience shows that creating such a business climate is the best approach to interested outside firms to locate in your community. Foreign investors are attracted to communities where local entrepreneurs with whom

they speak feel positively about their local government and the community as a place to do business.

The local government reform project (LGRP) collaborated with two of its demonstration sites, the Cities of Varazdin and Rijeka to implement the community-based economic development strategic planning process described above. In each city, a task force comprising representatives of the public and private sectors produced an economic development strategic plan through a series of interactive workshops. These plans have been adopted in February 2002 by the respective city councils, resources from the city budget were allocated, and the projects are currently being implemented in both cities.

Over the course of 2003, the model has been replicated in an additional 11 municipalities and 12 cities throughout Croatia. In all of these places, Task force members, local government, private and public sector and civic leaders are working together to set priorities necessary to raise the local standard of living and develop economic development strategic plans for each respective local government.

# 5.

# CITIZEN PARTICIPATION AS A TOOL TO IMPROVE LOCAL GOVERNMENT MANAGEMENT EFFICIENCY

*Krzysztof Chmura*
*Momo Kuzmanović*
*Mirna Karzen*[1]

## 5.1. Introduction

### 5.1.1. Citizen participation as a tool to overcome lags in democracy development

In the commonly accepted picture of modern society, the entire social sphere is divided into three main areas (or sectors), according to the predominant types of activities, institutions or values represented in each: the market economy, the public sector, and civil society.

**Citizen participation includes a wide range of ideas, initiatives and activities, the goal of which is to increase the role of citizens in all aspects of community life. In particular, though not exclusively, citizen participation occurs between the market and the state and is usually called the third sector.**

Private ownership, activities and institutions geared towards making profit comprise the market economy sector. The public sector consists of public ownership, with organizations and institutions that provide the legal framework, social care, and other services in the public interest. Non-profit or-

[1] The authors are Citizen Participation Specialists at Local Government Reform Project, funded by USAID and implemented by Urban Institute. Views expressed in the article are those of individuals, not the institution they represent.

ganizations, non-governmental organizations, and other institutions and activities based on civic initiatives make up the third sector.

The importance of citizen participation for modern democracies has been widely recognized in the past decades. We will mention only some of the reasons for the increased interest:

- Crisis of traditional understanding of democracy that reduces citizens' influence on community management to the right of election and re-election of representatives in the legislative and executive government;
- Dynamic development of civil society "sector," with institutional diversity and a multiplicity of experimental and innovative practices created new, increased interest in activities directed towards citizen participation;
- Low level of citizen motivation to participate in local and national elections in states with a long tradition of democracy; and
- Difficulties in establishing and operating democratic institutions in transitional countries where, due to lack of democratic tradition, citizens have yet to gain trust in those institutions and their own ability to control and influence them.

### 5.1.2. Citizen participation as a general value of society

Citizen participation in decision-making on important issues of community development stands out as a one of the key characteristics of democratic societies. The opposite is true as well: the lack of information on important government decisions at the local or national level and the lack of permanent forms of communication between citizens and government representatives is a striking characteristic of undemocratic societies.

In accordance with this widely accepted approach, the goals and benefits of increased citizen participation are considered valid goals unto themselves. Citizen participation is therefore of inherent value and is not necessarily directed toward the achievement of visible practical results. The general goals of citizen participation can be divided into four main groups:

**a) Benefits for democracy** - preservation and development of main values of democracy and successful functioning of democratic institutions at the global, national and local level.

**b) Benefits for citizens** - development of citizens' capacity to organize themselves around mutual interests and needs outside of the market and without state's instruction to do so, including the

- capacity to share the responsibility for social care activities, cultural activities, and environment protection programs, and
- general ability of individuals, formal and informal civic associations, and non-governmental organization to solve problems in the community.

**c) Benefits for the development of general social cohesion and stability** - trust, cooperation and partnership between different "sectors" (public, private and civil society sector).

In no way do we wish to challenge the legitimacy of afore-mentioned generally accepted goals and benefits that citizen participation can have for the development of democracy, civil society values and social cohesion. However, there are several shortcomings of this approach that defines and to a certain extent restricts citizen participation to the achievement of general benefits that may not be demonstrated by tangible or practical results. Here are some of the important shortcomings that result logically from such reduction:

1. If increased citizen participation is defined and advocated only as a general (social, democratic, political, cultural) value, then activities towards improving or increasing citizen participation shall primarily be of an informative and educational character. Citizen participation would thus be developed only as a kind of supplementary school of democracy in which knowledge and skills necessary for its successful functioning as a whole will be obtained.

2. If the understanding of citizen participation is limited to better knowledge regarding management of community affairs and increasing citizen influence on government decisions and the practical effect of citizen influence on community resource use is ignored, then increased citizen participation could actually result in decreased management efficiency in the disposition of resources. In other words, it would be the case that a paradox would occur where the lack in community development, in terms of efficient allocation of resources, etc., is justified by progress made toward adopting and nurturing of higher or theoretical (general human, democratic, etc.) goals that characterize similar ideological approaches.

3. If citizen participation only increases citizen capacity to control governments at the local and national level and thus imposes additional obligations on governments, in terms of providing information to citizens, organizing public hearings, providing more transparent decision-making (as they are required as elected representatives) – in other words, if additional obligations other than those stipulated by the law and those necessary to meet democratic standards are imposed on governments – it is likely that governments will view the process of improving citizen participation as an obstacle to increasing their performance and will try to resist it.

### 5.1.3. Citizen participation as a group of activities for better solving practical problems in the community

The main goal of this article is to point out the need to design more comprehensive approaches to the citizen participation phenomena that stress the often neglected important and very practical purpose of increased citizen participation as a problem solving tool. This type of approach stresses the importance of efficiency as a criterion for evaluation citizen participation activities. We will start from the assumption that for real improvements in choosing effective citizen participation activities, general consensus on the value and need to develop citizen participation is not sufficient, in the same way as a board and employees' consensus on the mission and strategic goals of a company is not sufficient for a company's success and survival in the marketplace.

We will not talk about implementation of citizen participation, but rather will focus on features of systematic policies to improve citizen participation at the local level, which is to a great extent directed towards achieving practical results and increasing resource use efficiency.

Arguments for this approach are based on an analysis of LGRP's citizen participation model, methods, and tools that the model suggests for implementation and initial results from the application of the model in 25 Croatian municipalities and cities.

## 5.2. Application of management methods for improving citizen participation in local governments

New management methods in the model and tools for its application in local government are designed in such a way that they can be adjusted to communities of different sizes and levels of experience in citizen participation.

The citizen participation model offers two different application approaches: **"Quick results approach"** and **"Integrated approach"**.

From the efficiency standpoint, sometimes it is better to successfully complete simple activities, increase support for similar activities as a result of such successes, and then apply more sophisticated tools. Local governments that already have some experience and abilities in promoting citizen participation can choose more sophisticated approach from the beginning.

### 5.2.1. Two suggested approaches to model application

The simpler of the two approaches is **"quick results"**. In this approach, the local government, on the basis of own evaluation of the current level of citizen participation, selects and applies particular tools that it believes can best be applied toward improving citizen participation. Examples of tools include: **city newsletter,** if citizens are not sufficiently informed, **contests for citizen groups,** if necessary to motivate citizens or **general public surveys,** if it is necessary to learn about the citizens' opinion on activities/services of the local government.

The long-term approach includes designing an **integrated citizen participation plan,** in which the selection of tools is based on a more thorough analysis and planning.

#### *5.2.1.1. Application of quick results approach*

Increases in management efficiency at the local government level can easily be seen by using the quick results approach. For local governments to choose the most appropriate interventions (tools), the first step should be to conduct a "scan" of the citizen participation situation, then to select appropriate tools, design the implementation plan for activities and monitor implementation. Even the first step – "scan of situation" – includes a par-

ticipatory examination of abilities, capacities and resources of the local government unit, in order for the planned approach to work. Furthermore, participatory methods applied in the analysis of the situation, tools, preparation of the implementation plan, and evaluation of implementation, point to a new way for local governments to manage themselves and their work in which key information and players are consulted to make efficient and effective decisions.

**Example from LGRP's application of the Model:**

*Using the quick results approach in municipality of Krnjak (population about 2000), the "scan" was implemented in the following manner: An LGRP consultant, in cooperation with local government representatives, prepared a questionnaire for evaluation of citizen participation situation and municipality's development capacities, on the basis of which 27 representatives of the municipal government, neighborhood councils, non-governmental organizations, business community and individual citizens were interviewed.*

*On the basis of the questionnaires, a report was designed with recommendations for selection of activities (tools) to increase citizen participation to address some of the key development issues in the community.*

After identifying the primary areas in which citizen participation is lacking, the local government can select those tools that will be used to address those particular areas.

Some local governments elect to analyze the potential impact of each of the available tools in regard to the existing status of citizen participation and identified needs in the community. This approach also increases efficiency in the work of local governments, given that the selection of tools depends on capacities, condition, size and resources of the local government. Even simply with the act of planning, analyzing, and choosing certain activities, the more efficient use of resources (human and financial) is enabled.

The third approach is to apply tools directly from the citizen participation "toolbox".

Designed for achievement of short-term results, this approach is accompanied by certain risks, in particular the risk that decision-makers are tempted to overlook important issues that require attention in favor of those tools that are easiest to apply or needs that are easiest to address. This decreases

the efficiency of applying the model and is more appropriate for smaller local governments or as a starting point (initial step) for developing citizen participation from scratch.

In order to maximize results and to best use potential resources, particularly in smaller local governments, selection of tools should be based on the results of the **first step** (scan of citizen participation situation) using three main criteria: extent to which each tool deals with critical issues and local government needs, level to which the tool can change or impact the current situation, and degree of feasibility in regard to complexity and availability of resources.

Upon selection of appropriate tools, **a plan of activities** needs to be prepared. This can be a very simple list of steps in implementing the tool, persons responsible, timeframes and resources. After that, implementation progress must be monitored and the plan modified if needed. It is important to monitor to which extent each tool actually improves citizen participation practices. If the desired or potential level of efficiency has not been achieved with the tool that has been selected, the tool or approach needs to be modified or another tool should be selected.

#### *5.2.1.2. Application of integrated approach*

Efficient management methods are also applied in the creation of an integrated plan, particularly during planning, preparing and conducting workshops, analyzing the situation and resources, designing the plan itself and monitoring implementation. This approach is a long-term systematic activity aiming towards increased citizen participation in the community. It also strengthens the capacity of local government leaders who participate in and facilitate the planning process. We will briefly describe six practical steps recommended to the local governments for successful implementation:

##### *5.2.1.2.1. Step 1: Orientation seminar on citizen participation*

The goal of this seminar is to present the benefits of and legal requirements for citizen participation to local government key personnel, members of neighborhood councils, and local non-governmental organizations, who will eventually form the task force that designs the integrated plan. The citizen participation toolbox is presented and ways to apply the tools should

be discussed. The seminar can be conducted by citizen participation specialists from outside the community (this is recommended, if possible) or by someone from the community (for example, local government employee responsible for public relations or representative of a non-governmental organization).

*5.2.1.2.2. Step 2: Forming a task force*

Members of the task force should be selected from local governments (elected officials and employees), non-governmental organizations and neighborhood councils. They should be prepared and capable of devoting their time and knowledge to the task force. The best way is to ask orientation seminar participants to commit to working in the task force.

**Example:** *During the implementation of the LGRP model in 25 local governments, 40 task forces were formed, responsible for coordination of work to design and implement integrated plan of citizen participation. All task forces, in addition to government representatives, included representatives of non-governmental organizations, neighborhood councils, educational and cultural institutions. With assistance from LGRP's consultant, local governments began working together as a team to perform tasks important for the community. From the beginning of the process, the task forces used not only citizen and expert opinions, but also their own specific knowledge and skills and delegated part of the tasks and responsibilities.*

*5.2.1.2.3. Step 3: Conducting workshops*

The citizen participation model advises local government to conduct at least four workshops. At the first workshop, the task force begins to analyze all aspects of citizen participation in the local government. In doing so, it can use particular criteria for evaluating current ways in exchanging information and assessing citizen perception of local government, including the credibility of local government, general level of trust in local government, perception of local government openness or efficiency, communication, and respect towards citizens. Results of analysis can then be summarized in a table or document that enables overview of strengths, weaknesses, opportunities and threats significant for citizen participation in the local decision-making process (so called SWOT analysis).

The goal of the second workshop is to define the specific goals that will be achieved in the area of citizen participation. A good approach is to first define critical areas (for example, communication between citizens and the government), after which goals that can be achieved and measured are defined.

The next task is to determine interventions according to citizen participation goals defined during the second workshop. Brainstorming is the best way to generate ideas for interventions. During the brainstorming, tools from the toolbox can be suggested, but it is also important to create innovative proposals that address the specific situation in the community.

The purpose of the fourth workshop is to evaluate ideas generated at the third workshop using well-defined criteria and to select the best ones. The next task is to prepare draft plans of activities for selected interventions. All activity plans will be included in the integrated citizen participation plan.

**Examples from the implementation of LGRP's model:** *At 110 workshops conducted in 25 local governments, there were approximately 440 active participants. The goal of the workshop was, through joint discussion on key problems in the community, to design specific proposals for solving specific problems (selecting interventions, implementation plans and specific assignments to workshop participants). Although the final "product" of these workshops should be a part of integrated citizen participation plan, in many cases, participants themselves proposed and successfully implemented some activities even before the plan was adopted. In the municipality of Konjščina, for example, a proposal by workshop participants to organize a local Christmas Fair was adopted by the Council even before the integrated plan was adopted and then very successfully implemented. The Fair was held in the same week in which final integrated citizen participation plan was adopted.*

#### *5.2.1.2.4. Step 4: Designing the integrated citizen participation plan and presenting it to the board and council*

The final result of the series of task force workshops is the integrated citizen participation plan, a document that is then presented to the board and council for adoption. It is important to make the presentation comprehensive but concise and well designed to catch the attention of board and council members who have not participated in the design of the plan. The plan

is a policy document. Adoption of the integrated citizen participation plan gives the green light to the further development of particular interventions and plans of activities. A second, but not less important characteristic of the integrated plan, is a detailed elaboration of implementation procedures for each activity anticipated in the plan.

*5.2.1.2.5. Step 5: Implementation of integrated citizen participation plan*

After the integrated citizen participation plan has been adopted, detailed activity plans can be designed. They should contain more details than draft activity plans included in the integrated citizen participation plan, which typically only includes the details necessary for making political decisions. It should be emphasized that detailed activity plans significantly increase the probability of successful application of different tools.

*5.2.1.2.6. Step 6: Monitoring, evaluation, review of the plan*

During the implementation phase, it is important to monitor results, evaluate, and if necessary, revise the plan due to changing circumstances/environment in the local community.

## 5.3. Citizen participation tools

### 5.3.1. Importance of tools for practical application of the model

As previously mentioned, citizen participation is often interpreted as an activity to achieve general goals and the benefits and effects of those activities are mainly intangible.

The toolbox, on the contrary, points to the practical importance of those activities, directed toward achieving tangible results and increasing resource use efficiency. The citizen participation model, among other things, provides methods for measuring those results, i.e. efficiency of local government work.

Therefore, it is not sufficient for local governments to simply understand the importance of citizen participation and agree to be prepared to implement policies and procedures for strengthening citizen participation at the

local level. **Understanding and readiness need to be accompanied by the specific knowledge, skills and tools that will facilitate the success of the implementation of any given specific intervention (tool).** It is surprising that this next step, which turns intention and understanding into practice, is often neglected in modern public administration. Often, "conceptual" understanding of issues and theoretical commitment to implementation is considered sufficient for an initiative to be declared successful. Neglecting the importance of procedures and tools used in the implementation phase of any public initiative will always achieve the same result as any other undertaking without skills and tools: the result will be useless or unwanted.

### 5.3.2. Suggested sets of tools

Later in this section, you will find the description and selection of potential interventions (tools) that can be used to improve citizen participation. The tools address a variety of problems. In terms of complexity, some of them are very simple and some are more sophisticated. Some are simple activities but can provide useful suggestions, while some present more complex tools, such as general citizen surveys or budget in brief. They are grouped into four categories based on their general function:

#### *5.3.2.1. Information tools*

This set of tools is aimed at improving the availability of information on services provided, the decision-making process, responsibilities and overall activities of elected officials and local government employees. Access to information is a basic human right that governments should protect and facilitate at all levels, particularly at the local level, and it is one of the main preconditions for a transparent decision-making process in a democratic society. Only well informed citizens can actively participate in local government activities and act as important members of modern civil society.

Information flow is the first step towards the establishment of an active role for citizens in the life of community, including communication with the local government, citizen influence in the decision-making process, participation in the planning and implementation of community-based projects,

and establishment of partnership with local government and business community.

Successful implementation of these tools will demonstrate the commitment and ability of the local government to apply new management methods and skills that have been developed in modern democracies. One of the most important skills is delegating, i.e. recognizing capable people or organizations within the community, which can perform tasks for (or with) the local government. Therefore, local government does not necessarily have to obtain all skills internally, but can involve those people it believes can successfully perform particular tasks. In doing so, a decentralized approach to accomplishing activities involves community members as well as local government staff. For example, for the design of a newsletter, a person who does not work in the local government, but who has experience in the design of similar publications can be hired by the local government and thereby contribute new skills and ideas to the design of the newsletter.

Suggested tools in this group are: open council session; public information center; information brochure; information board; frequently asked questions, automated telephone information; newsletter, handouts; mayor's budgetary message; budget in brief; media releases; meeting agenda; and printed minutes.

#### *5.3.2.2. Communication tools*

Communication tools include providing information to citizens and providing a way for citizens to express their attitudes and comments. Communication in this model is explained as a two-way process "through which information are exchanged between individuals by using common system of symbols, signs or conduct".

Citizen participation in local governance is possible only when the information flow is two-way: upward movement of information (from citizens towards local government) and downward movement of information (from local government towards citizens). It is clear that information exchange process will only be efficient when both sides accept a "common system of symbols, signs and conduct". The goal of tools from this group is to lay the foundation for such a system of communication, but they are not the only tools that can be used for improving information flow upward or downward.

When the local government informs citizens of plans and decisions relevant for community development, an initial step towards establishing communication has been taken. When citizens respond to information they receive by providing comments in reference to information shared (plans or decisions) or suggesting solutions for improvement of planning or decision-making, full communication has been established. The communication cycle is completed when citizens' responses affect positive changes and more efficient implementation of local projects and activities.

Successful application of these tools will demonstrate that the local government is able to take the next step - to develop various activities based on public-civic partnership (see partnership tools, below), a characteristic of which is not only successful communication, but also successful implementation of mutual projects. Communication tools include citizen surveys; interviews with citizens; surveys on particular service; focus group, feedback channels, cards with citizens responses; radio/TV program; public hearing; neighborhood meetings; successful meeting; youth contest; internet portal; and intranet-internet system.

#### *5.3.2.3. Partnership tools*

This group of tools is designed for public-civic partnership, which is one of the most demanding goals of citizen participation. It could be said that public-civic partnership is achieved when citizens and local government can work as partners on different projects in the community and when those joint activities produce tangible results.

Partnership tools promote effective citizen participation in local government activities. The most important activities are those in which citizens, with their own resources, assist implementation of the project in cooperation or partnership with local government. Actually, it would be fair to say that in this case the local government helps citizens to implement solutions by providing them with appropriate resources, rather than suggesting that citizens adjust their activities and resources to the local government. Thereby, citizens truly "take matters into their hands". This set also contains different tools through which citizens can get involved in the decision-making process. Although this is not exactly the same as collaborating to implement projects, it is still a good example of a specific kind of cooperation in which citizens contribute their own resources, including time, experience, and knowledge.

This is also the best way to strengthen efficiency and local government management since the burden of providing resources (both financial and human) is not solely on local government, but is shared with other sectors. This leads to better project results, motivated participants, long-term sustainability, and overall improved quality of life in the community. Partnership programs are often composed of volunteers, especially young people, which is an additional benefit from this tool. Selection of partnership tools includes local partnership program; planning of public spaces; local festivals; business forum; citizens' advisory group; and task force.

#### *5.3.2.4. Administrative tools*

The set of administrative tools includes specific interventions that create the framework for application of different citizen participation tools. This category of tools suggests systematic changes in the way local government implements everyday activities and therefore can lead to more sustainable changes than any other set of tools in the "toolbox".

Some of these tools contribute in the area of legislation, often enabling some transparent procedure (for instance, transparent budget process that requires applying tools for budget design). Other interventions are more focused on defining specific guidelines, like general citizen participation policy in civil initiatives. Other tools describe in detail the procedures for financing initiatives or performance of administrative services.

One of the most comprehensive tools is "One Stop Shop" which enables open and easy access to information on local government services (mainly information on administrative services), and more importantly, creates an atmosphere of openness and trust between citizens and local government. The application of this tool completely changes the local government structure and concept of service provision. It has a significant positive influence on citizens' willingness to cooperate with local government officials and employees. Some administrative tools include citizen participation strategy; NGO charter, procedure of financing civil initiatives; transparent budget process; one stop shop; procedures of providing services in the government; youth council; and creation of a position for a citizen participation specialist.

## 5.4. Results of applying the citizen participation model in Rijeka

**Background information**

City of Rijeka is a port with population of 175.000. In Croatia and throughout the world, Rijeka is known as a progressive and innovative city that undertakes many initiatives for improvement of living conditions of its citizens, through promoting economic development and civil society.

In 2001, Rijeka started close cooperation with USAID and began working with LGRP to improve local government management in several different ways. When selecting management models from LGRP's portfolio, the city decided to focus on financial management, economic development and citizen participation. The selection of citizen participation was fairly unique in the Croatian context.

After consultations with LGRP's technical staff, the city decided to apply both the "quick results approach" and the "integrated approach".

**Implementation of quick results approach**

Within the "quick results approach", the city of Rijeka applied the following tools: Community based strategic planning – designed an economic development strategic plan for the city of Rijeka (managed by LGRP's economic development team).

**Youth contest, "My vision of Rijeka"** in order to involve youth in the city activities and provide support to the process of developing the local economic development strategic plan. Results of the contest are numerous works: drawings, paintings, stories, etc. on the future of Rijeka (see citizen participation toolbox). The award ceremony caught the attention of media and was widely promoted. Members of the economic development task force could, when developing the vision of Rijeka, take into consideration ideas and opinions of younger generations. Youth are also convinced that their opinion on the future is important to decision-makers.

**Meeting with citizens model methodology** is applied and implemented during meetings with the neighborhood council in the area where the bankrupt paper mill is located. A meeting was held to gather citizens' opinions on the possible use of bankrupt facilities which informed the decisions of both the bankruptcy managers and the court.

**Citizeu surveys,** provided useful information on citizens' priorities, their knowledge on the activities of the city and sources of information which they depend upon. The survey report was delivered to media to publicize the results of the survey. The results also contributed to the process of economic development strategic planning.

**Within the integrated approach,** the city organized a citizen participation task force consisting of 15 members who participated in four workshops to develop the citizen participation integrated plan. As a result, a plan was designed that includes a summary analysis of the citizen participation situation in the city (in the form of a SWOT table).

Defining goals:

- Citizens better informed and provide more frequent feedback to the city (communication improved).
- Increased citizen participation in the process of preparing a budget ("transparent budget process").
- Increased role and activity of neighborhood councils (neighborhood councils).
- Increased number of civic initiatives that solve problems and address the needs of the community ("civil initiatives").

In order to achieve the afore-mentioned goals, the city selected the following interventions:

- Plan was presented to the board and council and was adopted as a strategy document.
- Upon adoption, the city began applying citizen participation tools (after final feasibility evaluation and decision on the greatest priorities).

**Results of application**

In order to achieve implementation of the "communication" goal, the city published a newsletter that was distributed to citizens, participated in several talk-shows on TV on various important subjects, and improved communication channels, for instance, through implementation of "e-munis" project which provided a sophisticated internet platform for communication with citizens and neighborhood councils. The city also decided to broadcast a part of council sessions on the local TV station.

The results of applying this tool are many. Citizens of Rijeka are better informed and due to improved feedback channels, they more often communicate with the city. This increases citizens' trust in local government and increases transparency.

The "budget" goal was achieved through publishing and distributing a "budget in brief" with elements of the mayor's budget message. This enabled citizens to better understand the local budget, particularly revenues and expenditures. On the basis of that knowledge, citizens can better communicate with the city on budgetary issues.

"Neighborhood council" is a goal that was met by using a talk show and a partnership program to involve youth groups and neighborhood councils in developing public spaces for youth. This program, called **[MU:V] ("Mali uče velike"),** solicited significant interest by youth, and also representatives of other sectors, including the city, neighborhood councils, NGOs, schools and local media. Over 100 youth representatives participated in the information seminar, following which those most interested participated in the series of workshops. Six completed projects were submitted (in October 2003). The two projects that were considered the best were co-financed by the city. The city agreed to support continuation of this project and the new youth contest [MU:V] 2004 was launched in April 2004.

In order to strengthen civic initiatives, the city also designed an NGO charter outlining cooperation between the local government and non-governmental, non-profit sector. The charter outlines a long-term strategy for the NGO sector and is a unique framework for financing NGO sector activities, projects and programs. This is the first such charter in Croatia.

In addition to the activities described above, the city initiated a series of efforts to revitalize run-down industrial facilities to preserve the city's cultural heritage and make a significant effort toward revitalizing the overall city. It is important to note that the city approached the process of revitalization in a new way, through a public-private partnership that was initiated by the representatives of the city, private sector and individuals, experts who recently founded association named PRO-TORPEDO. By initiating this private-public partnership, the city demonstrated its willingness to cooperate with other sectors to better use scarce public resources.

Application of various citizen participation tools have contributed to the improvement of the citizen participation situation in Rijeka. Since change

does not occur overnight, the city continues to analyze the situation and with respect to undertaking other appropriate activities. In general, interventions have created a more constructive atmosphere and started the long-term process of increasing trust and sense of partnership in the city.

In Croatia and throughout the world, Rijeka is recognized as a leading city in introducing modern management methods in local government to promote public-civic partnerships in various areas of community life. Those are important preconditions for sustainable growth accompanied by improvement of overall quality of life for all citizens of Rijeka. The fact that Rijeka was recently granted a World Bank loan to restructure the port was surely affected by the tangible results achieved to date toward local government reform.

## 5.5. Conclusion

Based on the main characteristics of LGRP's citizen participation model and initial results of applying the model in 25 Croatian municipalities and cities during 2003, the following argument can be made to support the main thesis of this article – **greater citizen participation in local communities is positively related to increased management efficiency in local governments:**

- Improvement of citizen participation can and should be achieved by applying certain management skills, methods and procedures.
- Local government leaderships should be trained in certain management skills, methods and procedures and should receive consistent additional training.
- A systematic process of increasing citizen influence on design and implementation of management policy in the local community leads to the better use of resources and greater capacity to solve practical problems.
- Activities that foster citizen participation facilitate better use of human resources in the local community and mobilize new sources of financing. Thus it should not be treated as a cost, but as a development investment.

It is possible and useful to develop citizen participation mechanisms as a system of sustainable practices in managing local government that directly affects the use of resources and ability to solve practical problems. This very

practical value of citizen participation is in direct contrast to those who value citizen involvement in governance only to nurture or promote general values such as a culture of dialogue, tolerance, rights of an individual, civic initiatives, and democratic values such as the availability of information or freedom to express an opinion publicly.

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# II. DIO

# DIMENZIJE EFIKASNOSTI ORGANIZACIJE LOKALNE UPRAVE

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Već naslov knjige upućuje na trend administrativne decentralizacije i jačanja uloge lokalnih političko-administrativnih jedinica u usmjeravanju i podržavanju razvoja svojih lokalnih zajednica. Premda zanimanje za ekonomsko-poslovne aspekte djelovanja javnog sektora sve više raste u cijelom svijetu, za Republiku Hrvatsku ekonomska domena kretanja u javnom sektoru ima dodatno značenje. Ako se zna da javni sektor raspolaže polovinom društvenog proizvoda, te također svojim ponašanjem i mjerama usmjerava odluke i u sektoru gospodarstva i u sektoru domaćinstva, tada ustroj, vrijednosni sustav i efikasnost koji odlikuju djelovanje javnog sektora postaju općedruštveni problem. Problem dodatno zaoštravaju nedostatan ekonomski rast, pitanje održivosti trendova koji danas podržavaju rast (osobna potrošnja i državna infrastrukturna ulaganja), kao i politički uvjetovana kašnjenja u približavanju Europi.

Analiziranje modela djelovanja domaćeg javnog sektora, praćenje pozitivnih svjetskih iskustava, kao i njihova oprezna prilagodba domaćim potrebama, zadaća je i ekonomskih stručnjaka i profesionalnih savjetnika, a nadasve samih djelatnika u javnoj upravi.

U ovoj cjelini nalazimo priloge više autora koji, uzimajući u obzir sve složenije zahtjeve što se postavljaju pred zaposlenike u lokalnoj samoupravi, razrađuju različite dimenzije problema razvoja poslovnoga modela primjerenoga za jedinice lokalne samouprave (JLS). Radovi uzimaju u obzir probleme:

- ekonomsko-organizacijskih aspekata decentraliziranog administrativnog modela
- modela vrednovanja performansa
- razvoja marketinškog modela i njegova odraza na razvoj lokalne zajednice
- modela upravljanja ljudskim resursima
- modela upravljanja materijalnim resursima, odnosno veoma značajnim fondom nekretnina u nadležnosti JLS-a.

Gotovo je u svim tim radovima neizbježna usporedba javnog i privatnog sektora. Naime, privatni je sektor onaj sektor koji svoju organizaciju i poslovnu filozofiju tradicionalno razvija pod većim ili manjim pritiskom tržišta. Rezultat se toga pritiska ogleda u stalnom traganju za učinkovitijim poslovnim rješenjima. Tako je kroz desetljeća borba za opstanak na konkurentskom tržištu iznjedrila specijalizirana znanja, razrađen je konceptualni aparat, razvijene su tehnike i alati za pojedina funkcionalna područja, sve



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kako bi se postigla i održala konkurentska razina racionalnosti. Prilagodba tih znanja u novom valu menadžerizacije javnog sektora velik je i snažan izazov.

Međutim, jednako kao što ističu sličnosti, autori ističu i posebnosti javnog sektora. U prvome je redu uočena dvojnost uloge i ciljeva JLS-a. S jedne se strane javlja problem ekonomske efikasnosti, a s druge se strane postavlja političko pitanje demokratskih procesa i prava čovjeka i naroda. Organizaciju i upravljanje u javnom sektoru dodatno usložnjava veličina samog sustava, visoka interna diferenciranost uloga i osoblja, te pitanje održavanja dinamičnosti i fleksibilnosti.

Svaki od ovdje prikupljenih radova odražava nastojanja da i državna uprava, neovisno o razini (lokalnoj, regionalnoj ili središnjoj), svoje djelovanje preciznije osmisli kako bi svjesnije njime upravljala, na zadovoljstvo samih djelatnika u javnoj upravi i konstitutivnih jedinica kojima služe.

Poglavlje o **organizacijskim aspektima decentralizacije javnog sektora** shvaća jačanje uloga JLS-a kao promjenu, odnosno prilagodbu organizacijskog modela s konkretnim posljedicama za operativnu i strateškU učinkovitost budućeg djelovanja javnog sektora. Rad s teoretskog stajališta komentira dinamiku razvoja organizacijskog modela privatnog poslovnog sektora te usporedbom daje naznake očekivanog djelovanja decentralizacije na različite dimenzije efikasnosti JLS-a. Nameće se zaključak da decentralizacija otvora prostor za veću operativnu učinkovitost, te uz prikladnu motivaciju može pomoći bržem i informiranijem donošenju odluka. Sama sposobnost iskorištenja potencijala decentraliziranog modela uprave ovisit će o preciznosti dodijeljenog djelokruga autoriteta JLS-a, o daljnjem razvoju institucionalnog (pravnog i općedruštvenog) konteksta, te o primjerenom stupnju osposobljenosti i profesionalnosti djelatnika.

Nastojanja za uspješnijim menadžmentom uvijek su vodila razvoju novih modela kontrole djelovanja poslovnih sustava. Značajnost mjerenja obavljenih aktivnosti u jedinicama lokalne i područne samouprave kao i ocjenjivanje njihove učinkovitosti istaknuti su u poglavlju **Uravnoteženo mjerenje uspješnosti poslovanja javnog sektora.** Istražuje se problematika mjerenja poslovnih aktivnosti javnog sektora s naglaskom na djelotvornost i učinkovitost za čije se mjerenje izabire model uravnotežene matrice uspješnosti (BSC – *balanced scorecard*). Model polazi od četiriju perspektiva koje su modificirane sukladno obilježjima poslovanja javnog sektora u suvremenim uvjetima. U predloženom se modelu povezuju strategijski i

operativni ciljevi polazeći od temeljne svrhe - zadovoljavanja potreba korisnika usluga javnog sektora, poboljšanja financijske učinkovitosti, te internih perspektiva koje su vezane za poboljšanje operativne učinkovitosti, tj. organizacijskih sposobnosti, inovacija i permanentnog učenja djelatnika.

Prilog pod naslovom **Mjerenje uspješnosti i menadžment kao sastavni dio reforme lokalne samouprave** odražava spoznaje do kojih su u protekla dva desetljeća došli stručnjaci i svjetska praksa. Autor sažima osnovne pristupe problemu kontrole kroz unaprijed definirane parametre mjerenja performansi. Pritom navodi definicije i opise pojmova koji bi odgovornim osobama u JLS-u trebali olakšati snalaženje u prilično tehnički zahtjevnu području. Sustav je uspješno primjenjivan u javnom sektoru na zapadu, također i u poslovnome svijetu. Kako Hrvatskoj tek predstoji nova sveobuhvatnija dorada sustava kontrole u javnom sektoru, to se kritičnom primjenom teorijom i praksom već potvrđenih rješenja može uvelike uštedjeti na troškovima, te osobito na vremenu potrebnom za reorganizaciju sustava javne uprave.

Radom **Upravljanje marketingom na razini lokalne samouprave** autor naglašava složenost problema razvoja lokalne samouprave *"u interakciji s napretkom gospodarstva i kvalitetom života u danom prostoru"*. Autor upozorava na činjenicu da se marketinška filozofija sama nameće usporedno s jačanjem svijesti da lokalna samouprava nudi usluge iz svoje nadležnosti *"građanima, gospodarskim i drugim subjektima koji za te usluge plaćaju porez."* Pri tom, analizirajući dinamiku razvoja urbanih cjelina, autor upozorava na vlastita iskustva u modeliranju marketinške strategije Grada Rijeke. Evoluiranje marketinškog modela zbiva se sukladno razvoju društva i sredine. Time ujedno raste broj subjekata kojima se obraća sustav javne uprave, a model marketinga spiralno evoluira zahvaćajući sve mnogobrojnijim funkcijama i tvoreći, sa svakim ciklusom dorade, sve složeniji sustav.

Rad o **upravljanju ljudskim resursima** daje vrlo koristan osvrt na američka iskustva u reguliranju zapošljavanja i radnih odnosa u javnom sektoru. U današnje vrijeme, upravljanje ljudskim resursima mnogo je više od tehničkog posla i vođenja kadrovskih evidencija. Dapače, zauzima sadržajno i formalno, središnje mjesto u kreiranju programske politike razvoja kako privatnog, tako javnog sektora. Američka organizacijska rješenja predviđaju obično usporedno postojanje linijske službe (nadzor operative) i savjetodavne službe ili osobe zadužene za stratešku orijentaciju glede

pitanja razvoja ljudskih resursa. Zanimljivo je pratiti kako u SAD-u personalne politike već dvjesto godina postupno napreduju. Naizgled tehničko-pravnim mjerama, promjenom svijesti i regulative, uspjelo se poticajno djelovati na efikasniji odabir osoblja, povećati motiviranost te poboljšati disciplinu i odgovornost. Rezultat je bila povećana učinkovitost i kvaliteta usluga javnog sektora. Nama danas duhovito/slikovito zvuči tvrdnja da je *"do 1820-tih u SAD-u postojala praksa nagrađivanja političke lojalnosti dodjeljivanjem javnih službi"*, a vrlo je indikativna napomena da već zakon iz 1913. eksplicitno navodi kako državni zaposlenici moraju promicati efikasnost državne uprave.

**Upravljanje imovinom u lokalnoj samoupravi** predstavlja još jednu dimenziju aktivnosti o kojima JLS mora skrbiti. Nekretnine koje su u pretkapitalističkom i tranzicijskom razdoblju ušle u vlasništvo ili korištenje JLS-a, veliko su nacionalno bogatstvo. Sustavnim upravljanjem te nekretnine postaju potencijalno izdašan i fleksibilan izvor prihoda JLS-a. Kao primjer autor navodi projekt izveden u suradnji Grada Varaždina i Urban Instituta iz Zagreba, u koordinaciji autora ovog priloga. Uvođenje sustavnog upravljanja nekretninama u Gradu Varaždinu rezultiralo je dvadesetpostotnim povećanjem proračuna godinu dana nakon implementacije, i to pretežno kroz kapitalne prihode ostvarene kvalitetnijim upravljanjem imovinom. U ovom se prilogu izlažu osnovni pojmovi, daje se prikaz stanja upravljanja imovinom, te se otkriva metodologija rada na razvitku i implementaciji modela upravljanja nekretninama kroz jedanaest ključnih koraka.

Marija Kaštelan Mrak

# PART II

# DIMENSIONS OF LOCAL GOVERNMENT EFFICIENCY

This part of the book highlights the trends of administrative decentralization and the strengthening of the role of local political-administrative units in directing and supporting the development of their own local communities. Although the interest for economic-business aspects of public sector activities is growing in the entire world, the economic domain of this movement in the public sector of Croatia is additionally important. If we consider that the public sector manages half of GDP and that, with its behavior and measures, the public sector directs decisions in the business and household sectors, then the structure, the system of values and the efficiency that characterizes the public sector becomes a general social problem. The problem is additionally enhanced under circumstances of insufficient economic growth, the limitations of sustaining growth through present trends (growing personal consumption and state investments in infrastructure), as well as by the risks and costs of eventual delays in the process of Croatia's accession to the European Union.

The analysis of the model of domestic public sector functioning, the monitoring of positive international experiences, and their cautious adjustment to domestic needs, is a task for economy experts, for professional consultants and, most of all, for public administration employees.

In this part of the book, we find contributions from several authors who, respecting ever more complex requests placed before local government employees, elaborate different dimensions of the task of developing adequate business models for local government units. The contributions address issues related to:

- Economic and organizational aspects of a decentralized administrative model,
- Performance evaluation - measurement issues, concepts and models,
- The development of a marketing model and the reflection of marketing activities onto local community development,
- Human resources management models,
- Material resources management models, i.e. portfolio method of assets management.

In almost all papers, the comparison of public and private sector is inevitable. The private sector is the sector that traditionally develops its organization and business philosophy under greater or lesser market pressure. The results of that pressure are reflected in a permanent search for more effi-



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cient business solutions. Thereby, throughout the decades, the struggle for survival in competitive markets has generated a specialized knowledge, a concept apparatus and techniques and tools designed for particular functional areas, all in order to reach and maintain a competitive level of efficiency. The adjustment of that knowledge in the new wave of public sector management is a big and motivating challenge.

However, the same way authors point out similarities, they also stress public sector specifics. Primarily, they notice the dualism in the roles and objectives of local governments. On one hand, there is a problem of economic efficiency and on the other hand, there are the political issues of democratic processes and the rights of individuals and nations. The issues of organizing and managing the public sector are made additionally complex by the size of the system, its high internal differentiation of roles and staff, the constant issues of maintaining dynamism and flexibility, and many others.

Each of the contributions also reflects the attempts of the state administration, regardless of the level (local, regional or central) to design its activities with greater precision in order to raise managerial awareness and to manage activities in accordance with the expectations of local administration employees and the constitutive units they serve.

The section of **Organizational Issues in Public Sector Decentralization** treats the strengthening of local government roles as a change process, i.e. a process of organizational model adjustment, with specific consequences to operative and strategic efficiency of future public sector activities. From the theoretical point of view, the paper comments on the developmental dynamics of organizational models in the private business sector and, through comparisons, gives indications of expected impacts of the decentralization process on different dimensions of efficiency of local government units. It poses that decentralization opens up space for greater operating efficiency and that with appropriate motivation it can facilitate quicker and better-informed decision-making. The capacity to use the potentials of a decentralized administration model will depend upon the accuracy with which the scope of work is allocated to local government unit, on the further development of institutional (legal and general social) context and on the appropriate level of employees' education and professionalism.

The significance of measuring performed activities in local and regional governments, as well as the evaluation of their efficiency, are accentuated in the section **Balanced Performance Measurement of the Public Sec-**

**tor.** The author addresses issues of measuring public sector business activities with an emphasis on efficiency and effectiveness by choosing a performance measurement model based upon the "balanced scoreboard" (BSC). The model departs from four perspectives modified according to the characteristics of contemporary public sector operations. The proposed model links strategic and operational objectives starting from the basic purpose – to meet the needs of public sector service users by improving financial efficiency and internal perspectives related to improvements in operational efficiency, i.e. organizational capacities, innovations and permanent staff training.

Efforts made towards a more successful management have always led to the development of new models to control activities of business systems. The section on **Performance Measurement and Management as an Integral Part of Local Government Reform** reflects cognizance achieved by experts and international practice in the past two decades. The author summarizes the basic approaches to the issue of control through pre-defined performance measurement parameters. Whilst doing so, the author cites definitions and description of terms that should alleviate the coping of responsible persons in local government units in the quite technically demanding area. The system is successfully applied in the West and in the business world. Croatia has yet to experience new, more comprehensive completion of control systems in the public sector.

In the section **Marketing Management in Local Government,** the author stresses the complexity of local government development *"in the interaction with the progress of economy and quality of life in a given space"*. The author points to the fact that marketing philosophies evolve along side with the growth of local government awareness in that their purpose of existence is to offer services *"to citizens, economic and other subjects that pay taxes for those services"*. Analyzing the dynamics of urban units development, the author points to his own experiences in designing the City of Rijeka marketing strategy.

The marketing model evolution occurs according to the development in the society and environment. At the same time, this also increases the number of subjects served by the public system and the number of partners that the public administration system turns to. Consequently, this leads to a spiral evolution of the marketing model owing to a progressive growth in the number of functions, creating with every cycle, an ever more complex system.

The section on **Human Resources Management** provides a very useful overview of US experiences in regulating employment and employment issues in the public sector. Nowadays, human resources management is much more than a technical task of keeping personnel records. In fact, it takes a central role in creating program development policies in both the private and public sector, both in terms of content and formal status. American organizational solutions include usually parallel existence of line service (supervision of operating resources) and advisory service or person responsible for strategic orientation in terms of human resources development. It is interesting to follow how personnel policies in the US have gradually advanced for 200 years already. Seemingly through technical and legal measures and changes in awareness and regulations has led to a more efficient selection of personnel, as well as to higher appreciation of motivation, discipline and responsibility issues. The result was increased efficiency and quality of public sector services. The statement that "up to 1820-s, in the US there was a practice of rewarding political loyalty with awarding public services" today sounds humorous or picturesque. Still, the remark is very indicative, especially when we find that a law passed long ago, in 1913, explicitly cites that state employees must promote state administration efficiency.

**Local Government Asset Management** represents another dimension of activities that local government units must observe. Real property, that which in the pre-capitalist and transitional period becomes ownership of local government units, represents a significant national asset. With systematic management, that real estate becomes a potentially generous and flexible source of local government revenue. As an example, the author cites a project implemented in collaboration between the City of Varaždin and the Urban Institute from Zagreb, under the coordination of the author of this paper. The author points out that the introduction of systematic real property management in the City of Varaždin resulted in a 20% budget increase one year upon implementation, mainly due to capital revenues achieved through a higher quality asset management system. The author also defines basic terms and provides an overview of the process of implementing the asset management model and reveals the work methodology through eleven key steps.

Marija Kaštelan Mrak

# 6.

# ORGANIZATIONAL ISSUES IN PUBLIC SECTOR DECENTRALIZATION – WHAT TO EXPECT FROM GOVERNMENT DECENTRALIZATION IN CROATIA

*Marija Kaštelan Mrak*[1]

## 6.1. Introduction

The role of governments in the economy is attracting increasing attention on an almost daily basis. Many argue that, compared to bureaucratic centralized governments, decentralized governments would be more effective and efficient in supplying services that help create and promote the competitive advantages of local communities.[2] Regardless of the involvement of decentralized government units in economic planning, increasing the responsibilities and capacity of decentralized government units is the first step towards making the government more capable and efficient.

The most recently established Croatian central government officials claim public administration reforms among their first priorities. In a way, this process will continue the trend of major social and economic transformations that Croatia has been through during the past decade, including a pro-

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[1] Assistant professor of the Faculty of Economics University of Rijeka

[2] Some see government decentralization as a development strategy able to achieve distinct economic gains. See for example: Dialogues on Effective Decentralization and Strengthening of Local Authorities, Report of the Executive Director, UN HSP/GC/19/7 See also: D. Farnham et al.: New Public Managers in Europe, Macmillan Business, 1996; "Urban Governance – The Role of Government" www.iula.org.

gram of democratization and decentralization of government functions started under the previous government.[3]

The transition in Croatian cannot be simply seen as an individual issue, historically and geographically isolated in context. Apart from being strongly marked by the process of political and economic transition from a more or less centrally planned system to a more market oriented one, the intended decentralization of the public sector is also a part of a broader, global, phenomenon of government decentralization taking place in many countries around the world.

The shifts that will occur, both in the public and in the private sector, will have a long-lasting effect on the economy.

In this article we will dispense with politics and focus instead on exploring economic, organizational and managerial issues arising from public sector decentralization in Croatia, particularly in terms of costs and effectiveness of maintaining a cadre of public administrators. We will assume that in studying government decentralization, a parallel can be traced to the process undertaken in the private sector to decentralize management and operations during the second half of the twentieth century. After establishing the general settings for government decentralization, the paper provides a short historical account of some issues considered important in the evolution of the organization of the private enterprise sector. The paper concludes by drawing analogies and establishing expectations for the Croatian public sector.

## 6.2. Global settings and the restructuring of governments

Globally, increasing competition between firms, regions, nations and continents has led to increased interest in the efficiency of the public sector. A major issue for increasing the economic competitiveness of local and re-

[3] The first phase of decentralization started in November 2000 with a change in the Constitution that now explicitly states the right of citizens to have local self-government and distributes some governmental functions of local self-government units. In 2000 a project-analysis run by the Croatian Legal Center started in order to prepare for further legal reforms that will favor decentralization. I. Perko Šeparović (2001): Reforma hrvatske javne uprave: perspektiva decentralizacije, p. 4-5.

gional communities is related to the model of government organization used and its ability to perceive, build (develop) and maintain the competitive advantages of the community it serves.

Over the past decade, there has been increasing interest in the role and organization of the public sector around the world. Expectations of the ways in which the public sector delivers its services are being broadened and reformulated.[4] And, along with proposals for reform came the need to establish expectations for efficiency gains and to attempt to formalize targets so that improvement can be monitored and managed.[5]

There are two issues to consider in thinking about the involvement of the public sector in the economy. On one side, the government, and the public sector in general, use up resources that might otherwise have had alternative uses in the private sector. Also, the public sector comes by these resources through non-market mechanisms.[6] On the other hand, the government performs services that contribute to the general efficiency of an economy. Many of these services would not be provided at all (or would be of lower quality) if not performed by governments. This includes actions and investments in sustaining the production and preservation of resources such as education and natural resources, efforts to build and maintain the legal framework, establishments and agencies for directing, monitoring and correcting spontaneous (possibly privately profitable but socially disruptive) market practices.

Economically, it is thus acceptable for governments to use resources if their internal rate of efficiency is higher than that achievable by other sectors, and if overall efficiency is increased when resources are allocated through

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[4] The trend is visible among professionals and academics who expressed growing interest for web-sites, journals, conferences, discussions... Also, a number of new schools and graduate programs are being developed and offered around the world.

[5] Different philosophies about the role of civil servants in the modern state, such as the traditional British model, the German or the French model, reflect national history. See J. Barlow et al: Comparing Public Managers, in New Public Managers in Europe, p. 22-23.

[6] The difference in the organizational behavior between the public and the private sector result from the fact that governments have preferential access to resources. Also, the performance of the public sector has a tradition of being evaluated primarily by non-economic criteria.

government.[7] So, the question concerning government spending is not so much a question of government share but of efficiency incurred by government spending. A related question is how alternative efficiencies can be determined and/or measured.

The measures of effectiveness applied to the private (business) sector are usually related to financial or market performance. In the case of government spending, measures such as market share and profits do not apply. Therefore, all that we have in terms of evaluation instruments are primarily intuitive reasoning by some form of analogy and international comparisons.

Another set of questions deals with the correlation between government efficiency and the organizational model used. For Croatia, the question is whether and how the intended decentralization will contribute to various aspects of internal efficiency, since the same amount of capital can produce a higher or lower output depending on the mode of organization and the technology used. Economists call this effect of achieving the best possible economic usage of the available pool of resources "efficiency".

Efficiency is usually classified as external and internal efficiency. External efficiency arises from a better allocation of resources among economic units (sectors, industries and firms). Internal efficiency depends on achieving the best possible mix of resources within an individual economic unit.

Internal efficiency can be further divided into operational efficiency and governance efficiency. Operational (technical) efficiency is linked to the adequate use of the available technology.[8] The efficiency of the governance system designates the efficiency of the system of control. It relies primarily on the quality of information and on adequate motivation. Operational efficiency and governance efficiency are interrelated. Relevant information

[7] The point being made is that, if the government sector controls a higher share of the nations resources, especially since the governments share is always somehow protected by the legal system, the government will be, by preferential access to these resources, disabling other sectors of the economy from using them.

[8] Organizational change correlates with technological change. Technological change, as a change in the ways functions are performed, will affect the structure of inputs, processes and outputs, changing the conversion rate between inputs and outputs, i.e. changing the productivity of resources, both material and human.

and motivation aligned to performance are the two ingredients needed for efficient decision making so that operational processes may run smoothly and so that the right changes are introduced at the right moment. A comparatively higher operational efficiency (achieved, for example, because one firm possesses superior new technology) reflects on the productivity of resources and eventually higher profits that might be allocated to further developing the governance system (for example, by adding new professionals to the staff).

## 6.3. Defining government decentralization as an efficiency problem

The process of government decentralization is an example of a typical organizational phenomenon. We assume that theoretical concepts developed under organizational theory are suitable for analyzing the problem of government decentralization. Decentralization will therefore be understood as a change of organizational model. Organization theory also suggests that it is possible to achieve efficiency gains by changing organizational models, designs, or procedures.

The goal now is to define efficiency shifts likely to occur if the government is decentralized.

**Assumptions:**

- Efficiency is multidimensional economic phenomenon (many services are performed by a same administrative body).[9]
- Efficiency is path-dependant.
- Efficiency may be established only in comparative relationships.
- Efficiency can be modified through organizational design and managerial practices.

Organizational development literature has traditionally associated decentralization with less hierarchy and higher autonomy at lower managerial levels. Decentralization can also be assessed in relative terms by indicating that one system relies more heavily on vertical control (central author-

[9] Functional specialization and/or isolation of processes is generally not possible, especially at local government levels and smaller constituencies.

ity) while another relies more on horizontal control (self-management and lateral adjustments between agents).

Centralization was typically considered to be more economically efficient when the environment is steady and predictable. Economies of standardization, specialization, planning, and scale, came into being, further enforcing the centralized organizational model. Turbulent environments, on the other hand, called for increased individual initiative and autonomy at the operational level. It was taken for granted that those individuals in direct contact with problems would be more informed or at least faster in providing responses to threats and opportunities. Compared to the time-consuming process of collecting and evaluating information by some specialized, central body, decisions by individuals would be quicker, cost less, and in many cases, even be more relevant.

**Additional concerns**

On the theoretical level, the decentralization problem appears simple. At first glance, economists will suggest that governmental functions where hierarchy and scale economies are more intense or necessary should be centralized, while those where local expertise and flexibility are needed should be decentralized. However, some additional questions come to mind concerning not only the final result of decentralization, but also the process and associated costs:

1. In Croatia, if we assume that every reorganization resulting from major shifts in government and governance systems combines centralizing some functions and decentralizing others (especially when territorial changes occur), it is possible that the breaking up of some standards, routines, and bodies of knowledge would cause a decrease in efficiency, faster than efficiency from the new changes can take effect. This is the so called "transition lag". As a result, when changes are first implemented, citizens might wonder if the changes are well structured and for the better.[10]
2. If efficiency is a moving target, a new question arises of whether we are capable of moving at the pace of comparable economies, and

[10] Often one gets the idea that politicians and The Parliament are using popular phrases without understanding the context.

what obstacles to speed and effectiveness of change can most easily be overcome.

3. To what point are the present decentralization processes in Croatia consistent with recent developments in the EU, which Croatia aspires to match? Would there be another period of readjustment once we enter the EU?[11]
4. How closely should the system be modeled after EU plans, particularly if it is at the cost of present efficiency or perhaps requires sacrificing aspects of efficiency more valued by Croatian citizens? It is also possible that some aspects of the emerging organization, such as the choice of functions, personnel size, and expertise, might be efficient only after joining the EU but in the short term would be inefficient.
5. How precise and predictable are scale economies? Should we, as a small country of four million people, expect to achieve scale efficiency in organizational and managerial structure for specific tasks? How do individual tasks add or subtract from aggregate efficiency levels, and how do individual tasks compete for limited resources? Would the problem of scale be further aggravated by decentralization?
6. How can we achieve complementarities and synergies leading to superior economic performance? What amount of resources should be dedicated to specific purposes, such as e-government, policy analysis and drafting, and to existing and new services?
7. Are available resources consistent with the new functions, especially in terms of personnel? Can there be comparable specialization of knowledge and skills?
8. How do rules and procedures contribute to increasing resource efficiency, and are there any cases in which rules impede efficiency?
9. How predictable and measurable is efficiency? How precise are calculations of the potential "marginal rate of return" for new resources or resources being redistributed among functions?

[11] Perko-Šeparović (2001, p. 6) comments that the trend of gradually increasing the number of local government units, which consequently very much vary in size (from very small to rather big in terms of population), goes against European practice. Instead of facilitating decentralization, it contributes towards forming self-insufficient units, bond to remain dependant on central government.

10. How reliable are techniques that assign value to non-material resources, such as knowledge, skill, and personal networks system? Value of these resources should be recognized so that, rather than destroy them, we might successfully re-deploy these resources in the emerging organization.

## 6.4. Overview of organizational developments in the private sector during the second half of the 20th century

In the business world, the decentralization trend came about as a response to intensifying competitive pressure that forced firms to lower operational and managerial costs. The search to be competitive also manifested itself in the restructuring of firms, then industries, and finally the global economy. When technology and markets change, so do processes, and so do organizations. The attributes used to describe the directions of organizational change were: decentralization, delegation, and empowerment. The resulting organizational models were considered organic, non-hierarchical, horizontal organizations, implying that central organizational authorities have ceded at least come of their powers.

Factors in support of and against decentralization in the private sector were sensed and explored very early in the business literature. The concept of decentralization became popular in management literature as early as the 1940's, and by the 1960's advocating decentralization was considered main stream managerial-organizational thought. Most authors advocated employee involvement and self-control. Self-control was interpreted as a means for increasing motivation and effort on the part of each individual employee and thus increasing individual productivity.[12] Decentralization has also encouraged entrepreneurial behavior at lower levels of organizations.

Concerning operational efficiency, decentralization has led to the redefinition of internal control mechanisms. Control systems once dependent on line structures and personal control were depersonalized as alternative gov-

[12] The dominant "neoclassical" managerial literature of the time dealt mostly with motivational factors, leadership stiles and other dominantly psychological and sociological issues.

ernance structures were created, this time based primarily on formalized, mainly financial controls.[13]

Formalized, standard controls also bear some risks, including the new possibility of "fooling" formal controls. By simply by adjusting "the numbers", formal systems could be fooled for extended periods of time. Among the new terms coined in the process addressing the increasing problem of reliability of control measures, the most important for understanding issues related to governance costs are: "information economics", "incomplete information" and "opportunistic behavior".

Agency theory describes certain motivational/psychological considerations combined with information economics. Organization theory defines every authority relation as an agency situation, or a situation where one person is given control over resources belonging to another person.[14] The economic effect of agency relations reflects itself in three forms of agency costs: monitoring costs, bonding costs (bonding payments by the agents), and residual loss. All three types of costs are subtracted from the possible maximum efficiency, which might have been achieved with the original pool of resources. The higher the agency costs, the lower the efficiency of the system of governance.

Another contemporary way of dealing with incomplete information and opportunism is transactions costs theory. This theory revealed how monitoring the behavior of suppliers (and business partners in general) reflects on organizational structure, including the problem the choosing the most adequate modes of control. Transaction cost theory related opportunistic behavior to two new concepts, asset specificity and institutional safeguards.

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[13] Formalized controls result in lower direct human involvement in control processes, which reduces some of the negative aspects of personal control such as ambiguity. Standard, depersonalized controls are also less labor intensive. The presently popnlar TQM systems can also be interpreted as a formalized form of control (less financial though) adjusted to manage a process based organization that often extends across enterprise boundaries.

[14] Whenever the individual making the decision, or undertaking an action does not himself bear all, either positive of negative, consequenees of his actions, there will be space for opportunistic behavior. Traditionally, agency theory was used to explain conflicts of interests between professional managers and sharcholders in public companies.

During the 20th century, many industries, especially those that are technologically most intensive progressive in terms of new and innovative products, have undergone thorough waves of concentration. Eventually, global, dominant business systems developed in order to beat competitors in the race to acquire control over the most valuable resources. The new organizational model that consequently became most popular was a network of firms connected partnered at various levels of stability and formality. The structures of these systems evolved through various networks of semi-dependent entities. Very often these networks consisted of a dominant firm and its satellites, giving rise to the same problems evident in the case of semi-independent groups and business units having a large share of control within a single firm. The issue of efficient control was further aggravated by the lack of clear ownership or authority and the challenge of coordinating the operations of formally distinct business units. Agency and other transaction costs became relevant for shaping the economic structure of dominant firms, while dependent firms wondered about lock-ins and strategic options for securing a place in the global value chain.

The central issue in achieving an efficiently functioning enterprise network is the issue of ensuring responsibility, or at least accountability, without being able to rely on traditional governance tools.

In an enterprise network, control tools still depend on financial controls as standard indicators of efficiency. In case of contractual relationships, additional performance measures define quality, delivery times, responsiveness, etc. Through contracts, dominant firms also achieve less formal and less capital-intensive mechanisms of control. The threat of being "substituted" by another supplier gives a decent degree of control to the dominant firm. The dominant firm is in the position to influence the behavior of the satellite firm, even though there may be no direct hierarchic link, no ownership control, and in some cases, no regular personal contact among the formally distinct business entities that compose the network.

One might wonder whether these "extended enterprises" present a temporary compromise, or whether they will become the dominant organizational pattern in the business world. One consideration is that the rather sudden growth of these business systems left no time, or perhaps more accurately, left no economically sustainable way to establish explicit hierarchies and procedures, especially if the pressure to maintain the flexibility of operational chains is taken into account.

Compared to the major breakthrough in the sixties, with the turn toward highly decentralized structures, the issues that dominated the design of organizations in recent decades were primarily concerned with inter-firm relations, and only secondarily with the consequences of internal structures. There were other issues, such as shedding excess staff, attaining horizontal structures, restructuring along process lines, but always directed towards reducing costs, gaining competitive advantages and securing a place in the "value-chain" as the most cost-efficient supplier of products and services. Economically, the result of this networking was a dynamic and efficient business system, larger and more compatible with scale economies. Control systems for individual firms within a network, for a firm technologically and strategically more compact, became easier to administer and more cost effective.

Still, during the eighties and nineties, with more enterprises joining networks the issues of **controlling behavior** in the large network showed the tendency of becoming ever more complicated. In size, defined by resources employed and manpower, and by the complexity of functions performed, the problems in enterprise networks compare to those one would expect to encounter in decentralizing public administration. Enforcing desired behavior has become a dominant concern for both the business and the public sector.

In large, networked business systems, composed of geographically dispersed, technologically diverse, primarily "self-controlled" business entities, **the system of control** became more complex (and thus more expensive) for several reasons:

1. Additional standardized performance measures had to be developed to reduce the risks of contracting out,[15]
2. Free riding and opportunistic behavior had more chance of passing unnoticed over longer periods of time,
3. Switching costs (hold-up problems) had to be taken into consideration. These costs are generally higher when bringing another associate business into the network than when hiring new employees.

[15] The problems of standardized performance measures (accounting measures, for instance) and shirking had already been detected inside firms. With enterprise networking, the problem just grew more complex.

The same issues of effectiveness and costs should be evaluated when considering the economic consequences of public sector decentralization.

## 6.5. Analogies and comments – decentralized models of government organization and efficiency implications for Croatia

**The system of public administration** is becoming increasingly aware of the possibilities for reform brought about by decentralization and de-bureaucratization. Two factors to be considered while looking at the economic effects of decentralization are the costs of governance and the operational costs. Another set of problems relates to the relative share of resources used by public administration, and its comparative efficiency. A third set of problems deals with the costs of changing the organizational model. The next section of this paper will note a few observations, without trying to predict the overall effect of government decentralization on national competitiveness.

### A. Internal efficiency

As some geographic areas sense the threat of their products becoming obsolete in world markets, governments in those areas have come under increased social pressure to start dealing more actively with national economic efficiency and national competitive rankings.

However, this manifestation of "competitive pressure" is supposed to be attenuated as we move from central government levels towards lower levels of government.[16] In theory, this would mean that once informal pressures for efficiency dim, as they do since the market for government services is definitely less than perfect,[17] a certain level of efficiency and reliability must be enforced by alternative (bureaucratic) control mechanisms, namely by more standards and rules.

[16] So, we might accept that governments are, at least to some mild extent, exposed to some "disciplinary action" enforced by the market mechanism. As citizens perceive their public administration to be falling behind the standards in other countries (less responsive to public needs, more corrupted, more expensive...), they might eventually act by overthrowing the present administration in the next elections.

[17] In general, no other entities are offering the same services, so "consumers" cannot make immediate comparisons.

The drawbacks of government decentralization lie in this very problem of attenuated exposure to the reactions (cross-evaluation, eventual discontent) of the consumers. Central authorities are more highly scrutinized, if for no other reason than because the process of their election is more visible. Elections are monitored and discussed by the political opposition and the press, as well as ordinary citizens. On the opposite end of the spectrum, transparency at the level of local authorities is more questionable.[18] However, the advantage of local authorities, especially in small communities, is their sense of belonging and tighter social attachment with the community, which might or might not make them more motivated to act in a way that contributes to the well being of their local community. The final result is that individual performance may vary broadly, from person to person, especially since very few standard performance measures exist at present.

**Control costs – informed decision making and agency costs**

Concerning the cost of maintaining a body of administrators, and considering their efficiency in administering information, the decentralized organizational model is thought to be capable of offering more accuracy in interpreting situations in the "field". Thus, information available for decision making should be more accurate and decisions should be made faster. However, local administrations might be expected to have a better understanding of operational problems, which is possible only if there is sufficient personnel with adequate training and financial resources to understand problems and provide solutions at the local level.

Apart from the efficiency problem of administering information, the role of local government units, and the role of the civil servant in general, is a genuine agency relationship. Similar to upper level managers in business, in order to raise the performance of their LGUs, or even to expend their personal (individual) reach of control, local government administra-

[18] Croatia, for example, is characterized by many very small local government units, of little significance on the national level, and of very strong influence locally. Giving low fluctuation rates (virtually no lay-offs) and scarce pool of younger, professionally trained personnel (especially in rural areas) employees in LGU tend to form a stable, closed personal union. The risk incurred by giving more authority and funds to local levels, there is risk that an even larger share of national resources will be used for "private" benefits, rather than for "common interest".

tors, as agency theory suggests, would be inclined to demand more resources than might be optimal for the society as a whole in order to raise the performance of their LGUs, or even to expand their personal (individual) reach of control.

The solution of the agency problem, at least the one suggested by the textbooks,[19] would be to design more elaborate motivation mechanisms that will enforce self-control. Practically, the problem is more complex. For Croatia, since formal controls are underdeveloped, and since defining and enforcing control standards is costly, public administrations are left with **professional pride and personal power-status** as the dominant modes of controlling opportunistic behavior. For future considerations, self-control based solely on salaries might be costly.[20] With a more widely dispersed salary range, the total amount dedicated to salaries might rise, making public administration costlier, especially is the additional cost is not offset by improvements in productivity.

When non-monetary factors are taken into consideration, some might argue that the ability to make decisions under the decentralized system would act as a form of individual compensation, on the psychological level or as a form of motivations for local government employees. The logic behind this is that the feeling of personal accomplishment provided by empowering local/lower level managers, might to some degree compensate for the scarcity of financial resources and small dispersion of salaries between public employees of different status.

Still, as more functions (decisions) are delegated to lower authorities, control costs are expected to rise as more people will be allowed more (entrepreneurial) discretion.

A positive element of decentralization is that the fewer hierarchical levels in an organization, the lower the cost of salaries for purely hierarchical

[19] Scandals in the press and the fact that Parliament has been discussing, years in a row, the problem of conflict of interests and not being able to pass a law yet, definitely adds to the notion that society does not trust either politicians or public servants.

[20] In the EU salaries (precisely, compensation of employees), at 21% of government spending and 10% of GDP, is the second largest element in government spending. (Eurostat, theme 2-4/2004). See also Šošić (2001) for comments on Croatian government reforms and the level and compression rate for public employee salaries.

positions. A positive effect of flattening organizational structure is that the total number of line managers should be decreased, while the number of relatively autonomous professionals (better trained and better informed decision makers) should increase. The correlated effect would also be that with fewer tiers of management, the range of salaries should fall, thus decreasing the total amount paid in salaries.

The net result of all of this is that when considering government decentralization in Croatia, the general conclusion is that decentralization will, at least temporarily, demand additional costs. Part of those costs will be for employee compensation. Another part will be for devising more elaborate remuneration schemes to differentiate salaries and benefits for individual and group performance. The hope is that more elaborate compensation packages, especially if based on performance, would also encourage professionalism and raise the quality of public management.

**Process restructuring – improving cost-performance and transaction costs**

In order for reform in the public administration sector to be successful, the costs of governance and transforming the system should be offset by gains in operational efficiency.

More autonomy at the local government level might lead to for establishing new public-private partnerships. If a new market for public sector support services develops and more commercially based services become available from a wider variety of providers, the market competition would be good for the local governments in terms of wider choice of service providers and lower costs.

As discussed earlier, more government decentralization should affect the role of public employees such that they act more as entrepreneurs. For, we might define administrators either as decision takers (facilitators) or as direct service providers. If we see officials in local governments as those **responsible for providing a service** to society, and not simply as responsible for managing those employees who actually perform the tasks themselves, we create additional opportunities to rationalize the processes by which public services are delivered. If public officers are responsible for a pool of financial resources and have the authority to make decisions regarding organizational arrangements, they might well be motivated to increase the productivity of these resources.

This is the problem of "make or buy" decisions contemplated by transaction costs theory.

In the real sector, the problem of transaction costs is explicitly evident when the restructuring of "business" processes is concerned. The issue for local governments is whether they should have entrepreneurial authority. Should they be granted the rights to "lead autonomous business strategies" and form the "mix of businesses" that is most appropriate for the moment and the situation?[21] A related question is how these authorities are regulated by laws and other institutions. Here we should discuss the intensity and form of regulation that is most desirable, considering implications for efficiency.[22]

Efficient streamlining depends on constant monitoring and on depersonalizing the issue of contracting out. When individuals and firms face the threat of competitors replacing them should they not perform adequately, they are more likely to behave efficiently even when other performance monitoring or control mechanisms are not in place. If we define public sector managers primarily as facilitators rather than service providers, we might generate a **market control** that can complement (or perhaps substitute) for formal administrative control through standard and constant measurements and reports.

If some activities now performed by government employees are to be eliminated or transferred to contractors, either business services or NGO's (education, sports, culture), someone needs to be responsible for identifying these opportunities and making sometimes difficult decisions, such as the decision to eliminate some jobs in the local government because an outside

[21] Genuine decentralization occurs only when this type of authority exists. The administrator might then choose who should perform the service, establish performance standards and eventually substitute any service provider (own employee or professional service provider) that under-performs.

[22] Local governments are constrained in choosing their activities, since their functions and responsibilities are defined by law. The process of public contracting in Croatia has also been legally defined. However, there has not yet been sufficient research or discussions on whether and how laws might keep local authorities from making the processes of delivering services more efficient through making hem more flexible. A rare example of an analytical study treating (local) government authority was produced in 2001 by the Urban Institute/Croatia, under the USAID-funded LGRP.

contractor could perform the job better or at a lower cost. This could be an unpopular decision for the public manger to make, which will likely cause the manager to lose favor with his/her employees, without any reflection in his/her salary for having made a difficult decision or enduring the resulting unpopularity. Other issues to consider include possible long term or unintentional problems, such as over-reliance or dependency on certain contractors, and the issue of authority for strategic organizational rearrangements.[23]

Another issue to consider is whether the capacity exists within local governments to search for new "operational methods" or new service providers. For this to be an effective process, public officials must be first educated, then sensitized to potential problems or pitfalls, then finally made aware of possible options. Smaller constituencies, with fewer personnel, less access to hiring well-trained staff or means to provide training to existing staff, smaller work loads (lees attractive business to contractors), and dislocation problems (contractors firms or NGOs might not be present in the local market), will face more challenges in streamlining processes and therefore will likely remain confined to "old" organizational arrangements. Professionally led business process reengineering (BPR) works better for bigger companies with a strong emphasis on streamlining processes from the top – the top-down approach.

**B. Some notes on the size of government - allocative efficiency**

Considering that little data is available, it is not possible to argue for or against allocative efficiency. What can be done is to make some observations on the size of the Croatian government, comparing its share of available national-level resources to the share of resources used by governments in other countries.

An important point to consider regarding the effect of governments displacing resources is that there is no proof as to whether the public sector makes

[23] Employee displacement and layoffs occur much more often in the more dynamic business sector than in the public sector. Organizational structures and employee positions in the local government are still "for life", unless the employee himself has other ambitions.

better or worse use of resources than would the private sector.[24] Thus, in cross-country comparisons in levels of government involvement in the economy (tables 1 and 2), we assume that if certain countries generally perceived as developed (or developing faster than others) have shown some pattern of government spending, other less developed countries, should try to adapt their patterns of spending and/or organization to achieve similar levels of development.

As seen in Table 1, central governments generally do control a rather important share of national resources. Also, there are notable variations in the share of government spending both among the group of most developed countries and less developed countries. However, Croatia stands out on the list because it had the largest share of central government spending among all countries listed in Table 1 for the year 2000.

The data in table 1 also suggests that most countries do not appear to have reduced central government powers during the past decade. This fact casts doubt on the degree to which decentralization is actually occurring. It would be logical to assume that if (generally high) shares of GDP are controlled by central government, and if there is a significant increase in total government spending, then either the decentralization processes is not taking place, or perhaps that decentralization is promoted in theory but not in practice. Or, more optimistically, we might assume that the high shares of central government spending that we see above simply reflect a time lag between decentralization intent and implementation.

In Europe, one of the logical explanations for why the shares of central government spending have not changed significantly might be that there are two competing trends taking place at the same time. First there is the trend toward centralizing certain government functions (defense, foreign affairs, common budgetary policies, common market rules, etc.). On the other hand, there is also the need to decentralize authority in administrating regional economic resources across an area with vast historical and cultural diversification.

[24] At this stage, no effort has been made to establish the comparative efficiencies of governments neither has there been an attempt to measure some sort of marginal rate of return by assets consumed by or administered by government administrations, let aloue at the local level.

Table 1: Central government expenditures as percent of GDP

| Country | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| USA | 22.8 | 24.1 | 23.2 | 22.7 | 22.1 | 21.8 | 21.3 | 20.7 | 20.0 | 19.5 | 19.4 | 19.5 |
| UK | 37.5 | 40.0 | 42.8 | 42.4 | 41.7 | 41.0 | 40.3 | 37.8 | 36.5 | 35.9 | *36.5* | NA |
| Austria | 38.1 | 38.5 | 39.1 | 41.2 | 41.0 | 41.9 | 41.4 | 38.9 | 40.5 | 40.3 | *39.4* | NA |
| Belgium | 47.9 | 48.6 | 49.4 | 49.5 | 48.5 | 47.6 | 46.9 | 46.0 | 45.7 | *44.6* | *43.8* | NA |
| Denmark | 39.0 | 38.8 | 40.1 | 42.4 | 42.8 | 41.4 | 39.9 | 38.1 | 37.6 | 36.7 | 35.4 | NA |
| France | 41.8 | 42.8 | 44.3 | 46.2 | 46.2 | 45.9 | 46.3 | 46.2 | *47.8* | *47.5* | *46.7* | NA |
| Germany | 29.5 | 29.3 | 33.1 | 33.5 | 33.7 | 33.7 | 33.8 | 33.1 | 32.7 | *32.6* | *29.7* | *31.9* |
| Italy | 47.4 | 48.5 | 51.5 | 52.6 | 49.5 | 48.1 | 48.8 | 47.4 | 43.6 | 41.9 | *38.8* | NA |
| Luxembourg | 38.8 | 39.3 | 42.5 | 42.2 | 41.2 | 39.7 | 39.6 | 38.5 | *38.9* | *38.3* | *36.0* | NA |
| Netherlands | 49.6 | 50.2 | 50.6 | 51.1 | 49.9 | 48.5 | 46.2 | 45.9 | NA | *41.7* | *40.0* | *41.4* |
| Norway | 41.1 | 41.6 | 43.0 | 41.9 | 41.0 | 38.6 | 36.5 | 34.8 | 36.4 | 35.4 | NA | NA |
| Sweden | 42.0 | 42.3 | 44.7 | 49.3 | 45.1 | 46.0 | 42.8 | 40.8 | 39.9 | 37.9 | *36.3* | NA |
| Switzerland | NA | 23.3 | 25.1 | 26.6 | 26.5 | 26.6 | 27.7 | 27.9 | 28.3 | 27.7 | 26.6 | NA |
| Finland | 30.3 | 36.9 | 41.7 | 44.4 | 42.7 | 41.2 | 39.5 | 34.5 | 33.4 | *38.3* | *35.3* | NA |
| Greece | 53.0 | 35.9 | 28.7 | 31.9 | 34.2 | 32.7 | 32.4 | 31.5 | 30.7 | *50.1* | *48.8* | NA |
| Iceland | 31.7 | 33.0 | 33.3 | 32.8 | 32.5 | 32.5 | 32.2 | 29.8 | 30.0 | *32.4* | *31.8* | NA |
| Ireland | 37.7 | 39.2 | 39.6 | 39.7 | 39.2 | 36.8 | 34.7 | 33.0 | NA | NA | NA | NA |
| Portugal | 38.9 | 41.8 | 43.4 | 44.7 | 42.0 | 41.9 | 41.5 | 40.5 | 40.5 | *42.0* | NA | NA |
| Spain | 33.8 | 34.8 | 36.0 | 39.4 | 38.2 | 35.2 | 34.5 | 32.7 | *34.3* | *33.6* | *32.7* | NA |
| Bulgaria | 55.1 | 40.2 | 40.6 | 44.8 | 44.9 | 41.0 | 47.7 | 32.9 | 32.2 | 34.1 | 35.3 | 34.4 |
| Czech R. | NA | NA | NA | 37.6 | 37.3 | 36.2 | 35.5 | 35.2 | 34.7 | 35.3 | 36.8 | 38.2 |
| Slovak R. | NA | NA | NA | NA | NA | NA | 42.4 | 40.9 | 39.2 | 38.0 | 40.5 | 39.1 |
| Estonia | NA | 22.1 | 23.0 | 27.9 | 32.1 | 35.5 | 33.8 | 32.1 | 32.8 | 35.1 | 31.3 | 29.9 |
| Latvia | NA | NA | NA | NA | 27.6 | 32.5 | 31.3 | 31.5 | 34.7 | 35.5 | 31.5 | 29.1 |
| Hungary | 52.1 | 53.9 | 56.1 | 56.9 | 55.8 | 51.2 | 46.0 | 46.0 | 44.0 | 43.4 | 41.4 | 41.5 |
| Lithuania | NA | 28.9 | NA | 21.4 | 25.4 | 24.5 | 25.0 | 27.3 | 29.9 | 31.1 | 27.8 | 26.6 |
| Croatia | NA | **40.7** | **39.8** | **34.8** | **40.2** | **44.7** | **44.8** | **43.9** | **45.8** | **48.7** | **48.0** | **45.3** |
| Slovenia | NA | NA | 38.6 | 40.2 | 40.0 | 39.9 | 38.8 | 39.7 | 40.1 | 40.5 | 38.4 | 38.9 |
| Poland | NA | NA | NA | NA | 41.3 | 40.4 | 39.5 | 39.3 | 37.5 | 35.3 | 33.2 | 35.1 |
| Romania | 33.8 | 35.4 | 39.9 | 31.5 | 32.0 | 31.8 | 31.2 | 31.5 | 33.3 | 35.1 | 34.1 | 30.4 |

Extracted from www.unpan.org

Original source: IMF/GFS, OCTOBER 2003 CD-ROM, except for figures in italics, which are from IMF, Supplement to the 2002 Government Finance Statistics Yearbook. The GDP data are from IMF/IFS, OCTOBER 2003 CD-ROM.

For Croatia, statistical data on central government expenditures definitely does not support the thesis that the general tendency over the past ten years was towards government decentralization. However, there is a law on local self-government and recent discussions of government decentralization indicate that currently attention is being paid to the organization and functioning of local government authorities.[25]

It is not only government spending that seems to persist at high levels, as seen in table 1. Relative employment in the governmental and public sector (table 2), in generally all developed European countries, has not fallen, but risen during the nineties.

If we assume that the government and public sectors are using these resources productively, the same high shares of resources can be used with higher or lower technical efficiency. It might be expected that the faster a certain administration is at reallocating resources, including identifying new opportunities to establish more efficient organizational frameworks for public administration employees, its potential contribution to national efficiency increases. Typically citizens do not perceive public administration to be very dynamic or inclined to change.[26] At the same time, it is probable that the system best able to identify more efficient uses of resources, and the system that is faster at transferring resources to the new, more productive (more socially beneficial purpose), will be the system with higher overall dynamic efficiency. Promptness in identifying more favorable alternative uses of resources should be addressed in the context of who has the authority to displace resources and the capacity to identify appropriate opportunities, and implement the change.

[25] The Law on local self-government dates from 1992, but after the year 2000 new initiatives were undertaken and laws passed to ensure more autonomy and responsibilities to local government units. For legal framework development see T. Antić (2003, p.6).

[26] The World Bank loan for structural adjustment of US$ 100million has probably been the strongest factor that encouraged the wave of interest that has been evident over the past one or two years.

Table 2: Government and Public Employment as a Percentage of Population

| Country | Year | Government | Public Sector | Year | Government | Public Sector |
|---|---|---|---|---|---|---|
| **Developed countries** | | **8.5** | **9.1** | | **8.4** | **11.6** |
| Austria | 1990 | 5.7 | | 1996 | 5.8 | |
| Denmark | 1990 | 12.5 | | 1997 | 15.6 | 17.9 |
| Finland | 1990 | 10.8 | 14.2 | 1997 | 10.2 | 12.1 |
| France | 1990 | 8.1 | | 1996 | 7.5 | |
| Germany | | | | 1997 | 6.3 | 7.9 |
| Iceland | 1990 | 7.2 | | | | |
| Ireland | 1990 | 5.9 | 7.8 | 1996 | 6.2 | 7.7 |
| Italy | 1990 | 6.4 | | 1995 | 6.1 | |
| Netherlands | 1990 | 4.9 | | 1995 | 4.6 | |
| Norway | 1990 | 13.7 | | 1995 | 14.9 | 18.2 |
| Spain | 1990 | 4.3 | 5.4 | 1997 | 5.0 | 5.7 |
| Sweden | 1990 | 14.9 | | 1995 | 11.9 | |
| United Kingdom | 1990 | 7.6 | | 1997 | 6.5 | |
| **Transition Economies** | | **8.1** | **28.2** | | **6.1** | **12.6** |
| Albania | 1993 | 5.6 | 11.6 | 1997 | 4.6 | 7.2 |
| Croatia | 1990 | | 33.4 | 1997 | | 12.1 |
| Czech Republic | | | | 1997 | 7.3 | 11.3 |
| Estonia | 1990 | 14.1 | 38.5 | 1996 | 10.5 | 16.3 |
| Hungary | 1992 | 7.8 | | 1997 | 7.5 | 9.5 |
| Latvia | 1997 | 14.5 | | | | |
| Poland | 1990 | 6.3 | 23.4 | 1996 | 6.3 | 13.8 |
| Romania | 1990 | 0.4 | 34.1 | 1996 | 0.6 | 16.9 |
| Slovenia | | | | 1997 | | 13.5 |

Source: Government and public sector employment data are from ILO, Survey on public sector employment statistics, October 1998, except for Australia, Austria, France, Italy, Luxembourg, Netherlands, Sweden and the United Kingdom, where the source is OECD, Population estimates are those of United Nations DESA, Statistics Division, http://www.unpan.org

## 6.6. Conclusion

The process of reshaping public sector management is happening at a time when the business world is also undergoing a significant restructuring. Half a century of post WW-II stability combined with technological developments during the last decades of the 20th century led to economic globalization and interconnectedness of firms and industries across national borders and continents. This process occurred in parallel with decentralization in the administration of economic resources, which in turn was expected to have contributed to increasing the role of local administrators of public goods.

It is expected that as the economic role of the government increases, local administrations will be required to improve their capability to actively contribute to economic development and higher standards of living in the local community.

Issues relevant to the efficiency of public sector organizational development (restructuring) can be clarified by applying the same concepts used to value enterprise efficiency in a market economy. Given that there are some important differences between the public and private sector, such as the relative lack of competition and the explicit legal and geographical restrictions on authority for the public sector, organizational transformations in governments can be analyzed using basically the same assumptions that generally apply to firms. These are:

1. Government unit represents the general production system model transforming inputs into outputs;
2. The government is part of the national economy "rendering" economically valuable services but also "competing" for resources with the private sector; and
3. For governments, relative efficiency depends on the technology employed, including organizational structure and procedures, and on how well this structure is suited to the purpose of the organization or how quickly it can adapt to the setting in which the system operates.

When speaking of local governments as administrators of public resources, a distinction must be made between the roles of managers (executive decision makers) and the role of traditional resource administrators (supervisors - a transmission mechanism between the central government and direct performers of clerical tasks).

If public officials are treated as professional managers and entrepreneurs, they might be in a better position to induce some market discipline (cost control) into the process of performing services traditionally related to the public sector. In the administrator-entrepreneur philosophy, administrators are most efficient when they can identify specific circumstances that will allow them to, under a set of limited resources, establish the best mix of businesses and appropriate mix of control mechanisms for each business entity with whom they establish contracts for services.

Total efficiency, that is the cost of both the control system (administrators) and the operational system (direct costs of the functions or services being performed), is likely to rise to the extent that the operational component is exposed to some form of market control. In the case of Croatia, even though evidence and academic research may be scarce, comparisons with other countries do allow us to establish some predictions on the extent, pace, cost and effects that can be expected from government decentralization. The costs of the governance system are likely to rise, at least temporarily. Both operational efficiency and governance efficiency will depend on public managers becoming sensitized to new technologies and to new managerial and organizational concepts.

This brings us to a third set of costs for capacity building. These costs are primarily designated to transforming the labor force (selecting and training professions, severance payments to surplus personnel), defining new standards (professional classification, performance measures, compensation schemes, defining frameworks for outside contract arrangements, etc,) and to update technology and information systems (e-government). Capacity building costs would represent a relatively high share of resources controlled by the government, meaning that the money spent on capacity building will be subtracted from the total pool of resources available for government services directly provided to citizens and the business community. It is also one of the least transparent investments to be made by governments. Society would not necessarily immediately perceive the benefits, which implies another cost, that of informing the broader public on the tradeoffs between gains and costs of government restructuring.

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# 7.

# URAVNOTEŽENO MJERENJE USPJEŠNOSTI POSLOVANJA JAVNOG SEKTORA

*Neda Vitezić*[1]

## 7.1. Uvod

Privatizacijski procesi koji su zahvatili zemlje istočne Europe potkraj 80-ih godina utjecali su i na javni sektor koji također doživljava svojevrsnu reformu u tom razdoblju transformacije. Proračun i na njemu zasnovano prikazivanje prihoda i primitaka, rashoda i izdataka, odnosno ekonomska, funkcijska, organizacijska, lokacijska i programska klasifikacija pojedinih računa[2] zahtijevaju od korisnika odgovorniji i racionalniji pristup. To ujedno znači i praćenje učinkovitosti ostvarivanja planova, kao i uspješnost javnog sektora u globalu.

Općenito, mjerenju poslovanja posvećuje se sve veća pozornost u razvijenim tržišnim ekonomijama. Već početkom 90-tih godina američki su znanstvenici počeli isticati da je "konačno došlo vrijeme mjerenju poslovanja" (Epstein, 1992, str. 513), odnosno da je mjerenje poslovanja "stara praksa ali sada ponovo unajmljena" (Schick, 1990, str. 26). U uvjetima ekonomije orijentirane na zadovoljavanje širih interesnih skupina, tj. vlasnika, investitora, potrošača, kupaca, lokalne zajednice i drugih, interes za mjerenjem poslovanja sve više raste. No, stoji činjenica da se u tom smislu nije posvećivala tolika pozornost javnom sektoru i nisu bili učinjeni značajniji pomaci u razvijanju metodoloških postupaka, primjeni metoda mjerenja učinkovitosti i djelotvornosti poslovanja javnog sektora. Međutim,

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[1] Redoviti profesor Ekonomskog fakulteta Sveučilišta u Rijeci

[2] Zakon o proračunu, Narodne novine RH, br. 96/2003, čl.15

promjene u ekonomiji u svijetu i u nacionalnim razmjerima – promjena uloge i percepcije javnih usluga i općenito javnog sektora, pojačana multikulturalna svijest, raznolikost i sazrijevanje radne snage, sveobuhvatna i dalekosežna ekonomska i tehnološka transformacija, povezanost i globalizacija odrazile su se i na sadržajno poimanje javnog sektora. Snaga svih tih utjecaja te inicijative javne administracije i općenito javnog sektora utječu na usmjerenja u načinima iskazivanja i mjerenja poslovanja javnog sektora sukladno njihovim željama i ciljevima. To više što javnost očekuje da javni i ostali neprofitni sektor bude "više odgovoran" u raspolaganju s "javnim novcem". Iako javnost financira i privatni sektor sukladno svojim potrebama, izdvajanja za javne potrebe obvezna su i u većini slučajeva fiksna, stoga je i uobičajeno očekivati veće zanimanje korisnika javnih usluga za njihovu pravilnu raspodjelu te učinkovito i djelotvorno izvođenje djelokruga rada i aktivnosti javnog sektora.

Učinkovitost javnog sektora načelo je koje se traži i naglašava jer se radi o raspolaganju i trošenju javnih sredstava. Stoga potreba za pronalaženjem adekvatnih mjeritelja radi ocjene djelotvornosti i učinkovitosti poslovanja ima svoj puni opravdani smisao. Ta je potreba naglašena više nego prije posebice u tranzicijskim zemljama koje razvijaju demokratski sustav očekivanja javnosti za "otvorenom vladom". Osnovno je pravo svih građana u razvijenim demokratskim zemljama znati što njihovi izabrani predstavnici lokalne vlasti rade, koju politiku slijede, koju regulativu i programe pripremaju, kako prikupljaju novac i kako ga troše te kakve međunarodne sporazume zaključuju. Danas, u vremenu dramatičnih ekonomskih, političkih, socijalnih i tehnoloških promjena u svijetu, važnost učinkovite komunikacije s javnom upravom i općenito javnim sektorom naglašenija je i potrebnija. Pritisak tržišta na vladu da osnaži nacionalnu konkurentnost kroz fiskalnu i ekonomsku politiku usmjerila je pozornost na javno trošenje. Zbog toga se i u tranzicijskim zemljama, prije svega kroz promjene zakonodavstva, pa onda i njihovu primjenu, usvajaju nove metode i modeli mjerenja i ocjene rada javnog sektora. *Balanced scorecard* (BSC) ili uravnotežena matrica uspješnosti jedan je takav model koji polazi prije svega od strateških ciljeva kao pretpostavke razvoja. Model je usmjeren na mjerenje ostvarivanja željenog rezultata i povezan je uzročno-posljedičnim odnosima među zadanim perspektivama – financijskom, internom i inovacijskom, organizacijskom, i perspektivom prema potrošaču. Postavljanje ciljeva, mjera i konkretnih zadataka unutar svake perspektive i njihovo međusobno mjerenje i ocjenjivanje pomaže odgovornima u rješavanju problema i donošenju odluka.

## 7.2. Problematika mjerenja poslovanja javnog sektora

U upravljanju javnim sektorom praćenje i mjerenje rezultata rada postalo je ključno pitanje u posljednjem desetljeću. Složenost tog pitanja dijelom proizlazi i iz višeznačnosti pojma iz kojeg se izvodi, tj. iz engl. riječi "performance", što u zavisnosti od korisnika i konteksta ima koncepcijski različito tumačenje i značenje, npr. 'obavljanje djelatnosti', 'izvođenje nekih aktivnosti', 'rezultat rada', 'uspjeh'. To isto tako ima odraza pri kreiranju mjeritelja, kako u privatnom tako i u javnom sektoru. Poslovanje jedinica javnog sektora funkcionira više-manje na isti način u većini zemalja. Misija je kod svih uglavnom ista i određena ponajprije veličinom društva, artikulacijom i rukovođenjem izabranih dužnosnika i ostalih javnih djelatnika i izvršitelja. Njihove su ovlasti određene zakonskim rješenjima kao i politikom upravljanja i vođenja. Natjecanje, konkurencija element je koji je prisutan jedino kod pružanja usluga, no u većini slučajeva koncept kompetitivnosti ni ne postoji. Stoga je konkurencija i u javnom sektoru pokretačka snaga koja utječe na promjene i poboljšanje izvođenja djelatnosti.

Ključni čimbenik uspjeha za javni sektor jest postizanje zadovoljavajućeg stupnja ostvarivanja misije, tj. svrhe postojanja. Kako bi se to postiglo, očekuje se zadovoljavanje niza činitelja uspjeha, od efikasnog poslovanja do zadovoljavanja korisnika – potrošača koji su ovisni o uslugama javnog sektora. Neki se od tih činitelja uspjeha i formalno nadziru kroz vladine i državne institucije (razne inspekcijske službe i revizija), ali isto tako postoji nadzor javnosti koja svoje slaganje ili neslaganje izražava glasovanjem (podržavanjem stranačkih programa).

Iako neki od činitelja uspjeha izgledaju isti kao oni u privatnom sektoru, ipak se s obzirom na okruženje razlikuju, npr. kod obaju je sektora važno zadovoljstvo potrošača ili korisnika usluge, no odnosi između ponuđača i potrošača, tj. onog koji pruža uslugu i korisnika, posve su drugačiji. U posljednje se vrijeme i u javnom sektoru nastoji uspostaviti načelo ponude i potražnje pa se i unapređuje metodologija te se zakonski uspostavlja obveza više ponuđača među kojima se izbor temelji na najnižoj cijeni (Zakon o nabavi roba i usluga). Na taj se način želi postići veća odgovornost u raspolaganju javnim sredstvima te njihovo učinkovito i djelotvorno korištenje i upravljanje. To isto tako znači i ocjenu rada "pravih stvari" institucija i službi javnog sektora, na način da se ocjenjuje zadovoljava li njihovo funkcioniranje i izvodi li se ekonomično. Iz tih razloga, kao i iz

same misije javnog sektora, nužnim se postavlja pretpostavka poznavanja metoda i postupaka ocjenjivanja, mjerenja i konačno nadziranja poslovanja javnog sektora.

Dakle, tržišni mehanizmi počinju se prihvaćati i vrijede za javni sektor no, za razliku od privatnog, nisu tako redoviti ni jasni u uvjetima njihova stvarnog djelovanja. Usto, poslovanje je javnog sektora teže mjerljivo budući da rezultati i učinci postavljenih ciljeva javnog sektora ne ovise samo o njima, već ovise o nizu činitelja iz okruženja, a i postavljeni su ciljevi često širi i neodređeniji. Za razliku od privatnog sektora, cilj nije postići što veći profit ili prinos, već što veće zadovoljstvo korisnika usluga. Moguće je da postoje i svojevrsna nejasnost i neslaganje o tome koji su njihovi ciljevi pa je traženje djelotvornih sredstava mjerenja katkad vrlo teško.

Svojstva mjerenja poslovanja javnog sektora mogu se sažeti u sljedeće:

- češće se mjere ukupne obveze nego ostvareni rezultati
- mjerenje koje se usmjerava na jedno područje može imati negativne posljedice za drugo područje
- sustav mjerenja ima za posljedicu mnogo papira
- sustav mjerenja često ne odražava kvalitetu i nije povezan s planom.

Pri mjerenju rezultata poslovanja javnog sektora treba poći prije svega od njihove uloge i zadaće u društvu i postaviti određena pitanja. Kako prepoznajemo i provodimo našu misiju? Obavljamo li je na učinkovit način? Kako stojimo u usporedbi s drugima – najboljima? Na koji način podnosimo javnosti izvještaje o ostvarenim rezultatima? Kako od njih dobivamo povratne informacije? (Bolton, 2003, str. 20-24) Najteže je odgovoriti na prvo pitanje zato što je ono teško mjerljivo, posebice ako ne postoji konkurencija; isto tako misija se donosi na duže vremensko razdoblje, može biti politička i u pravilu se lako nalazi izgovor ako se ne ispuni. Stoga se usporedba u javnom sektoru obično odnosi na stvarno stanje prema planiranom ili ciljnom, čime se upozorava na učinkovitost programa ili pojedinih aktivnosti odgovarajući na pitanje jesu li ciljevi realno postavljeni, jesu li jasni, pravilni, dostižni i mjerljivi. Drugo, oblik usporedbe odnosi se na vremenski niz, tj. na usporedbu poslovanja tijekom određenoga razdoblja što govori o rastu ili padu, poboljšanju ili smanjenju aktivnosti.

Kako bi se postigla svrha mjerenja i prikazivanja rezultata poslovanja javnog sektora, mjeritelji bi se trebali odnositi na ključne činitelje uspjeha,

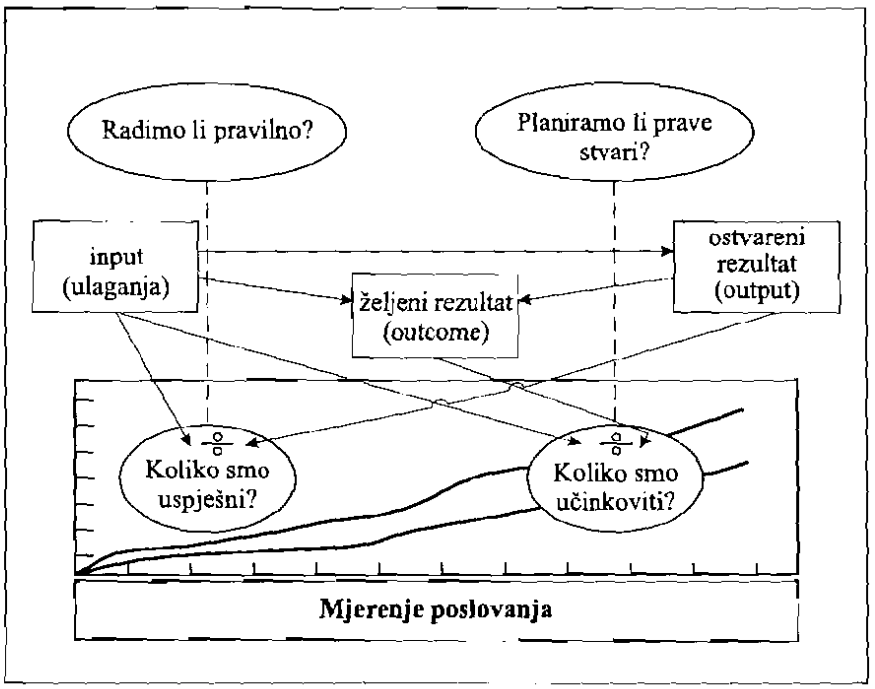
održavati interes širih društvenih skupina, biti razmatrani u cjelini, osjetljivi na promjene te nenametljivi (Bolton, 2003, str. 24). Dakle, morali bi zadovoljiti sljedeće kriterije:

- značajnost – trebaju mjeriti ključne činitelje uspjeha
- sveobuhvatnost – nude pogled s različitih perspektiva
- ozbiljnost – odražavaju interes širih skupina
- cjelovitost – koriste se i razmatraju zajedno, a ne izolirano
- uravnoteženost – usklađenost između kvantitativnih ("tvrdih") i kvalitativnih ("mekih") činjenica
- osjetljivost – mjerenje treba upozoravati na promjene
- nenametljivost – skupina mjeritelja ne smije poremetiti primarne zadatke.

Navedeni kriteriji vrlo jasno upućuju na moguć pristup u izboru metodoloških postupaka, tj. uravnoteženog načina mjerenja, koje koncepcijski povezuje više relevantnih područja.

Međutim, poslovanje u razmjerima lokalnih i regionalnih ovlasti temelji se na osnovnim ekonomskim načelima efikasnosti i efektivnosti. Efikasnost pružanja usluga može se definirati kao osiguranje specifične količine i kvalitete usluga s najnižom razinom sredstava sposobnih da zadovolje te specifičnosti. Efektivnost se pak definira kao osiguranje pravih usluga koje će omogućiti lokalnim tijelima primjenu svojih politika i ciljeva. Javlja se i ekonomičnost kao mjera efikasnosti koja u kontekstu pružanja javnih usluga znači osiguranje najnižih mogućih troškova sukladno kvaliteti i kvantiteti. Dok se inputi i outputi relativno lako mogu izmjeriti, rezultat je u smislu učinkovitosti ili efektivnosti mnogo teže definirati. Odnos između onog što je uloženo i onog što bi trebalo proizići kao svojevrstan željeni cilj treba se analizirati i ocijeniti. Učinak je u obliku kvalitete teško mjerljiv, a katkad i kvantitativno mjerljiv podatak može izazvati problem ako rezultira kvalitativnim promjenama, npr. troškovi koje je u pravilu moguće mjeriti mogu imati odraza na kvalitetu koju će biti teško izmjeriti.

Slika 1: Ulaganja, rezultati, željeni učinci




Izvor: autor

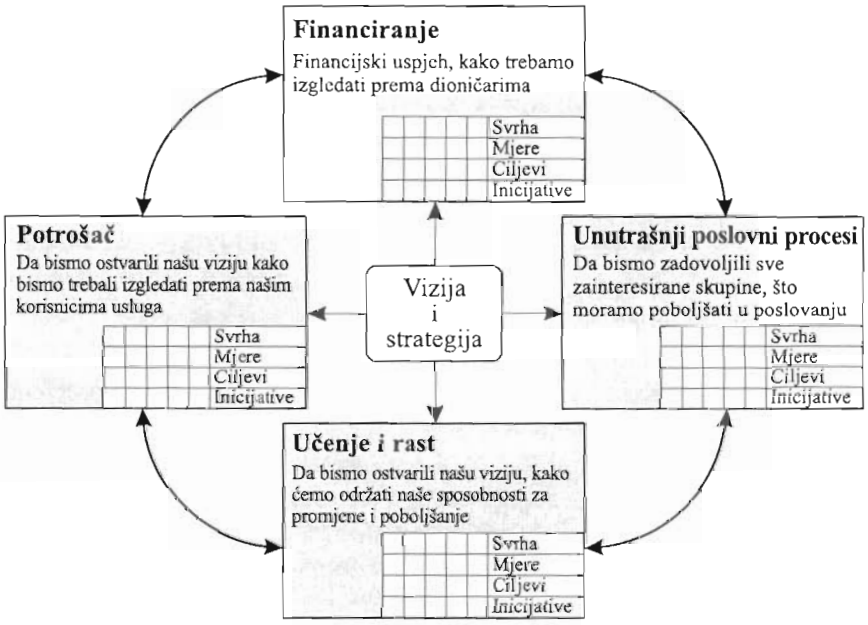
No, dok je usmjerenost na ekonomičnost, efikasnost i efektivnost u javnoj upravi započela početkom 80-ih godina i još je aktualna, u 90-ima se preusmjerava na kvalitetu i zadovoljstvo potrošača, kako bismo danas govorili o zadovoljavanju interesa svih korisnika javnih usluga, tj. okruženja u najširem smislu. Zasigurno to zahtijeva i drugačiji pristup mjerenju, dajući naglasak na razne perspektive, odnosno ciljana područja zadovoljavanja interesa.

## 7.3. Primjena *balanced scorecarda* u mjerenju uspješnosti javnog sektora

Prije više od deset godina Kaplan i Norton (1992.) razvili su model uravnotežene matrice uspješnosti povezavši operativne i strategijske ciljeve. Svrha je modela pretvoriti viziju i strategiju organizacije u ciljeve, mjeritelje i

zadatke polazeći od četiriju osnovnih područja: financijske perspektive, perspektive prema kupcu-korisniku, interne i poslovne perspektive i perspektive učenja i inoviranja. Kaplan i Norton smatrali su kako financijski mjeritelji uključuju rezultate aktivnosti koje su već poduzete, te su predlagali da financijski mjeritelji trebaju biti dopunjeni operativnim mjeriteljima, podacima o zadovoljstvu kupaca, podacima o internim aktivnostima i postupcima te podacima o inovacijama i poboljšanjima aktivnosti. Ti su operativni mjeritelji pokretačka snaga budućega financijskog poslovanja pa se isto tako ističe (Otley, 1999, str. 363-382) da se financijska perspektiva i perspektiva prema kupcu mogu sagledavati kao rezultati mjerenja, dok se interno poslovanje, inovacije i učenje sagledavaju kao sredstva koja to omogućuju.

Slika 2: Model uravnotežene matrice uspješnosti




Izvor: Kaplan, R.S., Norton, D.P.: "The balanced scorecard measures that drive performance", *Harvard Business Review*, January/February, 1992, http://www.balancedscorecard.org/basics/bsc1.html (svibanj 2003.)

Dakle, značajka je modela ta da on može biti postavljen tako da se usmjerava na unutrašnje i vanjske aspekte u poslovanju organizacije. Unutrašnji

se aspekti prije svega odnose na perspektivu učenja i rasta i daju odgovor na pitanje "kako naučiti i inovirati u cilju kreiranja budućnosti?" Ta perspektiva uključuje osposobljavanje zaposlenih i shvaćanje kulture upravljanja radi njihova poboljšanja. Ljudi, kao osnovni činitelj razvoja, u naglim tehničko-tehnološkim promjenama zahtijevaju kontinuirano učenje jer učenje i razvoj čine temelj za uspjeh bilo koje organizacije zasnovane na znanju.

Sljedeća interna perspektiva, koja se odnosi na poslovanje i odgovara na pitanje "što se treba interno istaknuti?", usmjerava pozornost na unutrašnje poslovne procese i na njihovo poboljšanje radi financijskog uspjeha u budućnosti. Mjerenje internih rezultata poslovanja omogućava menadžmentu spoznaju o uspješnosti, tj. zadovoljavaju li proizvodi ili usluge potrebe potrošača.

Vanjski aspekti u poslovanju usmjeravaju se ponajprije na zadovoljavanje potreba potrošača te ostalih *stakeholdera* ili zainteresiranih skupina, od vlasnika, menadžmenta, investitora i drugih. U prvome redu, polazi se od potrošača ili korisnika usluge u poslovanju javnih institucija kao perspektive, te se postavlja pitanje kako nas vide potrošači. Današnja filozofija upravljanja pridaje veliku pozornost potrošaču i njegovu zadovoljstvu u bilo kome obliku poslovanja. Vodeći je pokazatelj: "ako potrošač nije zadovoljan, on će naći drugog dobavljača koji će zadovoljiti njegove potrebe".

Sljedeća je eksterna perspektiva financijske naravi i odgovara na pitanje kako izgledamo prema ulagačima. Točni i pravodobni podaci uvijek su ono što je prioritetno, stoga ih menadžment treba osigurati. Obično se rabe tradicionalni financijski pokazatelji, no naglasak treba staviti na procjenu rizika i na *cost-benefit* analizu.

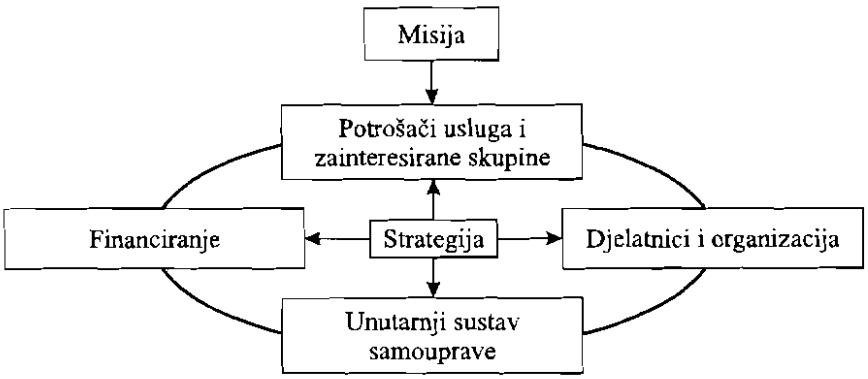
Sljedeći je ključni aspekt uravnotežene matrice uspješnosti ili *balanced scorecarda* povezanost mjeritelja poslovanja sa strategijom koju poduzeće ili institucija provodi. Kaplan i Norton (1996, str. 75-85) naglašavaju da je matrica uspješnosti sustav upravljanja kojemu je cilj učiniti strategiju djelotvornom i usmjeriti je u pravcu koji organizaciji omogućava prodiranje u poslovanju i odnosima s konkurencijom. Od uloge svojevrsnog nadziranja, mjerenje poslovanja preuzima proaktivnu ulogu u upravljanju, pa su Kaplan i Norton (2000, str. 3-11) razvili koncept "strateške mape". Nju objašnjavaju kao "mapu koja omogućava organizaciji da opiše i ilustrira jasnim i razumljivim jezikom svoje ciljeve, inicijative, zadatke i mjeritelje koje će koristiti u ocjeni poslovanja." Izrada "strateške mape" omogućava

organizaciji razumijevanje uzročno-posljedičnih odnosa (ulaganja i učinaka) između različitih aspekata uravnotežene matrice, kao i slijed postavljene vizije organizacije. Kaplan i Norton (2001) dalje sugeriraju da će neprofitne i vladine organizacije vjerojatno prilagoditi sastav uravnotežene matrice i povezati "stratešku mapu" kako bi ona odrazila njihov primarni cilj postojanja i djelovanja.

Zaokret u shvaćanju uloge javnog sektora, time i potrebe za mjerenjem kvalitete rada, a ne samo nadziranja izvršavanja djelatnosti, zahtijeva primjenu sustava kojemu cilj nije samo mjerenje poslovanja, nego učiniti strategiju djelotvornom usmjeravajući je k zadovoljavanju interesa širih društvenih skupina. Potreba za uravnoteživanjem svih aspekata poslovanja veoma je važna kada postoji više interesnih skupina; takav je slučaj upravo pri pružanju usluga javnog sektora gdje interesne skupine čine: društvena zajednica koja predstavlja izravne korisnike, izvršitelji usluga koji vode i izvode usluge, rukovoditelji sredstava (opreme, postrojenja, uređaja i sl.) i menadžment koji odlučuje o sredstvima i uslugama i koji je odgovoran društvenoj zajednici i drugim razinama izvršne vlasti.

Primjenom uravnotežene matrice uspjeha ograničava se mjerenje poslovanja javnog sektora na četiri perspektive, čime se smanjuje broj potrebnih informacija, njihovo prikupljanje i objavljivanje. To je osobito važno jer se sustav mjerenja javnog sektora i proračuna često kritizira zbog velike "papirologije", a većinom male učinkovitosti. Zato je korištenje uravnotežene matrice uspješnosti ili *balanced scorecarda* mjerilo koje potiče menadžere na razmišljanje i odabir onih mjeritelja koji su najvažniji. Takav način mjerenja ujedno omogućava povezivanje operativnih i strateških odluka kao i sučeljavanje suprotnih interesa, npr. potrošača ili korisnika usluga, koji želi kvalitetnu i brzu uslugu, i poreznih obveznika, koji žele stabilnu i djelotvornu vladu, područnu i lokalnu samoupravu i sl. Ograničavanje broja mjeritelja djeluje i na jedan od zapaženih problema javnog sektora – na djelovanje na razini ispod optimalnosti (Kravchuk, 1996, str. 348-358). Poslovanje blizu optimalnog u biti je stanje kada u javnom sektoru pojedine vladine organizacije, agencije, podružnice i sl. postavljaju ciljeve koji zadovoljavaju njihove interese, no ne znači da moraju biti najbolji u odnosu na funkcioniranje sustava javne uprave i sl. Perspektive u uravnoteženoj matrici uspješnosti jesu i izabrane jer je iz njih vidljivo sljedeće: ako se veća pozornost posveti jednoj od njih, to će se odraziti na drugu u suprotnom smislu. Primjerice, ako se poveća kvaliteta usluge, to će se odraziti na porast troškova.

Slika 3: Uravnotežena matrica uspješnosti javnog sektora




Izvor: Howard Rohm, Improve Public Sector Results With A Balanced Scorecard: Nine Steps to Success, http://www.balancedscorecard.org/files/BSCFinalPresentation.pdf (svibanj 2003.)

Za razliku od privatnog sektora, postavljene perspektive u javnom sektoru razlikuju se već po misiji koja odgovara na pitanje "zašto postojimo?" Općenito, misija javnog sektora orijentirana je na pružanje što kvalitetnijih usluga njezinim korisnicima, no često nije povezana s navedenim perspektivama, primjerice s financijskom koja je u privatnom sektoru usmjerena na stvaranje profita ili s perspektivom prema potrošaču koja je u javnom sektoru okrenuta svim korisnicima javnih usluga bez razlike na njihovu platežnu sposobnost. Dakle, misija kod javnog sektora može varirati već prema vrsti usluge koja se pruža i uglavnom nije okrenuta stvaranju zarade, već svojoj učinkovitoj realizaciji.

Financijska se perspektiva može primijeniti i kod javnog i kod privatnog sektora, no različiti su krajnji korisnici. Kod privatnog sektora usmjerena je na vlasnike, a kod javnog na sve zainteresirane skupine od društvene zajednice do pojedinačnih korisnika usluga. Bolja naplata javnih sredstava i urednost poslovanja u interesu je ponajprije poreznika.

Unutrašnji sustav javnog sektora korespondira s internom perspektivom kod privatnog sektora. Mjerenje internih poslovnih aktivnosti javnog sektora sadrži uglavnom komponentu efikasnosti, koja je vrlo bitna za javni sektor. Ta se efikasnost ogleda uglavnom u pružanju usluga uz što manje troškove, što upozorava na potrebu za ekonomiziranjem, odnosno racio-

nalnim pristupom u trošenju javnih sredstava. Mjeritelji efikasnosti vezani su za iskazivanje ostvarenog rezultata ili željenog cilja i uglavnom se svode na mjerenje ostvarenih učinaka u odnosu na ulaganja i trošenja.

Naglasak koji se kod privatnog sektora daje potrošaču prihvaćen je i kod javnog sektora s time što se on odnosi na sve korisnike usluga koji se češće žale na kvalitetu usluge, brzinu realizacije i na troškove. I jedni i drugi očekuju da usluge budu promptno raspoložive, kvalitetno obavljene i da ne budu preskupe.

Unatoč tome što se misija ostvaruje i što se opslužuju korisnici, to istodobno ne znači da organizacija ne mora investirati u nova znanja i pripremiti se za budućnost. Podfinanciranje je česta pojava kod javnog sektora, što se odražava na ulaganja u opremu, u zaposlene i u procese. Iznimno je važno razvijanje vještina djelatnika što zahtijeva permanentno usavršavanje. Promjene u iskustvu, znanju, vještinama izazvane i novom tehnologijom na tržištu, utječu na metodologiju rada koja zahtijeva periodično unapređivanje. Mjerenje ove perspektive, kojoj je cilj organizacijski unaprijediti i inovirati poslove, odrazit će se i na druge perspektive u sklopu uravnotežene matrice uspješnosti. Bolja organizacija i inovacije odrazit će se na bolje i efikasnije pružanje usluga. To će pak imati odraza na veću učinkovitost i na veće zadovoljstvo korisnika, što će u konačnici imati i bolji financijski rezultat.

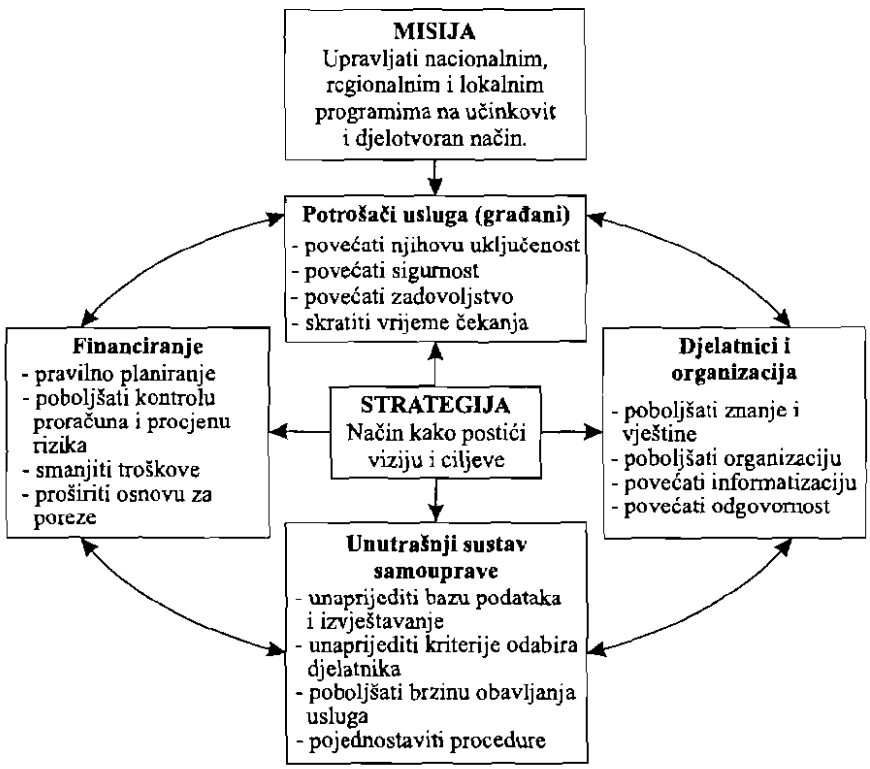
## 7.4. BSC model u uvjetima tranzicijskih promjena

Svojim ulaskom u privatizacijski proces, tj. prihvaćanjem načela tržišne ekonomije, tranzicijske su se zemlje opredijelile za institucionalne, organizacijske i metodološke promjene. To je istodobno značilo i mijenjanje zakonodavstva u izvršnoj i sudbenoj vlasti te unutar toga po pojedinim područjima monetarne, fiskalne, budžetske i ostale politike. S aspekta upravljanja javnim sredstvima nastupile su promjene u strukturi javnih prihoda, njihovoj raspodjeli, računovodstvenom evidentiranju, financijskom izvještavanju i konačno nadzoru nad raspolaganjem i trošenjem javnih sredstava (Zakoni, 14 do 17). Veća se odgovornost traži od izvršnih tijela i pojedinaca kao i od političkih struktura izabranih u izvršnu vlast na razini države te lokalne i regionalne samouprave, ustanova i mjesne samouprave. Financijsko izvještavanje o poslovanju proračunskih korisnika obvezujuće je kroz iskazivanje skupa informacija o financijskom položaju, novčanim tokovima i uspješnosti poslovanja i ispunjenja ciljeva. No, meto-

dologija praćenja djelotvornosti i učinkovitosti još uvijek nije dovoljno razvijena te se svodi samo na financijsko iskazivanje podataka i usporedbu s ostvarenim rezultatima prethodnog razdoblja ili s postavljenim planovima. Povezanost strateških i operativnih ciljeva i na njima zasnovanih konkretnih mjera i zadataka nije postavljena kao obvezujuće mjerilo praćenja rezultata i ostvarivanja zacrtanih planova i učinaka pa pokušaji njihova povezivanja predstavljaju teorijski i praktični doprinos.

Polazeći od osnovnih postavki uravnotežene matrice uspješnosti (BSC) daje se model na primjeru lokalne i regionalne samouprave s razrađenim ciljevima po pojedinim perspektivama prilagođenim tranzicijskim uvjetima poslovanja.

Slika 4: Model uravnotežene matrice uspješnosti lokalne i područne samouprave




Izvor: autor

Upravljati nacionalnim, regionalnim i lokalnim programima na djelotvoran i učinkovit način predstavlja misiju koja je gotovo identična onoj kada se radi o raspolaganju i trošenju javnih sredstava bez razlike na političku opredijeljenost pojedine zemlje. Potrošači ili korisnici usluga (građani) ujedno su i porezni obveznici, stoga imaju pravo i tražiti kvalitetnu uslugu pa je njihova uključenost u određivanje kriterija kvalitete i u mjerenje sigurno potrebna. Ta se kvaliteta očituje u sigurnoj i brzoj realizaciji usluga te u zadovoljstvu korisnika. No, kvaliteta se postiže ulaganjima u djelatnike i izvršitelje usluga te organizacijskim poboljšanjima. Stoga su znanje i vještine, bolja organiziranost, kvalitetna informatička podrška, informiranost i komunikativnost te poticanje odgovornosti ciljevi koji se postavljaju lokalnoj i regionalnoj samoupravi. Dakako, unutrašnji sustav samouprave zahtijeva promjene u kriterijima izbora djelatnika, organizacijskim i proceduralnim navikama te u stvaranju zakonskih preduvjeta za evidentiranje i mjerenje pojedinih aktivnosti. Te će kvalitativne promjene imati odraza i na financijsku perspektivu ne samo kroz učinke, nego ponajprije kroz potrebu za razradom ciljeva i planova, naglašenom racionalnosti poslovanja, kontrolom realizacije proračuna i procjenom mogućih rizika.

Sve četiri perspektive s razrađenim ciljevima, mjerama i konkretnim zadacima u predloženom modelu mjerenja uspješnosti lokalne i regionalne samouprave uzročno-posljedično su povezane. Njihovo mjerenje omogućava utvrđivanje pravilnosti operativnog i strateškog planiranja, odnosno usmjeravanje upravljanja javnim sredstvima prema željenom rezultatu.

Najveća je vrijednost i korist od mjerenja poslovnih aktivnosti bolje razumijevanje izvođenja radnih postupaka i procesa, te smanjenje neizvjesnosti. Postoje i neke zamjerke koje se obično spominju (Johnsen, 2001, str. 325), a vezane su za fokusiranje na prošlost, kratkoročnu usmjerenost uglavnom na financijske podatke i na preopterećenost informacijama. No, u tranzicijskim zemljama, posebice u Hrvatskoj gdje je društveno vlasništvo privatizirano i gdje postoji kritički stav prema modelu privatizacije, svako mjerenje potrošnje javnih sredstava ima pozitivan odjek i prihvaća se u javnosti kao izraz pojačane odgovornosti. Demokratski sustav izbora predstavnika lokalne i regionalne vlasti i dalje je u fazi evoluiranja i zahvaćen je političkim natjecanjem među strankama ili koalicijama. Već je Schumpeter 50-ih godina 20. stoljeća uveo koncept političke konkurentnosti, što znači da u demokratskom sustavu građani biraju na slobodnim izborima svoje predstavnike. Međutim, ti predstavnici često ne iskazuju izravno svoje

stavove o općim interesima, već se oni artikuliraju kroz političku moć i ponovna natjecanja čiji rezultati onda mogu poslužiti kao izraz zajedničkog, općeg interesa. Zbog toga u upravljanju javnim sektorom, koncept strateškog korištenja informacija i politički prestiž mogu biti usko vezani. S tim će u vezi i model *balanaced scorecarda* biti primjenjiv ako se rabi za usklađivanje različitosti odluka u uvjetima koalicijskih struktura kada se žele razotkriti određene nejasnoće ili nedorečenosti. S duge strane, ako se mjerenjem žele zadovoljiti različitosti u strateškim opredjeljenjima više političkih opcija, postoji opasnost da sustav mjerenja poslovnih aktivnosti preraste u golem, teško vođen, nefunkcionalan i na kraju neučinkovit sustav.

## 7.5. Zaključak

Mjerenje poslovanja javnog sektora u žarištu je razmatranja razvijenog svijeta već duže vrijeme, a postaje aktualnom temom i tranzicijskih zemalja. Ideja o praćenju i ocjeni poslovanja javnih organizacija i institucija relativno je jasna i razumljiva. Javni sektor formulirao je svoje oblike poslovanja, odredio skupne i pojedinačne zadatke i upozorio na potrebu mjerenja ostvarenih rezultata definirajući indikatore ili mjeritelje. Međutim, mjerenje poslovanja javnog sektora nije jednostavno jer postoje ostvareni učinci (output) i željeni rezultati (outcome). Ostvarene učinke relativno je lako izmjeriti, posebice kada su dani u naturalnim veličinama, jer su rezultat onog što je uloženo. Usporedno s time, postići željeni rezultat s aspekta kvalitativnih, a ne samo kvantitativnih pretpostavki znatno je teže zbog utjecaja niza čimbenika (političkih, financijskih, socioloških, kulturoloških i dr.).

Dosadašnja mjerenja efikasnosti ili djelotvornosti poslovanja javnog sektora uglavnom su se svodila na financijsko praćenje ostvarenih rezultata. Učinkovitost ili efektivnost izražena kroz ciljeve i planove svodi se većim dijelom na mjerenje kvantitativno izraženih učinaka, zato što su kvalitativni učinci zbog svoje kompleksnosti teže mjerljivi. *Balanced scorecard* ili kartica dostizanja uspjeha, uravnoteženi iskaz uspješnosti, predstavlja nov način cjelovitog i uravnoteženog mjerenja uspješnosti poslovanja koji povezuje ostvarene poslovne događaje s budućim planiranim veličinama koje se definiraju strategijom. Poznati pokazatelji ekonomsko-financijske situacije povezuju se s pokazateljima budućeg razvoja, a u modelu uravnoteženoga mjerenja uspješnosti kao pretpostavka se javljaju ciljevi koji se temelje na razvojnoj viziji i strategiji.

Model polazi od četiriju osnovnih perspektiva koje se u primjeni na javni sektor prilagođuju potrebama njegova funkcioniranja. Polazi se od ciljeva korisnika usluga-građana i njihovih potreba, usmjerenih uglavnom na povećanje kvalitete. Perspektive o djelatnicima i organizaciji te o unutrašnjem sustavu javnog sektora zapravo predstavljaju ciljeve koji se odnose na permanentno učenje i inoviranje zaposlenih, kao i na poboljšanje organizacijskih rješenja. Unutrašnje ustrojstvo javnih službi zahtijeva nova suvremenija rješenja u sklopu informatizacije i općenito strukture informacija i komunikacijske povezanosti. I konačno, primarni će cilj financijske perspektive biti racionalizacija, tj. analiza utjecaja na smanjenje troškova, nadzor i procjena rizika te planiranje što će se odraziti na proračun.

Prilagođeni *balanced scorecard* model za potrebe lokalne i područne samouprave zanimljiv je i koristan jer daje mogućnost sagledavanja i ocjenjivanja problematike upravljanja, primjene strategije i politika kao i organizacijske kontrole i odgovornosti. U uvjetima tranzicijskih promjena može se smatrati jednim od vrlo korisnih metoda usmjeravanja strategijskih i operativnih ciljeva djelotvornom poslovanju tijela i službi javnog sektora.

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# 8.

# PERFORMANCE MEASUREMENT & MANAGEMENT AS AN INTEGRAL PART OF LOCAL GOVERNMENT REFORM

*Thomas A. Cozzens*[1]

## 8.1. Introduction

Over the past two decades, the growing demand for accountability in public service has spawned a variety of performance measurement and management programs designed to help government and non-government organizations alike to become "results oriented". Unfortunately, buzz words like "strategic management", "benchmarking" and "performance based budgeting" often tend to be more confusing than enlightening to local administrators who have not had the opportunity to attend extensive training in the areas of performance measurement and management. This paper provides a simplified and succinct overview of current approaches to performance measurement and management, including definitions and descriptions of some of the more common terms. Hopefully it will be helpful to local administrators that are feeling pressured to jump onto the performance measurement band-wagon with no knowledge of where the wagon is taking them.

Performance measurement and management are essential elements of any organizational development and/or strategic planning effort. Unfortunately, many municipalities and non-government organizations do not have the internal capacity to effectively design and administer these complex processes. Consequently, they often turn to outside consultants to assist them. And many outside consultants tend to further complicate these processes rather than simplify them. As a result, many cities and non-governmental

[1] Adj. Professor and Director, Unger Croatia Center for Local Government Leadership, Maxine Goodman Levin College of Urban Affairs, Cleveland State University

organizations are left with performance measurement and management systems that are unmanageable and, therefore, often abandoned.

Strategic planning is critical to the long-term success of any city or NGO. Without a plan there is no sense of organizational direction. Without a meaningful system of performance measurement, there is no way of knowing whether or not the organization is moving in the planned direction. And without an effective performance management system, there is no way of communicating the plan and its objectives to the employees who are charged with the responsibility of implementing the plan. The issue is not whether to integrate these systems into municipal and NGO management, but rather which system is most likely to work in a given environment.

This paper provides some simplified definitions and brief explanations of a variety of performance measurement and management systems. It is not intended to educate, but rather to inform local administrators and managers. No system should be adopted, nor attempted, without a much more thorough analysis of the system and its potential for success in a particular municipality or organization.

## 8.2. Performance measurement

Performance measurement is a means of evaluating programs, activities or individual performance by reviewing the results achieved. Criteria for defining and rating the performance of a program, activity, or individual must be assembled and agreed upon by officials with both the authority and responsibility for the task. In public and civil society organizations, there are many people with interest in the performance of a program, from those who receive the benefits to those who allocate funding, and they may value criteria differently. Consequently, it is essential for local government leaders to involve their citizens in the development of performance criteria to the greatest extent possible. This paper is structured to provide a broad overview of the processes of performance measurement and management in order to assist local government officials and their constituents in developing a basic understanding of performance measurement and how it applies to them.

**Types of performance measures**

- **Input measures** tell how many resources a program needs or has to deliver a service. Typical measures include the number of full-

time personnel (FTE's), total employee hours worked, and total budget expenditure.

- **Output measures** describe how much activity is necessary to provide a particular program or service. Workload measures are an example and show how staff time has been allocated to deliver a service. Examples are the number of applications processed, the number of emergency units dispatched, the number of arrests made, or the tons of garbage collected. Comparisons of current workload with workload figures from previous periods can reveal important variations or stability in work activity. Workload measures tell how much work was done. They do not reveal how efficiently or well that work was done.
- **Efficieucy measures** relate how much work was performed in relation to the amount of resources – typically in dollars or labor hours – consumed in doing it. Often expressed as unit costs such as "costs per application processed" or "cost per lane mile paved". Efficiency measures can also take the form of "units produced per $1,000", "units produced per labor hour", or "labor hours per unit". Still other forms of efficiency measures report labor or equipment production time as a percentage of full utilization or compare actual production rates with efficiency standards.
- **Outcome measures** (also known as effectiveness measures) show how well a program or service is doing. They reveal whether a program is having the desired outcome or whether a department is producing the desired results. Sometimes, however, outcome measures may reflect performance quality. Performance compared with a target or benchmark is an example of the former, while response times and citizen ratings are examples of the latter. Performance measures such as "percentage of repairs requiring no rework in six months", "percentage of newly hired employees successfully completing probation", and "percentage of citizens rating service as good or excellent", are outcome measures.
- **Cost-effectiveness measures** (also known as productivity measures) include elements of efficiency and outcome measures in a single indicator. For example, while the unit cost of all repairs is an efficiency measure, the "unit cost of satisfactory repairs" is a productivity measure, addressing both efficiency and outcome (effectiveness) of the service delivered.

## 8.3. Strategic planning

Strategic planning is the primary tool for setting priorities and making informed decisions about the future. A strategic plan needs a mechanism to assess progress and help correct direction from time to time. A plan without a system for performance measurement is valueless. So is performance measurement without a plan.

**Key steps to developing a strategic plan**

1. **Preparation:** A public organization must assess its readiness to engage in strategic planning and design a process that matches its purpose, resources and political environment.
2. **Commitment:** Identifying and involving key people (staff, constituents, legislators) are essential. Finding common ground and sustaining commitment are equally important.
3. **Customer needs analysis:** Seek customer advise early in the strategic planning process.
4. **SWOT analysis:** In order to develop realistic plans an organization needs to take a hard look at its internal strengths and weaknesses and scan the external environment for potential opportunities and threats.
5. **Set a strategic direction:** Ponder the question – Where does this organization want to be in the next 3 years. Review mission statement.
6. **Identify strategic issues:** The organization must identify the broad concerns that are critical to its future and prioritize them.
7. **Develop goals, objectives and performance measures:** Identify end results to which the effort is directed (goals), specific measurable targets along the way (objectives), and measures that assess the progress in achieving them.
8. **Devise strategies:** Strategies are the activities that the organization will use to achieve its goals and objectives.
9. **Implement the plan:** This involves assigning responsibilities, allocating resources, budgeting, establishing a timetable, and communicating the plan to all involved.
10. **Evaluate results:** Monitoring the progress by utilizing the performance measures identified in step 7 above.

## 8.4. Benchmarking

Benchmarking is a performance measurement tool that involves identification and emulation of "best practices" for a specific operation. One of the basic challenges to implementing benchmarking in the public sector is that not everyone is speaking the same language. If an organization is planning on using benchmarking, or directed to do so, the following are some steps that should be considered:

**Key steps in benchmarking**

1. **Decide what to benchmark:** A benchmarking process should be narrowly focused and limited in scope, targeting specific customer needs as opposed to general data gathering.
2. **Study internal processes:** Before focusing on outside organizations, it is wise to invest the time to become thoroughly familiar with your own operations and to develop a clear sense of external information needs.
3. **Identify benchmarking partners:** These might include other public agencies or perhaps private sector firms with outstanding reputations in the particular activity being benchmarked. As the word "partners" suggests, emphasis should be placed on information sharing and mutual benefit.
4. **Gather information:** Information about best practices is generally gathered by a combination of phone interviews, questionnaires, document reviews and site visits.
5. **Analyze information:** A key to successful benchmarking is the identification of factors that account for superior performance of the organizations being studied. The thrust then shifts to finding ways to make appropriate improvements in your organization, recognizing that differences in organizational culture and operations require creative adaptation rather than simple substitution of one procedure for another.
6. **Implement for results:** Failure to implement improvements is a common pitfall in the benchmarking process. Success will be enhanced by thorough planning and early involvement of those with a stake in the process being benchmarked. Strong support from top management is also helpful.
7. **Monitor results and take appropriate action:** Benchmarking is an ongoing process, not a one-time event. As changes are imple-

mented, the results should be carefully monitored against established performance measures and used to fine-tune the process. Furthermore, the search for best practices is a continuous pursuit. Dynamic changes in the social and economic environment mean that government, like business, cannot be content to rest on its laurels.

## 8.5. Performance-based budgeting

Performance-based budgeting (PBB) is a process that, in theory, involves using performance measures to make allocation decisions and gives greater management flexibility in making spending decisions. The following steps should be carefully reviewed before implementing PBB:

**Key steps in performance-based budgeting**

1. **Gain consensus and commitment from key players:** Public managers have primary responsibility for strategic planning, developing performance measures and monitoring, while legislators approve budgets and allocate resources. Identifying shared expectations and goals early on will ensure that performance measures will be useful and used by all parties. Interviews with legislators, budget personnel, managers and others involved in the budget process can help identify their specific interests and concerns.
2. **Develop an implementation plan and timetable:** Implementing performance budgeting may take anywhere from six months to six years. An implementation plan should include a timetable for accomplishing key activities. The organization must decide to undertake implementation on a pilot or full-scale basis. While pilot projects allow one to test and refine ideas on a small scale, full-scale implementation reduces the length of time required to fully implement the new budgeting process.
3. **Provide training in developing and using measures:** In addition to establishing new budget guidelines and instructions, government organizations must train managers, line workers, and legislators in the development and use of meaningful performance measures.
4. **Review/develop strategic plans:** Strategic planning provides a long-term context for making budget decisions. Organizations that

have already undertaken a strategic planning process and developed performance related measures will be ready to build on those efforts. Those that have not engaged in planning efforts will find it helpful to do so prior to moving into performance based budgeting.

5. **Develop the budget and allocate resources:** Various approaches to constructing the budget may be considered, but a program budget appears to be the most adaptable to performance-based budgeting.
6. **Develop supportive accounting and data systems:** Most governments will need to reconcile existing accounting and data systems with new performance systems.
7. **Establish tracking and monitoring systems:** Government organizations must establish clear responsibilities for reporting and verifying performance information.
8. **Evaluate, report and act on results:** This may result in rewards for organizations with good performance, such as allowing greater operational flexibility or retention of cost savings. It might also result in increased oversight and control for organizations that fall short of their goals.

## 8.6. The balanced scorecard

The balanced scorecard is a new approach to strategic management and measurement that was developed in the early 1990's by Dr. Robert Kaplan, Harvard Business School, and David Norton, a consultant with the Balanced Scorecard Collaborative (BSC). The BSC has become popular in private industry and, as is often the case, government is moving in the direction of embracing the BSC approach.

According to its inventors, the balanced scorecard is a management system as well as a measurement system that enables organizations to clarify their vision and strategy and translate them into action. The BSC provides feedback around both the internal business processes and external outcomes in order to continuously improve strategic performance and results.

Kaplan and Norton describe the innovation of the balanced scorecard as follows:

"The balanced scorecard retains traditional financial measures. But financial measures tell the story of past events, an adequate story for industrial age companies for which investments in long-term capabilities and customer relationships were not critical for success. These financial measures are inadequate, however, for guiding and evaluating the journey that information age companies must make to create future value through investment in customers, suppliers, employees, processes, technology, and innovation".

The balanced scorecard suggests that management must view its organization from four perspectives and develop metrics (measurements), collect data and analyze it relative to these perspectives:

- **Financial Perspective** – In order to succeed financially, how should the organization appear to its shareholders?
- **Internal Business Perspective** – To satisfy its shareholders and customers, in what business processes must it excel?
- **Customer Perspective** – To achieve its vision, how should the organization appear to its customers?
- **Learning and Growth Perspective** – To achieve its vision, how will the organization sustain its ability to change and improve?

Objectives, measures, targets and initiatives are assigned to each of these perspectives.

## 8.7. Performance management

Performance management is a two-way, continuous process of conversation, observation, planning and coaching that takes place throughout the year. Organizational theory has evolved over the years and, in the course of this evolution, the role of the manager has changed substantially. The shift from directive to participative management began in the United States in the early 1970's with the Quality Improvement movement. This era began not as a result of enlightened management, but as a result of the competition generated by the emergence of high-tech/low-cost Japanese products in the world market place. The chart below identifies some of the differences between the traditional and contemporary approaches to performance management.

### 8.7.1. Approaches to performance management

| Traditional approach | Contemporary approach |
|---|---|
| • Manager as judge | • Manager as coach |
| • Subordinate passive | • Subordinate as partner |
| • Goal is documentation | • Goal is improved performance |
| • Focus is on the past | • Focus is on the future |
| • Train the rater | • Train all participants |

The contemporary approach to performance management encourages continuous dialogue between the manager and the subordinate. Performance management systems that require extensive paper work and discourage dialogue are counterproductive to this approach.

### 8.7.2. Applying the contemporary approach to performance management

*8.7.2.1.* ***Rights & responsibilities:*** Simply stated, supervisors and managers have two legitimate expectations of their employees: 1) that they will perform their jobs in a satisfactory manner (performance expectations), and 2) that they will observe the administrative polices and procedures of the organization (administrative expectations). With the right to these expectations come the following responsibilities:

- Clear and continuing communication of management's expectations.
- Consistent administration throughout the organization.
- Early identification of deviations from expected performance or conduct.
- Prompt intervention through discussion(s) with the employee(s).
- Adequate documentation that summarizes these conversations and commitments.
- Appropriate consultation with colleagues, superiors and the human resources manager.

Performance management and appraisal systems, procedures and instruments should facilitate, not frustrate this process.

In an article entitled "Performance Appraisal Is Dead. Long Live Performance Management", the author argues that "While (performance appraisal) is largely a one-time, one-way report card, performance management is a two-way, continuous process of observation, conversation, thinking, planning, and coaching that occurs throughout the year" (Williams, 1997). Some of the significant concerns managers, supervisors and employees have expressed about performance appraisal, particularly in public service organizations, are that appraisal procedures and instruments are too complicated, lengthy, time consuming and inhibit constructive dialogue. If supervisors and employees are not reasonably comfortable with the tools, the value of appraisal will be compromised. Public jurisdictions and non-profit organizations are particularly vulnerable to appraisal processes that demand extensive amounts of time, energy and discomfort without any visible return on the investment made by managers, supervisors and employees who wish to approach the process of performance management conscientiously.

Ironically, the primary driving force behind the complicated and lengthy performance appraisal procedures in the public sector is the "merit system". The merit system, which has been evolving in the public sector for over 100 years, was designed to assure selection, retention and advancement in public service based on demonstrated competence and not political influence. Unfortunately, in the course of its bureaucratic evolution, the merit system has created a myriad of rules and regulations that have driven a wedge between "Human Resources Management" (the function of government responsible for administering the system) and the people who "manage human resources". In describing this negative impact, Patricia Ingraham, professor of public administration at Syracuse University wrote: "The personnel function is often viewed independently – in deed, often in isolation – from management concerns and priorities". (Ingraham, 1999)

Speaking directly to the issue of performance appraisal, Ronald Sylvia suggests: "Many evaluation instruments now in use (in the public sector) are testaments to the triumph of process over purpose... Evaluation instruments do not reflect the purpose of the evaluation as envisioned by the executives who ordered their use. Instead, the instruments reflect the needs of the personnel administrators who must oversee their use" (Sylvia, 2002). The "envisioned" purposes of evaluation are most often described in performance management terms: to encourage discussion, communicate standards, set priorities, facilitate counseling and employee development, etc.

The needs of the personnel administrators who must oversee their use are often driven by the bureaucratic tendency to homogenize the process for ease of administration, comparison and analysis. "Precise graphs and charts can only be constructed if uniform criteria are used and employees are rated on identical scales of, say 1 to 5" (Ibid).

Unfortunately, in many areas of the public sector, while performance management is desirable, performance appraisal is mandated. This mandate is hopelessly intertwined in the proliferation of laws, rules and regulations designed to "protect" the integrity of merit principles. Since it is unlikely that performance appraisal will die, the challenge to human resources managers is to make performance appraisal systems compatible with effective performance management.

In order to effectively tie performance appraisal (the one-time, one-way report card) with performance management (a two-way continuous process), public sector human resources managers must balance the need for standardization, comparison and analysis against the need for meaningful, continuous and constructive dialogue between supervisors and employees.

Effective supervisors manage performance on a daily basis. Discussions, meetings, and information sharing are the natural dynamics of effective performance management. These supervisors maintain a performance file for each of their subordinates with significant information, memos and notations of discussions, samples of work products and other trappings of constructive communication that occur during the course of an appraisal period. The performance appraisal instrument should merely summarize or serve as a cover sheet for this information.

A model performance measurement instrument is an appendix to this paper. It is a one- page form that would have the employee's position description attached. There are three parts to the form: Job Performance Expectations, Administrative Expectations and Employee Development and Objective Setting.

***8.7.2.2. Job performance expectations:*** In most public organizations, position descriptions are required. Unfortunately, more often than not, supervisors (and many employees) do not view the job description as relevant to performance appraisal. As a matter of fact, many managers do not view

job descriptions as relevant at all. However, job descriptions are the official statement of the duties and responsibilities of employees. Like it or not, the official position description is critical to effective performance management. If the position management system (job descriptions) is not working, the challenge to public sector human resources managers is to fix it. Supervisors cannot be expected to tell employees how well they are expected to perform their duties (or how poorly they are performing them) if the position management system does not effectively tell employees what their duties are.

Generally, job descriptions must be given to employees when they are selected. An annual review and discussion is required to determine if there are any significant changes in the duties assigned to the position. Since performance appraisal is most often required annually, linking performance management to position management makes sense and saves time. What more appropriate time for supervisors to discuss performance expectations than when they are discussing the duties and responsibilities of the job? Using the performance appraisal form as a cover sheet to the position description assures that employees not only know what they are expected to do, but how well they are expected to do it.

Public jurisdictions are often criticized for failure to deal effectively with poor performance. One of the primary reasons for this shortcoming is the current disconnect between performance management and position management.

Job performance expectations should be stated briefly, and when possible, in quantitative terms. For example, if the employee is a case manager, the expected average number of closed cases per week or month might be used. Obviously, in many instances, particularly in service organizations, expectations will be stated in qualitative terms. The important point is that the performance expectations are stated in a manner that generates a constructive dialogue between supervisor and employee about what is expected of the employee at the beginning of the appraisal period.

***8.7.2.3. Administrative expectations:*** The model identifies five administrative expectations that are rather broad but open the door to discussion of some very important issues. The expectations selected for this portion of the appraisal form should reflect the key values of the organization. Discussing administrative expectations, particularly with new employees

as part of the orientation process, provides the supervisor with an opportunity explain the organization's administrative values and expectations such as respect for diversity, hours of duty and interpersonal relations. When non-compliance is observed, it also gives the supervisor a vehicle for discussion as an integral part of the appraisal process. Often, supervisors find it difficult to discuss behavioral concerns or disregard for organizational policy in a constructive manner. Consequently, there is a tendency to avoid dealing with the issue until it becomes a matter for disciplinary action.

***8.7.2.4. Employee development & objective setting:*** While performance appraisal focuses on past performance, employee development and objective setting looks to the future. This section provides both the employee and supervisor an opportunity to look ahead and identify developmental issues. Open discussion of training, increased responsibilities, developmental assignments and the like can lead to a greater understanding of the potential for integration of the employee's abilities and aspirations with the organization's needs, goals and capacity to respond. Agreements reached during the discussion of employee development and objective setting can be incorporated into the performance appraisal form for the next assessment period.

In addition to the three parts of the model, there are a couple of elements that are deserving of discussion. The three rating levels and column for self-evaluation do not reflect the traditional notions of performance appraisal.

***8.7.2.5. Rating levels:*** The model performance appraisal form has three rating levels: Exceeds, Meets, or Below Expectations. It is recognized that the most popular employee rating systems in the public sector utilize five levels. Generally these levels, by a variety of different terms or symbols, are Outstanding, Very Good, Good, Fair or Poor. Most supervisors will agree that rating performance in public service organizations is highly subjective. Five level systems merely compound the subjectivity of an already highly subjective process. How does one discern between very good and outstanding, or between fair and poor performance? Then, once this judgment is made, how does the supervisor explain her/his rationale to the employee if the lower rating is selected? These two questions are most often resolved by giving the higher rating.

Another difficulty created by five level systems is that no matter what terms or symbols are used, they are often perceived by the supervisor and/or employee in academic terms, i.e. A, B, C, D and F. Most folks educated in American schools over that last fifty years have this grading system deeply engraved in their souls. When this perception is present, a rating that equates to an academic "C" is not likely to be accepted as descriptive of fully successful performance. Consequently, a three level system minimizes the need for subjective hair splitting and reduces the potential for confusing ratings of performance with academic grades.

***8.7.2.6. Self evaluation:*** Self-evaluation is a controversial issue. Tradition suggests that performance appraisal is the responsibility of the supervisor and allowing employees to evaluate their own performance is an abdication of that responsibility. However, current organizational theory fosters the notion of employee involvement. And employee involvement suggests that employees should have an active role in decisions that affect them. If one of the primary purposes of performance assessment is to encourage constructive dialogue between supervisor and employee, the supervisor's knowledge of the employee's perceptions of his or her performance should facilitate this dialogue.

## 8.8. Gain sharing

### 8.8.1. What is gain sharing?

Gain sharing is a process where employees are involved in performance improvements and share with the organization in the financial benefits of these improvements. Gain sharing is used in more than a quarter of the Fortune 1000 companies, as well as many smaller firms and public sector organizations. It involves regular financial payments to employees, improved results for the organization, and regular consultation with employees about how to improve performance.

It has often been suggested that gain sharing, like profit sharing, is not appropriate for the public sector. This is not the case. Gain sharing is not about sharing profits; it is about sharing the benefits of improvements. For example, if the employees assist their employer to save 10 percent of operating costs, it could be highly appropriate to share some of that

savings with those employees. This is true whether the organization achieving the savings is a factory, a municipality or a county. There are many examples of gain sharing in the public sector at almost all levels of government.

### 8.8.2. How gain sharing works?

- Employees receive regular cash payments. The timing of the payments is determined by the ability of the organization to produce cost and financial performance figures.
- The payments come out of the gains that the organization has made through the joint efforts of managers and employees. These gains may be cost savings, improved income or both.
- An essential feature of gain sharing is that there are regular group meetings where employees and managers discuss how to improve performance, plan what to do, and then get it done.
- An effective gain sharing program or project requires consultation at all levels (senior management, supervision, unions and employees).
- Training of all parties involved in a gain sharing program or project is essential.

## 8.9. Conclusion

Performance measurement and performance management will always be near the top of the list of challenges for managers and supervisors. There will never be an easy way to manage and measure the performance of others. However, the performance management, performance measurement and position management systems in place in many public sector organizations must be re-examined. If they are helping supervisors manage effectively, the human resources manager should be congratulated. But if the systems are hindering the supervisor's ability to effectively manage and measure performance, they must be changed.

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## Appendix:

Performance Measurement Instrument

**Sample**

**PERFORMANCE MEASUREMENT INSTRUMENT**
TO BE COMPLETED BY THE EMPLOYEE & SUPERVISOR

Name:_____ Date completed by employee:_____
Job Title: _____ Date completed by supervisor:_____
Supervisor: _____ Date of discussion:_____
**Period of Assessment from _____ to _____**
**Note: Each item should be rated as: 3 – exceeds expectations; 2 – meets expectations; 1 – below expectations.**

| **Part I. Job Performance Ecpectations – from Position Description (attached)** | **Employee Rating** | **Supervisor Rating** |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| **Part II. Administrative Expectations** | | |
| 1 Contributes to a work climate that reflects trust, openness and good relations among staff. | | |
| 2 Work cooperatively with supervisors, co-workers, subordinates and clients (constituents). | | |
| 3 Demonstrates the ability to manage conflict. | | |
| 4 Recognizes and respects diversity in the workforce. | | |
| 5 Observes policies & procedures. | | |

**Part III. Employee Development &Objective Setting** (for next appraisal period)
Include areas of improvement, training needs, increased responsibilities, developmental assignments, etc.

| **Employee's Perceptions** | **Supervisor's Perceptions** |
|---|---|
| | |

**Employee Comments:**_____

**Supervisor Comments:** _____

**Employee Signature:**_____ **Supervisor Signature:**_____

# 9.

# UPRAVLJANJE MARKETINGOM NA RAZINI LOKALNE SAMOUPRAVE (LS): KONCEPT, TIJEK, PRIMJENA

*Bruno Grbac*[1]

## 9.1. Uvod

Razvoj lokalne samouprave u interakciji je s napretkom gospodarstva i kvalitetom života u danom prostoru. Od ranih početaka do današnjih dana razvoj lokalne samouprave određen je utjecajima mnogih veličina od kojih se posebno ističu geopolitički položaj, prometna povezanost, gospodarska struktura, politika, kultura i demografija. Razvitak je iznimno složena kategorija; on ima svoju logiku i zakonitosti kao i načine očitovanja. Većina sustava, a lokalna je samouprava jedan od sustava, teži sagledavanju poželjne i vjerojatne budućnosti i s tim u svezi definiranju koncepcije razvoja i strategije kao metode njezine realizacije.

Smatra se, a to je i hipoteza rada, da se definiranje primjerenog razvitka lokalne samouprave i realizacija tog razvitka ostvaruju implementacijom marketinškog koncepta. Stoga se u radu argumentira da se ocjenom stanja i realizacijom razvojnih težnji lokalne samouprave ostvaruje upravljanje marketingom, odnosno interakcijom više odrednica koje utječu na upravljanje marketingom. Lokalnu samoupravu zapravo čine jedinice lokalne samouprave (JLS), odnosno gradovi i općine kako ih definira Zakon.[2]

U realizaciji i implementaciji marketinškog koncepta u jedinicama lokalne samouprave situacija je mnogo složenija u odnosu na poslovne subjekte jer

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[1] Redoviti profesor Ekonomskog fakulteta Sveučilišta u Rijeci

[2] Zakon o lokalnoj i područnoj (regionalnoj) samoupravi u Republici Hrvatskoj (NN 33/01).

"... mnogo osoba koje vode brigu o razvoju mjesta (urbanih središta – gradova i općina) vjeruje da je marketing mjesta zapravo promocija mjesta. Oni sagledavaju marketing kao aktivnost stvaranja imidža mjesta i najčešće poistovjećuju tu aktivnost s promocijom, a promocija je jedna od manje značajnijih marketinških aktivnosti i u jedinicama lokalne samouprave" (Kotler, Haider, Rein, 1993, str. 99). Međutim, navedeno se prihvaća kao izazov, a ne kao prepreka, te se u nastavku analizira dinamika razvoja JLS-a i raspravlja o modelu upravljanja marketingom na razini lokalne samouprave.

U radu se analizira dinamika razvoja urbanih cjelina i raspravlja o modelu upravljanja marketingom JLS-a što je rezultat desk istraživanja kako literature iz područja marketinga tako i urbanog marketinga te obrade jednog slučaja. Kao predmet promatranja uzet je grad Rijeka kao jedinica lokalne samouprave koja intenzivno traga za svojom budućnošću i koja je izradila u posljednjih nekoliko godina dvije strategije dugoročnog razvoja.[3]

## 9.2. Dinamika razvoja urbanih cjelina

Na dosadašnji gospodarski razvoj urbanih cjelina, gradova i općina, najznačajniji utjecaji dolazili su od geopolitičkih položaja, ekonomskih politika država koje su upravljale područjem, te od prirodnih značajki. Sve je to uvjetovalo i razvoj pojedinih gospodarskih djelatnosti, ali i drugih aktivnosti među kojima posebno znanosti, obrazovanja, zdravstva, kulture i športa.

Gradovi i općine jedinice su lokalne samouprave koje predstavljaju urbane, povijesne, prirodne, gospodarske i društvene cjeline. Jedinice lokalne samouprave prema Zakonu imaju obvezu obavljati poslove od mjesne važnosti, kojima se neposredno ostvaruju potrebe njihovih građana, ali pojedine aktivnosti utječu i na razvoj gospodarstva i drugih aktivnosti. Tako primjerice u poslove posebno važne za građanstvo ulaze oni vezani za uređenje naselja i stanovanje, prostorno i urbanističko planiranje, obavljanje komunalne djelatnosti, za brigu o djeci, socijalnu skrb, primarnu zdravstvenu zaštitu, odgoj i osnovno obrazovanje, kulturu, tjelesnu kulturu i šport, zaštitu potrošača, zaštitu i unapređenje prirodnog okoliša, za protu-

[3] Autor je ovog rada bio voditelj i/ili suautor navedenih strategija.

požarnu i civilnu zaštitu. Većina tih aktivnosti izravno ili neizravno utječe na gospodarstvo, ali i na opći napredak jedinica lokalne samouprave. Osim toga, gospodarski i drugi subjekti u obavljanju svoje aktivnosti na području jedinica lokalne samouprave imaju obvezu plaćati određene poreze i prireze kojima se financiraju programi važni za napredak jedinica lokalne samouprave.[4]

Dakle, dolazi do razmjene između lokalne samouprave, koja nudi usluge iz svoga djelokruga, i sudionika na njezinu tržištu – građana, gospodarskih i drugih subjekata koji za te usluge plaćaju poreze, prireze i druge pristojbe. Unapređenju razmjenskih odnosa imanentna je filozofija marketinga i implementacija marketinškog koncepta. Naime, marketinška je filozofija u osnovi poseban misaoni pristup u koncipiranju i realizaciji gospodarskih i drugih aktivnosti, koji u žarištu svoga interesa ima klijenta i njegove potrebe (Bratko, Rocco, 2000, str. 23-36; Kotler, Jatusripitak, Maesincee, 1997, str. 22; Grbac, Martin, 2001, str. 11-19). Promatrajući s aspekta jedinica lokalne samouprave, tada se marketinška filozofija odnosno "taj posebni misaoni pristup" svodi na koncipiranje i realizaciju funkcija i obveza koje su u njegovoj mjerodavnosti. Građani, gospodarski i drugi subjekti kao klijenti, odnosno kao stranke, u razmjeni iskazuju poseban interes koji je vezan za unapređenje standarda i kvalitete življenja, te za osiguranje uvjeta kojima se ostvaruje uspjeh gospodarskih i drugih subjekata na njegovu području. Klijentima, odnosno strankama, smatraju se njezini građani - postojeći i oni novi, turisti, to jest gosti koji duže borave i posjetitelji, postojeći i budući gospodarski subjekti, postojeće i buduće izvangospodarske i neprofitne organizacije, koji djeluju na području jedinica lokalne samouprave. Oni u svojoj ukupnosti za jedinicu lokalne samouprave predstavljaju ciljno tržište s jasnim i prepoznatljivim potrebama i željama.

Marketinški koncept na razini lokalne samouprave jest pristup prema kojem se društvena i ekonomska opravdanost postojanja jednog sustava svodi na prethodno poznavanje potreba i zadovoljavanje članova tog sustava uz ostvarenje ciljeva (društvenih) jedinica lokalne samouprave

[4] Zakonom je predviđeno da jedinice lokalne samouprave koje imaju više od 30.000 stanovnika mogu obavljati i poslove od regionalnog značaja (u djelokrugu aktivnosti županija).

(Pride, Ferrell, 1997, str. 9; Houston, 1986, str. 81-87; Rocco, 2001, str. 75-79; Grbac, Martin, 2000, str. 3-23; Meler, 2001). Dakle, može se govoriti o interakciji i interesu za zajednički razvoj na partnerskim osnovama. Pod partnerima se ovdje podrazumijevaju svi oni subjekti, pravne ili fizičke osobe koji imaju izravan ili neizravan utjecaj na razvitak jedinica lokalne samouprave, od građana do gospodarskih subjekata, od djelatnika u upravi do posjetitelja.

Marketing urbanih središta nije nova kategorija te je kao i u poslovnom svijetu doživljavao svoju evoluciju. Ward upozorava na to da je primjena marketinga u urbanim središtima prisutna već i u devetnaestom stoljeću (Ward, 1998). Međutim, značenje se te aktivnosti aktualizira u posljednjih nekoliko desetljeća, a posebno nakon 90-ih godina prošlog stoljeća što je u korelaciji s jačanjem međusobne konkurencije urbanih središta vezano za privlačenje investicija, demografski razvoj, razvoj turizma i jačanje kvalitete življenja. Ona u svom razvoju tendira da bude jedinstvena i da ta jedinstvenost bude prepoznata i vrednovana. Dakle, u razvoju se teži ostvarivanju konkurentskih prednosti u odnosu na druge gradove i općine u regiji, državi pa i prema konkurentnim gradovima u inozemstvu.

U osnovi, razlikuju se dva pogleda na uloge i značenje marketinga u razvoju lokalne samouprave (Padisson, 1993, str. 339-550; Short, Kim, 1999). Jedan je tzv. američki koji u prvome redu naglašava ekonomski razvoj kao osnovu marketinga lokalne samouprave. Jedinice lokalne samouprave doživljavaju se slično kao gospodarski subjekti i u tom pristupu uloga lokalne zajednice nije posebno istaknuta, a njezino je razmatranje više implicitno nego eksplicitno. Drugi je tzv. europski koji ima holistički pristup interpretaciji i uporabi marketinga jedinica lokalne samouprave. U njemu je naglasak ne samo na ekonomskom razvoju, već i na društvenom napretku. Navedeno samo potvrđuje i naglašava potrebu za novim sagledavanjem razvoja jedinica lokalne samouprave u čijoj se osnovi nalazi implementacija marketinškog koncepta.

Gastone u svojim promišljanjima suprotstavlja poduzetnički pristup planiranju razvoja jedinica lokalne samouprave tradicionalnom razvoju (Gastone, 1994, str. 111). Osnovne značajke dosadašnjega tradicionalnog pristupa svode se na ekspanziju i kvantitativni pristup razvoju u odnosu na holističko sagledavanje kod poduzetničkog pristupa i ponovno korištenje i kvalitativno unapređenje postojećih površina. Za razliku od nadzorne funkcije administracije u jedinicama lokalne samouprave, kod tradicionalnog pri-

stupa, u poduzetničkom pristupu ona potiče razvoj. Subjekti koji djeluju u jedinicama lokalne samouprave ne tretiraju se više kao korisnici, već kao partneri, a njihova uloga nije vezana samo za raspravu i prihvaćanje planova, već i za definiranje ciljeva i odobravanje smjernica razvoja jedinica lokalne samouprave na osnovi konsenzusa.

Neovisno o pristupu, na razvoj jedinica lokalne samouprave utječe više snaga iz okoline. Te snage potiču dinamiku da bi nakon određenog vremena došlo do stagnacije pa ponovno do uzleta, što razvoju jedinica lokalne samouprave daje ciklični karakter. Naime, jedinice lokalne samouprave s atraktivnim programima privlače nove investicije, javljaju se novi gospodarski subjekti, jačaju standard i kvaliteta življenja. Potreba za novim radnicima potiče migraciju prema takvoj jedinici lokalne samouprave, raste potreba za uređenim poslovnim prostorom a time rastu i troškovi izgradnje i održavanja komunalne infrastrukture te rastu potrebe za društvenim standardom. Sve to traži da jedinica lokalne samouprave uvede nove poreze i doprinose koji pokreću novi val opterećenja, ali i dislokaciju u druga područja; raste nezaposlenost, javlja se deficit u budžetu, društveni standard opada, potrebe za socijalnim intervencijama rastu te se s tim u vezi javlja novi rast obveza prema gospodarskim subjektima i stanovništvu. Javlja se novi val odlazaka i tako dolazi do novih promjena.

Flynn je upozorio na "otvoreno/zatvoreni model" ponašanja lokalnih vlasti u rješavanju problematike razvoja. Prema tom modelu jedinice lokalne samouprave mogu biti više "okrenute prema van" i pozitivno odgovarati na pritiske za promjenama. Pretpostavka je tomu uvažavanje snaga iz okoline i djelovanje prema kriterijima slobodnog tržišta. Kod pristupa "okrenutost prema unutra" jedinica lokalne samouprave opterećena je planiranjem i birokratiziranim odnosom prema razvoju. Prelazak na "okrenutost prema van" zahtijeva nov pristup i realokaciju od pozicije koju označuje planiranje i "okrenutost prema unutra" prema tržišnoj poziciji i "okrenutosti prema van" (Baker, 1995, str. 76).

Realokacija traži implementaciju marketinškog koncepta, odnosno upravljanje marketingom u jedinicama lokalne samouprave. Na taj se način ostvaruje, parafrazirajući Flynna, "okrenutost prema van", to jest okrenutost prema ispunjavanju potreba i očekivanja stvarnih i potencijalnih partnera jedinica lokalne samouprave. Više odrednica utječe i definira način prilagođavanja i pružanja usluga jedinica lokalne samouprave s osnovnim ciljem zadovoljavanja potreba njezinih stranaka.

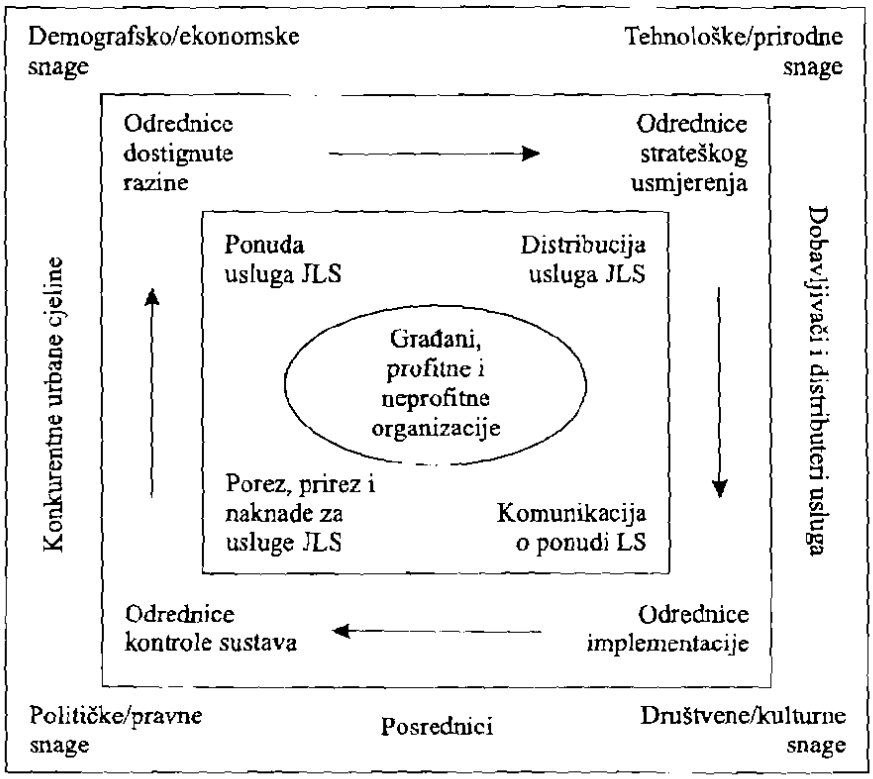
## 9.3. Odrednice upravljanja marketingom jedinica lokalne samouprave

Upravljanjem marketingom jedinica lokalne samouprave utvrđuje se njihova bliska budućnost i način njezina ostvarivanja. Na upravljanje marketingom jedinica lokalne samouprave utječe više veličina koje su u radu sjedinjene u sljedeće odrednice: odrednice ocjene dostignute razine, odrednice strateškog usmjerenja i odrednice implementacije. Model upravljanja marketingom jedinica lokalne samouprave prikazan je na slici 1 kao rezultat desk-istraživanja literature iz područja urbanog marketinga i testiranja na primjeru grada Rijeke.

Model razlikuje tri razine utjecajnih činitelja, odnosno skupina odrednica koje definiraju upravljanje marketingom jedinica lokalne samouprave. One su u interakciji kako unutar pojedine razine tako i između pojedinih razina. Dominira utjecaj prve na drugu, druge na treću razinu dok je obrnuti smjer utjecaja prisutan, ali nema veću važnost.

Na prvoj razini djeluju činitelji koje dolaze iz okoline; odnose se na demografske, ekonomske, tehnološke, prirodne, političke, pravne, društvene i kulturne snage, snage konkurentnih urbanih središta, te organizacija koje sudjeluju u stvaranju usluga, tj. u dobavljanju i distribuiranju usluga jedinica lokalne samouprave. Neki od tih činitelja imaju jači, a drugi slabiji utjecaj na drugu razinu odrednica. Na drugoj se razini nalaze činitelji kojima se definira proces upravljanja marketingom i to odrednice dostignute razine, odrednice strateškog usmjerenja i odrednice implementacije. Proces upravljanja marketingom protječe u kontinuitetu (u modelu prikazano vektorima) i utječe na formuliranje marketinškog programa. Tim se programom neposredno zadovoljavaju potrebe i želje građana, profitnih i neprofitnih organizacija. Njihove se potrebe i želje prema logici marketinga nalaze u središtu interesa jedinica lokalne samouprave (u modelu naglašeno elipsom). Marketinški se program nalazi na trećoj razini i obuhvaća ponudu usluga, distribuciju usluga, cijenu usluge i promociju usluga jedinice lokalne samouprave.

Slika 1: Model upravljanja marketingom jedinica lokalne samouprave




Izvor: autor

U nastavku će se raspraviti koncept strateškog upravljanja marketingom uvažavajući stavove autoriteta iz područja marketinga i urbanog marketinga te će se kritički analizirati stavovi iz strategija razvoja grada Rijeke, koji ulaže napore u definiranju svoje budućnosti.

***Odrednice dostignute razine razvijenosti.*** Polazište procesa upravljanja marketingom vezuje se za utvrđivanje dostignute razine razvijenosti jedinica lokalne samouprave. Dostignuta razina razvijenosti rezultat je ukupnosti aktivnosti jedinica lokalne samouprave temeljenih na dosadašnjim mjerama i uslugama jedinica lokalne samouprave. Definiranje dostignute razine ima za cilj utvrditi slabosti i snage koje označuju djelovanje jedinica lokalne samouprave, ali i mogućnosti i prijetnje koje dolaze iz okoline. Metoda kojom se utvrđuje navedeno poznata je pod nazivom SWOT

analiza.[5] SWOT analiza široko se rabi u poslovnom svijetu, ali njezini postulati vrijede i za obradu vanjskih i unutrašnjih snaga, odnosno snaga koje potiču ili sputavaju razvoj jedinica lokalne samouprave.

Čitav je niz snaga koje definiraju mogućnosti ili prepreke u razvoju jedinica lokalne samouprave. One proizlaze iz demografsko/ekonomskog okruženja, tehnološko/prirodnog, političko/pravnog i društveno/kulturnog okruženja, ali je značajan i utjecaj snaga koje dolaze iz konkurentnih jedinica lokalne samouprave te subjekata koji sudjeluju u formiranju usluge jedinica lokalne samouprave. Svaka je od tih snaga predmet posebnog izučavanja. Neki autori, primjerice Friedman, ističu da je globalizacija najznačajniji proces što utječe na mnoga područja ljudskog življenja. Tu činjenicu argumentira rezultatom široke dostupnosti, odnosno demokratizacije tehnologije, demokratizacije financija i demokratizacije informacija (Friedman, 2003, str. 55-73).

Na djelovanje i uspješnost jedinica lokalne samouprave utječu i interne snage i slabosti, odnosno snage koje potiču razvoj ili ga na neki način sputavaju. U tom je kontekstu korisno spoznati ne samo snage i slabosti jedinica lokalne samouprave po pojedinim područjima djelovanja, već i činitelje koji na njih djeluju pozitivno ili negativno. Time se zapravo osigurava viša spoznajna razina o utjecajima koje jedinica lokalne samouprave ima na gospodarstvo, obrazovanje, prostorno i urbanističko planiranje, obavljanje komunalne djelatnosti, brigu za djecu, socijalnu skrb, primarnu zdravstvenu zaštitu, odgoj i osnovno obrazovanje, kulturu, tjelesnu kulturu i šport, zaštitu potrošača, zaštitu i unapređenje prirodnog okoliša te za protupožarnu i civilnu zaštitu.

Odrednice dostignute razine razvijenosti u strategijama grada Rijeke prezentirane su različito u pojedinim studijama, ali je u osnovi korišten isti pristup. Tako primjerice jedna studija (grupa autora, 1997) analizu stanja prezentira obradom gospodarskog i socijalnog stanja grada. Ta se ocjena temelji na obradi stupnja gospodarske razvijenosti i strukture proizvodnih snaga po pojedinim gospodarskim djelatnostima. Socijalna je komponenta obrađena dohodovnom stratifikacijom i razinom kupovne moći stanovništva, te ocjenom funkcije i razvijenosti sektora lokalne javne vlasti.

[5] SWOT-Strengths (snage), Weaknesses (slabosti), Opportunities (mogućnosti), Treats (prijetnje)

Utvrđene su također razina razvijenosti pojedinih gospodarskih djelatnosti i veličine koje sputavaju njihov brži napredak. Autori studije posebno su obratili pozornost na činitelje koji imaju utjecaj na dugoročni gospodarski i socijalni razvitak grada; obradili su posebice prostor, tehnologiju, financije, znanje i obilježja stanovništva.

U drugoj studiji (grupa autora, 2002) utvrđeno je da se ključne snage na kojima se ostvaruje razvoj Rijeke temelje na strateškom položaju na moru i na raskrižju šire europske regije, što pridonosi kulturnom i povijesnom naslijeđu koje uključuje snažnu pomorsku tradiciju, lučku infrastrukturu i gospodarsku osnovu s dominacijom brodogradnje. Kao značajni izvor interne snage grada istaknuto je i Sveučilište. Prometna infrastruktura i koordinacija između Sveučilišta i drugih subjekata dijagnosticirane su kao unutrašnje slabosti grada. Slaba se strana grada vezuje i za nedostatnu potporu poduzetnicima, teškoće u dostupnosti kapitala i za neriješena imovinsko-pravna pitanja.

Trendovi u okolini istaknuti su kao izvorište mogućnosti, ali i prijetnji za razvoj grada Rijeke. Tako se primjerice globalizacija smatra pozitivnom jer osigurava mogućnost djelovanja na širim tržištima, ali istodobno donosi prijetnju zbog povećane konkurencije. Nadalje, smatra se da politička i gospodarska nesigurnost na državnoj razini smanjuju pristup kapitalu, a odugovlačenje u sudskim postupcima stvara poteškoće za gospodarske subjekte koji nastoje rješavati pravna pitanja.

Analiza odrednica dostignute razine razvijenosti pokazuje da je njihov spektar vrlo širok te da se njihova obrada za potrebe jedinica lokalne samouprave temelji na uobičajenoj metodi analize prijetnji i mogućnosti te snaga i slabosti.

***Odrednice strateškog usmjerenja.*** Odrednice strateškog usmjerenja obuhvaćaju veličine kojima se definira željena budućnost jedinica lokalne samouprave. To je rezultat rasprave i opredjeljenja o sagledavanju budućnosti na osnovi utjecaja snaga iz okoline, odnosno prijetnji i mogućnosti te sposobnosti i slabosti jedinica lokalne samouprave. Autori koji istražuju "place ili urban marketing" (Ashwoth, Voogd, 1990; Kotler, Haider, Rein, 1993, str. 8-14; Kotler, Asplund, Rein, Haider, 1999; Ave, Corsico, 1993) kao i oni koji obrađuju strateški marketing (Aaker, 2001; Hutt, Spech, 2003; Kotler, 2001) slažu se u postavkama da su odrednice strateškog usmjerenja jasna i dugoročna vizija budućih potreba i želja partnera u jedinicama lokalne samouprave, utvrđivanje ciljeva kojima se

ostvaruje vizija za točno utvrđeno razdoblje, određivanje partnera s kojima se planira ostvarivati razmjena, tj. izbor ciljnih tržišta, pronalaženje pozicije koju jedinica lokalne samouprave želi zauzeti u svijesti pojedinih partnera ili skupine partnera te izbor strategija za ostvarenje postavljenih zadataka – ciljeva.

Međutim, kako to ističu Ashwoth i Voogd, u dosadašnjem radu mnoge su jedinice lokalne samouprave u definiranju budućnosti pristupale nediferencirano zbog problema s kojim su se susretale kod segmentacije tržišta i definiranja razvoja strategija za ciljno tržište (Ashwoth, Voogd, 1990, str. 48).

Sagledavanje budućeg djelovanja jedinica lokalne samouprave i položaja koji ona planira zauzeti temelji se na prethodno definiranoj analizi stanja, ali i na granicama budućeg djelovanja. Time se zapravo definiraju granice tržišta koje ne smiju biti postavljene preusko da sputavaju razvitak, ali niti preširoko da se izgubi smjer razvoja. Na definiranje vizije utječu mnogi činitelji, posebno dosadašnji rezultati, opredjeljenja poglavarstava, politički konsenzus, društvena odgovornost, etička načela, ali i raspoloživost ljudskih potencijala i drugih kapaciteta, razina kompetentnosti te posebno već naglašene prijetnje i mogućnosti iz okoline. Prema stavovima Thompsona i Stricklanda tri su ključna zadatka vezana za utvrđivanje misije: definiranje trenutačnog položaja, utvrđivanje smjera djelovanja i komuniciranje vizije (Thompson, Strichland, 1998, str. 5). U određivanju vizije nema formule, već se do vizije dolazi istraživanjima i raspravama o rezultatima istraživanja među zainteresiranim partnerima kao što su interesne skupine građana, ključne osobe iz političkog i javnog života, uspješni gospodarstvenici, predstavnici profitabilnih i neprofitabilnih organizacija i drugi.

U spomenutim studijama razvoja grada Rijeke, koje su izrađene s vremenskim pomakom od 5 godina, dvije grupe autora vrlo su precizno definirale viziju toga grada. Tako je u prvoj studiji (iz 1997.) vizija definirana sljedećim rečenicama: "Ostvarivanje nove kvalitete života u gradu koja će se zasnivati na višefunkcionalnoj ulozi Rijeke kao gospodarskog, administrativnog, obrazovnog i kulturnog središta. Vrijednost BDP-a na jednog stanovnika grada orijentacijski će se povećati na razinu sada razvijenih zapadnoeuropskih društava. Grad će se razvijati kao središte šire gravitirajuće regije i glede ponude javnih dobara i usluga i glede određenih gospodarsko-uslužnih aktivnosti. Osvajanje novih tržišta i tehnološka

obnova prometno-uslužnih djelatnosti vezanih za luku. Promjena gospodarske strukture unosom novih tehnologija, uključivanjem znanstveno-istraživačkih potencijala, saniranjem i restrukturiranjem tradicionalnih djelatnosti" (grupa autora, 1997, str. 100-102).

U drugoj studiji grupa autora sagledava budućnost grada Rijeke u idućih 3-5 godina definirajući viziju na sljedeći način: "Rijeka je multikulturalan grad otvoren prema stvaranju roba, ideja, usluga i znanja zasnovanih na najsuvremenijim tehnologijama. Temeljem svoje tradicije prometnog čvorišta i pomorske orijentacije, Rijeka se kroz održivi razvitak prepoznaje kao grad privlačan za življenje u svakom smislu: dobra infrastruktura, kvalitetno obrazovanje, osmišljeno slobodno vrijeme građana, itd." (grupa autora, 2002, str. 8).

Iako su obje vizije primjereno definirane i temeljene na analizi trenutačnog položaja i jasno iskazanoga dugoročnog smjera koji će se provoditi, izostala je realizacija trećeg koraka - komuniciranje vizije sa subjektima kojima je ona namijenjena, od djelatnika uprave do građana, od gospodarskih subjekata do neprofitnih organizacija.

Oslanjajući se na viziju, jedinice lokalne samouprave definiraju svoje ciljeve. Oni moraju biti realni, hijerarhijski postavljeni, mjerljivi, jasni i konzistentni. Te značajke ciljeva nisu specifičnost samo profitnih organizacija, već isto vrijedi i za neprofitne organizacije, a time i za jedinice lokalne samouprave. Karakteristike ciljeva u jedinicama lokalne samouprave analizirao je Friedman upozorivši na potrebu razlikovanja unutrašnjih i vanjskih ciljeva i unutar njih postojanje psihografskih i ekonomskih ciljeva (Friedman, 2000, str. 40). Prema mišljenju tog autora, unutrašnji psihografski ciljevi usmjereni su na poboljšanja imidža jedinica lokalne samouprave u svijesti njezinih partnera (građana, profitnih i neprofitnih organizacija) ili su usmjereni na ispunjavanje nekih od ciljeva tih partnera. Vanjskim bi se psihografskim ciljevima pribrajali oni kojima se povećava poznatost jedinica lokalne samouprave na nacionalnoj i/ili međunarodnoj razini ili na turističkim, pomorskim i drugim tržištima. U ekonomske unutrašnje ciljeve autor svrstava povećanje broja gospodarskih subjekata ili smanjivanje njihova odlaska, a u vanjske povećanje stranih investicija, ulazak novih subjekata, povećanje turističkog prometa itd.

Ciljevi, kako su postavljeni u analiziranim studijama grada Rijeke, sadržavaju većinu značajki dobro definiranih ciljeva s time da je izostao iskaz o njihovoj mjerljivosti. Tako su primjerice ciljevi, usuglašeni prema prvoj

grupi autora u strategiji razvoja grada Rijeke (grupa autora, 1997), podijeljeni u četiri skupine prioriteta. Navodi se kako se prvom skupinom strateških ciljeva teži da se u što je moguće kraćem roku započnu koristiti raspoloživi kapaciteti uz angažiranje intelektualnog kapitala.[6] Druga skupina ciljeva u središtu interesa ima unapređenje prometnog i lučkog sustava.[7] Treća skupina ciljeva odnosi se na revitalizaciju prerađivačkih djelatnosti.[8] Četvrta skupina ciljeva obuhvaća rješavanje gradskog prometa i ostalih uslužnih sadržaja u gradu Rijeci.[9]

U drugoj studiji (grupa autora, 2002) autori su također identificirali četiri ključna strateška pitanja koje grad Rijeka treba riješiti u idućih 3-5 godina. Ta strateška pitanja koja se mogu interpretirati kao strateški ciljevi glase: kako stvoriti motivirajuće/aktivno/dinamično poslovno okruženje; kako uskladiti ljudske potencijale s potrebama gospodarstva u restrukturiranju; kako razviti jedinstvenu informatičku infrastrukturu Rijeke i kako omogućiti razvoj Rijeke kao prometnog i poslovnog središta s brzim prometom unutar grada i tranzitom bez interferencije s gradskim prometom?

Nakon odabira strateških ciljeva potrebno je da se jedinice lokalne samouprave opredijele na kojim će tržištima ostvariti postavljene ciljeve, odnosno pristupaju izboru ciljnog tržišta. Izbor se ciljnog tržišta ostvaruje segmentacijom, tj. selekcijom tržišnih segmenata prema određenim kriterijima. Segmentacija se temelji na postupku kojim se individualizira potražnja za određenim uslugama koje pružaju jedinice lokalne samouprave, da se homogenizira potražnja i teži maksimalizaciji različitosti pojedinih dijelova tržišta. Najčešći kriteriji za izbor ciljnog tržišta građana vezuju se za demografiju i/ili za lokaciju, dok je to za gospodarske i druge subjekte najčešće vezano za djelatnost, veličinu i/ili lokaciju. Primjerice, moguće je zbog potražnje za uslugama dječjih vrtića definirati segment prema

[6] Definicija ciljeva je: "Kompenzirati izgubljenu vrijednost proizvodnje dobara i usluga", "Jačati obrazovanje, primijenjena i razvojna istraživanja i inovacijske kapacitete grada".

[7] Definicija ciljeva: "Revitalizirati prometno - uslužni lučki kompleks", "Prometno povezati (dislocirane) luku s prometnim sustavima u zaleđu".

[8] Definicija ciljeva: "Reindustrijalizacija postojeće industrijske strukture", "Razviti nove industrijske strukture, odnosno djelatnosti na novim tehnologijama".

[9] Definicija ciljeva: "Rješavati gradski prometni sustav (kroz tri razine)", "Utemeljiti višefunkcionalne poslovno-trgovačke centre".

kriteriju lokacije na kojoj se ta usluga traži ili pak utvrditi segment gospodarskih subjekata koji zbog potreba svojih djelatnika traže intenzivniji javni prijevoz.

Za odabrane segmente, odnosno za ciljna tržišta, jedinicama lokalne samouprave predstoji potreba izbora odgovarajuće strategije pozicioniranja. U jedinicama lokalne samouprave rabi se taj koncept kako bi se ponudom kojom se zadovoljavaju potrebe partnera osigurala najveća prednost u odnosu na druge mogućnosti. U poslovnom se krugovima smatra da je pozicioniranost umjetnost i znanost smještaja proizvoda ili usluge u jedan ili više segmenata na način da se smisleno različito postavi od konkurencije. Međutim, jedinice lokalne samouprave ne susreću se s klasičnim oblikom konkurencije, već je ona izvedena iz potencijalno drugih programa i razvojnih težnji što ih mogu ponuditi druge političke opcije i stranke iz oporbe, ili se kao konkurenti javljaju druga urbana središta sa svojim programima. Stoga je primjerenije graditi strategiju pozicioniranja usluga jedinica lokalne samouprave u odnosu na druge oblike zadovoljavanja potreba.

U analiziranim strategijama gospodarskog razvoja grada Rijeke nisu taksativno navedena ciljna tržišta niti strategije pozicioniranja. Ona se mogu prepoznati ili izvesti temeljem danih informacija. Tako primjerice za ciljno tržište koji čine građani Rijeke, ali i njezine okolice, Rijeka se pozicionira kao karnevalsko središte, dok se za segment maloga gospodarstva Rijeka pozicionira kao atraktivno poduzetničko središte.

Određivanjem strategija jedinice lokalne samouprave teže ostvariti prednost i postati atraktivnije u odnosu na druge jedinice lokalne samouprave. Prednosti koje imaju veliku važnost u prvome su redu one vezane za stvaranje boljih uvjeta za život domicilnog stanovništva, za stvaranje boljih uvjeta za investitore, kako iz zemlje tako i iz inozemstva, te za stvaranje boljih uvjeta za posjetitelje. Za ostvarenje navedenog potrebno je, uvažavajući stavove grupe autora, uskladiti urbanizam, infrastrukturu, atraktivnosti te komunalne i druge usluge (Kotler, Haider, Rein, 1993, str. 99-139). Naime, jedinicama lokalne samouprave potreban je urbanizam kojim se naglašavaju specifičnosti i kvaliteta prostora, odnosno kojim se ističe njihov karakter. Prostor, njegova namjena, struktura, opremljenost i uređenost ključni su činitelji razvoja koji se definira generalnim urbanističkim planovima i provedbenim urbanističkim planovima kao planovima nižeg reda. Jedinice lokalne samouprave trebaju i infrastrukturu koja omogućuje kretanje robe

i ljudi u skladu s prirodnim okruženjem. Nadalje, jedinice lokalne samouprave moraju osigurati odgovarajuće komunalne i druge usluge za odvijanje poslovnog i privatnog života, ali i mjesta za zabavu, rekreaciju, odnosno primjerene atraktivnosti koje će privući kako autohtono stanovništvo tako i domaće i strane posjetitelje. Navedene značajke nisu statične veličine; njih treba unapređivati i na tim osnovama graditi konkurentsku prednost. Stoga su i osnovne strategije razvoja jedinica lokalne samouprave upravo i usmjerene na iskorak u urbanističkom i infrastrukturnom području djelovanja kao i na jačanje atraktivnosti i usluga jedinica lokalne samouprave.

Analizirana studija grupe autora (grupa autora, 1997) sagledava dostizanje strateških ciljeva i ostvarivanje prioritetnih gospodarskih usmjerenja projekcijom dviju varijanti sveukupnog razvitka. Prva je uporište imala u tehnološko-tehničkoj obnovi postojećih tradicionalnih proizvodno-uslužnih djelatnosti, a druga varijanta temelji strategiju razvoja na novoj proizvodnoj strukturi i znatnom angažiranju domaćeg i stranog kapitala. Doprinos ostvarenju strateških ciljeva i ostvarenju gospodarskih usmjerenja razrađen je za sve gospodarske djelatnosti, od onih koje imaju minorno značenje za razvoj, npr. ribarstvo, do onih koje imaju veliko značenje u razvojnim opcijama grada Rijeke, primjerice djelatnosti prometa i veza, trgovine, financijske i druge usluge. Posebno su naglašene uloga i strategija zaštite okoliša kao i obrada razvitka mjesnoga javnog sektora.

Druga grupa autora (grupa autora, 2002) realizaciju četiriju strateških pitanja (ciljeva) sagledava kroz tvz. projekte potpore; tako za primjerice strateško pitanje (cilj) "Kako stvoriti motivirajuće/aktivno/dinamičko poslovno okruženje" nude projekte (intervencije): "Stvaranje fonda za razvoj poduzetništva", "Osnivanje info-centra" i "Mjere Grada u cilju ponovnog razvoja nekretnina blokiranih unutar trgovačkih društava u stečaju". Također se i za ostala strateška pitanja (ciljeve) nude projekti ili, kako ih autori nazivaju, intervencije potpore kritičkim pitanjima u razvoju grada. Za svaki od navedenih projekata po pojedinim strateškim pitanjima predložene su odgovarajuće aktivnosti. Za realizaciju su predložene i sljedeće tri strategije: vezivanje na fondove EU-a, strategija jačanja i uključivanja nevladinih organizacija koje će primiti pomoć EU-a i uporaba modernih komunikacijskih i informatičkih tehnologija.

Dakle, analiza pokazuje da su vizija, strateški ciljevi, ciljno tržište, pozicioniranje i strategije odrednice strateškog usmjerenja jedinica lokalne

samouprave. Nadalje, utvrđeno je da su te odrednice većim dijelom prisutne i u materijalima kojima se sagledava budućnost grada Rijeke kao jedinice lokalne samouprave, što je predmet analize.

***Odrednice implementacije.*** Za realizaciju vizije, strateških ciljeva i strategija potrebni su, osim pravnog okvira, i ljudi, znanje, oprema, primjerena organizacija i kontrola sustava te procesi koji ih podržavaju. To se u kontekstu odvijanja funkcija lokalne samouprave promatra kao odrednica implementacije. Najznačajnije funkcije jedinica lokalne samouprave jesu regulatorska, usmjeravajuća, organizacijska, financijska, razvojna funkcija i funkcija zadovoljavanja javnih potreba (Brunčić, 2001, str. 131-135).

Regulatorna funkcija jedinice lokalne samouprave znači njezino pravo da oblikuje sustav te uređuje odnose unutar njega. Usmjeravajućom i koordinativnom funkcijom utječe se na ravnomjernost funkcioniranja i razvitka cjeline sustava. Organizacijskom (izvršna) funkcijom osnivaju se upravna tijela, ustanove i druge javne službe, trgovačka društva i druge pravne osobe. Financijska funkcija obuhvaća poslove financiranja javnih potreba. Funkcija zadovoljavanja javnih potreba temelji se na spoznaji da su ljudske potrebe pokretač i motiv napretka ljudske zajednice. Razvojna je funkcija usko vezana i uz zadovoljavanje javnih potreba te potreba građana koji žive i djeluju na njezinu području. Samo primjerenim provođenjem navedenih funkcija jedinice lokalne samouprave mogu ostvariti konkurentsku prednost.

Uspješni subjekti pa tako i jedinice lokalne samouprave konkurentsku prednost grade na novim organizacijskim i kulturnim osnovama. Nova je organizacijska struktura označena relacijama kojima se ostvaruju neposredniji kontakti i zajednički dijeli budućnost s partnerima. Ona nije više postavljena hijerarhijski, već fleksibilno što je u izravnoj vezi s novom kulturom. Novu kulturnu osnovu označuje zbir vrijednosti i vjerovanja kojima se partnere – građane, gospodarske ili druge subjekte stavlja u središte interesa. Kultura predstavlja set vrijednosti i vjerovanja koji su prihvaćeni u jednoj jedinici lokalne samouprave. Upravljanje kulturom smatra se sastavnim dijelom ukupnog upravljanja jedinicama lokalne samouprave i smatra se isto tako važnim ako ne i važnijim od upravljanja strukturom i strategijom. Izgradnja nove kulture ostvaruje se njezinim definiranjem, širenjem i prihvaćanjem među zaposlenima. Realizacija se ostvaruje svakodnevnim operativnim kontaktima unutar jedinica lokalne samouprave i s partnerima. U žarištu su zanimanja nove kulture interesi partnera i njihova očekivanja.

Međutim, upravljački sustav u jedinicama lokalne samouprave ima određena ograničenja. Tim se sustavom zapravo povezuje više osoba u obavljanju poslova, ali prema određenim pravilima koja definiraju metode i procese. Dakle, postoje određena ograničenja u odnosu na poslovne subjekte koji imaju potpunu poduzetničku slobodu. U većini jedinica lokalne samouprave taj je sustav utemeljen na načelu diobe vlasti; sastavljen je od predstavničkog tijela, kao "legislativnog" tijela, izvršnog dužnosnika (načelnik, gradonačelnik, župan) i poglavarstva. U manjim jedinicama lokalne samouprave primijenjeno je načelo jedinstva vlasti i u njima se ne biraju izvršna tijela. U tom su sastavu i profesionalni upravni aparat, te trgovačka društva i ustanove za obavljanje poslova na području komunalnih i društvenih službi. Ovlasti pojedinih dijelova ili službi jedinica lokalne samouprave utvrđene su ustavom, zakonom, statutom jedinica lokalne samouprave i drugim propisima.

U implementaciji marketinškog koncepta prema stavovima Bakera (Baker, 1995, str. 83-84) potrebni su: suglasje čelništva jedinice lokalne samouprave i izabranog vijeća (općinskog, odnosno gradskog) o ciljevima i strateškim pravcima jedinice lokalne samouprave, postavljanje marketinške strategije jedinice lokalne samouprave, iskreno razumijevanje potreba građana jedinice lokalne samouprave, iskreni osjećaj obveze zadovoljavanja potreba građana jedinice lokalne samouprave, inkorporiranje marketinga u način svakodnevnog promišljanja tijela jedinice lokalne samouprave, programiranje treninga za stjecanje osnovnih marketinških znanja izvršitelja u tijelima jedinice lokalne samouprave, obveza mjerenja učinkovitosti marketinškog outputa i veća odgovornost izvršitelja za dosezanje postavljenih marketinških ciljeva.

Kotler i Roberto sugeriraju da se proces implementacije odvija polazeći od utvrđenih zadataka i ciljeva te definiranjem kontrolnih točaka pomoću kojih se prati realizacija (Kotler, Roberto, 1998, str. 32). Nadalje, prema istim autorima potrebno je odrediti politiku primjene i standardizirati postupke implementacije nakon čega slijedi kreiranje operativnog programa i plana potrebnih sredstava za svaku organizacijsku jedinicu lokalne samouprave. Na kraju kao posljednji korak slijedi poduzimanje akcije, odnosno realizacija prethodnih točaka. Za sve navedeno potrebne su osobe spremne i sposobne preuzeti odgovornost za realizaciju pojedinih zadataka, a u konačnici i cjelokupnog programa.

***Odrednice kontrole sustava.*** Realizacija programa predmet je kontrole koja se provodi na redovitoj osnovi i ovdje tretira kao odrednica

implementacije. Marketinškom kontrolom utvrđuju se realizacija planom utvrđenih ciljeva i njihova eventualna odstupanja prije nego devijacije postanu destruktivne.

Kontrola se provodi periodično u jednakim vremenskim razmacima kako bi se uspostavio sustav efikasnog praćenja realizacije i izvještavanja mjerodavnih što se tiče primjene i realizacije postavljenih ciljeva. Osnovna je funkcija kontrole, osim osiguranja praćenja realizacije ciljeva i aktivnosti, konstantno i fleksibilno prilagođavanje svih marketinških aktivnosti definiranih u sklopu marketinških strategija i programa, prema trenutačnim situacijama na tržištu jedinica lokalne samouprave i željama i potrebama korisnika. Predmet kontrole može biti ukupna aktivnost jedinica lokalne samouprave, samo dio te aktivnosti, aktivnost jedinica lokalne samouprave na određenom tržišnom segmentu ili s nekim ključnim partnerima. Kao predmet kontrole javlja se i zadovoljstvo građana i/ili drugih partnera, konkurentski položaj jedinice lokalne samouprave, odnos s ključnim partnerima, pozicioniranost te imidž jedinica lokalne samouprave.

Iako je svrha kontrole jasna, većina jedinica lokalne samouprave ima skromnu razinu marketinške kontrole. Smatra se kako većina problema proizlazi iz činjenice da nisu jasno i mjerljivo definirani ciljevi djelovanja.

Proces kontrole započinje definiranjem veličina koje će biti predmet kontrole. Za jedinice lokalne samouprave kontrola se najčešće vezuje za realizaciju pojedinih stavaka i/ili ukupnog proračuna. Kontrola se vezuje i za druge aspekte djelovanja i financiranja programa javnih potreba, primjerice u kulturi, tehničkoj kulturi, športu. Značajne su kvalitativne i kvantitativne dimenzije pojedinih projekata, ali je dominantna financijska dimenzija kontrole kao iskaz racionalnog odnosa prema sredstvima poreznih obveznika.

Slijedi usporedba planiranih i realiziranih veličina koje su predmet kontrole. Najčešće se uspoređuju planirane i realizirane stavke proračuna i/ili proračuna ukupno. U drugom koraku uspoređuju se i kvalitativno/kvantitativne dimenzije pojedinih programa. Iako je potrebna i poželjna analiza zadovoljstva građana i drugih subjekata s poduzetim aktivnostima, one se provode iznimno i to u pravilu u predizbornim razdobljima. Izostaje i usporedba za elemente tvz. strateške kontrole koji se odnose na usporedbu planiranog i realiziranog konkurentskog položaja, pozicioniranost, imidž jedinice lokalne samouprave i drugo.

Odstupanja po svim elementima kontrole mogu biti pozitivna ili negativna. Pod pozitivnim odstupanjem smatraju se ona odstupanja kada se ostvari manji utrošak sredstava proračuna ili njegovih dijelova od planiranog. Pozitivnim odstupanjem smatraju se i sva druga odstupanja kada se ostvare veća kvaliteta i kvantiteta programa ili njegovih dijelova u odnosu na planirane veličine. Pozitivna odstupanja smatraju se i ona vezana za povoljniji konkurentski položaj, primjereniju pozicioniranost, bolji imidž i dr. Suprotno svemu tomu vezuje se za negativno odstupanje.

Usporedba planiranih i realiziranih veličina ostvaruje se analizom kretanja u pojedinim elementima kontrole, analizom troškova, kvantitativnim istraživanjima i vanjskom kontrolom. Vanjska kontrola u jedinicama lokalne samouprave ima posebnu težinu kojom tijela državne uprave kontroliraju djelovanje pojedinih jedinica lokalne samouprave. Ta se vrsta kontrole temelji ponajprije na uvažavanju zakona i propisa, a manje na uvažavanju marketinškog pristupa u kojem se težište stavlja na tvz. strateške elemente poslovanja. Međutim, to ne može spriječiti pojedine jedinice lokalne samouprave da samoinicijativno formiraju interna tijela za kontrolu ili da angažiraju vanjska nezavisna tijela za kontrolu ostvarenja planiranih ciljeva.

Nisu prihvatljiva odstupanja niti s pozitivnim niti s negativnim predznakom. Pozitivna odstupanja nisu primjerena iz razloga što je možda bilo moguće ostvariti i bolje rezultate od postignutih da su kontrolirane veličine bile realnije postavljene. Negativna odstupanja posebno nisu primjerena jer izazivaju reakciju javnosti, odnosno biračkog tijela u jedinicama lokalne samouprave ili pretpostavljenih po funkciji u državnim tijelima i ministarstvima. Međutim, neovisno o predznaku odstupanja u trećem koraku ona se usklađuju, tj. ispravljaju se odstupanja. Pri tome se jednom modificiraju ciljevi koji su možda bili postavljeni previsoko/prenisko, u drugom slučaju modificira se instrumentarij kojim su ostvareni rezultati, a katkad se modificiraju i procesi koji dovode do odstupanja.

U analiziranom slučaju grada Rijeke, jedna grupa autora (grupa autora, 1997) razlikuje sustav kojim se upravlja i koji upravlja. Prvi sustav – sustav kojim se upravlja odnosi se na razvojne procese toga grada, od prikupljanja razvojnih informacija, istraživanja i projektiranja razvojnih projekata do njihova izvođenja. U podsustavu koji upravlja predviđeno je sudjelovanje građana koji iniciraju i nadziru izvođenje, odjela gradske uprave za razvoj koji priprema i operativno provodi razvojne odluke, poglavarstva koje

priprema ili daje pripremiti potrebne razvojne prijedloge i gradskog vijeća koje donosi ključne strateške odluke i strategiju razvoja.

U drugom pristupu iskazanom u materijalu "Strategije gospodarskog razvoja Grada Rijeke" (grupa autora, 2002) polazi se od ocjene da u Rijeci postoje resursi i dobra iskustva u realizaciji projekata te je predloženo da se iz postojećih resursa formira skupina za implementaciju, nadzor i ažuriranje plana. Ona bi bila sastavljana od predstavnika javnog i privatnog sektora, a institucionalizirala bi se kroz lokalnu samoupravu.

Zaključno, rezultati istraživanja pokazuju da se odrednice implementacije vezuju za pravni okvir u kojem djeluju jedinice lokalne samouprave, partnerske odnose s korisnicima usluga jedinica lokalne samouprave, organizacijsku strukturu i kulturu, te za proces kontrole. Analizom slučaja utvrđeno je također da su prisutne odrednice implementacije, ali dominira klasični pristup čvrsto hijerarhijski postavljene organizacije s kontrolom koja je dominantno financijski usmjerena.

## 9.4. Marketinški program jedinica lokalne samouprave

Odrednice dostignute razine, odrednice strateškog usmjerenja i odrednice implementacije okvir je unutar kojeg se definira marketinški program kao splet kontroliranih elemenata marketinga i kao njihova kombinacija. Klasična kombinacija elemenata marketinga sadrži četiri elementa (proizvod, cijenu, promociju i distribuciju – '4P') koji se mogu upotpuniti s 3 nova 'P' (people, process, presentation), što stvara primjereni splet za jedinice lokalne samouprave. U tri nova elementa uključeni su djelatnici koji neposredno brinu za plasman usluga jedinica lokalne samouprave, prezentaciju programa ciljnom tržištu s vizualnim elementima i procesima kroz koje prolaze sudionici ciljnog tržišta prilikom usvajanja programa.

Područje djelovanja jedinica lokalne samouprave, kako je već prethodno istaknuto, utvrđeno je Zakonom i drugim propisima. Na temelju tih ovlasti te vlastitih sposobnosti i mogućnosti, jedinice lokalne samouprave plasiraju proizvode – usluge iz svoje nadležnosti, primjerice prostorno i urbanističko planiranje, obavljanje komunalnih djelatnosti, zaštitu i unapređenje prirodnog okoliša, protupožarnu i civilnu zaštitu i dr. Proizvodi što ih stvara jedinica lokalne samouprave zapravo su usluge čija kvaliteta ovisi o čitavom nizu elemenata, a posebno o raspoloživoj infrastrukturi, urbanističkim, prostornim i prometnim rješenjima, kvaliteti i osposobljenosti vodećega i

drugog osoblja. Kvaliteta pruženih usluga u korelaciji je s usmjerenošću prema zahtjevima sudionika na ciljnom tržištu, uspostavljenom komunikacijom na stalnoj osnovi s korisnicima usluga i s praćenjem zadovoljstva i stalnog prilagođavanja novim zahtjevima sudionika na ciljnim tržištima. Primjerena rješenja jedinice lokalne samouprave nalaze uvođenjem sustava totalnog upravljanja kvalitetom (TQM). Proces uvođenja TQM-a nailazi na otpore koje je Couper identificirao i vezao za promjene vlasti i politike i stavove administracije u jedinicama lokalne samouprave. Tako je primjerice uobičajeno da nova vlast i politika ne priznaje rezultate prijašnje vlasti te da ista započinje sve ispočetka. To utječe na izbjegavanje uvođenja TQM-a jer je riječ o procesu koji u pravilu daje rezultate nakon isteka mandata. Problem uvođenja TQM-a vezuje se za nedovoljno razvijenu kulturu timskog rada, za administraciju koja nerado prihvaća promjene, te zbog činjenice da rukovodeći grade svoj autoritet na strahu i ovlašćivanju drugih (Couper, 2003).

Cijena kao element marketinškog miksa pod utjecajem je pretežito monopolističkog položaja jedinica lokalne samouprave. Naime, sudionici na tržištu jedinica lokalne samouprave, iako osjetljivi na cijene, nemaju bitnog utjecaja na njezino formiranje. Smatra se da viša cijena najčešće nije odraz i veće kvalitete, već je odraz u prvome redu potrebe da se "zatvori" proračun jedinica lokalne samouprave. Cijene u jedinicama lokalne samouprave formiraju se najčešće metodom "troškovi plus", tj. na osnovne troškove nadograđuju se svi ostali pripadajući troškovi potrebni za pružanje usluga.

Cijene za pojedine usluge utvrđene su zakonima i drugim propisima, plaćaju se izravno pojedinim javnim službama ili su pretežito ukomponirane u porezne i neporezne prihode jedinica lokalne samouprave. U porezne prihode jedinica lokalne samouprave ulaze porez i prirez na dohodak, porezi na nekretnine i porezi na dobra i usluge. Neporezni prihodi jedinica lokalne samouprave od manjeg su značaja i odnose se pretežito na komunalne naknade i doprinose, primjerice na naknade i pristojbe iz područja komunalnog gospodarstva, korištenja pomorskog dobra, boravišne pristojbe i drugo (Ott, Bajo, 2001, str. 355).

Treći element marketinškog miksa jedinica lokalne samouprave odnosi se na distribuciju. Ona u poslovnom svijetu uključuje obradu problematike kanala distribucije i fizičku distribuciju. S obzirom na to da se djelatnost jedinica lokalne samouprave svodi pretežno na pružanje usluga to fizička

distribucija izostaje. Usluge stvorene u službama jedinica lokalne samouprave ili u organizacijama gdje se jedinica lokalne samouprave javlja kao osnivač ili većinski vlasnik distribuiraju se korisnicima neovisno o tome radi li se o pravnim ili fizičkim osobama. Potrebno je istaknuti specifičnost distribucije jedinica lokalne samouprave kada se pojedine usluge pružaju kroz posebne kanale, primjerice kroz mjesne odbore ili preko posrednika kao što su sportske udruge gdje se javne potrebe za sportom ugovaraju s tim udrugama građana.

Razvoj nove tehnologije, posebno internetske, omogućio je bržu i neposredniju komunikaciju jedinica lokalne samouprave s građanima i drugim zainteresiranim strankama. S tim u vezi javlja se pojam 'elektronička vlada' ili 'e-vlada', kojim se označava djelovanje upravnih tijela na svim razinama, od nacionalne, regionalne i lokalne vlasti, sa zainteresiranim strankama. Pod 'e-vlada' podrazumijeva se elektronski oblik traženja i distribucije informacija, obrazaca, dozvola i drugo. Prema toj osnovi 'e-vlada' predstavlja novi kanal distribucije kojim se može distribuirati i rješavati veliki broj zahtjeva i upita stranaka.

Promocija se javlja kao posljednji, ali ne i manje važan element marketinškog miksa jedinica lokalne samouprave. Promocijom jedinice lokalne samouprave komuniciraju s ciljnim tržištem s namjerom da sudionike na tom tržištu informiraju i da ih potaknu na reakciju. Osnovna se funkcija promocije u jedinicama lokalne samouprave svodi na informiranje građana, profitnih i neprofitnih organizacija o dogadanjima, poslovima, namjerama kao i o aktivnostima koje se provode ili se namjeravaju provoditi. Druga funkcija promocije kojom se potiče potražnja manje je prisutna i zbog toga manje značajna. Međutim, posebno je važna uloga kojom se potiču određena društvena ponašanja, primjerice darivanje krvi, korištenje određenih usluga, npr. javnog prijevoza, izgradnja imidža i komuniciranja, što je vezano za sagledavanje budućnosti jedinica lokalne samouprave.

Realizacija navedenih, ali i drugih zadataka promocije ostvaruje se promidžbom, unapređenjem prodaje, osobnom prodajom i odnosima s javnošću. Za jedinice lokalne samouprave važni su osobna prodaja i odnosi s javnošću dok su promidžba i unapređenje prodaje manje važni. Naime, osobnom prodajom ostvaruju se neposredni kontakti sa zainteresiranim strankama i to neovisno o tome radi li se o fizičkim ili o pravnim osobama. U tim direktnim kontaktima komunikacija je sa strankama personalizirana što ima više pozitivnih učinaka. Pozitivni efekti vezuju se za bolje razumijevanje

problema i zahtjeva stranaka te za neposredno rješavanje nesporazuma. Za jedinice lokalne samouprave posebno je važna i komunikacija koja se ostvaruje s javnošću preko redovitih i upravljanih odnosa s javnošću. Najčešće se koriste redovito organizirane press konferencije i medijsko praćenje značajnijih događanja na području pojedine jedinice lokalne samouprave.

Analiza pokazuje da se u jedinicama lokalne samouprave trebaju provoditi programi na načelima marketinga pri čemu su kombinacija elemenata marketinškog miksa i sam sadržaj pojedinog elementa modificirani zbog uloge koje jedinice lokalne samouprave imaju u društvu i zbog značenja koje imaju za sve sudionike unutar i izvan nje.

## 9.5. Partneri

Sve navedene aktivnosti jedinice lokalne samouprave provode radi zadovoljenja potreba i želja svojih partnera, tj. građana, profitnih i neprofitnih organizacija, koji su u središtu interesa.

Razvijanje novih odnosa s partnerima temelji se na pružanju vrijednosti koju oni očekuju. Naime, očekuje se korist od usluge što je pružaju jedinice lokalne samouprave, a ne sama usluga. Takvo je razmišljanje sve prisutnije, primjerice jedinice lokalne samouprave demonstriraju privrženost prema svojim građanima, profitnim i neprofitnim organizacijama na način da ih cjelovitije i podrobnije upoznaju s ponudom i da promptno ispunjavaju njihove zahtjeve. Javljaju se i nove relacije koje označava lojalnost i partnerstvo u svakodnevnom poslovanju, ali i u razvojnim iskoracima.

Isporuka vrijednosti partnerima i razvijanje lojalnosti nameće potrebu za razvijanjem znanja o partnerima. U prvome redu nužno je upoznati ponašanje i reagiranja, istražiti njihova očekivanja, potrebe i želje te ostale karakteristike. Moderna informatička tehnologija i njezina široka primjena omogućuju tretiranje građana, profitnih i neprofitnih organizacija kao partnera, tj. kao jedinke, a ne kao dio cjeline. Na toj osnovi ulaskom u proces razmjene uvažavaju se pojedinačne karakteristike i vrijednosti koje žele ostvariti sudionici na tržištu. Navedeno implicira stvaranje i jačanje novih odnosa na tržištu, odnosa koji su označeni partnerstvom. Partnerstvom se ostvaruju neposredniji kontakti i zajednički se dijeli budućnost. U razvoju tih odnosa bitna je dimenzija vezana za očekivanja partnera.

Očekivanja partnera temelje se na dosadašnjim iskustvima s uslugama jedinica lokalne samouprave, usmenim informacijama dobivenim od drugih sudionika i na osnovi marketinških komunikacija. Pružanjem vrijednosti koju partneri očekuju i uvažavaju zadovoljavaju se njihova očekivanja i stvara nova osnova za jačanje partnerstva.

## 9.6. Zaključak

Lokalna samouprava i njezine jedinice dinamičan su prostorni, ekonomski i socijalni sustav, poprište vrlo različitih društvenih odnosa i odnosa moći. Jedinice lokalne samouprave svojevrsni su oblik življenja u zajednici s više konstitutivnih elemenata, zakonitostima razvoja i zakonitostima reprodukcije. Navedeno potiče uspostavljenje novih i jačanje postojećih razmjenskih odnosa kako između samih subjekata koji čine lokalnu samoupravu (građani, gospodarski i drugi subjekti) tako i između tih subjekata pojedinačno i lokalne samouprave.

Promjene su u pravilu rezultat snaga koje dolaze izvana, gdje se tehnološki razvitak, globalizacija i politika javljaju kao ključne snage. Smatra se da su nova tehnologija i znanost nositelji napretka, a njihova primjena izvor novih radnih mjesta, jačanja investicija i ključan pokretač razvoja. Pod utjecajem globalne ekonomije jedinice lokalne samouprave teže ostvarenju konkurentske prednosti u odnosu ne samo na susjedne jedinice nego i na jedinice lokalne samouprave iz drugih zemalja. Sve je navedeno u cilju privlačenja inozemnih investicija, novih ulaganja, dolaska stranih poduzeća, stvaranja uvjeta za povećanje turističkih posjeta i prometa. U interakciji je s tehnološkim razvojem i globalizacijom i uloga politike, odnosno mjera koje se donose na nacionalnoj i/ili lokalnoj razini. Tim se mjerama potiče razvoj ponajprije na osnovama nove ekonomije. U tom su kontekstu prisutne rasprave u kojima jedni argumentiraju protekcionistički pristup razvoju, drugi zagovaraju poticanje samo određene gospodarske aktivnosti, a treći u tržištu vide jedinog regulatora odnosa i kreatora razvoja.

Smatra se da neovisno o pristupu razvoju jedinice lokalne samouprave brži i djelotvorniji napredak ostvaruju ako se on zasniva na strateškom upravljanju marketingom jedinica lokalne samouprave. Stoga se u radu predlaže model upravljanja marketingom jedinica lokalne samouprave koji u središtu promatranja ima klijente, odnosno građane, profitne i neprofitne organizacije, te razlikuje tri razine utjecajnih činitelja. Prva razina obuhvaća

utjecajne snage iz marketinške okoline, druga činitelje kojima se definira proces upravljanja marketingom i treća odrednice kojima se definira marketing programa jedinica lokalne samouprave. Te su razine u interakciji iako je značajniji utjecaj prve prema drugoj, odnosno prema trećoj razini, a manju važnost ima obrnuti utjecaj. Navedeno je testirano na primjeru grada Rijeke, tj. grada koji uspješno sagledava i vodi proces realizacije svojih razvojnih težnji.

Zaključno, može se ustvrditi da je upravljanje marketingom u jedinicama lokalne samouprave osnova njihova uspješnog razvitka.

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# 10.

# HUMAN RESOURCES MANAGEMENT - LOCAL GOVERNMENT EMPLOYMENT & PERSONNEL POLICIES

*Thomas A. Cozzens*[1]

## 10.1. Introduction

While managing human resources is a line function, human resources management (HRM) is a staff function that provides programmatic oversight and direction in matters relating to the personnel of an organization. Essentially, the human resources manager serves as an internal consultant to line management. Human resources management, originally, and still frequently, referred to as the "Personnel Department," has evolved in both the private and public sectors from a keeper of personnel files to a critical component in most organizations.

It is clear that many cities and municipalities are not large enough to support a human resources manager or human resources department. In cities with populations under 10,000, it is likely that human resources management responsibilities would be assigned to an assistant to the mayor or other such individual. Cities with populations of 15,000 to 25,000 should consider the value of hiring a human resources manager, and cities with populations of more than 30,000 should consider establishing a human resources department. Smaller cities and municipalities that cannot afford to develop internal human resources management capacity should consider hiring a consultant. Sometimes smaller cities collaborate on hiring a consultant to assist them in developing human resources programs. However, regardless

[1] Adj. Professor and Director, Unger Croatia Center for Local Government Leadership, Maxine Goodman Levin College of Urban Affairs, Cleveland State University

of the city's size, all local government officials should be aware of the importance of the human resources management program responsibilities.

The primary human resources management program responsibilities are:

- Recruitment and hiring
- Position classification and management
- Employee compensation and benefits
- Performance evaluation and measurement
- Staff/organizational development and training
- Disciplinary and corrective action
- Regulatory compliance and personnel policies
- Labor/management relations
- Maintenance of personnel records and files

There are many similarities between HRM in the public and private sectors. This paper will focus on the evolution of HRM in the United States public sector and a brief description of the HRM functions. Hopefully, this critical description of the evolution of human resources management in the U.S. will help emerging democracies, such as Croatia, to avoid making the same mistakes as they devolve greater responsibility to local government.

## 10.2. The statutory evolution of HRM – from corruption to dysfunction

It would be nice to say that the evolution of public sector human resources management in the United States was driven by enlightened management. Unfortunately, this was not the case. President George Washington's staff was composed of other revolutionary leaders such as John Adams, his vice-president. Thomas Jefferson, who drafted the Declaration of Independence was appointed as the Secretary of State and Alexander Hamilton, Washington's aide-de-camp, became the Secretary of the Treasury. The fact that they were well-educated property owners merely speaks to the class origins of the revolutionary leaders. This period of leadership by the fathers of the revolution was short lived and political factions soon began to dominate most aspects of the federal government including the staffing and administration of public bureaucracies. By the 1820s, the practice of using government jobs to reward the politically faithful (patronage) became commonplace. While some argued that patronage systems promote direct po-

litical responsibility, many felt that patronage increased the likelihood of corruption and incompetence.

By the middle of the 1800s, corruption and abuse of patronage so enraged constituents and legislators that they mobilized to reform. The **Civil Service Act** of 1883 created the U.S. Civil Service Commission that was to protect government recruiting from patronage and corruption. Selection to government positions was to be on the basis of qualifications and the ability to perform the duties of the position. The "merit system" was born.

In 1913, the **Lloyd-Lafolette Act** was passed to ensure that government employees were only separated for "such cause as will promote the efficiency of government". Designed to protect government employees from being wrongfully fired due to partisan politics, the law stated that government employees could only be separated for misfeasance, malfeasance or nonfeasance, had to receive a 30-day advance notice, and had a right to a post discharge hearing before an impartial officer. The appeals process was born.

The need for uniform pay, driven substantially by partisan abuses, led to the **Classification Act** of 1923. This statute required that pay be based on uniform, position driven standards. The position description and the "general pay schedule" were born.

In order to further insulate government employees from partisan politics, the **Hatch Act** of 1929, prohibited employees from running for or holding partisan political office and from engaging in political activities at work. In 1993, this statute was amended to allow government employees to hold office in a political party and to contribute financially and/or work for political campaigns.

Although each of these statutes covered only federal employees, state and local governments have implemented many of these requirements either by law or regulation for two reasons: 1) Corruption and abuse of patronage at state and local levels led to reform movements throughout the United States. The U.S. Civil Service Commission's "merit system," in many instances, became the model for state and local reform movements. 2) Most federal grants to state and local governments required applicants to have a "merit system" as a condition for receipt. Again, the federal merit system as administered by the U.S. Civil Service Commission was the only model available.

In the interest of preserving and protecting the merit system, the U.S. Civil Service Commission promulgated rules and regulations and created the

Federal Personnel Manual. The proliferation of regulations was driven, not by enlightened management, but rather by response to perceived violations of merit principles.

The procedures for competitive hiring of government employees created by the Civil Service Act became complex, cumbersome and time consuming. It was not uncommon to take months to fill a critical position. The legal processes for removing unsatisfactory employees established by the Lloyd-Lafolette Act dissuaded managers from initiating corrective action. The rigid and restrictive job description requirements of the Classification Act prevented managers from rewarding superior performance. The political restrictions of the Hatch Act separated the government workforce from administrators. By the late 1900s, many students of public administration proclaimed that the accumulation of laws and regulations had created a human resources management system whose primary emphasis was on negative control of government employees rather than positive affirmation of merit and quality in public service.

In 1977 President Jimmy Carter declared that there was "no merit in the merit system". The **Civil Service Reform Act** of 1978 was a feeble attempt by his administration to revitalize human resources management in government. Advocates declared the Reform Act to be the most sweeping personnel legislation since the Civil Service Act of 1883. The statute abolished the U.S. Civil Service Commission and replaced it with an Office of Personnel Management, a Merit Systems Protection Board and created the Federal Labor Relations Authority. While the new statute did require some constructive reorganization it did not substantially change any of the statutory requirements of the laws discussed above.

By the end of the twentieth century, public personnel administration and the "merit system" were viewed by many as totally dysfunctional. The most succinct description was offered by Patricia Ingraham, a respected professor of public administration and political science at the Maxwell School of Citizenship and Public Affairs, Syracuse University:

For over one hundred years, the American civil service has been guided by merit principles. Those principles, underpinning a system intended to protect (government) employment and employees from partisan politics, were simple and direct: fair and open competition for (government) jobs, admission to the competitive service only on the basis of neutral examinations, and protection of those in the service from political influence and coercion.

The system that has grown from these principles, however, is not simple and direct. Today, rules and regulations related to (government) personnel administration fill thousands of pages. Today, the government's merit system *does not work.* (Ingraham, 1999)

The principles of fair and open competition for government jobs and protection of government employees from political coercion are critical to the long-term successful performance of local government. As central governments devolve more authority and responsibility to local government, the need for a competent and dedicated workforce will become obvious.

Finance management, public works management, economic development, and every other function of local government have one thing in common: they all rely on people to get the job done. The human resource is management's most important resource. It is unfortunate that the organizational charts of many local governments do not include a human resources management function. The challenge to local government leaders will be to develop a system of human resources management that can preserve these principles of fairness, open competition and protection from political coercion without creating a quagmire of bureaucratic regulations. Possibly this overview of the evolution of public sector human resources management in the United States will prevent emerging democracies from making the same mistakes. The following is a brief description of the importance of each of the primary human resources management program responsibilities.

## 10.3. Primary human resources management functions

### 10.3.1. Recruitment and hiring

The development and preservation of a competent workforce is certainly important to the long-term success of any organization. The human resources manager should be involved in meetings to discuss both present and future organizational staffing needs. A good HRM office will maintain a "skills inventory" on all current employees that identifies skills, qualifications and career interests. If staffing needs are first addressed by internal promotion of qualified employees, they feel there is potential for growth and advancement. This generally has a positive effect on morale and retention of highly qualified employees.

When external recruiting is required, the HRM office can coordinate the effort for the entire organization. This coordination of recruiting and advertising saves the time and energy of line managers and generally results in a more cost-effective effort. At the hiring phase, coordination of the assessment, ranking and screening processes can expedite the process and assure that the principles of fairness and open competition are preserved.

Of course, patronage is a factor in the filling of policy-making and other upper echelon positions. Persons in these positions must be willing and able to carry out and implement the policies of the administration and political party in power. It would not make sense to fill an important position with someone who is not supportive of the agenda of the existing political party. The important point is that person selected for a patronage position is both willing and able. That is, in addition to being willing to carry out administration policy, he/she must have demonstrated the ability to do so. To place someone in a position of responsibility who is supportive of the incumbent party or administration but not qualified to perform the duties of the position is abuse of patronage. In most U.S. cities, all department heads are patronage appointments.

Orientation of new employees commonly involves discussion of the organization's administrative expectations, salary and benefits, and a general overview of the workplace. Further, many employers require a probation period which is in reality an extension of the hiring process. HRM coordination of the orientation program assures consistency. An employee handbook or manual can be very helpful in assuring that new employees get all the information they need.

### 10.3.2. Position classification and management

Most public employers use a "rank in position" approach for classifying jobs. Consequently, a clear understanding of the qualifications, duties and responsibilities of the position is essential to effective position management. "Rank in person" is another approach to job classification that gives more weight to the qualifications of the candidate. Whichever approach is used, extensive discussion between the line manager and the human resources specialist responsible for classifying jobs is required. Other factors that can determine a job's classification are reporting relationships, physical demands, degree of supervision and complexity of the work. Effective posi-

tion management requires a trained specialist. Since the job classification determines pay, and pay equity is important to morale and retention, a centralized position management function is desirable.

### 10.3.3. Employee compensation and benefits

While pay is generally determined by job classification, total compensation includes vacation, sick time, compensatory time, holidays, health and life insurance and retirement. Local governments must offer comparable compensation to the private sector in order to compete for the best employees. Administering a compensation program requires an awareness of job market conditions and knowledge of the local government's ability to compete with these conditions. Organizational psychologists have long argued over the relative importance of compensation as a motivating factor in worker productivity. However, most agree that employees must perceive their compensation as internally equitable and externally comparable.

### 10.3.4. Performance evaluation and measurement

Managing, evaluating and measuring performance is clearly a line management responsibility. However, an organization's performance managemeut program is a human resources management function. The single greatest value of performance management systems is their usefulness in conveying organization plans, objectives and expectations to employees. An effective performance management program will offer systematic procedures for the following:

- Communication of management's expectations
- Equitable enforcement of expectations throughout the organization
- Open and continuous dialogue between supervisors and employees
- Assurance of confidentiality and mutual respect
- Focus on work product and not on personality
- Record keeping and employee awareness of the procedures

Individual performance cannot be effectively evaluated without a system for organizational performance measurement. This is generally accomplished through a process known as strategic planning. If an organization does not identify and communicate its mission, goals and objectives, there is no real basis for evaluating the performance of individuals. Conversely,

evaluation systems that do not link individual performance to organizational mission will function in a mediocre fashion at best. It is, therefore, essential for the human resources manager to be involved in the strategic planning process.

### 10.3.5. Employee training and development

Training is expensive and, therefore, its effectiveness must be carefully weighed. The cost of training includes both the actual expenses of the training and the time lost to the organization as a result of participant absence. Further, the benefits of training are often difficult to calculate. Direct improvements in delivery of local government services that have resulted from the expenditure of training funds are virtually impossible to demonstrate. There are a variety of approaches to employee development and training. Since local government budgets are often limited, consideration should be given to the relative cost-effectiveness of the following approaches:

- **On-the job training** is the least expensive approach but limited to improving the ability to perform a specific job. It can be effective in training new employees in relatively non-technical jobs.
- **In-house training** can be effective in larger organizations that either have a training staff or employees with an interest and ability to conduct training. Rather than send a group of employees to an expensive external training program, a few are sent with instructions to train the rest of the group upon their return. This approach can be effective to meet low to medium technical and general administrative training needs.
- **External training** is often the most expensive. Registration fees and time off the job must be weighed against the value of the training. This is often the only approach to meet highly technical or complex administrative training needs.
- **Educational assistance** helps employees to improve their academic credentials by paying all or a part of tuition in an accredited school, college or university. Generally, educational assistance is offered for job-related education such as an advanced degree in local government administration.
- **Organizational development** (OD) can be defined as planned, organization-wide change that is managed from the top to improve the organization's effectiveness and health. Generally, OD efforts

are conducted with the assistance of an external consultant drawn from the ranks of university faculties or private or nonprofit (NGO) consulting firms.

### 10.3.6. Disciplinary and corrective action

Discipline is often thought of as a synonym for punishment. An equally correct and more positive definition is "a rule or system of rules governing conduct or activity". This system of rules in local government is generally stated in the "personnel policies manual". Maintaining discipline is, again, a line management responsibility. The human resources manager is responsible for developing and communicating the standards of performance and behavior. Employees cannot be held accountable for violations of standards if they are not aware of them.

Further, standards of performance and conduct must be consistently administered throughout the organization if workforce discipline is to be effectively maintained. When corrective action is required, the human resources manager should be consulted to assure that the action taken is consistent with actions taken to correct similar instances of unacceptable performance or behavior.

The human resources manager can also help line managers to identify deviation from expectations early and intervene promptly. Problem performance or conduct which is identified early can often be corrected with less effort than if the problem behavior is allowed to continue for an extended period of time. Additionally, if management plans to take a severe corrective action (demotion or separation), the documentation required to support the action should be consistent with disciplinary policy. Early consultation with the human resources manager can be helpful to assure that the organization's disciplinary procedures are being followed.

### 10.3.7. Regulatory compliance and personnel policies

In the United States, towns and municipalities are "instrumentalities of the state". As such, they must comply with state law and regulations. Some of the personnel laws that originated at the national level have already been discussed. It is likely that local governments in Croatia will be required to comply with similar laws and regulations that effect public employment.

Further, local government should expect compliance with its own personnel policies. Oversight of personnel laws, regulations and policies is an important function of the human resources manager.

### 10.3.8. Labor/management relations

In the United States, the federal government and more than 40 state governments have statutes giving government employees the right to join unions and bargain collectively with their employers. More than 50 percent of public employees in the U.S. are organized, compared to less than 15 percent in the private sector. Bargaining most often takes place at the local level and, in most local governments, administration of the labor/management relations program is in the human resources management department. Negotiating and administering labor agreements are complex tasks that require special knowledge and skills. Labor agreements often transcend departments and, as such, the administration of these agreements must be centralized.

### 10.3.9. Maintenance of personnel records and files

Maintaining personnel records and files is a surprisingly important function. Personnel policies and procedures manuals, employee files, performance appraisal records and official position descriptions are all critical to the health, viability and credibility of local government. The right to privacy of employees must be preserved. At the same time the publics' right to information about the inner workings of local government must be respected. Often these rights are in conflict.

## 10.4. Conclusion

Hopefully, these brief descriptions of the human resources management functions will give local government leaders a better understanding of their importance to organizational success and survival. As Croatian municipalities implement the Law on Local Self-Government and Administration, the Law on Local Taxes, the Law on Financing Local Self-Government and Administration and other enabling laws, regulations and policies, it will be easy to overlook the importance of human resources management.

The initial draft of a document entitled; Local Government Reform Project – Croatia: Review of the Legal Framework, January 2001, presented a chart of the "typical organization of a City/Municipal government" (Chart II.1). The chart identified seven departments: Financial, Legal, Economics & Development, Public Works, Culture & Science, Information Processing, Social Works, and Urban Planning & Development. There was no identification or reference to a human resources department. As mentioned earlier, all of these departments have one thing in common – HUMAN RESOURCES.

As local self-government evolves in Croatia, the importance of human resources management will become evident. Those who are charged with the task of developing policies and regulations affecting local government employment should do so with an awareness of the functions of human resources management discussed in the paper.

## References:

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2. Sylvia, R. D. (2002), *Public Personnel Administration*, 2nd Edition. Fort Worth: Harcourt.

# 11.

# LOCAL GOVERNMENT ASSET MANAGEMENT

*Hrvoje Bertović*[1]

## 11.1. Introduction

The Local Government Reform Project (LGRP) in Croatia, funded by the United State Agency for International Development (USAID) and implemented by the Urban Institute (UI), provided technical assistance in asset management to local governments. A base of expertise was developed by The Urban Institute in the U.S. The model was adjusted to the environment in the Republic of Croatia and successfully implemented in the City of Varaždin and six more local governments. It consists of eleven steps, objective of which is a systematic increase of efficient use of property owned or used by local governments. By using a multidisciplinary approach to managing assets, the model improves local finances and service delivery and enables local economic development.

In September 1999, The Urban Institute has published a study - Municipal Real Property Asset Management: An Overview of World Experience, Financial Implications and Housing, sponsored by the World Bank[2]. The study was also a foundation for an article - Municipal Real Property Management: An Overview of World Experience, Trends and Financial Implications[3].

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[1] Dipl. Eng. Arch., MBA, MDS, Asset Management Specialist for the Local Government Reform Project (LGRP), funded by USAID and implemented by the Urban Institute. Views expressed in the article are those of individual, not the institution they represent.

[2] Kaganova, Olga, Ritu Nayyar-Stone, Sally Merrill and George Peterson. *Municipal Real Property Asset Management: An Overview of World Experience, Financial Implications and Housing.* – Urban institute *report,* UI project # 06917-000, November 1999.

[3] *Municipal Real Property Management: An Overview of World Experience, Trends and Financial Implications*, by Olga Kaganova and Ritu Nayyar-Stone – won the 2000 manuscript prize in its category from the American Real Estate Society and was published in *Journal of Real Estate Portfolio Management* in 2000.

This article also draws on and presents selected parts of the "Manual for Asset Management" (H. Bertović, O. Kaganova, J. Rutledge, 2003) as well. The above quoted papers provide analytical and expert base and represent a starting point for the further local government asset management work. Certain baseline assumptions that are presented in the following chapters rest on the above-mentioned papers as well. Unfortunately, those parts are not precisely underlined, as it is the usual practice, due to a shortage of preparatory time.

## 11.2. General background – real property asset management vs. real estate management

Real property asset management is defined as the decision-making and implementing process concerning acquisition, holding and disposition of real property. This process usually involves a group of facilities (in this context called portfolio) and may include redistribution of use and tenants among facilities within a portfolio and among different portfolios.

Real estate management includes day-to-day operations and maintenance of real estate. In general, real estate management tasks include cleaning, maintenance, minor repairs, environmental planning and security. Commercial real property asset managers facilitate tenant relations as well, including identification of tenants, signing contracts, providing services, and collecting rent. In western practice, asset managers do not provide cleaning, maintenance and similar services directly, but instead collect tenders from independent contractors specializing in those services. The contract is awarded to the best quality at the best value and can be cancelled at any time if contractual obligations are not fulfilled. The term of the contract can be limited, for example to one year, so that the contractors are motivated to perform well in order to have better chances to extend the contract. This tender procedure secures the best quality services at the lowest possible price.

It is important to distinguish asset management from maintenance and repair. Asset management is a process that ensures optimal short and long-term property returns including cash flow and maximum value. Asset management does not include polishing floors or replacing broken windows or a leaky roof. If an asset manager does perform this type of maintenance tasks in addition to his asset management responsibility, the owner may wonder, with good reason, whether the asset manager is truly providing the

best quality maintenance and repair service at the lowest price, or if he is only trying to generate additional income for himself.

## 11.3. Review – asset management in transitional countries

Local government units (LGU) in Croatia, as well as in other countries in transition, own substantial amounts of various types of real estate. Consequently, there is great potential for improving local government asset management. Three particular issues highlight the need for more efficient practices in asset management:

- Due to ongoing decentralization, local governments have to provide an increasing number of services with limited financial resources. Without opening up the debate about whether the adequate resources are decentralized along with responsibility, we can safely state that that the local government financial resources are limited. In this context, using municipal property for reducing the growing gap between the need and available resources becomes especially important.
- Local government assets often are very significant in value compared to annual budget revenue or expenditures. This means that revenues could be substantially increased. On the other hand, low expenditures on municipal owned property may be indicative of a need to increase maintenance spending.
- Local governments have more flexibility in handling their property assets than they do over most of their local revenues. Furthermore, raising local taxes and fees is a politically sensitive process, while improving financial performance of local government through better management of property assets is far less politically demanding and risky.

The typical, pre-reform municipal property-related situation in Croatia and other countries in transition has following key characteristics:

- Rapid restitution of property made many cities and municipalities the largest real property owners.
- Large portions of these portfolios are social and core service properties that often generate negative cash flows.
- Some property units (buildings, structures) are useless, with zero or negative residual value

- Large real estate portfolios are being transferred from direct city and municipality ownership to ownership by enterprises owned by cities or municipalities.
- Local governments have fiscal disincentives for further privatization.
- Real estate usually represents more than 80 percent of the total value of local government assets.
- Public real estate is one of the most underutilized local resources – both physically and financially.
- Most local governments have no inventory of physical assets and even less information on property value or financial results. There are no appropriate standards for accounting and reporting on public property.

Moreover, the transitional processes of devolution and restitution of ownership bring about swift and significant changes in the content and size of portfolios, which worsens the mismatch between fast-pacing reality, methods and resources used for handling municipal property (starting from a lack, in most cases, of accurate inventory of property).

Both portfolio and asset management require accurate property data. Practically any decision - regarding sale, changing the use of property, leasing, making capital investments in reconstruction or new construction projects, entering into public-private partnerships, etc - requires reliable information. Incomplete information regarding expenses and revenues associated with each particular property, lack of data on prices in the private real estate market, and a lack of estimates of market values of municipal properties hinders efficient asset management. This results in both direct and indirect economic and financial losses, eventually leading to the inability of the portfolio to satisfy needs and expectations of the population that owns that property.

On average, income from leased property portfolios in Croatian cities in the year 2002 brought in 8 percent of the local governments gross income. This is the fourth largest source of revenue, after income tax, local taxes and fees and enterprise taxes. Differences between local governments are large, both in absolute and in relative amounts. Revenues from assets range from 1,3 to 25,2 percent of the gross revenue of local governments in Croatia. However, because real estate incurs current expenses and capital expenditures, as long as net financial results are unknown local governments have no

ground to asses whether real estate – even those that generate income – bring net financial profit or loss. The need for a well-informed understanding of how real estate affects the financial situation in local governments is one of the primary reasons for the introduction of contemporary asset management practices.

Possible outcomes of the current status of local government assets include both potential gains and hazards. On one hand, there is the potential to improve local financial results, improve the quality of services, and facilitate local economic development. On the other hand, there are serious risks:

1. Local government might divert its attention away from performing its core functions and to devote time to managing its largest asset portfolio,
2. Local government may start dominating the real estate market, which could lead to the market distortions and inhibition of private sector activities, and
3. Local government may be exposed to corruption, either real or imagined, and as a result begin to suffer from a lack of trust in local officials responsible for property portfolios.

There are different opinions as to whether local governments should get involved and participate in property-related economic activities. Officials may attempt to use property to ensure necessary service provision to citizens or to generate income for the local budget. But even with good intentions, local government personnel often lack professional expertise and motivation successfully or efficiently be involved in property-related operations and any competition with private enterprises could be viewed as improper.

## 11.4. Development and implementation of the asset management model

It is important to begin the discussion of real property asset management by identifying the functions of local governments, since the primary purpose of asset management is creating the environment for fulfilling these functions. Prior to designing the asset management model, LGRP carried out a review of the existing legal framework to better understand the scope of these local government functions. The result of the diagnostic was that though the scope of local government responsibility and function is broad,

the standards and norms for carrying out these functions are not explicit. This gives local governments significant flexibility in defining the level of service per capita, according to the needs and wishes of their population and according to the ability of the population to pay for the services.

Furthermore, it is clear that local government has a much broader purpose than simply administrative service provision. Local governments are also responsible for economic and social development; proper use of property assets can facilitate achievement of these objectives. In order to succeed, local governments will have to comply with dominant global trends:

1. Transform themselves from providers of public property and property-related services to enablers for the private sector; in other words, to open up this sphere for competitive participation of the private sector in delivery of these products and services.
2. Treat public real property as a productive resource for realization of LGU's general goals, and not as a public good with an uncertain purpose and no associated costs.
3. Use efficient approaches and techniques developed by the private real estate sector for managing public property.

Using both international best practices and specific information regarding the Croatian context, LGRP initiated a pilot asset management project in the city of Varaždin. A task force composed of LGRP experts conducted a preliminary analysis and as part of the Comprehensive Report on Property, provided recommendations for implementing a system of asset management. Following the issuance of the report, the city formed the asset management task force to implement the model. Key members included Mr. Marijan Bakulic, Head of the Administrative Department for Communal Services and Environmental Planning, and Ms. Jerka Kezele, Head of the Administrative Department for Economy, Finances and Public Revenues. Mr. Bojan Lukman, officer in charge of city property, has been an important motivating and executive force throughout the process of introducing the asset management model in Varaždin.

An action plan was created in accordance with the anticipated goals, activities necessary to accomplish these goals, necessary resources, and timeline, as laid out in the Comprehensive Report. Throughout the process, UI facilitated interactions among the multiple parties involved and monitored progress toward achieving the stated goals. The process lasted approximately one year, from the time the initial report was created until activities

began to be implemented and it was presented to the city authorities and council, beginning in February 2001. After the presentation, the improvements in property management in the City of Varaždin has taken on a more permanent character.

It should be noted that results substantially surpassed initial expectations:

The city increased its budget by 20 percent, or 23 million Kuna in the year 2003, by focusing on qualitative property management, mainly in terms of capital revenues and current income. The quality of service offered to citizens increased significantly as well.

Based on the results achieved in Varaždin, UI began working to replicate the model in other local governments. A handbook (manual) was prepared and distributed at a training of consultants held in December 2002. Group of fourteen people attended the training.

Using a cost-share approach to subsidizing a portion of the consultant salaries, seven LGRP-trained consultants have been working in six diverse local governments since May 2003:

1. Populations range from 4,000 to 60,000 inhabitants,
2. Location ranges from Baranja through the central part of the Republic of Croatia to the cities on the coast,
3. Different specific topics and activities to address both rural and urban issues,
4. Special emphasis on local governments in war affected areas.

The variety of conditions resulted in a great variety in size and contents of portfolios, as well as differences in the organizational structure of administrative departments in local governments. This is strong evidence that the model described below is sufficiently generic, flexible and relevant to all local governments, regardless of specific demographic or geographic characteristics.

## 11.5. Local government reform project asset management model

The LGRP asset management model was developed to assist local governments in clarifying and defining contents of their portfolios and to monitor and improve functional and financial results. Local governments will

be efficient in asset management only if they adopt several key management approached that have originated in large part from private sector asset management approaches:

- Maintaining relevant and regularly updated databases on physical, operational (including tenants' information) and financial characteristics (including revenues and expenses) of real properties owned by the local government, on a property-by-property basis.
- Annual reviews and reporting.
- Performance management, based on financial instruments / analysis (market value, investment returns, etc) and efficiency measurements (for example, the management costs as a percentage of property value), benchmarked to the private sector when possible.
- Implementation of efficient competitive public tenders for most transactions (sales, acquisitions, outsourcing various property-related services).
- Disposal of smaller real estates for the more efficient portfolio management.

Implementation of these elements is associated with five main activities:

- Formulating the strategic role of real estate in achieving local government goals. This process should be implemented on the local level along with detailed discussion and consensus building. Relevant goals that can be addressed using asset management include more efficient provision of core services, generating income to finance local government tasks, improving the city's cultural life and appearance, and reducing subsidies to NGOs and social property users. Other goals can be determined.
- Classification of real estate based on relevance to local government goals. Financial policy, responsibility and decisions regarding acquisition, holding and disposition should be based on why the property is necessary to the functioning of the local government and how it is used. The function of a property, for example city hall that is used to host large public gatherings or a movie theater with a primarily social function, will have an impact on the asset management approach taken and all decisions relating to managing this property.
- Development of the property database. The process of asset management depends on an accurate and detailed data. Some records, such as the address and physical characteristics, are constant and

rarely change. Other records, such as financial results and occupancy regularly change. Thus, the database not only should be established but also regularly updated.

- Overcoming fragmentation of the portfolio / asset management responsibility within the local government. The organizational arrangements for portfolio / asset management should support the implementation of a unified policy and achieving efficiency across department lines. One way to do this might be to create a special asset management department and assign to it the responsibilities and asset management functions traditionally spread across many "line" departments. Any re-organization should be supported by establishing incentives for other departments to comply with new policies and procedures associated with asset management.
- Implementation of advanced portfolio / asset management practice. After goals are determined and the organizational structure is such to support these goals, advanced portfolio / asset management practice should be implemented. Portfolio and asset managers will commit themselves to achieving asset management goals through planning and execution of long-term strategies, monitoring property performance, and ensuring that efficiency is a top priority in the day-to-day operations of property managers.

The LGRP asset management model was specifically designed to help Croatian local government implement these measures. It consists of following activities:

1. Introduction of a new system of data maintenance for each individual property
2. Addressing transitional issues
3. Property classification and formulation of financial policies in accordance with the classification.
4. Real estate appraisal
5. Accounting and property financial planning (property and portfolio operating statements)
6. Intensive financial analysis of projects, properties and portfolios
7. De-regulation of business rentals and improvement of leasing practices
8. Quantification and monitoring of direct and indirect property-related subsidies obtained by tenants and users of local government real estate

9. Reporting on property assets
10. Management consolidation
11. Development of a comprehensive plan for asset management.

## 11.6. Implementation of the asset management model and results

### 11.6.1. Introduction of a new system of data maintenance for each real property unit

Recommendations:

- *Start collecting data on property as described the LGRP "Manual for Inventory of Local Government Assets."*
- *Start with best and worst performing assets and portfolios. This will most likely include leased business premises portfolios, then other portfolios (including for example apartments for lease, buildings for city use, sports facilities, etc.).*
- *Create a separate section for real property not owned or otherwise controlled but financed by the city (such as cultural facilities).*
- *Develop or reorganize existing computer database to maintain this data.*

There are several common arguments against this kind of data collection. First, collecting data on the complete and correct inventory requires a considerable amount of time, which places an additional burden on already limited local government resources. There is also a question on exactly which property units actually have to be recorded, and which – though unquestionably owned by the local government units – do not, specifically parks and streets.

Nevertheless, creating an accurate inventory and database is an indispensable first step in implementing an efficient asset management system: as discussed above, a detailed database will allow the local government to make well-informed decisions about asset and portfolio management. Additional factors that support development and maintenance of asset management databases:

- In some cases, legal obligation of data collection
- Precondition for issuing municipal bonds

- Improves the local government accountability and transparency in operating its real estate.

In short, a comprehensive asset inventory is absolutely necessary for efficient asset management. The gains realized through the more efficient management of assets may well offset any costs incurred to compile the inventory.

The inventory should contain two types of information: first, the property itself, and second, financial and accounting data related to the properties. Inventory sub-classification and accounting parts should contain:

**Property inventory**

- Property identification
- Size characteristics
- Description
- Current use
- Use restrictions
- Potential use
- The managing entity

**Property accounting**

- List of tenants
- Vacancy
- Lease data
- Revenue/expense on a regular basis
- Value and financial liens against respective property

It is important to note that inventory records produced for book-keeping reasons rarely satisfy the demands of efficient property asset management and typically cannot be directly transferred to use in the asset management database.

In Croatia, there are two major problems related to inventorying. First, property information is incomplete and inaccurate. This is a serious problem that requires a disciplined and organized process of creating and maintaining the databases. Second, different departments within local government may have fractional property documentation, but no single department has complete access to this scattered property-related information. The second problem could be resolved by establishing appropriate channels for information exchange and creating a unified shared database.

Estimating based on the experience of LGRP trained consultants, only approximately 30 percent of assets are recorded in a way that enables further data processing. In the most extreme cases, only two or three property units were initially identified in municipalities that eventually listed over two hundred income generating property units on their final inventory. The impact of the aforesaid on the quality of service provision and the LGU finances is clear.

### 11.6.2. Transitional issues

Recommendations:

- *Prepare a list of property to be returned – identify and separately record property intended for restitution and other property where the local government's ownership right is not clear.*
- *Develop and approve a strategy to minimize further local government investment in properties that which it does not own or supervise.*
- *Annually review and approve budget expenses related to each of these properties for the coming year.*
- *Ensure consistency between the right of ownership and the balance sheet (in other words, make sure that inventory lists related to asset management records and inventory lists in balance sheet correspond).*

Several transitional processes that require local government attention are currently taking place in Croatia. First, in the vertical structure, property ownership is divided among central state administration and regional and local governments. Furthermore, horizontally, many new local government units were formed as a result of land reform conducted at the beginning of 1990s. One of the consequences is a need to consolidate balance sheets of newly formed local government units. Special emphasis should be given to the need to find a solution for the property right issue. The process of restitution returns the ownership to owners who lost it through nationalization or confiscation.

It is necessary to resolve several practical questions with regard with restitution of property. It could be that local governments should undertake measures to accelerate the restitution process if the asset in question does not currently generate any income. Another main issue is whether local government intends to invest, and if so how much, in maintenance and re-

pair of real properties it is likely to return or otherwise release from its portfolio. Should a local government invest equally in its own property and in property intended for restitution, or should the local government grant a certain preference to its own property? The same questions refer to other property units, which are not owned but are financially supported by local governments (such is the independent cultural institutions property): should local government invest in it in the same way it invests in its own property?

Every local government budget is limited and thus choices have to be made. It is logical to give priority to the properties that the city will own for the foreseeable future or to properties that will be sold and for which the sale price will be significantly and demonstrably increased by making certain repairs. However, city officials can reasonably claim that the community will benefit from property returned in excellent condition, with expectation that proper maintenance will continue. Deterioration of cultural assets can negatively reflect on the city's image regardless of the ownership on that property.

Local circumstances will influence the results of these decisions, but emphasis should be given to channeling the city's limited means towards the real estate directly benefiting the city rather than the properties for which benefits are indirect or undetectable. In any case, a careful financial analysis should be conducted to identify financial benefits of all significant expenditures.

Changes in ownership will result in decline of gross rental revenues from property. The example below shows expected loss that the city of Varaždin will incur due to the return of properties that it currently administers and uses for revenue generation without being the owner. However, as mentioned in the previous sections, the net loss of income to the city budget will be smaller than the gross income loss.

EXAMPLE 1: Varaždin: ownership of business premises and rental income

| Category | No. | Rental Surface area, sq. m. | Monthly rental income, kuna | Annual rental income, kuna |
|---|---|---|---|---|
| Ownership of the City of Varaždin | 77 | 5.998,21 | 123.637,25 | 1.483.647,00 |
| Administration of the City of Varaždin | 154 | 12.314,79 | 269.076,09 | 3.228.913,08 |
| TOTAL: | 231 | 18.313,00 | 392.713,34 | 4.712.560,08 |

### 11.6.3. Property classification

Recommendations:

- *Classify all properties into three groups: mandatory, discretional and income generating (income).*
- *Formulate principles and goals for each property group.*
- *Introduce standards for "property consumption" for entities supported by the local government.*
- *Approve classification and financial principles and goals as a part of the Collective Asset Management Plan at the local government unit Council session.*

Before discussing property classification, it is important to return our attention to some basic concepts. Basic roles and goals of local government units as real estate owners can be categorized as traditional and non-traditional. Traditional management is based on supplying the necessary amount of property units for public goods and services at the least cost, compared with other possible arrangements that might include some degree of private sector provision. The non-traditional role includes support for local economic development and obtaining governmental revenues from alternative sources. Though traditional and non-traditional roles might be opposite in Croatia, what is important is to keep in mind the distinction while classifying properties.

Functions of local governments in Croatia presently include organization of settlements and housing, town and urban planning, utility services, childcare, social welfare, primary health protection, primary-school education, culture, physical culture and sports, consumer protection, protection and improvement of natural environment and fire-protection and civil defense. According to these functions, properties needed to support them can be sorted into three groups:

A. Mandatory – responsibility of local government, as stipulated by law,
B. Discretionary – voluntary supported for social, political or other reasons, and
C. Surplus or income generating property.

Local governments provide both mandatory and voluntary support to various organizations. Laws clearly define particular local government unit's

functions as exclusive or shared responsibilities, and accordingly identify facilities mandatory for local government units. They include kindergartens, social institutions, water and sewer infrastructure, graveyards, sports facilities, theatres, museums, libraries, parks, and some other.

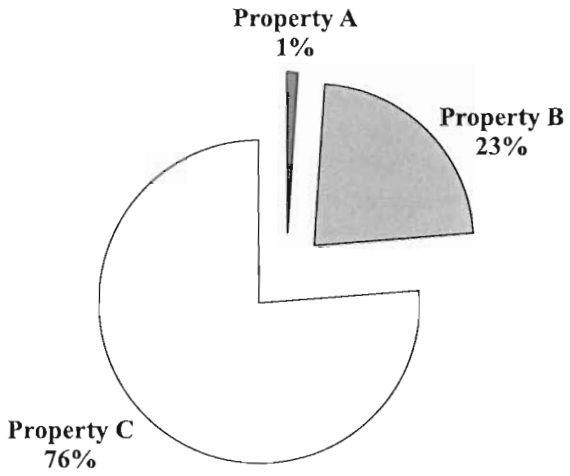
However, the key issue that is not addressed in the laws refers to the number of facilities supported by the local government. While Law on Local and Regional Self-Government regulates local government functions, actual norms for property consumption are regulated through by-laws. Moreover, local governments are granted the right to set these norms themselves and to independently make decisions regarding "asset consumption" that is financed by local government budget. For example, should local government finance all sports facilities? This ability of each local government to make its own decision is a particularly important opportunity for local governments to set norms that agree with and represent the preferences of their citizens and their ability to pay for the services.

According to the present legal framework, it is not required to submit such classification or decisions on asset management for adoption to local government councils. However, this is an issue of paramount strategic importance for every local government that will impact citizens on both a long and short-term basis. Therefore, even though it is not required, it would be good to produce a classification and submit it to the council for discussion and approval.

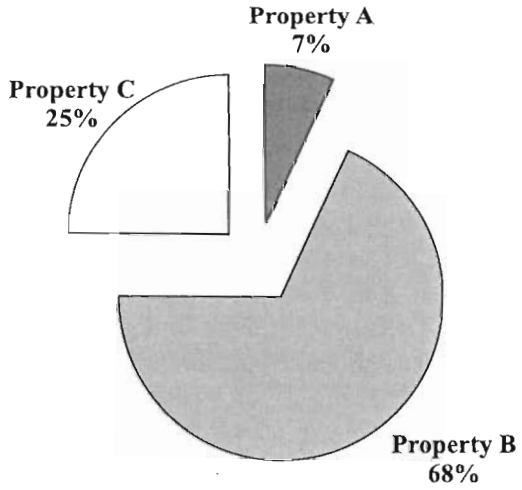
The examples of preliminary property classification from two Croatian cities shown below illustrate two important facts. First, that the composition of the property portfolios varies widely from city to city, and it would make no sense to consider "an average portfolio." Second, that both of these cities have large proportions of income generating properties. However, such strong presence of local governments in the rental real estate market creates a real risk of market distortions and unfair competition between public and private sector.

It is worth noting that in the second case, the shares of the mandatory and discretionary properties are remarkably higher than in the first case, which may indicate that this local government tends to provide its citizens with wider-ranging, but there is a question of a cost and whether citizens have a potential to pay for it.

EXAMPLE 2:




EXAMPLE 3:




An overall review of the LG status is not possible, as it differs from one to another local government unit. In any case, a discussion and consequential decisions regarding the size and content of property portfolio are of key importance in attaining total LGU goals.

### 11.6.4. Real estate appraisal

Recommendations:

- *Identify all alienable properties (or at least potentially alienable); appraise their market value.*
- *Conduct pilot appraisals for several properties, selecting those that appear to be either the most profitable or the most problematic and resource-draining for the local governments; use these pilot appraisals to begin a systematic appraisal of all properties.*
- *Prior to any sale of local government property, order an independent appraisal.*
- *Develop appraisal expertise among asset managers so that they can be "educated clients" for professional appraisers.*
- *Prepare appraisals of life-cycle costs for non-alienable properties.*
- *Prepare appraisals of the local government's business interests in various enterprises.*

The key starting issue for asset managers is the type of value they should know. There are two main groups of property. First (largest) involves property units that can be alienated (sold), at least potentially; most government-owned properties belong to this group, for example City Hall and other governmental buildings and facilities. For these properties, knowing the property market value is the key to monitoring and controlling performance. As a part of the asset management process, the financial performance of each particular property is evaluated against its market value.

For local government assets that are not alienable under any reasonable assumptions (such as bridges and other similar infrastructure), the contemporary appraisal approach is called life cycle costing, which includes costs associated with building and maintenance of the property over it entire life span.

Contemporary property valuation practice is based on three appraisal methods or approaches to estimating market value, each used to the extent that recent valid and relevant data are available:

1. Cost approach, based on estimates of the replacement cost. This approach adds the estimated construction cost to replace the building (including architectural and other "soft" costs) to the market value of the land. This approach often sets an upper limit on value

because, if other approaches indicate a higher value, more property will be developed at the lower cost until equilibrium is reached.

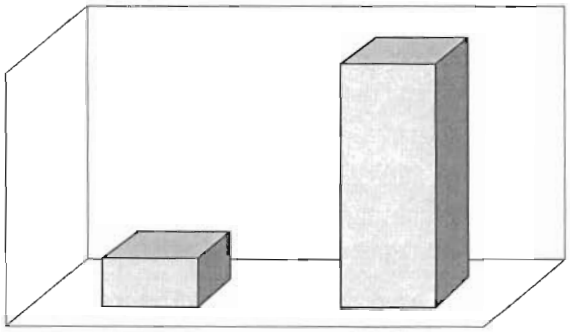
2. Sales comparison approach. This simply answers the question, "What have other similar properties produced as a sale price when offered in the open market?"
3. Income capitalization approach. In its simplest form, this approach uses the formula Value = Cash Flow / Required Rate of Return.

Each of these approaches is only that, an approach. An appraisal is an estimate of value, not a determination, and the estimate is based on all relevant data. An appraisal based on multiple approaches to value is more credible than an appraisal based only on one approach. It is very important to remember that the appraisal is only an **estimate** of value. Value is **determined** in the marketplace as buyers and sellers negotiate actual transactions.

Balance sheets often display the book value of property assets, traditionally calculated as a facility's historic cost of acquisition or development, reduced by depreciation (calculated by formula).

Following graph represents example from such balance sheet, as provided by the AM consultant, where market value of specific property unit is five times higher than its value displayed in the balance sheet. By correcting that value, a credit-worthiness of the LGU could significantly improve, potential capital income for LGU dramatically increases, while quality of management of this property can be evaluated much more appropriately.

EXAMPLE 4: Property value



### 11.6.5. Property and portfolio operating statements

Recommendations:

- *Systematically use operating statements for all properties (and premises).*
- *Include all relevant revenues and expenses for each property, including, in particular, the management costs, in the operating statement.*
- *Use operating statement software/applications, in particular those available and used in Croatia and supported by the private property management companies and their associations.*
- *For portfolios of homogeneous properties (such as rental plots on public lands), introduce a portfolio-level income statement.*
- *Prepare an annual budget or financial plan for each property, and then conduct regular comparison and analysis of the actual and planned performance.*

The purpose of operating statements is to evaluate financial performance of each property and to identify poorly performing properties targeted for corrective actions.

A problem in many local governments in Croatia is that financial performance data are seldom collected on a property-by-property basis. Rather, data are collected and presented at aggregated level, which is suitable for general accounting purposes but not for effective real property asset management. Therefore, it is essential for the local government to introduce and continuously use standard formats for operating statements.

In asset management, a typical operating statement will consist of a summary of income and expenses. It is important to be flexible in formatting the statement, adding or deleting classes of income and expenses as appropriate. It is useful to establish the report so that the actual results can be compared item-by-item with the budget and with the results from the previous year. The typical report contains at least two columns of data: (a) current month results and (b) cumulative year-to-date results.

The City of Varaždin has instituted property accounting for housing, sports facilities, and business rental property, and is introducing it for other types of properties as well. Property management plans are institutionalized, containing activities and financial data for each property. Also,

rental practices have been improved by more careful monitoring and reduction of vacancies and better tendering procedures. This and other steps have contributed to a 25 percent increase of gross income from business rentals, from about 4 million Kn to about 5 million Kn. Furthermore, costs associated with managing the apartment portfolio have been reduced by about 100,000 Kn.

### 11.6.6. Intensive financial analysis of portfolios, properties and projects

Recommendations:

- *Train asset management staff at the local government to use discounted cash flow analysis.*
- *Before property-by-property information becomes available, conduct an analysis of annual results regarding revenue, expenditures and net income (losses) based on aggregated (portfolio-level) data.*
- *For analysis at the portfolio level, to the maximum extent possible, consider portfolios of homogeneous properties (separate subsidized and not subsidized properties).*
- *Include in the analysis all relevant revenues and expenses for each portfolio (management costs in particular).*

Local governments undertake many property development projects. In some cases, up to 70 percent of the local government budgets gets allocated to expenditures related to property development and maintenance. It is self-evident that such portfolio and project diversity should be carefully monitored and controlled, in order to obtain appropriate benefits and to avoid financial losses and property deterioration. The primary means of achieving desired management objectives is to conduct a feasibility study, which includes the analysis of expected financial consequences for the local government, before engaging in any business, investment, or construction project.

There are two basic tools for analysis of income generating property. The simplest one is based on a "triangle formula" for one-year analysis:

$$\mathbf{R = I / V, \qquad (1)}$$

where **R = capitalization rate, I = income, and V = value.**

Operating statements for each property allows asset managers to use simple ratios to compare one property to another within the same category and identify properties that perform better or worse than others. The frequently used ratio is:

**Operating expense ratio = total operating expenses / effective gross income**

or complimentary to this:

**Net income ratio = net operating income / effective gross income.**

Very useful are also the line-item (revenues/expenditures) comparisons "per square meter." These ratios can be within different scopes for different property types (for example, for housing and business lease).

A more comprehensive technique for analyzing income real property or investment projects is discounted cash flow analysis. In essence, this technique allows us to estimate market value of a property or project based on revenues and expenses, which incurs over time. It is especially useful when there is a need to make a financially sound choice among two or more alternative uses of the same property or among alternative investment projects. Due to complexity, the mentioned technique is not considered in this article.

### 11.6.7. De-regulated business rentals and improved leasing practice

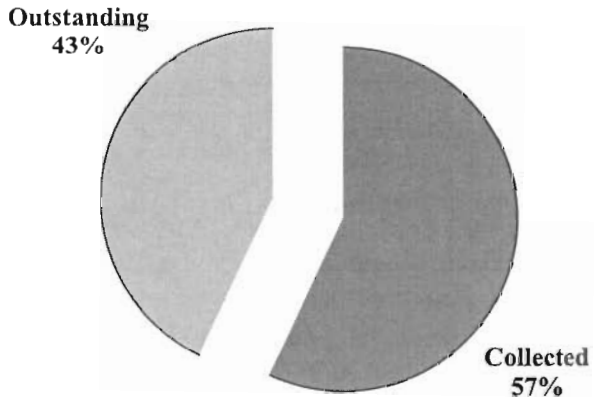
Recommendations:

- *Review and re-examine the local government ordinance regulating the use of the local government's rental business premises.*
- *Improve bidding procedures and the standard lease agreement in order to ensure better market potential and profitability of local government's rental business premises.*
- *Revise management of rental business and residential property to systematically improve overall efficiency (in particular, to be able to monitor financial results of all rental properties and portfolios, increase collection rate, decrease management cost, etc.).*
- *Put servicing of the housing loan portfolio on an open competition, and encourage banks to participate.*

Present policies and practice regarding rental of business premises in Croatia should be adjusted to common approaches in countries with developed market economies. Specifically, this sector in local governments in Croatia appears to be unnecessarily over-regulated, with mostly negative consequences for the local government economy. Over-regulation takes place along several lines.

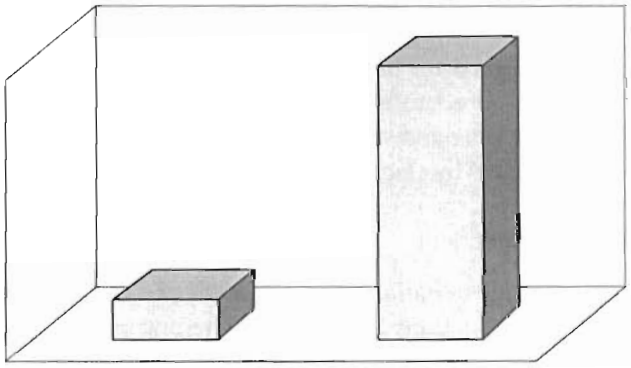
Local governments define the type of property use in too much detail. Distortions to the real estate market and demand-driven land uses resulting from such "planed allocations" of properties are significant. Additional restrictions imposed on use of property reduce potential income and hence lowers property value, which the owner may obtain through lease or sale of the property. Furthermore, such restrictions gravitate towards maximizing the time of premise vacancy and lead to deterioration of condition and appearance of property and neighboring area.

EXAMPLE 5: Average collection of rental lease payments in six LGRP local governments (year 2003)




In most cases, local government units' property is viewed as public property, and not as productive mean. Therefore holding and leasing often have the social character, i.e. below-market price, while collection is not conducted consistently. Above graph shows that consultants have noticed that only improved rent collection can significantly increase the LGU income.

EXAMPLE 6: Property related annual income




The chart above demonstrates a significant difference between the present and potential incomes in one of the six local governments where LGRP asset management model was implemented. This example of consultant's work shows that the present income is even seven to eight times lower than possible. Such increase in revenues can be achieved through different measures. Critical areas of improvement of asset management results by local governments in Croatia involve improvement of leasing and contracting procedures, maximizing the rent collection rate and minimizing of operational and maintenance costs.

### 11.6.8. Quantified and monitored direct and indirect property-related subsidies

Recommendations:

- *Monitor rental prices in the private sector in order to estimate indirect rental subsidies received by tenants of local government's premises.*
- *Sort out which properties are associated with various types of local government support (such as below-market value rent, subsidies to tenants for operating expenses or direct payment of operating expenses by the local government, etc.).*

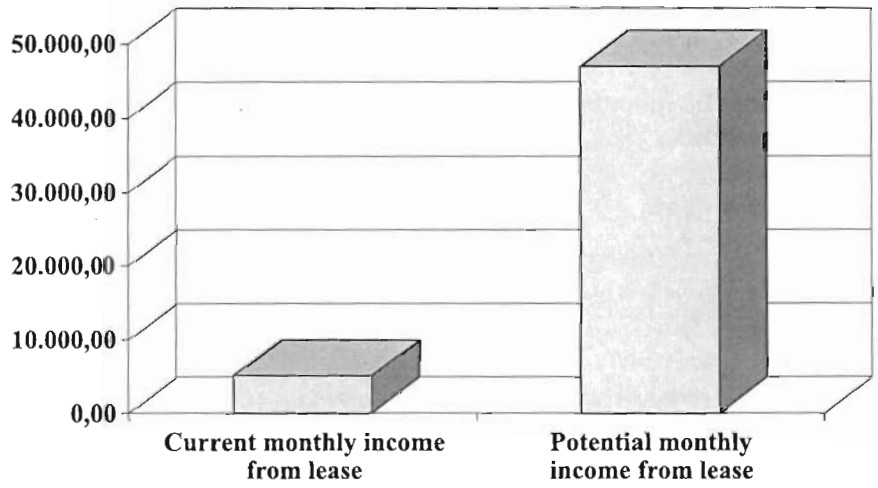
- *Monitor and evaluate the amount of these subsidies for each property and each property portfolio, starting with properties occupied by NGOs, regular business rentals, sport and cultural facilities.*

When property is rented for the most desirable use according to market demand (of course subject to broadly defined zoning limitations), it generates the highest income and value for the owner. The income that the local government forgoes by renting property for below-market rent constitutes the indirect property-related subsidy that tenants of such premises obtain from the government.

An impressive example of indirect rental subsidies was provided by the case of not-for-profit organizations in Varaždin. There were many premises allocated to them, with substantial total floor area and located in the most prestigious and expensive zones in the historic or business centers. In some cases, not-for-profit organizations paid a symbolic rent, which may be dozens of times below market, and the indirect rental subsidies to them amounted to more than 360 Kuna per square meter annually.

It is hard to evaluate the total amount of forgone revenue without special monitoring. Experts' opinion is that in some particular cases the average market rent (and annual rent revenue) for local government property can be at least two times higher than it presently is.

EXAMPLE 7: Indirect subsidies in Varaždin in the year 2001, for properties rented to NGOs



A decision on whether indirect rental subsidies (and of what size) should be provided to tenants occupying a local government's non-residential premises is completely political. However, decision-makers should be well informed about the costs of the subsidies, and supplying them with this information should be the responsibility of the local government's asset managers. In particular, for each premise, asset managers should know at least the estimated market rent. The size of the subsidy can then be estimated for each premise as:

**Indirect rent subsidy = (Market rent) - (Actual rent).**

### 11.6.9. Reporting on property

Recommendations:

- *Introduce and test a format for an annual report on the local government's property assets.*

Local governments and their residents need full and concise information about the property that the local government owns and supports. Mayors, councils, and residents do not necessarily have to be interested in detailed information on each property item. However, they need to have a clear summary review showing the main property portfolios, related revenue, expenses, and key entities involved. The level of information should be sufficient to assure the public of the integrity of the management of these assets and to eliminate the suspicion of corruption in the allocation of local government properties and other financial and non-financial aspects.

Cities have not agreed on a standard form of reporting, and both those preparing the reports and those receiving them should either agree that the format and content are acceptable or reach agreement on appropriate changes. The report should provide enough information to meet the needs of the public, but asset management personnel should not be burdened with presenting unnecessarily detailed information.

### 11.6.10. Management consolidation

Recommendations:

- *Centralize the management of all real estate in one department or office.*

- *Use existing services (such as accounting) provided by other local government departments as extensively as possible in order to avoid reduplication of services.*
- *Identify all components of asset and property management where competitive outsourcing to the private sector would result in higher efficiency and start systematic use of outside contractors chosen through tenders.*
- *Introduce financial incentives for asset management staff.*

Asset management, with few exceptions, seems much too fragmented between several managing entities (Communal Department, Department of Economy, Sports Department, private companies, and public institutions and organizations), and as a result none of them has a full picture of the situation. There are at least two ways in which, from the organizational perspective, local government asset management in Croatia could be improved.

The first is to organize a central asset management department that is responsible for development and implementation of the strategy, programs, and specific actions regarding local government property holdings. The second is to rationalize the use of outside contractors. Outsourcing a number of functions associated with asset management is widely used in other countries. This may include integral functions, such as property management and maintenance at the level of specific properties (for example, a separate sport facility) or whole portfolios (such as the portfolio of residential properties), or just specialized functions (accounting, etc.). The key is that any outsourcing should be conducted through transparent and truly competitive procedures, with full accountability of contractors and vendors for the results.

### 11.6.11. Comprehensive plan

Recommendations:

- *Develop a Comprehensive plan for asset management, including task priorities.*
- *Council approves plan.*
- *Ensure implementation of the Comprehensive Plan according to determined schedule.*

Local governments in Croatia can benefit from applying international experience, which has shown that a comprehensive asset management plan

is a powerful tool for making progress toward reform of asset management practices. The comprehensive plan allows the development and implementation of long-term policies and justifies actions in this regard. After the comprehensive plan is developed and approved, the local government should review it periodically to measure progress, assure its continued relevance, and update it as necessary.

The development and approval of the comprehensive plan, however, is not a reason to delay beginning the implementation of good asset management practices. Data can be gathered and organized, and sound asset management decisions can be made within the context of existing laws and regulations.

## 11.7. Conclusion

A review of the situation regarding asset management in Croatian local governments showed that there is great potential to increase revenue, reduce expenses, and substantially increase of quality of services provided to the people.

The LGRP asset management model has proved that it is both generic and comprehensive enough to be applied to local governments that differ in size, economic activities, organizational solutions and special conditions. The model by no means replaces professional skills and experience of government employees; rather, it provides a road map for them and helps mobilize efforts and resources in a novel and unique way to increase utility of the local governments' assets.

For successful implementation of this model, key leaders in the city must support the process and the technical staff must be interested in the topic and the possibilities of what can be achieved through effective reform.

When considering the distinctive multi-urban character of Croatia, the significance of qualitative asset management is extremely important. Since local government property is one of the least utilized resources in the world (both in transition countries and in Western developed countries), quality asset management can help Croatian cities to achieve crucial and swift competitive advantages both in comparison to other Croatian cities as well as internationally.

# III. DIO

# FISKALNA DECENTRALIZACIJA I UPRAVLJANJE LOKALNIM FINANCIJAMA

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Ekonomski razvoj prati fiskalna decentralizacija. Očigledan je intenzivan proces fiskalne decentralizacije, kako u razvijenim zemljama, tako i u zemljama u tranziciji, time i u Hrvatskoj. Brojne su prednosti fiskalne decentralizacije na lokalnoj, pa i nacionalnoj razini. Kako bi se one ostvarile, nužne su odgovarajuće pretpostavke. Ovdje se posebno otvara problem modela fiskalne decentralizacije, odnosno financijskog izravnavanja, te samog funkcioniranja lokalnog, odnosno regionalnog financiranja i financijskog menadžmenta.

Stupanj i model fiskalne decentralizacije utječu na alokativnu efikasnost zemlje u cjelini, ali i na makroekonomsku stabilnost te na socijalnu situaciju. Nemoguće je svesti okvire djelovanja lokalne (i regionalne) vlasti samo na alokativnu funkciju javnih financija (uključivo čak i s razvojnom), zanemarivši redistributivnu, te stabilizacijsku funkciju.

Bez mjerenja uspješnosti obavljanja aktivnosti lokalnih (i regionalnih) jedinica, primjerene financijske analize te adekvatnog financijskog menadžmenta i politike financiranja investicija nije moguće zamisliti učinkovito funkcioniranje ovih jedinica. Za razliku od poslovnog sektora, ta područja još uvijek nisu dovoljno razvijena u javnom sektoru, posebno u njegovim lokalnim (i regionalnim) jedinicama. Reforma javnog sektora, koja je u tijeku u svim zemljama u tranziciji nastoji ispraviti taj nedostatak. Radovi ovog dijela knjige *Ekonomski razvoj i lokalna samouprava* nastoje upozoriti na problem fiskalne decentraliziranosti u Hrvatskoj i pridonijeti rješavanju navedenih problema.

Vezano za fiskalnu decentralizaciju u radu **Fiskalna decentralizacija u Hrvatskoj: usporedna analiza s Europskom unijom i zemljama u tranziciji** primjenom različitih pokazatelja fiskalne decentraliziranosti (klasičnih i alternativnih) uspoređuje se situacija u Hrvatskoj s onom u zemljama EU-a i zemljama u tranziciji. Nakon isticanja pozitivne povezanosti između fiskalne decentralizacije i ekonomskog razvoja zaključuje se da je fiskalna decentraliziranost u Hrvatskoj ispod prosjeka obiju promatranih skupina zemalja, iako ipak u blagome porastu. Nadalje, i sama struktura prihoda značajno odstupa od struktura promatranih dviju skupina s obzirom na velik udio neporeznih i kapitalnih prihoda u Hrvatskoj, te mali udio dotacija. Posljednji raspoloživi podaci čak upozoravaju na trend porasta tih razlika. Hrvatska ima relativno velik udio vlastitih prihoda, no glavni je razlog tomu velika stavka neporeznih prihoda, dok je premali udio vlastitih poreza.



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U radu **Financiranje javnih lokalnih investicija** ističu se rezultati istraživanja problema financiranja investicija, odnosno razvoja na lokalnoj razini. U tu svrhu utvrđuje se suvremeni teoretski predložak problema. Nakon toga istražuje se sustav lokalnih investicijskih potreba (strateške potrebe) s izvorima i metodama financiranja, osobito na razini lokalne vlasti Republike Hrvatske. Propituju se osobito neke dužničke metode i tehnike nedužničkog (izvanproračunskog) financiranja javnih lokalnih investicija. Analiza sustava kapitalnog financiranja otkriva goleme nedostatke u položaju i stanju hrvatskoga lokalnog sektora u usporedbi s onim u europskim (razvijenim) društvima. Oni se očituju u sustavu financiranja (centralizacija, ograničavanje odlučivanja o upotrebi izvora prihoda u investicijske svrhe, rigorozna politika cijena, ali i objektivni nedostatak suvremenih dugoročnih dužničkih i nedužničkih izvora kapitalnog financiranja u Hrvatskoj); zatim i u sustavu planiranja (izostanak strategije i koncepcije dugoročnog lokalnog razvoja, svođenje planiranja na samo strogo urbano-infrastrukturnu komponentu).

Preostala dva rada bave se iznimno aktualnom problematikom lokalnoga financijskog menadžmenta i budžetiranja.

U radu **Upravljanje financijama i proračunom lokalne samouprave** objašnjava se izmijenjeni pristup u pripremi i izradi proračuna lokalnih jedinica u posljednje dvije godine: od proračuna po stavkama do programskog proračuna, od okrenutosti samima sebi do uključivanja svih čimbenika u postupak donošenja proračuna, te njegove kontrole što je pridonijelo ukupnoj efikasnosti upravljanja proračunom. Uz uporabu suvremenih metoda upravljanja, kao što je financijska analiza, promovira se transparentnost proračuna te se poboljšava sposobnost zaduživanja lokalne samouprave. Na kraju se prezentira *case study* financijske analize na izabranoj lokalnoj jedinici. Zaključuje se da je potrebno smanjiti ili ukinuti zakonsko propisivanje u dijelu namjene pojedinih proračunskih prihoda zbog različitih potreba lokalnih jedinica i različite strukture lokalnih proračuna te dati više povjerenja samim lokalnim jedinicama u određivanju namjene trošenja proračunskih prihoda. Sugerira se i potrebna izmjena zakonskih propisa u dijelu kojim se regulira postupak zaduživanja lokalnih jedinica.

U radu **Model upravljanja financijama kao alat za unapređivanje upravljačke sposobnosti lokalnih i regionalnih samouprava** naglašava se važnost ljudskog kapitala u lokalnom i regionalnom razvoju, kao ključnog čimbenika uspješnosti misije javnog menadžmenta. Model financijskog

menadžmenta prezentiran je u trima posebnim dijelovima: programskom proračunu, programu kapitalnih ulaganja – višegodišnje planiranje kapitalnih investicija i u transparentnom proračunskom procesu. Dan je i kratak pregled metoda i postupaka za njihovu primjenu s konačnim ciljem povećanja racionalnosti odluka lokalnih i područnih vlasti.

Helena Blažić

# PART III

# FISCAL DECENTRALIZATION AND LOCAL GOVERNMENT FINANCIAL MANAGEMENT

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Economic development is followed by the fiscal decentralization. Intensive process of fiscal decentralization is evident, both in developed countries and countries in transition, including Croatia. Advantages of fiscal decentralization are numerous at local and national level. However, certain preconditions are necessary for those advantages to be achieved. In particular, this opens up the issue of fiscal decentralization model, i.e. financial equalization and the functioning of local and regional financing and financial management.

Level and model of fiscal decentralization affect allocative efficiency of a country as a whole, but also macroeconomic stability and social situation. It is impossible to reduce framework of local (and regional) government activities to just allocation function of public finance (inclusive with the development one), neglecting redistribution and stabilization function.

It is impossible to imagine efficient functioning of local (and regional) units without their performance measurement, appropriate financial analysis and adequate financial management and investment financing policies. As opposed to the business sector, these areas are still insufficiently developed in the public sector, particularly in its local (and regional) units. Public sector reform, that is taking place in all countries in transition, is attempting to correct this shortcoming. Sections in this part of the book *Economic Development and Local Government* are trying to point to the issue of fiscal decentralization in Croatia and to contribute to solving the aforementioned problems.

In the section **Fiscal Decentralization in Croatia: Comparative Analysis with the EU and Transition Countries** situation in Croatia is compared to the EU countries and countries in transition by applying different fiscal decentralization indicators (classic and alternative). After stressing the positive correlation between the fiscal decentralization and economic development, it is concluded that fiscal decentralization in Croatia is below average of both observed groups of countries, although on a slight rise. Furthermore, the very structure of revenues differs significantly from those in the other two groups given a large portion of non-tax and capital revenues in Croatia and small portion of grants. The last available data point even to the trend of increase of aforementioned differences. Croatia has relatively large share of own revenues, but the main reason for that is a large non-tax revenues item, while the share of own taxes is too small.

The section **Local Investment Financing** points out research results of financing investments issue, i.e. development at the local level. For that pur-



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pose, contemporary theoretical template of the issue is established. That is followed by the research of the system of local investment needs (strategic needs) with sources and methods of financing, especially at the level of local authority in the Republic of Croatia. In particular, some borrowing methods and techniques of non-borrowing (extra budgetary) financing of public local investments are questioned. Analysis of capital financing system reveals huge shortcomings of the position and condition of Croatian local sector compared to those in European (developed) societies. Those are manifested in the financing system (centralization, limiting decision-making on the use of revenue sources for investment purposes, rigorous price policy, but also an objective lack of contemporary long-term borrowing, but also non-borrowing sources of capital financing in Croatia), but also in the planning system (absence of strategy and long-term local development concept, reduction of planning to just strict zoning and infrastructure component).

The other two sections are dealing with very current issues of local financial management and budgeting.

Section **Financial Management and Budgeting of Local Government** explains modified approach to local government budgeting in the past two years; from line item budget to program budget, from self-oriented to involving all factors in the budget adoption process and its control, which helped overall efficiency of budget management. Alongside contemporary management methods, like financial analysis, budget transparency is promoted and local government borrowing capacity is improved. Finally, financial analysis case study in a selected local government is presented. Conclusion is that it is necessary to decrease or abolish legislative regulation in the part covering designation of particular budgetary revenues due to different local government needs and different structure of local budgets and to show more trust in local governments themselves determining the purposes of spending budgetary revenues. It is also suggested that modification of legislative regulation that regulates local government borrowing procedure is needed.

Section **Financial Management Model as a Tool to Improve Management Capacity of Local and Regional Governments** accentuates the importance of human resources in local and regional development as a key element of success of the public management mission. Financial management model is presented in three separate parts; program budget, capital im-

provements program - multi-year planning of capital investments and transparent budget process. Short overview of methods and procedures for their implementation is provided with final goal to increase the rationality of local and regional authorities decisions.

Helena Blažić

# 12.

# FISKALNA DECENTRALIZACIJA U HRVATSKOJ: USPOREDNA ANALIZA S EUROPSKOM UNIJOM I ZEMLJAMA U TRANZICIJI

*Helena Blažić*[1]

## 12.1. Uvod

Fiskalna decentralizacija svakako je top-tema suvremene znanosti o javnim financijama (i ekonomske znanosti uopće), kao i praktičnog djelovanja međunarodnih ekonomskih organizacija i samih fiskalnih sustava pojedinih zemalja, ponajprije zemalja u tranziciji. Nepobitna je njezina pozitivna korelacija s ekonomskim razvojem, iako su uzroci još dvojbeni.

Cilj je rada uvodno analizirati utjecaj fiskalne decentralizacije na ekonomski razvoj, utvrditi stupanj i strukturalne pokazatelje fiskalne decentraliziranosti u Hrvatskoj te načiniti odgovarajuću usporedbu s ostalim zemljama, s posebnim naglaskom na tranzicijske zemlje.

Pri tome se klasični analitički instrumentarij – pokazatelji fiskalne decentraliziranosti za prihode i rashode, dopunjuju pokazateljem koji ujedinjuje prihode i potpore u cjelinu. Provodi se i analiza strukture fiskalnih prihoda na temelju podataka službene statistike (GFS). Rabe se i alternativni pokazatelji, koji nisu utemeljeni na službenoj statistici.

Na početku rada analizira se povezanost fiskalne decentralizacije i ekonomskog rasta. Nakon toga se temeljem službene statistike (GFS) na službenim i novouvedenim pokazateljima mjeri fiskalna decentraliziranost Hrvatske i uspoređuje s onom zemalja EU-a i tranzicijskih zemalja, te se na temelju

[1] Izvanredni profesor Ekonomskog fakulteta Sveučilišta u Rijeci



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iste baze podataka uspoređuje struktura lokalnih prihoda Hrvatske s onima u navedenim skupinama zemalja. Na kraju se iznose nedostaci klasičnih pokazatelja te se provodi usporedna analiza Hrvatske i izabranih zemalja u tranziciji na temelju alternativnih pokazatelja.

## 12.2. Fiskalna decentralizacija i ekonomski razvoj

Pozitivna korelacija između fiskalne decentralizacije (mjerene udjelom prihoda/rashoda nižih razina javne vlasti u ukupnim prihodima/rashodima opće vlasti) i ekonomskog razvoja (mjerenog društvenim proizvodom/dohotkom po stanovniku) općepoznata je činjenica (npr. Oates, 1972, Pommerehne, 1977, Bahl i Nath, 1986, Wasylenko 1987, prema Oates, 1993, str. 237 i 242; Bahl, 1999, str. 3; Ebel, Yilmaz 2002b, str. 20-22). Prosjek stupnja fiskalne decentralizacije razvijenih zemalja danas više no dvostruko premašuje onaj zemalja u razvoju. Ipak, treba napomenuti da se stupanj fiskalne decentralizacije (mjeren putem rashoda) u zemljama u razvoju tijekom posljednjih tridesetak godina povećao. Početkom sedamdesetih iznosio je 11% (Oates, 1972; prema Oates, 1993, str. 237), dok potkraj devedesetih iznosi 15% (Bahl, 1999, str. 3). Razlog je tomu intenzivan proces decentralizacije posljednjih dvadesetak godina u zemljama u razvoju, koji je doduše usporen u posljednjem desetljeću (Bahl, 1999, str. 3). Posebno se ističe relativno brz proces decentralizacije u zemljama u tranziciji (čiji stupanj decentralizacije danas iznosi oko dvadesetak posto). No, danas su još uvijek zemlje u razvoju (i zemlje u tranziciji) više centralizirane nego što su to bile razvijene zemlje u svojim ranim fazama razvoja (Shah, 2002, str. 1).

Dok je neupitno da viši stupanj razvoja u pravilu prati i veća fiskalna decentralizacija[2], postavlja se pitanje je li ona posljedica ili uzrok gospodarskog razvoja. Prema prvom shvaćanju (tzv. Bahl-Linnova teza), kako

[2] Time se ne zanemaruje postojanje značajnih razlika u stupnju fiskalne decentralizacije unutar zemalja istog/sličnog stupnja razvoja (npr. razvijenih zemalja) kao rezultat povijesnih razloga, unitarnog, odnosno federativnog modela (unitarne iskazuju mnogo jaču povezanost između fiskalne decentralizacije i ekonomskog rasta (Ebel Yilmaz, 2002b, str. 21)), ali i veličine zemlje (zemlje veće površine i broja stanovnika imaju u pravilu i nešto veći stupanj fiskalne decentralizacije (Oates, 1972, Pommerehne, 1977, Bahl i Nath, 1986; prema Ebel, Yilmaz, 2002b, str. 20)).

rastu dohoci i kako se razvija gospodarstvo, javljaju se sve veći potencijalni dobici od fiskalne decentralizacije. Postaje svrsishodno sve više diferencirati javna dobra u skladu sa specifičnim lokalnim potrebama. No, čini se da je prag razvoja prilično visok (Bahl-Linn, 1992; prema Oates, 1993, str. 238). Tom relativno pesimističnom stavu može se proturječiti empirijskim podacima. Naime, ako je točan, korelacija bi trebala vrijediti ne samo statički (usporedba zemalja različitog stupnja razvoja), već i dinamički (vremenske serije jedne ili više razvijenih zemalja), dakle da s razvojem zemlje raste i stupanj decentralizacije. Međutim, empirijski podaci iz prve polovice prošloga stoljeća za većinu razvijenih zemalja negiraju ovu tvrdnju – opće poznati Popitzov zakon o privlačnosti centralnog proračuna. Sve do pedesetih/šezdesetih godina prošlog stoljeća, paralelno s ekonomskim razvojem rastao je i stupanj centralizacije[3]. U svakom slučaju, ne može se potvrditi navedena teza, iako ima istine u činjenici da razvijene zemlje mogu bolje "iskoristiti" potencijalne prednosti decentralizacije.

No, iskustvo razvijenih zemalja ne može biti velik uzor zemljama u razvoju i posebice zemljama u tranziciji, jer je njihova startna osnovica drugačija – izrazito centralizirani sustavi. Upravo prebacivanje većeg broja nadležnosti na tijela lokalne vlasti mogao bi biti primjeren način za prevladavanje nedjelotvornosti centralizma (i tendencije decentralizacije u razvijenim zemljama bile su motivirane većom efikasnošću i fiskalnim uštedama). U novije se vrijeme sve više prihvaća da su kreiranje politike, koja će biti prilagođena lokalnim specifičnim potrebama i okolnostima i aktivno uključivati lokalno stanovništvo u donošenje odluka, uz raspolaganje dovoljnim i primjerenim vlastitim prihodima, te odgovarajući stupanj odgovornosti, ali i kontrole što je provodi središnja vlast, osnovni činitelji gospodarskog razvoja. Dakle, nije dovoljan samo nominalan porast udjela prihoda/rashoda lokalnog sektora, već i odgovarajuće pretpostavke u prvome redu s prihodne strane: odgovarajuća struktura prihoda (s naglaskom na vlastite prihode), posebno poreza (s naglaskom na vlastite, što većeg stupnja autonomije) i transfera viših razina vlasti (s naglaskom na opće, dodijeljene prema objektivnim kriterijima ili barem neuvjetovane (ako su namjenski), dakle nediskrecijske transfere). Isto tako na strani rashoda za pravu fiskalnu decentralizaciju nužne su adekvatna raspodjela mjerodavnosti i autonom-

[3] Naravno, ne treba smetnuti s uma i ratna događanja u tom razdoblju, koja su pridonijela centralizaciji.

nost u donošenju odluka o rashodima, a ne samo ostvarenje ciljeva središnje vlasti.[4]

Osim koristi za lokalno stanovništvo u smislu primjerenijeg zadovoljenja njihovih potreba, alokativne efikasnosti, razvoja lokalne demokracije, konkurencije među lokalnim jedinicama, pa i veće mogućnosti iskorištenja porezne osnovice, odnosno prikupljanja prihoda (zbog veće blizine s poreznim obveznicima)[5], moguće su i određene dodatne makroekonomske prednosti. One se očituju u većoj fiskalnoj stabilnosti, smanjenju veličine javnog sektora i većim stopama rasta. Tako su npr. Ebel i Yilmaz (2002a, str. 34-38 i 2001, str. 14-21) upravo na primjeru tranzicijskih zemalja utvrdili da porezna autonomija nižih razina javne vlasti (udio vlastitih poreza u ukupnim prihodima) pridonosi uravnoteženosti njihovih proračuna, dok fiskalna ovisnost (udio dotacija koje se dodjeljuju diskrecijski) pogoršava stabilnost proračuna. Također porezna samostalnost nižih razina javne vlasti ima značajan negativni utjecaj na veličinu javnog sektora. Tako je dokazana tzv. levijatanska hipoteza, prema kojoj konkurencija među lokalnim jedinicama ograničava veličinu javnog sektora.[6] I konačno, što je veći udio vlastitih prihoda nižih razina javne vlasti (vlastiti porezi i neporezni prihodi prema standardnoj definiciji, odnosno prethodni uvećani za opće dotacije koje se dodjeljuju prema objektivnim kriterijima i namjenske neuvjetovane dotacije prema drugoj definiciji), to su veće stope rasta GDP-a po stanovniku.[7]

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[4] Navedeno uključuje i niz drugih pretpostavki za djelotvorno funkcioniranje vlasti izvan domene prihoda (o kojima će ponajprije biti riječ) i rashoda kao što su npr. dovoljan broj primjereno obrazovane radne snage, pristup kapitalu kako bi se proširila ponuda lokalnih javnih usluga koje stanovništvo želi, efikasna porezna administracija, dohodovno elastična potražnja za javnim uslugama, demokratski izborni sustav lokalnih dužnosnika, sprečavanje korupcije... O tome detaljnije vidi npr. Bahl, 1995, str. 3-4; Spahn, str. 5.

[5] Radi se o relativno rjeđe spominjanoj prednosti fiskalne decentralizacije (Bahl, 1995, str. 3).

[6] Brennan i Buchanan (1980) razvili su ovu hipotezu na temelju poznate Tiboutove hipoteze o poreznim obveznicima koji "glasuju nogama", tj. napuštaju lokalne jedinice s prevelikim poreznim opterećenjem.

[7] Postoje i istraživanja koja potvrđuju ove rezultate (npr. Marlow, 1988; Grossman, 1989; Joulfaian i Marow, 1990; Grossman i West, 1994; Ehdaie, 1994; Shah, 1997; Huther and Shah, 1998 – prema Ebel, Yilmaz, 2002b, str. 16-17) ali i suprotna (npr. Oates, 1985; Nelson, 1996; Davoodi i Zou, 1998; Xie, Zou and Davoodi, 1999; Zhang i Zou, 1998; de Mello, 2000 – prema Ebel, Yilmaz, 2002a, str. 35-38 i Ebel, Yilmaz, 2002b, str. 16-17), no negativni su rezultati prije svega rezultat različitih neprecizno definiranih pokazatelja fiskalne decentraliziranosti (utemeljenih na službenoj statistici IMF-a: GFSY).

## 12.3. Fiskalna decentraliziranost Hrvatske: usporedna analiza

S obzirom na pozitivne konotacije fiskalne decentraliziranosti, najprije se analizom standardnih[8] podataka o lokalnom financiranju (Government Finance Statistics Yearbook, IMF) uspoređuje fiskalna decentraliziranost u Hrvatskoj i zemljama EU-a, te zemljama u tranziciji, kandidatima za EU (EA Countries). Pri tome se klasični već spomenuti analitički instrumentarij – pokazatelji fiskalne decentraliziranosti za prihode i rashode (vidi npr. Fiscal Decentraization Indicators, WB) dopunjuju pokazateljem koji sjedinjuje prihode i potpore u cjelinu (vidi formule u prilogu 1). Potonji je pokazatelj prikladniji od pokazatelja temeljenog samo na prihodima, jer su i potpore u biti prihodi koji zajedno s ostalim prihodima čine cjelinu raspoloživih sredstava lokalnih (i ostalih subregionalnih) jedinica. To potvrđuje i najnovija metodologija GFS-a (Government Finance Statistics Manual 2001, IMF; Supplement to the 2002 Government Statistics Yearbook, 2002, IMF) gdje se, uz ostale metodološke izmjene, potpore smatraju prihodima i sukladno tome i klasificiraju.

Tablica 3 prikazuje sintezu pokazatelja fiskalne decentralizacije prema tablicama 1 i 2 (u prilogu).[9]

Očito je da su pokazatelji prvoga stupca manji od onih u drugom stupcu (isto u pravilu vrijedi i po zemljama - vidi prilog). Razlog su tomu relativno velike unutardržavne dotacije koje u pravilu idu u korist lokalnog sektora. Isto je tako očito da su podaci u posljednjem stupcu nešto niži od onih u drugome, zbog toga jer centralna vlast ima veću mogućnost zaduživanja u odnosu na lokalnu.

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[8] Jedinim raspoloživim podacima za globalnu komparativnu analizu.

[9] Radi bolje usporedivosti, isključene su zemlje EU-a koje imaju i srednju razinu javne vlasti (Austrija, Njemačka, Španjolska, Nizozemska), pa se u biti radi o udjelu lokalnog sektora (sintetička kategorija, kao što je objašnjeno u prilogu 1). Uključenje subnacionalnih srednjih (među) razina javne vlasti navedenih zemalja povećalo bi, naravno, prosjek fiskalne decentraliziranosti u EU-u, ali se upravo željelo pokazati kako se i ovakvim restriktivnijim pristupom može dokazati viši stupanj decentraliziranosti u odnosu na Hrvatsku.

Tablica 3: Usporedba fiskalne decentralizacije u zemljama EU-a sa samo lokalnim subnacionalnim sektorom, zemljama u tranziciji kandidatima za EU (EA Countries) i u Hrvatskoj

- u postocima (%)

| Skupina zemalja | Pokazatelj | | |
|---|---|---|---|
| | Udio lokalnih prihoda u ukupnim prihodima | Udio lokalnih prihoda i potpora u ukupnim prihodima i potporama iz inozemstva | Udio lokalnih rashoda u ukupnim rashodima |
| EU (1997-1999) | 15,24 | 25,12 | 22,68 |
| Zemlje tranzicije – EA (2001) | 15,58 | 22,65 | 21,74 |
| *Hrvatska (1997-1999)* | *11,25* | *12,26* | *11,75* |
| ***Hrvatska 2001*** | ***12,40*** | ***13,20*** | ***12,19*** |

Izvor: Tablice 1 i 2 u prilogu 1; Hrvatska (prosjek za razdoblje 1997-1999): Government Finance Statistics Yearbook 2002, IMF i www1.wordbank.org/public sector/decentralization/fiscalindicators.htm

Vidljivo je da je prema svim trima promatranim pokazateljima Hrvatska ispod prosjeka obiju promatranih skupina[10]. Ispod nje su jedino Slovačka i susjedna Slovenija[11] (vidi prilog 1). To zaostajanje procesa decentralizacije u Hrvatskoj u odnosu na ostale zemlje u tranziciji istaknuli su i strani analitičari (npr. Rekhviashvili, 2001, str. 1[12], Swianiewicz, 2003, str. 7). Veliko odstupanje Hrvatske u drugim dvama stupcima u odnosu na prvi rezultat je malog udjela potpora (transfera) lokalnim razinama javne vlasti od strane središnje vlasti, kao što će se podrobnije pokazati u nastavku analize. Ipak, valja priznati da su pokazatelji decentralizacije u Hrvatskoj ipak u blagom porastu. Podaci za 2001. u prosjeku su za 1 postotni poen veći od onih za prosjek s kraja prošlog desetljeća, što je rezultat novozapočetog procesa decentralizacije u toj godini.[13]

[10] Navedeno je snažan argument u prilog opravdanosti započetog procesa decentralizacije sredinom 2001.

[11] Slovenija je u međuvremenu provela temeljitu reformu lokalne samoouprave radi povećanja decentralizacije.

[12] "Municipal decentralization and development reforms in Croatia lag far behind other Central and Eastern European countries."

[13] I preliminarni podaci Ministarstva financija za 2002. godinu upućuju na daljnje povećanje.

## 12.4. Struktura prihoda lokalnog sektora Hrvatske: usporedna analiza

Globalni (glavni) pokazatelji fiskalne decentralizacije temeljeni na državnoj statistici IMF-a nepotpuni su bez uvida u relevantnu prihodnu strukturu (uključivo s dotacijama-potporama) subnacionalnih jedinica vlasti. Pri tome posebno značenje ima udio poreza - "porezna autonomija" (npr. Swianiewicz, 2003, str. 11-13 i 2002a, str. 35-36; Fiscal Decentraization Indicators, WB), te transfera ostalih razina domaće javne vlasti – "fiskalna ovisnost" (Fiscal Decentraization Indicators, WB), no zanimljivi su i ostali elementi strukture.

Tablica 6 prikazuje sintezu pokazatelja strukture prihoda (s dotacijama) lokalnog sektora prema tablicama 4 i 5 (u prilogu 2).

Tablica 6: Usporedba strukture prihoda (s potporama) lokalnog sektora u zemljama EU-a sa samo lokalnim jedinicama subnacionalne vlasti, zemljama u tranziciji kandidatima za EU (EA Countries), i u Hrvatskoj

| Skupina zemalja | Vrsta prihoda | | | |
|---|---|---|---|---|
| | Porezni prihodi | Neporezni prihodi | Kapitalni prihodi | Potpore (Transferi ostalih razina tuzemne javne vlasti) |
| EU (1997-1999) | 38,81 | 14,46 | 3,05 | 36,82 (36,36) |
| Zemlje tranzicije –EA (2001) | 54,91 | 13,16 | 3,87 | 28,06 (27,96) |
| *Hrvatska (1997-1999)* | 54,78 | 30,86 | 6,46 | 8,38 (6,10) |
| ***Hrvatska 2001*** | 51,24 | 34,20 | 8,52 | 6,01 (5,05) |

Izvor: Tablice 4 i 5 u prilogu 2; Hrvatska (prosjek za razdoblje 1997-1999): Government Finance Statistics Yearbook 2002, IMF.

Zanimljivo je da zemlje u tranziciji (zajedno s Hrvatskom), za razliku od zemalja EU-a imaju mnogo veći udio poreznih prihoda (veća "porezna autonomija"). Sukladno tome imaju i manji udio unutardržavnih potpora (manja "fiskalna ovisnost"). Navedene, na prvi pogled pozitivne konotacije, ipak treba uzeti s rezervom, kao što će u nastavku biti objašnjeno.

Tri su značajne razlike Hrvatske u odnosu na obje promatrane skupine zemalja: više nego dvostruko veće značenje neporeznih prihoda i kapitalnih prihoda, te enormno malo značenje unutardržavnih transfera. To na prvi pogled ima pozitivne konotacije: neporezni prihodi (posebno korisničke naknade) jesu hit-tema i preporuka modernih lokalnih financija (npr. Bird, 1993, str. 212-213), dok mali udio unutardržavnih transfera upozorava na vrlo mali stupanj "fiskalne ovisnosti". No, prvo je prije svega izraz nužde zbog ograničenosti ostalih izvora financiranja (isto vrijedi i za kapitalne prihode), dok je drugo, kao što je već prije istaknuto, glavni uzrok niskog stupnja fiskalne decentraliziranosti Hrvatske u odnosu na druge zemlje.

Posljednji raspoloživi podaci za Hrvatsku pokazuju trend porasta navedenih razlika; u odnosu na kraj prošlog desetljeća raste udio neporeznih i kapitalnih prihoda, a pada udio svih potpora (kao i unutardržavnih transfera).

## 12.5. Nedostatak klasičnih pokazatelja i alternativni pokazatelji: usporedna analiza za Hrvatsku

Prethodna je analiza rađena na temelju statistike IMF-a (GFS) i iz nje izvedenih pokazatelja stupnja i strukture fiskalne decentralizacije, koji predstavljaju "klasične pokazatelje" tog fenomena. No, sve su češće kritike ovakvih pokazatelja fiskalne decentralizacije (npr. OECD, 2002, Yilmaz, 2002a, str. 30), jer oni ne uzimaju u obzir iznimno važne strukturne parametre kao što su prije svega udio vlastitih prihoda, posebno vlastitih poreznih prihoda, te udio općih dotacija (u slučaju namjenskih preferira se veći udio neuvjetovanih). Slično je i s rashodima, gdje je iznimno važan stupanj autonomije nižih razina javne vlasti u odlučivanju o rashodima, što je često teško kvantificirati.

S obzirom na stupanj autonomnosti kod poreznih prihoda, podjela poreznih prihoda na vlastite i zajedničke (koja je npr. prisutna i kod nas) može se i dodatno produbiti. Tako OECD (Commitee of Fiscal Affairs) rangira porezne prihode prema opadajućem stupnju kontrole koju provode subnacionalne (subcentralne odnosno niže) razine javne vlasti na sljedeći način (OECD, 1999, str. 24-25; OECD, 1999a, str. 11 i dalje; OECD, 2002, str. 13; autoričina sinteza djelomično modificiranih klasifikacija):

a) niža razina vlasti određuje poreznu stopu i poreznu osnovicu
b) niža razina vlasti određuje samo poreznu stopu
c) niža razina vlasti određuje samo poreznu osnovicu

d) niža razina vlasti određuje poreznu osnovicu za vlastiti porez/ poreze i porez središnje vlasti
e) sustavi dijeljenja poreza (zajedničkih poreza):
   e.1. niža razina vlasti određuje razdiobu poreza
   e.2. razdioba poreza može se promijeniti samo uz suglasnost niže razine vlasti
   e.3. razdioba poreza fiksirana u zakonodavstvu može se unilateralno promijeniti odlukom centralne vlasti
   e.4. razdioba poreza koju je odredila središnja vlast u sklopu godišnjeg donošenja proračuna
f) centralna vlast određuje stope i osnovicu lokalnog poreza.

Stoga se prišlo mukotrpnoj izradi alternativnih pokazatelja decentraliziranosti, koji zahtijevaju provođenje odgovarajućih *case-studyja* po zemljama. Na temelju sadašnjih statističkih podataka za Hrvatsku (podaci Ministarstva financija) i usporednih analiza koje je proveo OECD, posebno s naglaskom na zemlje u tranziciji, možemo djelomično pozicionirati Hrvatsku u odnosu na ostale tranzicijske zemlje i po dijelu prethodno navedenih pokazatelja.

Najprije se prezentiraju podaci za stupanj autonomije poreznih prihoda, koji su prikazani u tablici 7.

Tablica 7: Struktura poreza lokalnog sektora javne vlasti nekih zemalja u tranziciji (1999) i Hrvatske (2001 i 2002)

- u postocima (%)

| | Vlastiti | Zajednički |
|---|---|---|
| Češka | 8,18 | 91,82 |
| Mađarska | 49,25 | 50,75 |
| Poljska | 42,40 | 57,60 |
| Estonija | 9,21 | 90,79 |
| Latvija | 0,00 | 100,00 |
| Litva | 0,00 | 100,00 |
| *Hrvatska 2001* | *6,79* | *93,21* |
| ***Hrvatska 2002*** | ***5,86*** | ***94,14*** |

Izvor: autoričina prerada podataka iz OECD-a, 2002, str. 23 i 25, Dokumentacija Ministarstva financija RH

Očito je da, ako izuzmemo tranzicijske zemlje koje uopće ne prakticiraju postojanje vlastitih prihoda lokalnog sektora, Hrvatska u usporedbi sa

zemljama koje imaju vlastite lokalne prihode ima najniži udio vlastitih prihoda[14], te da se taj udio čak i smanjuje. Nužno je dakle povećati taj nedovoljno velik udio. Do tog su zaključka došli i drugi analitičari ove problematike (npr. Ott, Bajo, 2002, str. 114; Jurlina-Alibegović, 2002, str. 102).

Nedostatak vlastitih poreznih prihoda lokalni sektor u Hrvatskoj kompenzira vlastitim neporeznim prihodima, što se dalo zaključiti i iz prethodnog poglavlja. Usporednu analizu prihoda lokalnog sektora izabranih zemalja u tranziciji i Hrvatske prikazuje tablica 8.

Tablica 8: Struktura prihoda lokalnog sektora javne vlasti u nekim tranzicijskim zemljama (1999) i u Hrvatskoj (2000 i 2001)
- u postocima (%)

| | Vlastiti (porezni+ neporezni) | Zajednički | Dotacije (opće+namjenske) |
|---|---|---|---|
| Češka | 40,2 (3,9 + 36,3) | 43,8 | 16,0 (0,0 + 16,0) |
| Mađarska | 33,3 (16,3 + 17,0) | 16,8 | 49,9 (1,7 + 48,2) |
| Poljska | 35,2 (10,6 + 24,6) | 14,4 | 50,4 (30,5 + 19,9) |
| Estonija | 15,4 (6,3 + 9,1) | 62,1 | 22,5 (13,4 + 9,1) |
| Latvija | 20,4 (0,0 + 20,4) | 56,0 | 23,6 (2,4 + 21,2) |
| Litva | 4,8 (0,0 + 4,8) | 91,0 | 4,2 (2,3 + 1,9) |
| *Hrvatska 2001* | *45,1 (3,1 + 42,0)* | *46,2* | *8,7* |
| *Hrvatska 2001** | *53,8 (3,4 + 50,4)* | *46,2* | – |
| *Hrvatska 2002** | *50,8 (3,0 + 47,8)* | *49,2* | – |

* Dotacije uključene u vlastite neporezne prihode; stoga podaci za Hrvatsku u dva posljednja reda nisu usporedivi s ostalima u tranzicijskim zemljama, već služe samo za međusobnu usporedbu (dinamika).
Izvor: OECD, 2002, str.25, podaci Ministarstva financija RH

[14] Pri tome treba napomenuti da se radi o porezima u kojima lokalna vlast doduše određuje visinu porezne stope (točka b u prethodno prezentiranoj klasifikaciji OECD-a), no pri tome postoje zadani gornji limiti od strane središnje vlasti, odnosno poreznog zakonodavstva. Prema navođenju OECD-a (OECD, 1990, str. 24) određivanje poreznih stopa trebalo bi biti bez gornjih limita za stope koje postavlja središnja vlast. Međutim, kao što se poslije ističe (OECD, 1999, str. 25), nije moguće formulirati jedinstveno pravilo koje bi se upotrebljavalo za alokaciju poreza i njihovih prihoda različitim razinama javne vlasti s čime su povezane i mnogobrojne različitosti u fiskalnim odnosima različitih razina javne vlasti. Tako se upravo u slučajevima određivanja limita, odnosno raspona stopa od strane središnje vlasti, dakle ograničavanja lokalne autonomije, takvi porezi još uvijek klasificiraju u skupinu b).

Podaci u tablici potvrđuju već iznesene prethodne zaključke. Hrvatska, dakle, na prvi pogled (ako promatramo samo ukupne podatke o vlastitim prihodima – prvi podatak u stupcu prije zagrada) ima relativno velik udio vlastitih prihoda. Međutim, analitička raščlamba vlastitih prihoda na porezne i neporezne otkriva da je predominantno glavni razlog visokog udjela vlastitih prihoda velika stavka neporeznih prihoda, a ne "kvalitetniji" porezni prihodi.

## 12.6. Zaključak

Postoji pozitivna povezanost fiskalne decentralizacije i ekonomskog razvoja, kao i ostalih makroekonomskih pokazatelja. Upravo bi za tranzicijske zemlje decentralizacija mogla biti primjeren način za prevladavanje neefikasnosti centralizma. Brojne su prednosti fiskalne decentralizacije na lokalnoj razini. Kako bi se one ostvarile, nužne su odgovarajuće pretpostavke od kojih se na prihodnoj strani mogu istaknuti odgovarajuća struktura prihoda (s naglaskom na vlastite prihode), posebno poreza (s naglaskom na vlastite, i to one što većeg stupnja autonomije) i transfera viših razina vlasti (s naglaskom na opće, dodijeljene prema objektivnim kriterijima ili barem neuvjetovane (ako su namjenski), dakle nediskrecijske transfere).

Prema svim trima promatranim pokazateljima fiskalne decentraliziranosti Hrvatska je ispod prosjeka EU-a i zemalja u tranziciji, kandidata za ulazak u EU. No, pokazatelji fiskalne decentralizacije u Hrvatskoj ipak su u blagom porastu.

U odnosu na obje promatrane skupine zemalja, Hrvatska ima više nego dvostruko veće značenje neporeznih prihoda (kao i kapitalnih prihoda), te premalo značenje unutardržavnih transfera. Iako to na prvi pogled djeluje pozitivno, treba napomenuti da je prvo prije svega izraz nužde zbog ograničenosti ostalih izvora financiranja, dok je drugo glavni uzrok niskog stupnja fiskalne decentraliziranosti. Posljednji raspoloživi podaci za Hrvatsku pokazuju trend porasta navedenih razlika.

Hrvatska ima relativno velik udio vlastitih prihoda. Međutim, glavni je razlog visokog udjela vlastitih prihoda velika stavka neporeznih prihoda, a ne "kvalitetniji" porezni prihodi.

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## Prilog 1:
## Pokazatelji fiskalne decentralizacije s metodološkim napomenama

Tablica 1: Fiskalna decentralizacija (udio lokalnog sektora) u zemljama EU-a sa samo lokalnim sektorom ("unitarnim" zemljama)[1]

- u postocima (%)

| Zemlja (godina)[2] | Pokazatelj | | |
|---|---|---|---|
| | Udio lokalnih prihoda u ukupnim prihodima | Udio lokalnih prihoda i potpora u ukupnim prihodima i potporama iz inozemstva | Udio lokalnih rashoda u ukupnim rashodima |
| Belgija (1998) | 5,79 | 12,30 | 11,03 |
| Danska (1999) | 34,43 | 52,89 | 45,66 |
| Fiska (1998) | 30,96 | 39,38 | 35,96 |
| Francuska (1997) | 13,55 | 20,40 | 17,46 |
| Irska (1997) | 6,95 | 30,89 | 25,14 |
| Italija (1999) | 14,20 | 27,50 | 24,45 |
| Luksemburg (1997) | 9,77 | 15,00 | 14,48 |
| Portugal (1997) | 9,47 | 10,21 | 12,82 |
| Švedska (1999) | 30,08 | 37,03 | 35,35 |
| V. Britanija (1998) | 7,60 | 25,69 | 22,10 |
| **Prosjek (bez Grčke)[3]** | **16,26** | **27,13** | **24,45** |
| **Prosjek (Grčka: 0,1-4,9%)[3]** | **15,24-14,79** | **24,66-25,12** | **22,23-22,68** |

Izvor: prvi i treći stupac: www1.wordbank.org/public sector/decentralization/ fiscalindicators.hrm (izračunato prema podacima GFSY-a), drugi stupac: vlastiti izračun autorice iz Government Finance Statistics Yearbooka, 2002, IMF.

[1] Pod fiskalnom se decentralizacijom podrazumijeva udio subnacionalnih razina javne vlasti u fiskalnim kategorijama. Službena statistika IMF-a razlikuje samo tri razine javne vlasti u "federalnim" zemljama, odnosno dvije u "unitarnim" zemljama. Najniža razina – lokalni sektor heterogena je kategorija koja obuhvaća dvije ili više razina javne vlasti, odnosno sve subnacionalne razine javne vlasti u "unitarnim" zemljama. S obzirom na podjelu zemalja na unitarne i federalne (tj. postojanje triju razina, odnosno srednje razine javne vlasti) razlikuje se statistika IMF-a (Government Finance Statistics Yearbook) i porezna statistika OECD-a (Revenue Statistics). Tako OECD kao federalne zemlje klasificira Austriju, Njemačku i Belgiju (ne i Španjolsku i Nizozemsku), dok IMF navodi

srednju razinu javne vlasti za Austriju, Njemačku, Španjolsku i Nizozemsku (za potonju agregirano s lokalnom statistikom), ali ne i Belgiju. S obzirom na to da je ova usporedna analiza rađena prema dosadašnjoj statistici IMF-a komparabilnoj za Hrvatsku (Government Finance Statistics Yearbook 2002), prosjek je izračunat za zemlje EU-a koje imaju navedenu samo lokalnu razinu javne vlasti (nemaju srednju razinu), dakle iz analize su izbačene Austrija, Njemačka, Španjolska i Nizozemska. Najnovija eksperimentalna edicija prema novoj metodologiji (Supplement to the 2002 Government Finance Statistics Yearbook, IMF) navodi srednju razinu javne vlasti u Belgiji, a ispušta u Nizozemskoj, što upozorava na oprez prilikom takva grupiranja zemalja EU-a i na nužnost striktnog navođenja zemalja uključenih u analizu.

2 Označava posljednju godinu za koju su raspoloživi podaci GFS-a za zemlje EU-a prema dosadašnjoj metodologiji GFS-a. Zbog promjene metodologije GFS-a (vidi: Government Finance Statisties Manual 2001, IMF za detaljnija objašnjenja i Supplement to the 2002 Government Statisties Yearbook, 2002, IMF za najnovije podatke o zemljama EU-a), te raspoloživosti najnovijih podataka za Hrvatsku i sve ostale zemlje u tranziciji (Government Finance Statistics Yearbook, IMF, 2002) prema dosadašnjoj metodologiji (Hrvatska je tek 2002. prešla na novo proračunsko računovodstvo), usporedba s EU-om ide s obzirom na te godine.

3 U GFSY-u (2002) nema podataka za lokalnu razinu javne vlasti u Grčkoj, jer se prema dosadašnjoj metodologiji nisu objavljivali podaci za lokalnu razinu u zemljama gdje udio lokalne razine mjeren udjelom lokalnih rashoda u ukupnim rashodima iznosi ispod 5% (treći stupac). To znači da je maksimalni mogući udio u drugom stupcu 4,9 (od 0,1 do 4,9) dok bi maksimalni udjel za prvi stupac mogao biti i nešto niži, a za drugi nešto viši (sukladno logici i podacima većine ostalih zemalja, no to ne bi bilo moguće procijeniti). Stoga je prosjek izračunat bez Grčke, te za navedenu gornju i donju granicu. Temeljem najnovijih podataka za Grčku za razdoblje od 1998. do 2000. (Supplement, str. 28 – nova metodologija) ovaj udio iznosi oko 5%, što implicira realnost procjene temeljene na gornjoj granici.

Tablica 2: Fiskalna decentralizacija (udio lokalnog sektora) u tranzicijskim zemljama, kandidatima za EU (Assession candidates - EA Countries) i u Hrvatskoj u 2001.

- u postocima (%)

| Zemlja | Pokazatelj | | |
|---|---|---|---|
| | Udio lokalnih prihoda u ukupnim prihodima | Udio lokalnih prihoda i potpora u ukupnim prihodima i potporama iz inozemstva | Udio lokalnih rashoda u ukupnim rashodima |
| Bugarska | 12,00 | 18,00 | 17,21 |
| Češka | 14,64 | 22,44 | 21,05 |
| Estonija | 16,13 | 25,23 | 27,22 |
| Mađarska[1] | 15,40 | 28,51 | 25,05 |
| Latvija | 20,69 | 27,10 | 30,56 |
| Litva | 19,70 | 26,17 | 21,59 |
| Poljska | 23,43 | 30,13 | 38,19 |
| Rumunjska | 17,66 | 19,72 | 17,93 |
| Slovačka | 6,47 | 7,98 | 6,98 |
| Slovenija | 9,69 | 12,20 | 11,62 |
| **Prosjek** | **15,58** | **22,65** | **21,74** |
| *Hrvatska* | *12,40* | *13,20* | *12,19* |

Izvor: vlastiti izračun autorice iz Government Finance Statistics Yearbooka, 2002, IMF.

[1] Posljednji raspoloživi podaci za Mađarsku za 2000.

Formule za izračun korištenih pokazatelja fiskalne decentralizacije u tablicama 1 i 2:

1) udio lokalnih prihoda u ukupnim prihodima = lokalni prihodi[15] (% ukupnih prihoda) (prema Fiscal Decentralization Indicators, WB, str. 8)

$$\frac{A.II[Lok]}{A.II[Lok] + A.II[Cen]}$$

[15] Pojam "subnacionalno" u izvornom dokumentu promijenjen u "lokalno" s obzirom na obuhvat samo unitarnih zemalja.

2) udio lokalnih prihoda i potpora u ukupnim prihodima i potporama iz inozemstva (kreirala autorica)

$$\frac{A.I[Lok]}{A.II[Lok] + A.VII[Lok] - A18[Lok] + A.I[Cen] - A18[Cen]}$$

Napomena: iako se relacija A.II[Lok] + A.VII[Lok] - A18[Lok] može kraće pisati kao A.I[Lok] - A18[Lok] prethodna formulacija olakšava izračun, jer je A.VII[Lok] - A18[Lok] u velikom broju slučajeva 0.

3) Udio lokalnih rashoda u ukupnim rashodima = lokalni rashodi (% ukupnih rashoda) (prema Fiscal Decentralization Indicators, WB, str. 7)

$$\frac{C.II[Lok] - C.3.2[Lok] - C.7.1.1[Lok]}{C.II[Lok] - C.3.2[Lok] - C.7.1.1[Lok] + C.II[Cen] - C.3.2[Cen] - C.7.1.1[Cen]}$$

Legenda:

| | |
|---|---|
| A.I | Ukupni prihodi i potpore |
| A.II | Ukupni prihodi |
| A.VII | Potpore |
| A.18 | Transferi ostalih razina domaće javne vlasti |
| C.II | Ukupni rashodi |
| C.3.2 | Tekući transferi ostalim razinama domaće javne vlasti |
| C.7.1.1. | Kapitalni transferi ostalim razinama domaće javne vlasti |

Uglate zagrade označavaju razinu javne vlasti:

| | |
|---|---|
| Cen | Centralna (središnja) |
| Lok | Lokalna |

## Prilog 2:
## Struktura lokalnih prihoda s potporama uz metodološka objašnjenja

Tablica 4: Struktura lokalnih prihoda s potporama "unitarnih" zemalja EU-a[1]

- u postocima (%)

| Zemlja (god) | Vrsta prihoda | | | |
|---|---|---|---|---|
| | Porezni prihodi | Neporezni prihodi | Kapitalni prihodi | Potpore (Transferi ostalih razina domaće javne vlasti)[2] |
| Belgija (1998) | 37,90 | 9,07 | - | 52,93 |
| Danska (1999) | 51,19 | 7,41 | 0,45 | 39,81 |
| Fiska (1998) | 55,69 | 22,33 | - | 21,98 |
| Francuska (1997) | 47,20 | 18,12 | 0,50 | 34,18 |
| Irska (1997) | 2,10 | 13,98 | 5,28 | 78,60 |
| Italija (1999) | 38,06 | 12,48 | 0,83 | 48,64 |
| Luksemburg (1997) | 34,93 | 27,10 | 1,64 | 36,33 |
| Portugal (1997) | 32,54 | 15,67 | 18,69 | 33,11 (32,99) |
| Švedska (1999) | 74,83 | 5,49 | 0,25 | 19,43 |
| V. Britanija (1998) | 13,69 | 12,91 | 2,84 | 74,63 (70,13) |
| **Prosjek[3]** | **38,31** | **14,46** | **3,05** | **36,82 (36,36)** |

Izvor: vlastiti izračun autorice iz Government Finance Statistics Yearbooka, 2002, IMF.

[1] Struktura sukladno dosadašnjoj metodologiji GFS-a za koju postoje raspoloživi usporedni podaci za Hrvatsku. Najnovija metodologija i eksperimentalna statistika (Supplement, 2002, Manual, 2001), prema kojoj postoje najnoviji podaci za EU, promijenila je ne samo tehniku obračuna, već i navedenu strukturu prihoda. Među najznačajnije promjene ulazi uključenje potpora u prihode (dijele se na one stranih vlada, međunarodnih organizacija i domaćih jedinica vlasti), isključenje doprinosa za socijalno osiguranje i ostalih socijalnih doprinosa (obvezni i dobrovoljni) iz poreznih prihoda i ukidanje sintetičkih kategorija "neporezni prihodi" i "kapitalni prihodi". Nova kategorija "ostali prihodi" samo djelomično sjedinjuje prethodne dvije, jer se najznačajniji dio kapitalnih prihoda, oni od prodaje nefinancijske imovine, više ne smatra prihodima (Manual, 2001, str. 47-49 i 165). To upozorava na priličnu neusporedivost dosadašnjih i novih pokazatelja fiskalne decentralizacije, kako globalno, tako i strukturalno.

[2] U pravilu su potpore lokalnog sektora transferi ostalih razina javne vlasti (A.VII = A.18). Ako se eventualno te dvije kategorije razlikuju, u zagradi je naveden udio A.18 u AI (pokazatelj fiskalne ovisnosti lokalnog sektora javne vlasti).

[3] Ne uključuje Grčku jer za nju nisu navedeni ti strukturalni podaci.

Tablica 5: Struktura lokalnih prihoda s potporama tranzicijskih zemalja kandidata za ulazak u EU (Assession candidates - EA Countries) i Hrvatske u 2001.

- u postocima (%)

| Zemlja | Vrsta prihoda | | | |
|---|---|---|---|---|
| | Porezni prihodi | Neporezni prihodi | Kapitalni prihodi | Potpore (Transferi ostalih razina domaće javne vlasti)[1] |
| Bugarska | 50,08 | 14,43 | 2,44 | 33,04 (33,00) |
| Češka | 46,17 | 14,12 | 4,74 | 34,98 (34,92) |
| Estonija | 48,70 | 8,57 | 5,55 | 37,16 |
| Mađarska[2] | 31,54 | 15,52 | 6,78 | 46,14 |
| Latvija | 56,12 | 15,63 | 0,19 | 28,06 |
| Litva | 87,19 | 2,22 | 0,32 | 10,27 |
| Poljska | 40,35 | 17,74 | 1,70 | 40,21 |
| Rumunjska | 79,22 | 9,34 | 0,60 | 10,84 (10,38) |
| Slovačka | 49,38 | 19,07 | 12,59 | 18,97 (18,63) |
| Slovenija | 60,31 | 14,96 | 3,82 | 20,91 |
| **Prosjek** | **54,91** | **13,16** | **3,87** | **28,06 (27,96)** |
| *Hrvatska* | *51,24* | *34,20* | *8,52* | *6,03 (5,05)* |

Izvor: vlastiti izračun autorice iz Government Finance Statistics Yearbooka, 2002, IMF.

[1] Vidi napomenu 2 u tablici 4.

[2] Posljednji raspoloživi podaci za Mađarsku za 2000.

# 13.

# FINANCIRANJE JAVNIH LOKALNIH INVESTICIJA

*Ivo Sever*[1]

## 13.1. Uvod

U tekstu se ističu rezultati istraživanja problema javnog financiranja investicija (tj. razvoja) na lokalnoj razini političko-gospodarskog sustava. U tu se svrhu ponajprije utvrđuje suvremeni teoretski predložak problema (s još mnogo hipotetičkih pitanja). Zatim se istražuje sustav lokalnih investicijskih potreba (strateške funkcije), njihovo planiranje, izvori i metode financiranja, osobito na razini lokalne vlasti Republike Hrvatske. Propituju se posebice neke dužničke metode i tehnike nedužničkog financiranja lokalnih javnih investicija.

## 13.2. Teoretska polazišta financiranja investicijskih potreba lokalne razine samouprave

Jedno od temeljnih pitanja razvoja lokalne samouprave, osobito u hrvatskim uvjetima povratka u kapitalističke društveno-ekonomske odnose, jest kako potaknuti brži gospodarski razvoj. Pitanje se dalje svodi na potpitanje kako zapravo osigurati dovoljnu masu investicija s odgovarajućim izvorima i metodama financiranja? Taj razvoj može biti potaknut političko-ekonomskim razlozima, kako su pokazali iskustvo i politički pragmatizam, posredovanjem dvaju modela – keynesianskog i monetarističkog. Poznato je da središnja (državna) vlast popunjava tri polja aktivne politike: upravljanje potražnjom, alokacijom resursa i nadzor inflacije

[1] Redoviti profesor Ekonomskog fakulteta Sveučilišta u Rijeci

(Bailey, 1999, str. 6).[2] Međutim, ponašanje središnje vlasti nije jednako u svim tim "poljima". Ta se aktivnost ostvaruje upravo keynesianskom ili monetarističkom ekonomsko-financijskom politikom. Pitanje je, primjerice, što se od toga objektivno može rabiti u našim uvjetima? Prije odgovora valja upozoriti na dvije činjenice.

*Prvo,* u hrvatskom društveno-gospodarskom sustavu nastupa neoliberalizam, osim u poticanju rasta BDP-a. On se podržava kreiranjem potražnje, ponajviše generiranjem javnoga (vanjskog duga). Lokalna aktivnost u tome malo sudjeluje. Razlog je još djelujuća centralizacija sustava, a zatim i njegove funkcije – centralizacije financijskog potencijala (tvrdnju će se dalje u tekstu dokumentirati).

*Drugo,* sa stajališta uvjeta razvoja u hrvatskom slučaju, signifikantan je skroman udjel investicijskih izdataka. To potvrđuje da je primjerice Hrvatska u skupu zemalja s centraliziranim gospodarsko-socijalnim sustavom aktivnosti, ali na osjetno višoj razini.

Receptura je keynesianskog modela ekonomsko-financijske i razvojne politike transparentna. U fazi recesije lokalna vlast može poticati zapošljavanje (a danas je to ključni gospodarski i društveni problem sa stajališta lokalnih vlasti) izravno i neizravno, povećavanjem prije svega infrastrukturnih investicija na svome području: gradnjom cesta, javnih ustanova, stanova i dr. Lokalna politika investiranja u tom slučaju potiče tzv. *crowd in* učinak (umjesto nepoželjnog *crowd out*). Naravno da je u takvu slučaju politike razvoja, odnosno investiranja, poticanje kapitalnih izdataka djelotvornije od orijentacije na tekuće izdatke lokalnog sektora. Tu prednost kapitalnim izdacima potencijalno osigurava mogućnost zaduživanja. Stoga i europska Povelja o lokalnoj samoupravi zahtijeva pristup lokalnim vlastima na financijsko tržište (naravno uz zakonska ograničenja).

Što međutim nudi monetaristički model ekonomsko-financijske i razvojne politike? On svakako inzistira na strogom nadzoru financijskih resursa lokalnoga javnog sektora. Razlog je tobožnja stalna potreba za makroekonomskom stabilnošću. Vidi se tipičan stav toga doktrinarnog pristupa

[2] Ovom prigodom neće se komentirati ovo potonje opterećenje inflacijom(i) najnovije teorije (uz ekonomsko-političku praksu vladajućih struktura) u još neprevladanim teškim uvjetima deflacijsko-recesijskog stanja razvijenih gospodarstava.

– bitna je stabilnost, a ne razvoj !? Stoga se i smatra da je lokalno deficitno financiranje izvrstan nadomjestak duga središnje vlasti (na primjer, blagajnički zapisi). Nadalje, takvo bi ponašanje omekšavalo nadzor središnje vlasti nad kamatnim stopama i ponudi novca operacijama na tržištu obligacija.

Jedno od temeljnih upozorenja u analizi lokalnih javnih izdataka sadržano je u činjenici da se u tom dijelu funkcioniranja sustava javne vlasti (ali i sveukupnog društveno-ekonomskog sustava) miješaju ekonomski i političko-ideološki argumenti. S takvom se ocjenom valja složiti. Takav je slučaj zamijećen u nekim europskim društvima. "Desna" politička orijentacija u pravilu ima za posljedicu pojačan nadzor i financijske restrikcije (doduše u najnovije vrijeme takva politika nije samo prirođena "desnim" političkim orijentacijama), dok bi prema tome pravilu vladanje suprotnih političkih predznaka značilo širenje baze "države blagostanja", odnosno svega onoga što iz toga proizlazi. No, znamo da danas nije baš tako. Svi se okomljuju na javne troškove. Kako bilo da bilo, vidljiva je tendencija strožega nadzora i centralizacije financijskog odlučivanja (već je istaknut primjer Hrvatske, koji je širi problem od upozorenih činjenica (Zakon o kom. gospodarstvu, NN 59/2001, čl. 17). Na te se tendencije i činjenice upozorava zato što iz toga proistječe logično pitanje: je li takvo funkcioniranje političko-financijskog sustava, de facto zapreka jačem investiranju, odnosno gospodarsko-socijalnom razvoju? Ističe se još i to da se tako ne poštuje čl. 4 Povelje Vijeća Europe o načelima decentralizacije! To se osobito odnosi na Republiku Hrvatsku. I daljnji je mogući zaključak kako se na taj način dovodi u pitanje moć lokalnog sektora, ili ona slabi, a prije svega lokalne samouprave, u čije se jačanje i afirmaciju zaklinju gotovo sve političke orijentacije. Naime, analize su pokazale da lokalni sektor u suvremenim demokratskim društvenim i gospodarskim sustavima raspolaže različitom materijalnom moći, barem u Europi. Taj je pokazatelj, kao što je poznato, masa javnih rashoda, odnosno njihovo relativno referiranje spram sveukupnih javnih rashoda i BDP-a. Zaključak će se u tom smislu potkrijepiti podacima u tablici.

Tablica 1: Odnos rashoda gradova, BDP-a i sveukupnih javnih rashoda u europskim državama od 1989. do 1995. godine

- u postocima (%)

| Država | Godina | BDP=100 | Opći javni rashodi = 100 |
|---|---|---|---|
| Albanija | 1995. | 7,7 | 25,4 |
| Austrija | 1993. | 12,7 | 20,2 |
| Belgija | 1993. | 4,9 | 10,9 |
| Bugarska | 1994. | 9,0 | 20,0 |
| Češka | 1994. | 9,3 | 20,9 |
| Danska | 1994. | 19,9 | 31,3 |
| Estonija | 1994. | 7,1 | 17,6 |
| Finska | 1993. | 18,0 | 29,5 |
| Francuska | 1992. | 5,5 | 27,2 |
| Njemačka | 1993. | 8,1 | 28,7 |
| Grčka | 1989. | 3,3 | 5,6 |
| Madžarska | 1994. | 17,0 | 53,0 |
| Irska | 1994. | 4,9 | 13,8 |
| Italija | 1993. | 7,0 | 13,0 |
| Latvija | 1994. | 12,5 | 24,0 |
| Litva | 1993. | 13,1 | 58,8 |
| Luksemburg | 1993. | 9,9 | 32,3 |
| Nizozemska | 1994. | 13,3 | 23,1 |
| Norveška | 1994. | 18,9 | 60,0 |
| Poljska | 1994. | 7,0 | 21,6 |
| Portugal | 1993. | 4,6 | 9,7 |
| Rumunjska | 1993. | 3,5 | 16,9 |
| Slovačka | 1994. | 4,8 | 11,8 |
| Slovenija | 1995. | 4,4 | 10,1 |
| Španjolska | 1994. | 4,9 | 12,2 |
| Švedska | 1994. | 27,5 | 38,5 |
| Švicarska | 1993. | 10,8 | 27,9 |
| Turska | 1992. | 2,4 | 12,3 |
| V. Britanija | 1994. | 11,0 | 27,0 |
| Hrvatska | 2000.<br>1996. | 5,7<br>8,7 | 11,2<br>17,4 |
| Prosjek europskih tranzicijskih država (aritmetički): | | 8,7 | 25,5 |
| Prosjek bez Madžarske i Litve (aritmetički): | | 7,3 | 18,7 |
| Prosjek članica EU-a (aritmetički): | | 7,8 | 21,5 |

Izvor: Vijeće Europe, 1997, (Preuzeto: Bailey, J. Stephen, Local Government Economics – Principles and Practice, Macmillan Press Ltd., London, 1999, str. 84). Podatke za Hrvatsku i prosjeke priredio autor.

Podaci u tablici (i njihova agregacija) upozoravaju na zaključak da je makroalociranje ponude javnih resursa daleko od zahtjeva međunarodnih konvencija, a i neophodne ravnoteže u funkcioniranju suvremenih demokratskih gospodarsko-financijskih sustava. Iznimka su modeli takvih sustava skandinavskih društava. Ta činjenica naravno nije slučajna. Nastavak analize trebao bi potvrditi ili odbaciti tezu jesu li takvi odnosi onaj činitelj koji dovodi do ograničavanja i sputavanja investicijske aktivnosti, a time i bržeg razvoja koji treba usmjeravati i njime upravljati lokalna razina. I obrnuto (u skandinavskom slučaju). Naravno, u analizu valja uključiti i odnose za Republiku Hrvatsku. Stoga je potrebno osvijetliti investicijski potencijal lokalnog sektora i, u nastavku, proniknuti u uzroke baš takve alokacije. Odgovore bi trebalo istražiti dobrim dijelom na temelju podataka u sljedećim tablicama. Podaci u tablici 2 upozoravaju na investicijski potencijal europskih "tranzicijskih" država, članica EU-a (bez Francuske) i četiriju skandinavskih zemalja.

Tablica 2: Odnos investicijskih rashoda gradova, ukupnih rashoda gradova i nacionalnog BDP-a

- u postocima (%)

| Skupina država | Ukupni gradski rashodi= 100 | Ukupni javni investicijski rashodi = 100 | BDP=100 |
|---|---|---|---|
| Europske "tranzicijske" države | 21,8 | 26,9 | 1,7 |
| Članice EU-a (bez Francuske) | 18,4 | 45,1 | 1,5 |
| Skandinavske države | 6,9 | 52,2 | 1,5 |
| Hrvatska | | | |
| 1995. | 22,5 | 19,6 | 0,9 |
| 1999. | 30,4 | 26,2 | 1,9 |

Napomena: Podaci izračunati na temelju aritmetičkog prosjeka. Za Republiku Hrvatsku, podaci za godinu 1999. uključuju i rashode županija.

Izvor: Usporedi tablicu 1, str. 86. Podatke prilagodio autor. Podaci za Hrvatsku izvedeni iz dokumentacije MF (www.mfin.hr). Obuhvaćeni gradovi i općine.

Podaci u tablici transparentno oslikavaju ne samo investicijsko-razvojni potencijal svih pokazanih skupina država, nego oni preslikavaju i funkcioniranje sustava u kojem se događa aktivnost lokalnog sektora. Sve se to odnosi i na Hrvatsku. Financiranje investicijske aktivnosti (kapitalnih rashoda) u tome je osobito intrigantno pitanje. Opći je mogući zaključak

da je posrijedi veoma nizak relativni udjel financijskog potencijala lokalnog sektora u BDP-u. Stoga je logičan i nizak relativan udjel investicijskih rashoda. Razloge tomu treba tražiti (i) u načinu financiranja lokalnih rashoda takve vrste. Ali o tome poslije. Takvo alociranje investicijskoga potencijala izrazom je strogog nadzora koji u pravilu provodi središnja državna vlast. U tu se svrhu služi trima zadaćama, odnosno funkcijama: distribucijskom, regulativnom i stabilizacijskom. Samo je alokativna funkcija prepuštena lokalnoj razini javne vlasti, kako upozorava uočeni i istraženi ekonomsko-politički pragmatizam (Bailey, 1995; Oates, 1972, OECD, 1983, str. 3). Najčešće tu dolazi do izraza redukcijski intervencionizam s elementima ideološke doktrinarnosti, s naglaskom na monetarističkoj recepturi ekonomske i financijske politike. Kako bilo da bilo, podaci u tablici 2 upozoravaju na relativno jako alociranje investicijskih resursa na lokalnoj razini u visokorazvijenim europskim zemljama i to kako unutar EU-a, tako i u skandinavskoj skupini zemalja. To se uočava iz visokoga relativnog udjela investicijskih izdataka u sveukupnim izdacima takve namjene. U ta se dva slučaja osjeća i jak intervencionizam viših razina javne vlasti u alociranju kapitalnih resursa. Na takvu ocjenu usmjeravaju osobito podaci za skandinavsku skupinu država u svezi s lokalnim investicijskim programima (projekata). Začuđuje, međutim, relativno nizak relativni udjel investicijskih rashođa lokalnih vlasti u ukupnim rashodima iste razine. S druge strane, zaključke čini složenim činjenica da je ipak visok relativni udjel tih lokalnih rashoda u sveukupnim investicijskim rashodima (dakle, na nacionalnoj razini). Zacijelo se takav odnos može opravdati, čini se, financijskom intervencijom viših razina vlasti u investicijskoj aktivnosti. Nešto se slično događalo i unutar EU-a. U tranzicijskim zemljama, intervencije više razine vlasti bile su također očite, ali u blažem stupnju. Ta se intervencija više razine vlasti, prije svega, događala u zoni urbanog razvoja. Oblik te intervencije bio je različit u europskim državama. Stoga, različiti pragmatizmi (politike intervencije) nisu mogli iznjedriti niti jednoznačne naputke teorije u tom smislu. Zato smo sučeljeni s različitim pogledima na intervencionizam države u urbani razvoj suvremenih društava i to kako na nacionalnoj, tako i regionalnoj i lokalnoj razini. No, iskustvo poručuje da je u Europi jaka tradicija izravne intervencije države i u politiku urbanog razvoja. Naravno, to je logična posljedica državnog intervencionizma još od tridesetih godina proteklog stoljeća, a napose poslije II. svjetskog rata (kada je i središnja država imala itekako posla u obnovi gradova i gradske infrastrukture). Danas se smatra da narav te intervencije države otvara barem tri skupine pitanja o načinu (i) takve aktivnosti države. To su

svakako prostorni razmjer intervencije, kojim se instrumentima (intervencije) daje prednost i koji su to temeljni ciljevi intervencije (grupa autora, 1997, str. 5).

Usporedna analiza pokazuje da su odnosi u Hrvatskoj tekli gotovo potpuno drukčijim smjerom. Prije svega, zna se da je lokalni sektor alimentirao kapitalne resurse iz svoje ekonomske aktivnosti (imovine u vlasništvu, odnosno frakcija gradske rente). Financijsko izravnanje u javnom financiranju sa središnje razine vlasti nije bilo izdašno (osim u ratom poharanim dijelovima zemlje) u podršci investicijskim projektima lokalne razine aktivnosti. Naravno, takvi odnosi izraz su stroge centralizacije sustava javnog financiranja u Hrvatskoj (lokalnoj razini vlasti ostavljano je oko 12 % od bruto naplate javnih prihoda). Sustav je tako djelovao u neizmijenjenom obliku sve do sredine 2001. godine, kada je provedena određena decentralizacija (financiranje određenih društvenih djelatnosti).

Funkcioniranje sustava alokacije investicijskih resursa bit će zacijelo transparentnije ako će se analizirati i strukturu mogućih kapitalnih rashoda. Te rashode vrijedi analizirati sa stajališta njihove svrhe u razvoju (šire u nacionalnom gospodarstvu). Dakle, kapitalni rashodi mog biti usmjereni u projekte (Bailey, 1999, str. 326-328):

- kojima se stvara (povećava) nova imovina poput kupovine, podizanje stambenih i ostalih objekata;
- koji nisu realna imovina, nemaju reproduktivno obilježje - primjer su za to ulaganja u vodoopskrbne sustave;
- koji nisu niti ostvarljivi, a niti se reproduciraju, ali će koristi nastati za lokalnu sredinu za više od jedne godine (primjer za to jest izgradnja i opremanje gradskih ulica i npr. kanalizacije);
- koji mogu biti označeni kapitalnim premda ne znače prirast nove imovine;
- koji imaju obilježje kapitalne naravi s trajnošću više od godine dana pa makar se i ne stvara nova imovina; primjer za to jesu izdaci za emisiju dionica i municipalnih obligacija.

Logično je kako usmjeravanje lokalnih izdataka u navedene moguće oblike kapitalne imovine treba biti podvrgnuto odgovarajućim ekonomskim načelima koja trebaju posebno vrijediti za gospodarenje lokalnim javnim resursima. Tako suvremena znanost o ekonomici lokalnog sektora upozorava na ekonomska načela koja se odnose na funkcije, veličinu i strukturu, finan-

ciranje te operacije i nadzor trošenja raspoloživih resursa lokalnih vlasti (Hollis, Plokker, Davies, Sutherland, 1994, str. 15-16). Na takvim su načelima razvijene i neke strateške funkcije lokalne razine aktivnosti, a vezane su osobito za investicijsku aktivnost. To su funkcije koje nemaju samo zadaću provođenja lokalnih investicijskih potreba nego i ciljeva nacionalne politike posredovanjem integriranog planiranja, kao bitnog obilježja svjesnog i osmišljenog usmjeravanja investicijske aktivnosti. To su, primjerice, strateške funkcije: ekonomski razvitak, planiranje javnog prometa, bolnički kapaciteti, prirodni resursi, zaštita okoliša, planiranje stanogradnje i kultura (Sever i suradnici, 1994, str. 59-99). Istaknutim strateškim funkcijama moguće je pridodati i one koje povećavaju kvalitetu života (vodoopskrba, kapaciteti otpadnih voda, energetika). Sve zajedno čine zapravo sustav kapitalne infrastrukture. Iz toga se može zaključiti *da je planiranje bit gospodarenja investicijskim resursima lokalne razine javne aktivnosti u suvremenim društvima* i to kako u Europi, tako i izvan nje. U Hrvatskoj također, nasuprot stanju na makrorazini odnosno razini središnje državne vlasti. Planiranju treba pridodati i metode financiranja, kao nedjeljiv sadržaj. O svemu tomu u nastavku.

## 13.3. Planiranje i izvori financiranja lokalnih javnih investicija

Pokazalo se tijekom čitavog razdoblja od Velike ekonomske krize pa do danas kolika je važnost aktivnosti javnog sektora u poticanju zamašnjaka gospodarske aktivnosti i njezina odvijanja u što stabilnijim uvjetima. U tome niti uloga lokalnog sektora nije bila, niti je osobito danas, zanemariva (bez obzira na suprotstavljena shvaćanja europske i američke koncepcije njegova funkcioniranja). I zablude teorije u tom smislu stavljaju se na svoje mjesto. Poticajna funkcija lokalnog sektora dolazi do svoga naglašenog izraza osobito tijekom recesijskih, a u ovo naše najnovije vrijeme i u fazi deflacijskog stanja u gospodarstvima, prije svega, razvijenog svijeta. Međutim, gospodarska, a osobito investicijska aktivnost lokalnog sektora ovisila je prije, što je slučaj i danas, o stupnju decentralizacije sustava javnog financiranja, odnosno o financijskom intervencionizmu viših razina javne vlasti, činjenici što je izvan domašaja lokalnih vlasti. Obilježje je te (investicijske) aktivnosti i njezino planiranje, posebno razvoja i financiranja infrastrukture, kao bitnog i veoma prepoznatljivog sadržaja djelovanja lokalnih vlasti.

U prvom smo slučaju bili do sada suočeni s dvama stajalištima teorije lokalnog razvoja i financiranja (Oates, 1993, str. 237).

*Prvo* je stajalište ono koje je smatralo da sama činjenica makrorazvoja (i centralizirane odluke) sama po sebi donosi napredak i na lokalnoj razini.

*Drugo* je pak suprotno, to jest da je u osnovi decentralizacija uvjet za napredak.

Tomu treba pridodati i upozorenje kako istraživanja nisu još uspjela razjasniti razlike u položaju lokalnih vlasti u industrijskim društvima i u ZUR-u. Te razlike, upozorava primjerice W. E. Oates, nisu još potpuno jasne (Bahl i Johanes, 1992, str. 393), posebice što se tiče posljedica. Pitanje naime proizlazi iz netom istaknutog upozorenja je li fiskalna decentralizacija uzrok ili je rezultat gospodarskog razvoja? Tako na primjer dio suvremene teorije polazi od stajališta da je fiskalna decentralizacija posljedica više faze gospodarskog razvitka. Tada postaje privlačna i uvažavaju je više razine javne vlasti, a napose središnje. Prema tome gospodarski razvitak dolazi prije, a slijedi ga fiskalna decentralizacija. Kako bilo da bilo, vrijedi se složiti sa zaključkom da se decentralizirani sustav javnog financiranja pojavljuje načelno s potencijalno korisnom svrhom i ulogom u gospodarskom razvoju. Ali treba upozoriti da prijelaz emisije posljedica takva djelovanja sustava u onaj realni prinos ekonomskom rastu ipak ovisi o broju temeljnih uvjeta i okolnosti i to s obzirom na odgovornost lokalnih javnih institucija prema njihovoj svrsi djelovanja u podizanju blagostanja građana na razini lokalnih zajednica življenja. A ta njihova svrha djelovanja važno ovisi o vlastitoj strukturi fiskalnih institucija.

Sveukupno stanje tih odnosa obilježavaju, u nekom smislu, istraživanjima utvrđene tri hipoteze odnosa decentralizacije i rasta (Research Triangle Inst., 1990, str. 65-66). Te su hipoteze važne i za investicijsku aktivnost i njezino planiranje na lokalnoj razini, budući da bez investicija nema gospodarskog razvoja niti rasta. Hipoteze su:

- decentralizacija jača ekonomsku djelotvornost u javnom trošenju; zbog toga bi njezina dinamika unapređivala rast;
- decentralizacija vodi makroekonomskoj nestabilnosti koja može usporavati rast;
- zemlje u razvoju imaju naglašeno različite institucije i gospodarsko okruženje u odnosu na industrijske zemlje (ne vrijede, dakle, *ceteris*

*paribus* uvjeti) tako da neće postići niti koristi niti štete decentralizacije na isti način.

Unatoč tome što navedene hipoteze prihvaćamo u njihovu relativnom značenju, s obzirom na kontekst ovog istraživanja (čiji su fokus ipak europski sustavi javnog financiranja), važne su za istraživačku orijentaciju pa i donošenje svekolikih odluka na lokalnoj razini, a osobito javne financijske aktivnosti. Zbog toga su i istaknute na ovom mjestu.

### 13.3.1. Planiranje javnih lokalnih investicija

Iz svega rečenog slijedi zaključak da nema jedinstvenog pristupa, a otuda niti osmišljenog modela odgovarajuće strukture i veličine agregata lokalnih javnih izdataka. Njihovo "strukturiranje" izraz je ekonomsko-financijskog i političkog pragmatizma suvremenih političko-financijskih sustava. Tako sudbinu javnih izdataka na makrorazini (za čije se tumačenje smatra da je teorija još u "slijepoj ulici") kao da prati njihova frakcija na lokalnoj razini javne aktivnosti. Pokazano je da za tu razinu javnih izdataka još nema jasnih odgovora. Tu sudbinu dijeli i njihova podfrakcija kapitalnih izdataka. Iako se čitavo proteklo stoljeće nastojalo razriješiti probleme vezane za objašnjenje ekonomskih modela lokalnih rashoda (Bailey, 1999, str. 330), nije se u tome uspjelo. Naime, ponuđena su bila četiri modela: jedan srednjeg glasača, drugi potražni, treći Tieboutov model intermunicipalne konkurencije i četvrti - model ponude proizvodnje javnog sektora (Niskanenov model). Pokazalo se da niti jedan nije do kraja razvijen, a nisu niti međusobno integrirani pa su stoga neprimjereni kao naputak ekonomsko-financijskoj i političkoj praksi na lokalnoj razini društveno-gospodarske aktivnosti.

Takvo stanje ostavilo je (a to traje i danas) lokalni sektor javne aktivnosti u još većim nedaćama, osobito u donošenju odluka o razvoju, tj. u investiranju. Budući da je investicijska aktivnost lokalnog sektora, prema definiciji, dugoročne naravi, dakle takve u kojoj se čak i na veoma dugi rok angažiraju kapitalni resursi, planiranje mora biti uključeno u sustav donošenja odluka. Društvena (javna) osjetljivost te aktivnosti na lokalnoj je razini očigledna i gotovo da je neusporediva s makroekonomskom razinom, odnosno sa sličnom aktivnošću na središnjoj državnoj razini. Naime, lokalna vlast treba imati jasnu sliku potreba, mogućnosti i dugoročnog raspoređa kapitalnih resursa (makrorazina sustava može biti u tom smislu mnogo

elastičnija). Ona mora imati sveukupnu predodžbu o svakom investicijskom projektu koji želi, odnosno mora financirati (Tigue, 1996, str. 34). Moraju se znati njegova cijena i vrijeme dovršenja (maturizacija). Ova potonja komponenta cijelog procesa planiranja važna je napose s financijskog stajališta, budući da su na toj razini investiranja stalno, poput Damoklova mača, prijeteće oskudice financijskih resursa. Istodobno, ništa manje nisu važne ni političke okolnosti iz kojih neprekidno izvire nadzor djelotvornosti aktualne lokalne vlasti. Stoga je sveobuhvatna priprema projekta u sklopu planiranja prvi važan korak. Odgovornost i složenost te aktivnosti to je veća što svaki plan kapitalne izgradnje mora biti utemeljen na odlukama gradske izvršne vlasti, zatim sudske vlasti, a mora biti visoko na ljestvici prioriteta potreba građana, odnosno mjesnog stanovništva.

Zbog svih spomenutih okolnosti i uvjeta, unatoč kaotičnom stanju teorije lokalnog trošenja, razvijeni su mnogi nacionalni sustavi planskog upravljanja lokalnim resursima, a posebno planiranje kapitalnog razvoja (primjerice u SAD-u čak i za male lokalne zajednice). Sve to ništa nije neobično, dapače, za tipična suvremena liberalna društva (poput američkog). U SAD-u se koristi specifično (plansko) *programiranje kapitalnog razvoja*, namijenjeno prije svega manjim lokalnim zajednicama: Capital Improvement Programming – CIP (Tigue, 1996, str. 34). To je skup sredstava za upravljanje kapitalnim financiranjem i metoda koje stoje na raspolaganju lokalnim vlastima (upravama). Taj se program još smatra višegodišnjim planom kapitalnog financiranja (obično traje pet do šest godina). Poznato je, međutim, da je također uobičajena praksa uporaba tzv. *kapitalnog proračuna* (The Capital Improvement Budget (CIB). Ta dva instrumenta upravljanja financiranjem ne stoje u koliziji. Kapitalni proračun funkcionira u zajednici s *proračunom tekućeg financiranja* (operativni proračun). Više je vezan za pojedine kapitalne projekte.

Programiranje lokalnog kapitalnog razvoja moguće je obilježiti kao sustav više komponenti te društvene (lokalne) aktivnosti. Te komponente ilustrira slika 1 (Tigue, 1996, str. 4-5 i 66).

Slika 1: Sustav programiranja (lokalnog) kapitalnog razvoja

| FUNKCIJE (SVRHE) | PREDNOSTI |
|---|---|
| • osigurati temeljni mehanizam u tijeku planiranja i financiranja kapitalnih potreba | • usmjeravanje pozornosti na društvene (zajedničke) ciljeve i financijske mogućnosti |
| • povezivanje s dugoročnim planom i planovima više razine | • izgrađivanje javnog suglasja za projekte i unapređivanje zajedničke (društvene) svijesti |
| • sredstva financijskog upravljanja u smislu potreba, ali i mogućnosti | • unapređivanje suradnje i povezivanja među razinama i unutar iste razine društvene zajednice |
| • sadržavanje opisa projekta predviđenog za postupak planiranja. | • izbjegavanje gubitka (uništavanja) resursa |
| | • pomoć u osiguravanju financijske stabilnosti. |

KLJUČNI KORACI:

- uspostavljanje administrativne strukture
- uspostavljanje okosnice (okvira) politike
- razvijanje kriterija vrednovanja projekata
- priprema prosudbe kapitalnih potreba
- utvrđivanje projekata za kapitalni program
- poduzimanje analize financijskog kapaciteta (mogućnosti)
- prosudbe mogućnosti financiranja
- prihvaćanje kapitalnog programa i proračuna
- poboljšanje i praćenje kapitalnog proračuna
- prosudba vrednovanja tijeka programiranja kapitalnog razvoja.

Navedene komponente sustava programiranja javnoga lokalnog kapitalnog razvoja sadrže detaljne upute osmišljavanja plana. Zacijelo nije na odmet skrenuti pozornost na preciziranje nekih elemenata planiranja kapitalnih investicija. Tako se, primjerice, moraju imati u vidu još i elementi kao što su (Drummond, 1962, str. 123-139):

- prosudba razine usluga koja je poželjna ili potrebna lokalnoj zajednici
- identificiranje javnih lokalnih (komunalnih) poduzeća koja bi trebala osiguravati razinu potrebnih usluga
- određivanje prioriteta, odnosno relativne važnosti kapitalnih objekata
- određivanje roka kada će objekti biti potrebni
- određivanje načina financiranja.

Proizlazi da se programiranjem, odnosno planiranjem javnih lokalnih investicija moraju utvrditi projekti koje će se financirati, zatim treba utvrditi moguće izvore financiranja i utvrditi način tekućeg (operativnog) djelovanja svakog odabranog (planiranog) projekta. Napokon, kako bi se zaokružio sustav javnoga kapitalnog programiranja (planiranja), treba donijeti odluke o načinu, to jest o metodama financiranja. Riječ je zapravo o izboru instrumenata kapitalnog financiranja. Polazeći od toga da je sustav javnog kapitalnog planiranja manje-više osvijetljen, valja konačno usmjeriti pozornost na temeljno pitanje – na izvore financiranja kapitalnih investicija, tj. izdataka. O tome u nastavku analize.

### 13.3.2. Izvori financiranja

Političko-financijski pragmatizam na razini lokalnih javnih vlasti pokazao je da se planirane kapitalne rashode financira, u osnovi, iz ovih izvora (reći ćemo i metoda radi politike cijena) (Drummond, 1962, str. 129-130):

- proračunskih viškova
- rezervnih fondova
- korištenja posebnih prihoda (moguće je koristiti ostala posebna financijska sredstva: osiguranja, održavanja stambenih objekata, otkupa duga, fondova pod nadzorom lokalnih vlasti, mirovinskih fondova)
- dotacija ili subvencija više razine vlasti
- sposobnosti zaduživanja lokalnih vlasti
- politikom cijena i troškova.

Vidi se da je ovdje riječ prije svega o dužničkim izvorima financiranja. U svakom nacionalnom sustavu javnog financiranja ima specifičnosti što sužavaju istaknute izvore (kako je to slučaj u Hrvatskoj) ili ih pak proširuju. Svaki od tih mogućih izvora financiranja ima svoje prednosti i mane. Tako

je, primjerice, prednost financiranja iz zato predviđenih zaliha ta što će lokalne vlasti izbjeći trošak kamata (kao cijene posudenog kapitala). Isto tako, lokalne vlasti moraju znati vrednovati razliku između: (a) financiranja kapitalnih rashoda mimo redovitih prihoda ili iz posebnog fonda financiranja, (b) financiranja posudivanjem novca od domaćih financijskih institucija koje odobravaju zajmove. Lokalne javne vlasti imaju danas takoreći u svim gospodarsko-financijskim sustavima na raspolaganju više mogućnosti za vanjsko zaduživanje radi financiranja (planiranih) kapitalnih rashoda. Tako je posebice u SAD-u, što nije slučajno budući da njihova ekonomija ima najrazvedeniji sustav financijskog tržišta, što je važno (jer će se pokazati sustav tih izvora). U navedenim su mogućim izvorima (i metodama) financiranja ipak temeljne dvije skupine strateških izvora. Na jednoj su strani svi nabrojeni *(mogući)* izvori, dok je na drugoj odgovarajuća *politika cijena i troškova*. Znamo da se uključivanjem (politike) cijena (na primjer, korisničkih naknada – *user's charges*) u tijek financiranja odgovarajuće infrastrukture u gradovima i naseljima, dijelom unose elementi tržišta, a otuda i unapredivanje djelotvornosti u korištenju nekog infrastrukturnog sustava. Cijene (naknade), naravno, ne mogu biti temeljna komponenta u financijskoj konstrukciji reprodukcije kapitalne infrastrukture. Funkcija je u tom smislu uspoređena s generiranim prihodima (iz prethodno navedenih mogućih izvora) i to ne samo za investicije, već i za održavanje pa i obnovu (izgrađenih infrastrukturnih objekata). Ipak, politikom cijena (naknada), kapitalni se proračun (kao instrument kapitalnog financiranja) tako nastoji više prilagoditi realnim troškovima kapitala. Ta politika omogućuje veći stupanj ekonomiziranja troškovima. Ona traži viši stupanj djelotvornosti i upotrebu jeftinije tehnike.

Očito je kako izvori financiranja kapitalnih (planiranih) investicija bilježe moguće različite strukture u suvremenim lokalnim sustavima javne vlasti. Zacijelo će biti korisno za pobliži uvid u te odnose poslužiti se usporednom analizom (koliko to dopušta raspoloživa dokumentacija). Pri tome valja napomenuti kako je prethodna analiza (v. prvo poglavlje) relativnih investicijskih odnosa u ukupnim rashodima i BDP-u povezana s logičnom strukturom izvora financiranja ukupne potrošnje lokalnog sektora. U nagoviještene odnose uvest će podaci iz tablice 3, koji su priredeni za pojedine skupine europskih zemalja (kako je to pokazano već u 1. poglavlju teksta) i za Republiku Hrvatsku. Nakon toga će se te agregirane odnose testirati na analitici financiranja kapitalnih rashoda posebno za neke zemlje (za koje nam to dopušta raspoloživa dokumentacija).

Tablica 3: Odnos izvora financiranja ukupne potrošnje gradova pojedinih skupina europskih zemalja sredinom 90-tih godina 20. stoljeća - u postocima (%)

| Skupina država | Posebni lokalni porezi | Pristojbe i naknade | Državni transferi | Zaduživanje | Ostalo |
|---|---|---|---|---|---|
| Europske "tranzicijske" države | 7,1 | 7,6 | 68,7 | 4,2 | 15,8 |
| Članice E. U. | 25,6 | 13,9 | 41,5 | 7,2 | 13,1 |
| Skandinavske države | 40,0 | 14,6 | 32,0 | 3,6 | 9,8 |
| Hrvatska (2000.) | 11,9 | 67,6 | 8,8 | ... | 11,7 |

Izvor: Vijeće Europe, 1997, (Preuzeto: Bailey, J. Stephen, 1999, str. 87., Tablica 5.3). Podatke prilagodio autor iz temeljnih podataka tablice. Izvor za Republiku Hrvatsku: Financing Local Self Government, Friedrich Ebert Stiftung, Zagreb Office, Zagreb, 2001, str. 62. Prilagodbu podataka načinio autor.

Podaci nisu dovoljno transparentni, budući da tako priređena alokacija prihoda za financiranje ukupne potrošnje lokalne razine izravno ne omogućava uvid u kapitalnu potrošnju, što je prioritetni interes ove analize. Moguće su samo pretpostavke. Naime, sigurno je da se kapitalna potrošnja financirala zaduživanjem, ali ima i država u kojima dio transfera više vlasti ima investicijsku namjenu (pokazat će se to naknadno, na primjeru Belgije). Takav podatak nije raspoloživ za Hrvatsku, već samo kapitalni primici koji su svrstani u stupcu "Ostalo". Koji je dio neporeznih prihoda i transfera bio usmjeren u financiranje investicija, teško je pretpostaviti. Ipak, zamišlja se da je u takvoj potrošnji završio dio neporeznih prihoda, budući da su oni namjenski i u drugim sustavima, a ne samo u Hrvatskoj. Iako predmet ove analize nije istraživanje i tumačenje odnosa u ukupnoj potrošnji, kako to pokazuju podaci u tablici 3, svakako je moguće upozoriti na veoma velike razlike u funkcioniranju sustava javnog financiranja svih triju skupina zemalja u odnosu na Republiku Hrvatsku. Ova posljednja ima prenizak relativni udjel prihoda od vlastitih lokalnih poreza, visoki relativni udjel prihoda od poslovne aktivnosti i veoma nizak relativni udjel pritjecanja prihoda po osnovi financijskog izravnanja, odnosno uopće transferiranja novca sa središnje razine vlasti.

Uzroci su dobro poznati – stroga centralizacija sustava javnih prihoda i uopće javnog financiranja (sve do, kako je već otprije upozoreno, određene decentralizacije sredinom 2001. godine).

Dakle, budući da se nije uspjelo dobiti točniju spoznaju o strukturi odnosa izvora financiranja kapitalne potrošnje iz agregiranih podataka za tri skupine zemalja, prigoda je takav uvid načiniti na podacima o financiranju lokalnog sektora u Belgiji i Engleskoj.

Tablica 4: Izvori financiranja kapitalnih rashoda lokalnih vlasti u Belgiji i Engleskoj

- u postocima (%)

| Izvori financiranja | Belgija | Engleska | |
|---|---|---|---|
| | 1999. | 1995/6. | 1990/00. |
| Zaduživanje | 58,3 | 21,0 | 15,0 |
| Kapitalni transferi | 23,8 | 24,0 | 26,0 |
| Korištenje kapitalnih prihoda | - | 17,0 | 22,0 |
| Financiranje iz prihoda | - | 23,0 | 15,0 |
| Vlastito financiranje | 16,4 | - | - |
| Ostali izvori | 1,7 | 3,0 | 3,0 |

Izvor: Usporedi: Local Public Finance in Europe – Studies in fiscal federalism and state-local finance, Edited by Bernard Dafflon, Edward Elgar Cheltenham, UK – Northampton, MA, USA, 2002, str. 90 (za Belgiju) i str. 266 (za Englesku).

Uočava se naglašena razlika strukture izvora financiranja. Dok lokalni sektor u Engleskoj uspijeva održavati relativnu ravnotežu izvora, čini se kako u Belgiji to baš i nije slučaj. Za dužničko financiranje investicija, lokalnim vlastima u V. Britaniji stoji na raspolaganju više izvora: zajmovi za javnu aktivnost, dugoročni i kratkoročni hipotekarni zajmovi, lokalne (municipalne) obligacije, obligacije za financiranje stambene izgradnje i dr. (PROFIT, studeni, 2003, str. 23). Upotrebljavaju se i vlasnički instrumenti financiranja, osobito emisija dionica. Lokalni sektor Belgije, koliko se dade zaključiti, najviše se koristi dužničkim izvorima u sustavu države. Dijelom se odnose na izravan dug prema višoj vlasti, a dijelom su gradski proračuni preuzeli servisiranje duga. Proizlazi da se za Belgiju može ustvrditi tipični europski sustav naglašenog centralizma i u financiranju lokalne investicijske potrošnje.

Bit će svakako vrijedno pokazati uvid u moguću strukturu sustava (mehanizma) kapitalnog financiranja lokalnih vlasti u SAD-u. Takav prikaz sadrži slika 2.

Slika 2: Mehanizam kapitalnog financiranja i njegova obilježja u SAD

| Mehanizam financiranja | Tipovi projekata | Prednosti | Slabosti |
|---|---|---|---|
| Tekuće finaneiranje (PAYG): | | | |
| | * Imovina kratkog vijeka u kojoj se većina koristi rano postiže | * Ušteda kamata i dr. | * Generiranje manjka novca za kapitalne potrebe |
| | * Imovina koja zahtijeva utvrđeno lokalno financiranje | * Financijska fleksibilnost | * Može obeshrabriti međugeneracijska jednakost |
| | * Imovina koja nije skupa prema programu PAYG | * Zaštita dužničkog kapaciteta | * Kreiranje nejednakog priljeva troškova |
| | * Fazni projekti s razumnim godišnjim troškovima | * Unapređivanje kreditne sposobnosti | |
| Obligacije izuzete od oporezivanja: | | | |
| | * Dugotrajna imovina | * Odobrenje vlasti za nabavu imovine | * Rast financijskih i admin. troškova nabave kapitalne imovine |
| | * Skupi projekti za nabavu ili oni koji će nadmašiti kapacitet PAYG programa | * Unapređivanje međugenerac. jednakosti | * Ograničavanje fleksibilnih prihoda za vrijeme oblig. duga |
| | | * Smiriti kapitalne rashode | * Može zahtijevati izjašnjavanje glasača |
| Certifikati o udjelu: | | | |
| | * Projekti skupi za nabavu ili oni koji nadmašnju kapacitet PAYG programa | * Odobrenje vlasti za nabavu imovine | * Visoki troškovi kamata u odnosu na dug |
| | * Učestale kupovine opreme, zgrada i realne imovine | * Nije potrebno izjašnjavanje glasača | * Visoki troškovi |

(nastavak)

| | | | |
|---|---|---|---|
| Dotacije: | | | |
| | * Imovine podobne za pomoć dotacijama (projekti transporta) | * Povećanje veličine kapitalnog programa s malo ili bez izdataka za porezne obveze | * Ograničena svota nerestriktivnih dotacija; dotacija ne mora biti u suglasju s gradskim prioritetima |
| | | | * Dodatni administrativni ili troškovi prilagodavanja |
| Posebne naknade: | | | |
| | * Projekti koji donose novu korist, kao što su voda, kanalizacija i transport opreme | * Početni kapitalni izdaci financiraju bez opterećenja poreznih obveznika | * Lokalna vlast mora usmjeriti zahtjeve za pomoć ili premješt. troškova |
| | | | * Može biti politički nepopularno |
| Program *revolving* zajmova: | | | |
| | * Imovina podobna za zajmovno financiranje (projekti otpadnih voda) | * Imaju niže financijske troškove | * Zajmovi ne moraju biti u suglasju s gradskim prioritetima |
| Banke s državnim obligacijama: | | | |
| | * Projekti manjih lokalnih zajednica podobnih za financiranje na dug | * Niži financijski troškovi | * Mogu biti neraspoloživi u slučaju potrebe ili mogu nametnuti teške zahtjeve |
| Javno/privatno partnerstvo | | | |
| | * Projekti podobni za sporazum o franšizi, ugovor o uslugama ili zajedničkom razvoju | * Manji javni kapital i/ili operativni troškovi | * Zahtijeva više vremena za pregovore o transakcijskim i koordinacijskim aktivnostima |

(nastavak)

| | | | |
|---|---|---|---|
| Privatni doprinosi: | | | |
| | * Granični prema privatnom vlasništvu | * Manji javni kapital i/ili operativni troškovi | * Zahtjev za dodatnim vremenom radi utvrđivanja kontributora i koordinacijske aktivnosti |

Izvor: Tigue, Patricia: Capital Improvement Programming – A Guide for Smoller Governments, GFOA, Chicago, 1996, str. 94.

Hrvatske uvjete kapitalnog financiranja nije potrebno niti uspoređivati, a niti komentirati s pokazanim američkim mehanizmom financiranja. Ali zato usporedba Hrvatske s belgijskim i engleskim modelom financiranja, pokazuje zamjetno veću neravnotežu izvora u Hrvatskoj. Kapitalno financiranje generira se u Hrvatskoj iz vlastitih namjenskih (neporeznih) prihoda i na dug. Ovo posljednje, u pravilu iz dugoročnih bankarskih zajmova. S više razine javne vlasti malo se intervenira transferima, osim izravnog financiranja, prije svega cestovne infrastrukture od interesa za lokalnu zajednicu.

## 13.4. Metode nedužničkog financiranja javnih lokalnih investicija

Planirane projekte kapitalnih investicija treba uskladiti s odgovarajućim izvorima (što je prethodno raspravljeno), s metodama i tehnikama financiranja. U prethodnom dijelu teksta analizirani su uglavnom izvori i metode dužničkog financiranja. Međutim, lokalne razine javne vlasti danas su u procjepu dvaju problema: jedan su relativno oskudni izvori financiranja, a drugi je stalni rast lokalnih potreba. Taj se rast odnosi osobito na investicijsku potrošnju i to u prvom redu na onu koju generira neophodnost razvoja suvremene (lokalne) infrastrukture bilo koje vrste. Lokalna razina aktivnosti u Republici Hrvatskoj u identičnom je položaju, s tim što su izlazi iz takva stanja još složeniji negoli u razvijenijim društvima. Silina razvoja i rasta potreba zahtijevala je odgovarajuća rješenja koja je postupno nametala praksa javne politike. Na takvim se zahtjevima već neko vrijeme razvijaju tzv. *metode i tehnike nedužničkog financiranja*, prije svega, za potrebe razvoja regionalne i lokalne kapitalne infrastrukture. Te metode i tehnike moguće je razvrstati u dvije skupine.

*Prva* skupina jesu oblici udruživanja interesa (i kapitala) javnoga lokalnog sektora i privatnog poduzetništva.

*Drugu* skupinu čini primjena većeg broja tehnika poslovno-financijske suradnje između dvaju spomenutih subjekata.

U nastavku će se upozoriti na temeljna obilježja tih metoda i tehnika u javnom investicijskom financiranju, bez dubljih pretenzija u analizi.

### 13.4.1. Udruživanje javnog lokalnog kapitala i privatnog poduzetništva

Teorija lokalnog financiranja, a osobito iznjedrena praksa lokalnih zajednica (europskih država, ali i država članica OECD-a) već je prije ponudila određene kriterije za opcije u odlučivanju o uključivanju privatnog kapitala u planove kapitalnog razvoja regija i lokalnih (napose gradskih) zajednica (vidjeti o tome osobito u Sever i suradnici, 1994, str. 59-99). Dužni smo dopuniti netom istaknute razloge, koji usmjeravaju lokalnu vlast na suradnju s privatnim poduzetništvom. Naime, nije riječ samo i isključivo o potrebi osiguravanja dodatnih izvora kapitalnog financiranja za lokalne investicije, već je posrijedi i činjenica da je svrsishodno otvoriti takvu suradnju i radi korištenja višeg stupnja djelotvornosti privatnog poduzetništva u izgradnji, ali još više u tijeku upravljanja (sada) zajedničkim kapitalnim objektima. Javno i privatno partnerstvo imaju, dakako, širi značaj od namicanja kapitala i sl. Ima i svoj društveni pa i ideološki sadržaj i to zato što u neku ruku pomiruje isključivosti i dovodi do "zlatne sredine" između opće državne mjerodavnosti i potpune privatizacije, što naravno zadovoljava jedan dio društvenog interesa. Međutim, s ekonomskoga stajališta, važno je upozoriti na neke analize (mahom britanske), koje su pokazale da se javnim i privatnim partnerstvom mogu ostvariti uštede u trošenju i do 20% (PROFIT, studeni 2003, str. 23.).

Na opcije u pogledu suradnje javne vlasti i privatnih poduzeća, lokalnim vlastima mogu biti od pomoći i tzv. *kritični uvjeti*. To su (OECD, 1991, pogl. 7): jasnoća ciljeva, upravljačka samostalnost, kontinuitet prosudbe djelovanja, upravljačke inicijative i plaćanja, pristup dioničkom udjelu, okruženje konkurencije. Ti kriteriji, kao i već u praksi provjeravana načela i oblici uključivanja privatnog poduzetništva, mogu biti dobar temelj ciljevima lokalne politike pri donošenju odluka o uključivanju privatnog kapitala. Sugeriraju se sljedeća *načela* (OECD, 1991, pogl. 7):

- glavni ciljevi uključivanja privatnog kapitala i upravljanja moraju biti jasno utvrđeni
- mora biti uveden regulatorni mehanizam uključivanja privatnog poduzetništva
- oblici uključivanja moraju biti selektivni s obzirom na posebne ciljeve i lokalne uvjete.

Dakle, polazeći od tih kriterija i načela, lokalnoj javnoj vlasti na raspolaganju je izbor između nekolicine oblika poslovne suradnje. Ti su oblici:

- uvođenje posebnog doprinosa
- utemeljenje zajedničkog javno-privatne organizacije/poduzeća
- zajedničko (stvarno) ulaganje
- ugovorni odnos
- koncesija
- privatizacija.

*Posebni doprinos* osigurava samo financiranje investicijskog projekta. Ali upravljanje i sam investicijski objekt ostaju i dalje pod isključivim nadzorom lokalne javne vlasti.

Formiranje *zajedničke javno-privatne organizacije ili poduzeća* moguće je izborom iz nekoliko općih modela:

1) prema jednom modelu to mogu biti
   - poduzeća/organizacije s odgovornošću za pojedine aktivnosti, poput urbanističke infrastrukture, brze transportne mreže, povezivanje sa sustavom autoputova, kao što to su tuneli ili mostovi
   - organizacije s odgovornošću za razvoj pojedinih dijelova zemljišta ili dijela potrebne infrastrukture.
2) prema drugom modelu, te su organizacije često utemeljene na činjenici da je zemljište ili gradilište javno vlasništvo.

Pri ovakvu opredjeljivanju valja imati u vidu naputak da takva organizacija ili poduzeće može preuzeti odgovornost samo za upravljanje infrastrukturnim objektom ili pak za financiranje, politiku strateškog razvoja te za planiranje. No, tolerira se da može preuzeti obje skupine odgovornosti. Vrijedna je spoznaja da su takve organizacije/poduzeća, primjerice u Francuskoj, već otprije uobičajeni oblik partnerstva javnog i privatnog sektora. Poznato je i to da takve organizacije/poduzeća veoma dobro funkcioniraju u Japanu, gdje imaju potporu države (poduzeće je utemeljeno za suradnju u financiranju i izgradnji gradskih autoputova). Slično je i u SAD-u (ute-

meljeno je zajedničko poduzeće za financiranje, izgradnju i iskorištavanje dijela autoputa oko gradskog kompleksa Denvera u Coloradu). U Italiji je takvo poduzeće utemeljeno za melioraciju doline rijeke Po (uključeno je i upravljanje otpadnim vodama te navodnjavanje).

*Zajednička ulaganja javnih i privatnih tijela* razlikuju se u stupnju izlaganja riziku koji je preuzeo javni sektor. Javni sektor se široko zaštićuje od rizika suradnje s privatnim poduzetništvom. Udjeli su u investiciji, primjerice, popola podijeljeni, tako da u slučaju gubitka podjednako pada na teret partnera.

*Ugovorni odnos* uključuje se u slučaju specifičnih usluga ili infrastrukture u kojima su izraženi umijeće i vještina upravljanja financiranjem što se u pravilu odnosi na privatno poduzetništvo. Najpoznatiji ugovorni aranžmani jesu oni u obliku koncesija ili franšiza. Tim je modelom suradnje bilo obuhvaćeno, primjerice, 70% opskrbe vodom i upravljanja kanalizacijom u Njemačkoj (osobito u manjim mjestima i selima).

*Koncesija,* kao oblik suradnje, veoma se često provodi upravo franšizom (riječ je o povlasticama). Najviše se javlja u upravljanju infrastrukturom s uključenim financiranjem i planiranjem. Tako koncesija uključuje pravo privatnom poduzetništvu na gradnju, korištenje i upravljanje za određeno vrijeme (*fix time*). U praksi je moguće razlikovanje dvaju modela koncesijskog odnosa. Jedan uključuje nove uvjete (primjerice novu opremu). Drugi se oblik odnosi na sadašnje uvjete. Prvi je model koncesije uobičajen u praksi, budući da je za poduzetništvo veoma atraktivno upravljanje novom investicijom. Prednost je koncesijskog oblika suradnje i u tome što u tom slučaju dolazi do inicijative privatnog poduzetništva. Naime, dolazi do "prepoznavanja" investicijskih projekata u sklopu privatnog interesa. Otvara se zapravo proces koji je gotovo identičan punoj privatizaciji. To dokazuje da je privatna inicijativa često brža i bolja u otkrivanju novih investicijskih prigoda.

*Puna privatizacija,* prije svega, u gradnji infrastrukture nije raširen model javnog i privatnog interesa (prema analizama, on se svodi na svega nekoliko slučajeva unutar zemalja članica OECD-a (OECD, 1991, pogl. 7). Što se tiče privatizacije, smatra se da je sve "jasno i čisto". U opciji između privatizacije i odgovarajućeg stupnja koncesije pozornost treba usmjeriti na dvije činjenice; prva je činjenica da je iskustvo pokazalo manju uspješnost javnog sektora u prognozi buduće potražnje za javnim (lokalnim) dobrima i uslugama ili, s druge strane, u nadzoru troškova; druga je sposobnost

privatnog poduzetništva u otkrivanju novih investicijskih prigoda i potreba. Međutim, načini privatizacije ovise o mnogim okolnostima, a osobito su ovisni o posebnim uvjetima vezanim za svaki pojedinačni projekt koji lokalna javna vlast namjerava podvrgnuti privatizaciji. Sve te uvjete i okolnosti moguće je svrstati u usporedni pregled, kako to pokazuje tablica.

Tablica 5: Usporedni pregled kriterija za prosudbu načina uključivanja privatnog kapitala

| Prednosti prema javnom sektoru: | A | B | C | D | E | F |
|---|---|---|---|---|---|---|
| Izvanproračun. kap. financije | Dijelom | Dijelom | Dijelom U cijelosti | Ne | U cijelosti | U cijelosti |
| Upravljački nadzor | U cijelosti | U cijelosti | Dijelom | Ne | Ne | Ne |
| Strateški nadzor | U cijelosti | U cijelosti Dijelom | Dijelom | U cijelosti | Ne | Ne |
| Rizik prema javnom sektoru | Ne | Dijelom | Dijelom | Ne | Ne Malo | Ne |
| Potreba regulacije | Ne | Ne | Ne | Izrav. sup. nadzor | DA | DA |
| Poticanje efikasnosti | Ne | Malo | Da | Da | Da | Da |
| Unapređivanje konkurencije | Ne | Ne | Ne | Da | Ograničeno | Ograničeno |

Značenje: A = spec. doprinos pregovar.; B = Utemelj. zajed. jav. privat. org.; C = form. zajed. ulaganje; D = ugovor; E = koncesija; F = privatizacija
Izvor: Urban Infrastructure – Finance and Management, OECD, Paris, 1991, Ch. 7

U vezi s navedenim usporednim kriterijima, valja upozoriti da niti jedan od načina suradnje lokalne javne vlasti i privatnog poduzetništva nije nadmoćan nad drugim ili ostalima. I jedna i druga strana imaju prednosti i nedostatke u izgradnji, financiranju, upravljanju, nadzoru i dr. aktivnostima vezanim za (prije svega urbanu) infrastrukturu. Zato se moraju izvoditi prilagodbe uvjetima i okolnostima za svaki konkretni infrastrukturni objekt. Dakle, svaka strana treba biti elastična u prilagodbi svojih interesa, a osobito onih temeljnih. Suvremeni uvjeti razvoja i upravljanja (oskudnim) lokalnim resursima upozoravaju na potrebu da se dio financiranja projekata urbane infrastrukture ipak usmjeri prema privatnom poduzetništvu. Ali, jasno je i to da javni lokalni sektor treba više toga preuzimati radi unapređivanja djelotvornosti funkcioniranja sveukupnog sustava (kapaciteta) za kreiranje ponude dobara i usluga.

### 13.4.2. Tehnike suradnje javnog interesa i privatnog kapitala

U suradnji javnog sektora i privatnog poduzetništva s vremenom su osmišljenje i posebne tehnike upravljanja sveukupnim tijekom i fazama investicije vezane za ostvarivanje nekog projekta: od faze pripreme, zatim pregovaranja i ugovaranja "posla", financiranja, upravljanja cjelokupnim izgrađenim kapitalnim objektom – sustavom, do načina okončanja suradnje (ako nije obavljena potpuna privatizacija). U pravilu, te su tehnike vezane za upravljanje većim infrastrukturnim sustavima i objektima. Nalazimo ih u primjeni u nacionalnim i regionalnim energetskim sustavima, prometnoj infrastrukturi, urbanoj infrastrukturi, sustavima od interesa regija i lokalnih zajednica (primjerice vodoopskrbni sustavi i sustavi otpadnih voda). Te su tehnike:

- Projektno financiranje (Project financing)
- Izgradnja – Upravljanje/Iskorištavanje – Prodaja (Built – Operate –Transfer - BOT)
- Neprekidna franšiza (Continuous franchise)
- Izgradnja – Prodaja - Upravljanje/Iskorištavanje (Built – Transfer – Operate – BTO)
- Kupnja – Izgradnja – Upravljanje/Iskorištavanje (Buy – Built – Operate – BBO)
- Najam – Razvoj – Upravljanje/Iskorištavanje (Lease – Develop – Operate – LDO)
- Privremena privatizacija
- Dodatni projekt
- Razvojni dobitak
- Naknada gubitka.

Naravno, primjena tih tehnika nije ravnomjerna. Prema dosadašnjem iskustvu i literaturi, zacijelo se najviše rabe tehnike projektnog financiranja i BOT-a. Nažalost ne i u Hrvatskoj. Razloga je tomu ponajviše u manjkavim uvjetima. Primjena tih metoda, osobito nekih među njima, zahtijeva razvijeno tržište, a posebno infrastrukturu financijskog tržišta. Primjerice, upotreba tehnike projektnog financiranja, uz ostale složene uvjete, zahtijeva i kotacije municipalnih obligacija na burzama vrijednosnih papira (Veljković-Juričić, 2001, str. 15-105). U Hrvatskoj su do sada izvršene svega dvije emisije tih obligacija (obje za potrebe Istarske županije). Javljaju se i drugi činitelji koji usporavaju orijentaciju na te metode. Oni su i političke naravi (sudbina primjene projektnog financiranja na idejnom projektu vodo-

opskrbe i kanalizacije liburnijske obale te BOT-a na rekonstrukciji splitske luke). No, držimo da njihovo vrijeme tek dolazi.

## 13.5. Zaključne tvrdnje

Lokalni sektor javne aktivnosti na prostoru europskih društava nije u zavidnoj materijalnoj poziciji. Takvom se tvrdnjom ne misli zanemariti činjenicu različitog financijskog položaja pojedinih agregiranih skupina europskih zemalja, kako su to pokazali rezultati analiza u 1. i 2. poglavlju teksta. Takvo je stanje zacijelo i posljedicom procjepa u kojem se našao lokalni sektor europskih društava. Taj procjep čini "sudar" europske i sjeverno-američke teorije i prakse u pogledu funkcioniranja lokalnih razina javne vlasti. To se posebno osjeća u korištenju investicijskih resursa. Činjenica je da taj sektor ima kronični nedostatak izvora za financiranje kapitalne potrošnje. To se vidi u strukturi izvora kapitalnog financiranja po skupinama europskih zemalja. Hrvatska je s tim u svezi pravi ekstrem. Naime, najizdašniji izvor jesu kapitalni transferi s više, u pravilu središnje, razine javne vlasti. Očigledno je da se sporo popunjava depresija nastala nakon investicijskog povlačenja središnje države iz aktivnosti na regionalno-lokalnoj razini (jakoj u prvim desetljećima poslije II. svjetskog rata). A istodobno su se povećavale obveze i odgovornosti lokalnih vlasti za razinu i kvalitetu života. Ta razina vlasti ima goleme investicijske rashode - od infrastrukture sviju vrsta do zaštite okoliša. To se jako dobro znade! Sve rashode takve vrste mora financirati na dug i iz svojega nedovoljnoga fiskalnog kapaciteta (ograničen fiskalnom subordinacijom odnosno slabom fiskalnom autonomijom). Taj se problem napose uočava u hrvatskom sustavu lokalnog financiranja. Mala je utjeha da se s njime bore i ostali u Europi. Centralizacija sustava financiranja (u Hrvatskoj i političkog), restrikcije i stalni nadzori u odnosu spram lokalnih vlasti, imaju za posljedicu jak protok i intenzitet financijskih transfera, što je, u stvari, svojevrstan sustav maćehinstva. A jasno je da obveze i odgovornosti lokalnih vlasti zahtijevaju, ako ne redovno, a ono svakako "redovitije" financiranje kapitalne potrošnje. Financijski centralizam, koji je prešao i u svojevrstan birokratizam i maćehinstvo u Hrvatskoj, lapidarno se može uočiti na primjeru ograničavanja odlučivanja lokalnim vlastima u Zakonu o komunalnom gospodarstvu. U čl. 17 općinama i gradovima strogo su određene investicijske namjene izvora financiranja. Ta regulacija zacijelo sa šireg stajališta i ne bi bila toliko čudna, no ograničena je upotreba resursa iz vlastitih

izvora! Investicijska namjena naknada za korištenje gradske imovine (dakle iz poslovne aktivnosti) zakonom je utvrđena (kanalizacijski sustav, prometnice, javna rasvjeta)!? Isto tako, "disciplinirana" je i politika cijena (voda, energija, javni promet). Financijski centralizam i nepovjerenje prema sposobnosti provođenja odgovorne investicijske politike na razini samouprave (općina i gradova) doveden je maltene do svoga apsurda.

Analiza financiranja lokalnih vlasti, napose kapitalne izgradnje, u europskim sustavima razotkriva goleme razlike u položaju i stanju hrvatskog lokalnog sektora i onog u europskim (razvijenim) društvima. U kontekstu analize sustava kapitalnog financiranja, dolaze do izraza osobito dvije razlike: u sustavu planiranja i sustavu financiranja. U ovom potonjem slučaju stanje je zapravo jasno (netom dana ocjena), poznati su i uzroci. Planiranje je, međutim, poseban problem. Hrvatska u tome zaostaje u svakom pogledu. I tu se znade zašto. Uzroci su, prije svega, političke naravi i to zbog svega onoga što se događalo u usmjeravanju političko - društvenog, gospodarskog i financijskog sustava tijekom devedesetih godina. Hrvatski sustav planiranja je hametice razbijen, novi nije izgrađen (ne utvrđuje se koncepcija i strategija dugoročnog razvoja kamoli bi se planiralo). Jedino što je ostalo jest sustav parcijalnog planiranja na lokalnoj razini. Planiranje je svedeno na samo strogo urbano-infrastrukturnu komponentu. Niti na toj razini nema cjelovitosti. Naravno, to se ne može niti očekivati, ako ne djeluje sustav planiranja na višoj razini (makro razini). Nasuprot takvom stanju u Hrvatskoj, u zapadnoeuropskim društvima itekako se (cjelovito) planira i na lokalnoj razini. Logično, jer je to samo "karika" sustava na višoj razini (skandinavske zemlje, Nizozemska, Francuska). Takvo stanje i odnosi imaju i svoj teoretski predložak. Ako europska koncepcija funkcioniranja lokalnog sustava polazi od toga da je on samo "dio nacionalnog javnog sektora" (Dafflon, Ed., 2002, str. 279) onda su logični i odnosi u planiranju.

Nasuprot političko-ideologijskim uzrocima razlika u neodrživom stanju hrvatskog sustava planiranja, razlike u sustavu izvora financiranja investicija lokalnih vlasti ipak su objektivne naravi. Tu nije potreban poseban komentar, budući da usporedba, primjerice, sustava lokalnog financiranja u USA i hrvatskog sustava osvjetljava sve. Najveći je problem hrvatskoga lokalnog sustava što još nije u mogućnosti angažirati potrebnu razinu dugoročnih dužničkih (na primjer, municipalne obligacije) i dugoročnih nedužničkih (suvremene tehnike suradnje i financiranja između javnog lokalnog i privatnog sektora) izvora kapitalnog financiranja. Zašto je tako,

složeno je pitanje, a i odgovori nisu ništa manje jednostavniji. Naime, problem ne izvire samo zbog još nedovoljno razvijene i razvedene infrastrukture financijskog tržišta. On je šire naravi.

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# 14.

# UPRAVLJANJE FINANCIJAMA I PRORAČUNOM LOKALNE SAMOUPRAVE

*Snježana Sikirić*[1]

## 14.1. Uvod

Jedinice lokalne uprave i samouprave sukladno zakonu moraju pripremiti proračun za fiskalnu godinu. Osim što se moraju zadovoljiti zakonski propisi, proračun je važan kao prikaz politike o raspodjeli ograničenih sredstava po područjima rada lokalne jedinice. Proračun nije samo prikaz financija, već i veza između mobilizacije sredstava i postizanja dugoročnih i kratkoročnih ciljeva lokalne samouprave.

Neki su od načina na koje uspješno možemo ostvariti ove ciljeve izloženi u uvodu i u drugim četirima dijelovima. Prva se dva bave sustavom lokalne uprave i samouprave, proračunskim procesom, a u četvrtom, temeljnom dijelu prikazani su metodologija financijskog upravljanja, ciljevi, koristi i rezultat primjene suvremenih metoda u upravljanju financijama i dugom.

## 14.2. Sustav lokalne uprave i samouprave u Republici Hrvatskoj

Još je Ustav 1990. godine definirao jedinicu lokalne samouprave i uprave kao pravo građana da odlučuju o svojim potrebama i interesima iz čega su jasno vidljive i njezine osnovne funkcije, primjerice uređenje prostora i urbanističko planiranje, komunalne djelatnosti, socijalna skrb, briga o djeci, kulturi, sportu itd.

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[1] Magistar ekonomskih znanosti, Grad Crikvenica, pročelnik Upravnog odjela za financije

Do 1992. postojalo je 115 općina, a 1992., kada je donesen Zakon o lokalnoj upravi i samoupravi, Hrvatska je podijeljena na 434 općine, 67 gradova, 20 županija i 2 kotara.

Danas, prema posljednjim raspoloživim podacima imamo 426 općina, 123 grada i 21 županiju.

Nepodijeljeno je mišljenje da je teritorijalni ustroj u Republici Hrvatskoj neodgovarajući kako sa stajališta prevelikog broja jedinica lokalne i područne (regionalne) samouprave (u daljnjem tekstu JLP(R)S), tako i sa stajališta njihove ekonomske snage.

Pregled JLP(R)S-a prema broju stanovnika i financijskoj snazi dan je u sljedećim tablicama:

Tablica 1: Županije prema broju stanovnika

| Naziv grupe | Veličina grupe (broj stanovnika) | Broj županija | % |
|---|---|---|---|
| Male županije | Do 10.000 | 3 | 14,00 |
| Srednje – male županije | 10.001-200.000 | 12 | 57,00 |
| Srednje županije | 200.001-300.000 | 1 | 5,00 |
| Velike županije | Iznad 300.001 | 5 | 24,00 |

Izvor: podaci Državnog zavoda za statistiku

Tablica 2: Gradovi prema broju stanovnika

| Naziv grupe | Veličina grupe (broj stanovnika) | Broj gradova | % |
|---|---|---|---|
| Iznimno mali | Do 5.000 | 18 | 14,63 |
| Mali | 5.001-10.000 | 39 | 31,71 |
| Mali – srednje veliki | 10.001-50.000 | 55 | 44,72 |
| Srednji | 50.001-100.000 | 7 | 5,69 |
| Veliki | 100.001-200.000 | 3 | 2,44 |
| Iznimno veliki | Iznad 200.001 | 1 | 0,81 |

Izvor: podaci Državnog zavoda za statistiku

Tablica 3: Općine prema broju stanovnika

| Naziv grupe | Veličina grupe (broj stanovnika) | Broj općina | % |
|---|---|---|---|
| Iznimno male | Do 1.000 | 31 | 7,28 |
| Male | 1.001-3.000 | 215 | 50,47 |
| Srednje | 3.001-5.000 | 112 | 26,29 |
| Velike | 5.001-10.000 | 61 | 14,32 |
| Iznimno velike | Iznad 10.001 | 7 | 1,64 |

Izvor: podaci Državnog zavoda za statistiku

Tablica 4: Financijska snaga JLP(R)S-a

| Naziv grupe | Proračunski prihodi US S u 2000.god. | % | Broj stanovnika | Proračunski prihod po stanovniku |
|---|---|---|---|---|
| Županije | 109.806.030 | 10,52 | 4.381.352 | 25 |
| Gradovi (bez Zagreba) | 432.240.208 | 41,40 | 2.259.944 | 191 |
| Zagreb | 337.766.896 | 32,35 | 770.058 | 438 |
| Općine | 164.136.384 | 15,72 | 1.351.350 | 121 |
| UKUPNO | 1.043.949.518 | 100,00 | 4.381.352 | 238 |

Izvor: izvješća Ministarstva financija

Iz tablica su vidljivi očiti nesrazmjeri u veličini i snazi pojedinih lokalnih jedinica, odnosno očito je da primjerice 17,58 % stanovništva grada Zagreba raspolaže s 32,35 % proračunskih prihoda JLP(R)S-a.

## 14.3. Lokalni proračun

Na pitanje 'što je proračun' ima više odgovora. Proračun je i:

- proces
- dokument
- glavna knjiga
- plan
- sustav
- nešto što nikada nije uravnoteženo.

Postoji više definicija proračuna. Neujednačenost u određivanju pojma proračuna posljedica je različitog stava u promatranju proračuna; drugačija je definicija u slučaju određenja proračuna s ekonomsko-financijskog stajališta, a drugačija s pravnog ili društveno-političkog stajališta (Jelčić, Lončarić Horvat, Šimović, Arbutina, 2002, str. 607).

Uzmu li se kao polazna točka za pokušaj definicije proračuna navedene značajke, proračun se može definirati na sljedeći način: "Proračun je plan prihoda i rashoda, koji određeno javnopravno tijelo donosi za određeno razdoblje koje obično traje godinu dana" (Jelčić, 2001, str. 509).

Ili, proračun je plan financijskih aktivnosti u određenom vremenskom razdoblju, uključujući sve planirane prihode i primitke te rashode i izdatke u proračunskom razdoblju.

### 14.3.1. Definiranje lokalnog proračuna

Definiranje lokalnog proračuna uglavnom se određivalo u kontekstu proračuna općenito ili kao dijela proračuna države. Lokalni proračun možemo definirati kao:

- sredstvo za ostvarenje potreba i volje građana (modeliranje društvenih procesa)
- sredstvo za zadovoljavanje godišnjih potreba raspoloživim sredstvima (operativni i strateški ciljevi, vizija, planiranje)
- način dokazivanja fiskalne odgovornosti kroz participaciju javnosti (transparentnost, kontinuiranost, odgovornost)
- iskaz političkih ciljeva vlasti (vjerodostojnost, sposobnost, kvaliteta političkog programa)
- sredstvo kontrole troškova i kontrole likvidnosti i solventnosti lokalne jedinice (racionalnost, sigurnost).

Ili, uvažavajući sve prethodno:

**"Dobar proračun"** jest onaj koji pruža dovoljno informacija u formatu što omogućava donositeljima odluka učinkovito raspoređivanje nedostatnih resursa na troškove prema prioritetima (Wooldridge, prema Priručniku za upravljanje financijama u jedinicama lokalne i područne (regionalne) samouprave, 2003, str. 8).

Zakon o proračunu (članak 3) definirao je proračun kao akt jedinice lokalne i područne (regionalne) samouprave kojim se procjenjuju prihodi i primici

te utvrđuju rashodi i izdaci jedinice lokalne i područne (regionalne) samouprave za jednu godinu, u skladu sa zakonom i odlukom donesenom na temelju zakona, a donosi ga njezino predstavničko tijelo.

### 14.3.2. Funkcija proračuna

Funkcija je proračuna utvrditi jasan i logičan plan za raspodjelu lokalnih resursa na programe što predstavljaju sredstvo za službeno dokumentiranje financijskih i programskih smjernica gradskog vijeća kao tijela odgovornog za dobrobit zajednice. Funkcija proračuna odražava se kroz:

- financijski plan
- smjernice
- vodič kroz aktivnosti
- sredstvo za komunikaciju.

Osnovna obilježja funkcije proračuna dana su u nastavku.

Proračun kao financijski plan:

- uključuje sve izvore sredstava
- prikazuje sažetak svih prihoda i rashoda
- uključuje višegodišnje razdoblje
- daje projekciju financijskog statusa lokalne jedinice na kraju godine
- uključuje zasebno financiranje kapitalnih projekata, odnosno prikazuje jasan odnos između operativnog i kapitalnog proračuna
- procjenjuje utjecaj kapitalnih projekata na operativni (tekući) proračun.

Proračun kao smjernice:

- uključuje smjernice i ciljeve za dugoročna pitanja
- artikulira kratkoročne financijske i operativne smjernice koje utječu na izradu proračuna
- izražava smjernice te proračunske i gospodarske pretpostavke
- uključuje ciljeve organizacijske jedinice
- prikazuje odnos proračuna, te prošlosti i budućnosti.

Proračun kao vodič kroz aktivnosti:

- opisuje sve aktivnosti, funkcije ili usluge koje pružamo
- prikazuje mjerila ili rezultate ciljeva.

Proračun kao sredstvo za komunikaciju:

- prikazuje sažete informacije i tablice
- prikazuje učinak planiranja na proračun
- objašnjava proračunski proces
- koristi mape i grafove za prikaz informacija
- uključuje kazalo pojmova, sadržaj, indekse
- ilustrira nezadovoljene potrebe, odnosno ističe poželjne programe koji mogu biti financirani
- na osnovi podataka opisuje organizaciju i zajednicu
- olakšava razumijevanje prikazivanjem podataka u logičnom i slikovnom formatu.

### 14.3.3. Vrste proračuna

Razlikujemo:

- proračun po stavkama
- programski proračun
- proračun prema rezultatima.

Dosadašnji sustav planiranja kako državnog, tako i lokalnih proračuna odvijao se **po stavkama,** a programi su se javljali povremeno kao specifične aktivnosti što je predstavljalo uvod u novi način planiranja, **u programsko planiranje.**

Dosadašnji sustav stavljao je naglasak na praćenje količine, namjene i tijeka utrošenih sredstava i nije omogućavao praćenje uspješnosti glavnih ciljeva, programa, projekata i aktivnosti.

**Proračun po stavkama** daje odgovor na pitanje što će biti nabavljeno, odnosno specificira koliko će se potrošiti na svaku pojedinu stavku kojom se koristi proračunski korisnik u lokalnoj samoupravi. Proračun po stavkama orijentiran je prema kontroli, detaljan je i prikazuje nabavljena sredstva i usluge. Jednostavan je za pripremu, ali ne pruža informacije u vezi s aktivnostima i funkcijama programa, odjela ili lokalne samouprave. Iz informacije koliko se troši za plaće, održavanje i sl. ne možemo saznati za koliko se građana pružaju usluge, koliko je kilometara ceste očišćeno i sl. Kako bismo dobili odgovore na ta pitanja, potrebno je reorganizirati rashode u programe, projekte ili aktivnosti, što predstavlja programski proračun.

Programski proračun daje odgovor na pitanja što želimo postići i koliko će nas stajati ostvarenje tog cilja, odnosno bavi se očekivanim rezultatima usluga i aktivnosti koje se provode. Programski je proračun usmjeren na efikasnost – planiranjem i mjerenjem rezultata.

Osnovne su značajke programskoga proračuna:

- organiziran je po programima
- identificira alternative
- utvrđuje troškove
- odabire alternativu za maksimalnu učinkovitost
- raspoređuje sredstva u cjelovitom iznosu umjesto prema pojedinačnim stavkama.

**Proračun po programima** trebao bi široj javnosti, građanima kao i predstavničkim i izvršnim tijelima predočiti što pojedini JLP(R)S i njegovi korisnici planiraju raditi, kako se koriste raspoloživim sredstvima te koliko dobro provode planirane programe.

Cilj je programskoga planiranja uspostava mjerenja rezultata za svaki program primjenom pokazatelja uspješnosti.

Pokazatelji uspješnosti provođenja programa jesu:

- **mjerilo outputa** – upozorava na količinu usluga ili proizvoda koje je program proizveo
- **mjerilo efikasnosti** – pokazuje trošak po jedinici pružene robe ili usluge
- **mjerilo rezultata** – pokazuje stupanj učinkovitosti programa u rješavanju problema ili postizanju željenog rezultata.

Kao primjer možemo navesti
Program održavanja komunalne infrastrukture:

- održavanje atmosferskih voda
- čišćenje ulica
- održavanje zelenih površina
- održavanje cesta
- održavanje groblja
- javna rasvjeta.

Prednosti programskog proračuna jesu:

- transparentno postavlja proračun

- usmjerava zajednicu na ciljeve, potrebe i mogućnosti
- naglašava koristi (kvaliteta usluga i cijena) koje građani ostvaruju putem javnih izdataka
- služi širem interesu zajednice
- potiče usklađenje i učinkovitost administracije
- podržava održavanja čvrstog i stabilnog financijskog programa.

Programski proračun zahtijeva brojne analize i dokumentaciju, a ostaci se ove metodologije rabe i u drugim vrstama proračuna kao što su proračun prema rezultatima i proračun zasnovan na pravdanju troškova svake godine iznova.

**Proračun prema rezultatima** daje odgovor na pitanje što treba učiniti. Proračun prema rezultatima usmjeren je na efikasnost, pozornost je na cijeni po jedinici te na rezultatima. Raspoređuje sredstva programima radi pružanja definirane razine usluga i ostvarenja definiranih rezultata.

Osnovne su mu karakteristike:

- koristi se programskom strukturom i
- određuje razinu pružanja usluga na kojoj se zasniva proračun.

Kao primjer možemo navesti *Asfaltiranje ulica*

- ulazna mjera: NOVAC
- izlazna mjera: BROJ ASFALTIRANIH KILOMETARA ULICE
- mjera efikasnosti: CIJENA PO ASFALTIRANOM KILOMETRU
- mjera rezultata: POSTOTAK ULICA U ZADOVOLJAVAJUĆEM STANJU.

Prednosti proračuna prema rezultatima jesu:

- transparentnost proračuna
- usmjerenost na efikasnost upravljanja (troškovi po jedinici)
- omogućuje ocjenu ispravnosti prioriteta
- omogućuje evaluaciju programskih aktivnosti.

Postavlja se pitanje po čemu se proračun po rezultatima razlikuje od programskog proračuna?

Obje se vrste proračuna služe pokazateljima kojima se mjere rezultati, ali imaju drugi prioritet. Programski proračun naglašava korist koju građani dobivaju od izdataka lokalne samouprave, dok proračun po rezultatima naglašava upravljačku učinkovitost u raspodjeli tih izdataka.

Tablica 5 daje sažetak temeljnih razlika triju osnovnih vrsta proračuna (Priručnik za upravljanje financijama u jedinicama lokalne i područne (regionalne) samouprave, str. 12).

Tablica 5: Vrste proračuna - sažetak

| Vrsta proračuna | Karakteristike | Pitanje | Kriteriji |
|---|---|---|---|
| Proračun po stavkama | Prihodi i rashodi vezani uz dobra i usluge | Što je nabavljeno? | Kontrola |
| Programski proračun | Prihodi i rashodi vezani uz javne ciljeve | Što je postignuto? | Planiranje/ Efikasnost |
| Proračun prema rezultatima | Izdaci i prihodi vezani uz opseg posla | Što treba biti učinjeno? | Upravljanje/ Efikasnost |

### 14.3.4. Proračunski proces

Proračunski je proces skup pravila u vremenski određenom okviru, koja omogućuju izvršnom dijelu vlasti donošenje odluka za pripremu i prijedlog proračuna te omogućuju predstavničkom dijelu vlasti prihvaćanje proračuna.

Transparentni proračunski proces sadrži tehnike, znanja i dokumente, gradonačelnikovu proračunsku poruku, javnu tribinu i proračun u malom.

Sudionici u proračunskom procesu jesu:

- gradsko vijeće
- gradsko poglavarstvo
- gradonačelnik
- upravno tijelo za financije
- proračunski korisnici
- stanovnici.

Svi sudionici imaju svoje specifične zadatke u proračunskom procesu koji su prikazani u nastavku.

Gradsko vijeće:

- analizira prijedlog proračunskog dokumenta
- raspravlja o prijedlogu
- odobrava mjere za promjene proračunskih dijelova
- donosi proračun.

Gradsko poglavarstvo

- predlaže lokalnu proračunsku politiku
- predlaže prijedlog mjera za promjene proračunskih dijelova
- utvrđuje prijedlog proračuna.

Gradonačelnik

- predlaže poglavarstvu lokalnu proračunsku politiku
- predlaže poglavarstvu mjere za promjene proračunskih dijelova
- dostavlja prijedlog proračuna poglavarstvu.

Upravno tijelo za financije

- pruža stručnu pomoć pri izradi prijedloga proračuna
- ujedinjuje sve planove proračunskih korisnika i upravnih odjela te ih sublimira u proračunski prijedlog.

Proračunski i izvanproračunski korisnici

- predlažu programe i aktivnosti iz područja za koja su osnovani
- podnose planove rashoda unutar proračunskih mogućnosti i prema utvrđenim programima i prioritetima.

Stanovnici

- uključuju se u raspravu o proračunu u fazi njegova donošenja
- daju prijedloge o raspodjeli proračunskih sredstava
- prate je li provođenje proračuna sukladno prioritetima (ili obećanjima).

Sudjelovanje građana u proračunskom procesu donosi višestruke koristi. Poboljšava se donošenje odluka, a javnost je spremnija prihvatiti odluke. Poboljšava se razumijevanje i osigurava da se o raznim pitanjima i mogućim problemima na vrijeme čuje, raspravi i da se dobiju potrebna mišljenja, što pomaže u određivanju proračunskih prioriteta. I na kraju, vlast se doima pristupačnijom što pridonosi obostranom povjerenju između građana i vlasti.

Najčešće su tehnike sudjelovanja građana u proračunskom procesu:

1. javne tribine prije usvajanja proračuna
2. popularno izvješćivanje – skraćeni proračun.

## 14.4. Modernizacija financijskog upravljanja za lokalnu samoupravu

Jedinice lokalne i regionalne samouprave čine jedno od područja koje privlači veliko zanimanje, ujedno predstavlja i područje u koje je potrebno uvesti aktivnosti za poboljšanje kvalitete i učinkovitosti usluga.

Segment financijskog upravljanja izaziva i privlači najveću pozornost, kako u jedinicama lokalne i regionalne samouprave, tako i u javnosti čija kvaliteta življenja uvelike ovisi i o angažmanu i kvalitetnom upravljanju financijama tzv. lokalne države i poslovnog okruženja koje se na nju naslanja.

Postojeći sustav upravljanja ne osigurava potrebnu fiskalnu odgovornost ili dovoljno korisnih informacija dužnosnicima, menadžerima, ili građanima.

Uz navedeno, lokalnoj samoupravi nedostaje integriran sustav proračunskog, računovodstvenog i financijskog izvješćivanja.

Lokalne jedinice još uvijek kao mjerilo uspješnosti postavljaju **veličinu proračuna** umjesto **kvalitete postizanja rezultata.** Također kao cilj postavljaju maksimiziranje umjesto optimiziranja, te još uvijek nisu usvojile načelo upravljanja.

### 14.4.1. Ciljevi uvođenja suvremenih metoda u upravljanju financijama JLP(R)S-a

Uvođenjem suvremenih metoda upravljanja financijama postižemo:

- povećanje efikasnosti upravljanja lokalnim financijama
- poboljšano upravljanje lokalnim resursima (projekti kapitalnih ulaganja, kreditna sposobnost, financijski kapacitet i upravljanje dugom)
- predviđanje učinaka današnjih odluka u budućim proračunima
- poboljšanje kvalitete, pravodobnosti i transparentnosti informacija o financijskom stanju i programskom poslovanju JLP(R)S-a.

Jedna je od najčešćih i najučinkovitijih metoda financijska analiza proračuna JLP(R)S-a. **Financijska analiza** proračuna JLP(R)S-a skup je alata i tehnika koje nam omogućuju mjerenje tekuće fiskalne situacije i predviđanje trendova u njihovu fiskalnom stanju.

### 14.4.2. Financijska analiza

Financijska analiza predstavlja pomoć pri donošenju odluke o tome koliko možemo potrošiti i kako ćemo financirati nove prioritete. Pomoću financijske analize mogu se prikazati snage i slabosti lokalne samouprave pred vijećem, građanima, središnjom vlasti, bankama i ulagačima. Financijska je analiza skup alata i tehnika kao što su fiskalni indikatori i predviđanja, koji nam omogućuju mjerenje tekućega fiskalnog stanja lokalne samouprave i predviđanja trendova u njezinu budućem razdoblju.

**Ciljevi** su financijske analize sljedeći:

- stvaranje analitičkog pristupa proračuna
- razvijanje sposobnosti za grupiranje proračunskih podataka u posebne svrhe
- razvijanje metode učenja i vještina za izračunavanje fiskalnih pokazatelja.

**Koristi** su od financijske analize sljedeće:

- dobivanje slike o fiskalnom stanju JLS-a
- utvrđivanje nastalih problema
- prezentacija snaga i slabosti izabranim dužnosnicima, ulagačima, građanima i kreditorima
- uvođenje dugoročnih pitanja u proces pripreme i izrade proračuna
- usmjeravanje donošenja fiskalne politike.

Primjenom modela financijske analize ocjenjujemo fiskalno stanje, ocjenjujemo kreditnu sposobnost, analiziramo prethodne trendove, pripremamo proračunska predviđanja i određujemo sredstva dostupna za ulaganje.

Model financijske analize dijeli proračun na:

1. **TEKUĆE** prihode i izdatke – izračunava neto tekući saldo i
2. **KAPITALNE** prihode i izdatke – izračunava višak/manjak (potrebu za financiranjem kapitalnoga proračuna).

**Tekući proračun** je financijski plan za svakodnevne tekuće troškove, a obuhvaća i prijedloge načina za njihovo financiranje.

**Kapitalni proračun** je financijski plan koji raspoređuje sredstva za ulaganje u objekte i drugu infrastrukturu, a predstavlja prvu godinu programa kapitalnih investicija.

Kapitalne stavke u proračunu imaju dugoročne stope povrata i životni vijek, te su relativno skuplje. Kapitalni proračun razlikuje se od tekućeg i po načinu financiranja. Dok se tekući proračun financira iz tekućih prihoda, glavni su izvori financiranja kapitalnoga proračuna zaduživanje, dotacije, dodatno oporezivanje (Bajo, 1998, str. 473).

Proračun bi trebao biti strukturiran tako da pruža informacije koje su točne, pravodobne i potpune.

Prije primjene modela financijske analize proračun je potrebno restrukturirati na

- tekući
- kapitalni
- otplatu duga
- financijske transakcije.

**BRUTO OPERATIVNI REZULTAT** koji predstavlja ostatak tekućih prihoda nakon podmirenja tekućih rashoda dobivamo na sljedeći način:

TEKUĆI PRIHODI
- minus
TEKUĆI RASHODI
= jednako
**BRUTO OPERATIVNI REZULTAT.**

Ako je ovaj rezultat negativan, JLS ima velike probleme, odnosno iz kapitalne imovine financira tekuće izdatke, što nije moguće neograničeno činiti, odnosno granica je vrijednost kapitalne imovine. JLS u tom slučaju mora preispitati svoje tekuće izdatke, tj. mogu li se oni smanjiti, kao i svoje tekuće prihode, je li poduzeto sve za njihovo ostvarenje.

**NETO OPERATIVNI REZULTAT** dobijemo na sljedeći način:
BRUTO OPERATIVNI REZULTAT
- minus
OTPLATA DUGA
= jednako
**NETO OPERATIVNI REZULTAT.**

Ako je rezultat negativan, ne postoji sposobnost zaduživanja, a nakon korekcije neto operativnog rezultata s kapitalnim dijelom proračuna, dobivamo iznos POTREBA ZA KAPITALNIM SREDSTVIMA.

NETO OPERATIVNI REZULTAT
+ plus
KAPITALNI PRIHODI
- minus
KAPITALNI IZDACI
= jednako
**POTREBE ZA KAPITALNIM SREDSTVIMA.**

Ovim modelom na jednostavan način dolazimo do iznosa potreba za sredstvima bilo većim kapitalnim prihodima ili zaduživanjem, što je vidljivo na primjeru Grada *XY* kroz dvije proračunske godine.

**Primjer 1.**

ANALIZA PRORAČUNA

| Opis | Plan 2002. |
|---|---|
| ***A. TEKUĆI PRIHODI*** | |
| | |
| **1. Ukupno tekući prihodi i potpore (2+5)** | **26.205.000,00** |
| **2. Ukupno tekući prihodi (3+4)** | **25.955.000,00** |
| **3. Ukupno porezni prihodi (3.1.+3.2.)** | **13.720.000,00** |
| 3.1. Zajednički porezni prihodi | 8.070.000,00 |
| 3.2. Vlastiti porezni prihodi | 5.650.000,00 |
| **4. Ukupno neporezni prihodi (4.1.+4.2.+4.3.)** | **12.235.000,00** |
| 4.1. Prihodi od imovine | 3.145.000,00 |
| 4.2. Prihodi prema posebnim propisima i adm. pr. | 9.087.500,00 |
| 4.3. Ostali prihodi | 2.500,00 |
| **5. Ukupno tekuće pomoći** | **250.000,00** |
| 5.1. Tekuće pomoći | 250.000,00 |
| 5.2. Tekuće donacije | 0,00 |
| | |
| ***B. TEKUĆI RASHODI*** | |
| | |
| **6. Ukupno tekući rashodi (7+11)** | **25.193.103,00** |
| **7. Ukupno tekući rashodi proračuna i proračunskih korisnika i trgovačkih društava u javnom sektoru (8+9+10)** | **24.466.103,00** |
| **8. Ukupno tekući rashodi proračuua i proračunskih korisnika (8.1.+8.2.+8.3.)** | **17.414.103,00** |
| 8.1. Rashodi za zaposlene | 6.033.700,00 |
| 8.2. Materijalni rashodi | 11.324.226,00 |
| 8.3. Financijski rashodi | 56.177,00 |

| | |
|---|---|
| **9. Subvencije i donacije trgovačkim društvima u javnom sektoru** | **3.195.000,00** |
| **10. Tekuće pomoći i donacije** | **3.857.000,00** |
| 10.1. Tekuće donacije | 3.857.000,00 |
| **11. Naknade građanima i kućanstvima** | **727.000,00** |
| | |
| ***C. BRUTO OPERATIVNI REZULTAT*** | |
| | |
| **C. BRUTO OPERATIVNI REZULTAT** | **1.011.897,00** |
| **12. Otplata duga (12.1.+12.2.)** | **4.225.000,00** |
| 12.1. kamata | 1.870.000,00 |
| 12.2. glavnica | 2.355.000,00 |
| | |
| ***D. NETO OPERATIVNI REZULTAT*** | |
| | |
| **D. NETO OPERATIVNI REZULTAT** | **- 3.213.103,00** |
| | |
| ***E. KAPITALNI RASHODI*** | |
| | |
| **13. Ukupno kapitalni rashodi (14+17)** | **17.391.897,00** |
| **14. Rashodi za nabavu kap. imovine i kap. donacije trgovačkim društvima u javnom sektoru (15+16)** | **17.211.897,00** |
| **15. Rashodi za nabavu kapitalne imovine** | **6.811.897,00** |
| **16. Kapitalne donacije bankama i ostalim fin. institucijama i trg. društvima u javnom sektoru** | **10.400.000,00** |
| **17. Kapitalne donacije izvan javnog sektora** | **180.000,00** |
| | |
| ***F. KAPITALNI PRIHODI*** | |
| | |
| **18. Ukupno kapitalni prihodi, potpore i donacije** | **8.200.000,00** |
| **19. Ukupno kapitalni prihodi od prodaje imovine i dionica** | **2.700.000,00** |
| **20. Doprinosi i dio cijene za investicije** | **5.500.000,00** |
| **21. Ukupno prihodi od prodaje imovine** | **2.700.000,00** |
| 21.1. Prihodi od prodaje dionica i udjela u glavnici | 700.000,00 |
| 21.2. Prihodi od prodaje nematerijalne imovine | 0,00 |
| 21.3. Prihodi od prodaje proizvedene dugotrajne imovine | 2.000.000,00 |
| | |
| ***G. POTREBE ZA KAPITALNIM SREDSTVIMA*** | |
| | |
| **G. POTREBE ZA KAPITALNIM SREDSTVIMA** | **-12.405.000,00** |
| | |

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|---|---|
| **F. NOVO ZADUŽIVANJE** | **12.500.000,00** |
| **22. Zaduživanje putem zajmova** | **12.500.000,00** |
| | |
| ***H. REZULTAT NAKON ZADUŽIVANJA*** | ***95.000,00*** |
| | |
| **I. NETO FINANCIJSKE TRANSAKCIJE** | **- 95.000,00** |
| **23. Izdaci za dane zajmove** | **95.000,00** |
| **24. Primljene otplate danih zajmova** | **0,00** |
| | |
| ***I. RAČUN FINANCIRANJA (VIŠAK/MANJAK)*** | ***0,00*** |

Na primjeru strukturiranog proračuna ovoga grada može se zaključiti da nakon podmirenja tekućih rashoda iz tekućih prihoda preostaje 1.011.897,00 kuna za investicije.

Nakon umanjenja istog za iznos otplate duga, dobivamo **negativan NETO OPERATIVNI REZULTAT** što pokazuje da se dug servisira iz kapitalnih prihoda i da je ta mogućnost ograničena vrijednošću kapitalne imovine. Nužno je preispitati tekuće rashode, posebice visinu donacija i subvencija. Možda je potrebno pronaći druge izvore financiranja za usluge i proizvode koji se subvencioniraju. Nakon korekcije s kapitalnim dijelom proračuna, u kojem je planirana kapitalna donacija za izgradnju sportske dvorane, dolazimo do nedostajućeg iznosa novca od 12.405.000,00 kn za što je planirano zaduženje u bankarskom sektoru, te bi nakon neto financijskih transakcija proračun bio uravnotežen.

Očito je da ovaj grad ulaže mnogo u razvoj i u kapitalne investicije, ali je mogućnost zaduženja upitna zbog negativnog neto operativnog rezultata koji upozorava na nesposobnost otplate postojećeg duga iz operativnog rezultata, tj. na to da ima nisku kreditnu sposobnost. Potrebno je poraditi na poboljšanju financijskog stanja, te tek tada razmišljati o mogućnosti zaduživanja. Otplata duga čini 16,12 % tekućih prihoda grada, dok su kapitalni rashodi više od dva puta veći od kapitalnih prihoda.

*Međutim, prema vrijedećim zakonskim propisima ovaj se grad može bez problema zadužiti, ali problemi će nastati kada dođe vrijeme otplate kreditnog duga, te je neophodna primjena financijske analize.*

*Također je bitno navesti da prema vrijedećim računovodstvenim propisima u poslovne prihode ulaze i kapitalne pomoći i donacije, a isto je tako i na*

*rashodnoj strani; kapitalne donacije i kapitalne pomoći strukturirane su pod rashodima poslovanja, dok je to u našim primjerima strukturirano pod kapitalnim dijelom proračuna.*

*Druga je bitna razlika ta što se pri primjeni navedenog modela financijske analize u kapitalni dio proračuna uvrstio i prihod od komunalnog doprinosa i naknada za priključenja na komunalnu infrastrukturu iz razloga što se isti rabe jedino za kapitalne rashode, dok su prema vrijedećim proračunskim propisima strukturirani kao poslovni prihodi.*

*Drugačije je tretiran i rashod za kamatu koji je strukturiran pod otplatom duga, dok se u vrijedećim propisima u računu financiranja evidentiraju samo otplate glavnice danih i primljenih zajmova.*

Grad *XY* poduzeo je mjere potrebne za poboljšanje svoga financijskog stanja. Stoga je za 2003. godinu slika uvelike izmijenjena.

**Primjer 2.**

ANALIZA PRORAČUNA

| Opis | Plan 2003. |
|---|---|
| ***G. TEKUĆI PRIHODI*** | |
| | |
| **1. Ukupno tekući prihodi i potpore (2+5)** | **38.955.000,00** |
| **2. Ukupno tekući prihodi (3+4)** | **36.595.000,00** |
| **3. Ukupno porezni prihodi (3.1.+3.2.)** | **19.525.000,00** |
| 3.1. Zajednički porezni prihodi | 15.545.000,00 |
| 3.2. Vlastiti porezni prihodi | 3.980.000,00 |
| **4. Ukupno neporezni prihodi (4.1.+4.2.+4.3.)** | **17.070.000,00** |
| 4.1. Prihodi od imovine | 4.150.000,00 |
| 4.2. Prihodi po posebnim propisima i adm. pr. | 12.820.000,00 |
| 4.3. Ostali prihodi | 100.000,00 |
| 5.1. Tekuće pomoći | 2.360.000,00 |
| 5.2. Tekuće donacije | 0,00 |
| | |
| ***H. TEKUĆI RASHODI*** | |
| | |
| **6. Ukupno tekući rashodi (7+11)** | **33.856.200,00** |
| **7. Ukupno tekući rashodi proračuna i proračunskih korisnika i trgovačkih društava u javnom sektoru (8+9+10)** | **32.977.800,00** |
| **8. Ukupno tekući rashodi proračuna i proračunskih korisnika (8.1.+8.2.+8.3.)** | **26.517.800,00** |

| | |
|---|---|
| 8.1. Rashodi za zaposlene | 8.540.200,00 |
| 8.2. Materijalni rashodi | 16.475.600,00 |
| 8.3. Financijski rashodi | 1.502.000,00 |
| **9. Subvencije i donacije trgovačkim društvima u javnom sektoru** | **2.300.000,00** |
| **10. Tekuće pomoći i donacije** | **4.160.000,00** |
| 10.1. Tekuće donacije | 4.160.000,00 |
| **11. Naknade građanima i kućanstvima** | **878.400,00** |
| | |
| ***I. BRUTO OPERATIVNI REZULTAT*** | |
| | |
| **C. BRUTO OPERATIVNI REZULTAT** | **5.098.800,00** |
| **12. Otplata duga (12.1.+12.2.)** | **3.050.000,00** |
| 12.1. kamata | 700.000,00 |
| 12.2. glavnica | 2.350.000,00 |
| | |
| ***J. NETO OPERATIVNI REZULTAT*** | |
| | |
| **D. NETO OPERATIVNI REZULTAT** | **2.048.800,00** |
| | |
| ***K. KAPITALNI RASHODI*** | |
| | |
| **13. Ukupno kapitalni rashodi (14+17)** | **11.308.700,00** |
| **14. Rashodi za nabavu kap. imovine i kap. donacije trgovačkim društvima u javnom sektoru (15+16)** | **11.308.700,00** |
| **15. Rashodi za nabavu kapitalne imovine** | **8.000.700,00** |
| **16. Kapitalne donacije baukama i ostalim fin. institucijama i trg. društvima u javnom sektoru** | **3.308.000,00** |
| **17. Kapitalne donacije izvan javnog sektora** | **0,00** |
| | |
| ***L. KAPITALNI PRIHODI*** | |
| | |
| **18. Ukupno kapitalni prihodi, potpore i donacije** | **8.500.000,00** |
| **19. Ukupno kapitalni prihodi od prodaje imovine i dionica** | **8.500.000,00** |
| **20. Doprinosi i dio cijene za investicije** | **5.500.000,00** |
| **21. Ukupno prihodi od prodaje imovine** | **3.000.000,00** |
| 21.1. Prihodi od prodaje dionica i udjela u glavnici | 0,00 |
| 21.2. Prihodi od prodaje nematerijalne imovine | 0,00 |
| 21.3. Prihodi od prodaje proizvedene dugotrajne imovine | 3.000.000,00 |
| | |
| ***G. POTREBE ZA KAPITALNIM SREDSTVIMA*** | |
| | |

| | |
|---|---|
| **G. POTREBE ZA KAPITALNIM SREDSTVIMA** | **759.900,00** |
| | |
| **F. NOVO ZADUŽIVANJE** | **1.000.000,00** |
| **22. Zaduživanje putem zajmova** | **1.000.000,00** |
| | |
| ***H. REZULTAT NAKON ZADUŽIVANJA*** | ***240.100,00*** |
| | |
| **I. NETO FINANCIJSKE TRANSAKCIJE** | **-240.100,00** |
| **23. Izdaci za dane zajmove** | **-240.100,00** |
| **24. Primljene otplate danih zajmova** | **0,00** |

Očita je promjena financijskog stanja Grada *XY* koji je u 2003. godini iskazao **pozitivan NOR u iznosu od 2.048.800,00 kuna** što pokazuje njegovu sposobnost zaduživanja, koja je moguća i primjenom zakonskih propisa što reguliraju ovu problematiku.

### 14.4.3. Kreditna sposobnost i upravljanje dugom

Kreditna je sposobnost iskazana sposobnost i spremnost na otplatu zajmova koje ugovara jedinica lokalne samouprave.

Upravljanje dugom proces je upravljanja i kontrole zaduživanja i otplaćivanja duga.

Ono pomaže očuvanju dugoročne fiskalne sposobnosti jedinica lokalne samouprave.

Otplata duga predstavlja trošak glavnice i kamata na posuđeni novac za određeni broj godina prema unaprijed utvrđenom rasporedu plaćanja.

Brojne su koristi od upravljanja dugom. Kao najznačajnije možemo navesti sljedeće:

- dobar program upravljanja dugom omogućuje očuvanje dugoročne financijske sposobnosti
- utvrđivanjem parametara ograničava se mogućnost posuđivanja novca
- financiranje kapitalnih investicija odvija se u sklopu sposobnosti lokalne samouprave za otplatu zajma
- dobra praksa upravljanja dugom podupire kreditnu sposobnost

- štedi se novac na plaćanju kamate, odabiru se prikladni instrumenti zaduživanja
- stječe se imidž fiskalno odgovorne lokalne samouprave što daje prednost kod poduzetnika i poreznih obveznika i davatelja zajma.

Za razliku od zajmoprimaca, davatelji zajma imaju na umu dvije stvari. Oni su zainteresirani za ulaganje sredstava u uspješne projekte koji će dati očekivane rezultate, a istodobno moraju uzeti u obzir moguće negativne posljedice neispunjenja obveza. Zajmodavac mora pažljivo utvrditi rizik povrata uloženih sredstava, pogotovo ako ih posuđuje na duži rok (Helfert, 1997, str. 99).

Vjerojatnost financijskih neprilika može se procijeniti analizom:

- vjerojatnosti nelikvidnosti i
- vjerojatnosti bankrota.

Gornja granica zaduživanja mogao bi biti iznos duga pri kojem se fiksne obveze vezane uz tu razinu duga izjednačuju s gotovinskim saldom gotovinskog proračuna. (Vidučić, 2001, str. 232-234).

Osnovne su značajke zaduživanja:

- zaduživanje ima svoju cijenu – kamata za korištenje posuđenog novca
- ograničeni iznos zaduživanja sposobnošću otplaćivanja zajma, spremnošću zajmodavca da odobri zajam i zakonski limit
- dugoročne posljedice za proračun – otplata određuje namjenu budućih prihoda i ograničava njihovu upotrebu u druge svrhe.

U analizi sposobnosti zaduživanja potrebno je:

- reorganizirati financijske podatke
- analizirati tekuće financijsko stanje
- dugoročno projicirati buduće financijsko stanje
- analizirati potrebe za ulaganjima i prioritete
- donijeti odluke o zaduženju.

### 14.4.4. Politika zaduživanja

Prema Udruženju državnih financijskih službenika politika zaduživanja je "Politika koja opisuje fiskalnu praksu i praksu u upravljanju koje nastoje

integrirati dugoročne materijalne potrebe zajednice s dostupnim financijskom resursima".

Politika zaduživanja utvrđuje parametre za zaduživanje:

- dug održava na prihvatljivoj razini
- služi kao osnova za ocjenu posljedica koje će novo zaduživanja imati na cjelokupno financijsko stanje
- daje sliku o važnosti koja se stavlja na upravljanje financijama.

Politika zaduživanja ograničena je postojećim zakonskim okvirima. Ona se određuje na osnovi projekcija budućeg stanja lokalne samouprave, s tim da predviđa buduće financijske potrebe i ograničenja.

Pri donošenju plana kapitalnih investicija (CIP) i donošenju politike zaduživanja potrebno je:

- usvojiti službene smjernice zaduživanja i plan kapitalnih investicija
- razmotriti sve potencijalne izvore financiranja
- najprije se koristiti vanjskim izvorima financiranja
- imati u vidu da bi korisnici trebali platiti kapitalne investicije ili usluge
- razmotriti djelotvornost politike zaduživanja, tj. dobivanje potrebnog iznosa novca, kada je to potrebno
- razmotriti efikasnost politike zaduživanja, tj. utvrditi relativne troškove jedne metode u usporedbi s drugom.

Međutim najvažnija je odluka treba li kapitalnu investiciju financirati tekućim sredstvima ili kreditom.

Kod financiranja tekućim sredstvima koriste se tekući prihodi, a njima se financiraju jeftiniji popravci i tekuće održavanje objekata te nabava i održavanje opreme s kratkim vijekom trajanja.

Kreditom se na dugi rok financiraju skupe kapitalne investicije i kapitalne investicije s dugim vijekom trajanja.

U nastavku su uspoređene prednosti dvaju načina financiranja jedinica lokalne samouprave:

TEKUĆIM SREDSTVIMA

- izbjegavanje kamatnog troška
- zadržavanje sposobnosti zaduživanja i kreditne sposobnosti

- veća fleksibilnost za financiranje tekućih troškova
- ograničenje rizika od prekomjernog zaduženja.

KREDITOM

- opseg i troškovi nekih projekata prelaze mogućnosti prihoda
- raspodjela otplate duga kroz generacije.

## 14.5. Zaključak

Upravljanje financijama i proračunom lokalne samouprave ne treba provoditi isključivo putem zakonskih ograničenja i nadzora središnje vlasti, već uz uporabu suvremenih metoda i tehnika čija primjena omogućuje kvalitetno vođenje financijskoga planiranja i formulaciju fiskalne politike.

Potrebno je smanjiti ili ukinuti zakonsko propisivanje u dijelu namjene pojedinih proračunskih prihoda zbog različitih potreba lokalnih jedinica i različite strukture lokalnih proračuna, te ukazati više povjerenja samim lokalnim jedinicama u određivanju namjene trošenja proračunskih prihoda.

Također je potrebna izmjena zakonskih propisa u dijelu kojim se regulira postupak zaduživanja lokalnih jedinica u smjeru djelotvornosti i smanjenja birokratiziranja i usklađenja sa zakonskom regulativom EU-a, te orijentacije na stalne, odnosno na tekuće prihode kao na mjeru granice zaduženja, veće primjene financijske analize kao podloge za donošenje odluke o zaduživanju kao i veće povjerenje u lokalne jedinice.

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# 15.

# FINANCIAL MANAGEMENT MODEL AS A TOOL TO IMPROVE MANAGEMENT CAPACITY OF LOCAL AND REGIONAL GOVERNMENTS

*Marina Kristek*
*Tomislav Žic*[1]

## 15.1. Introduction

Local and regional government is the pillar of democratic societies. In order to fulfill its task of allocating and distributing public funds and to achieve the goal of managing the development of local and regional governments, the Urban Institute has assumed the responsibility of promoting democratic values and efficient governance by assuring that education and professional development is available for technical staff, as well as for elected officials, in local and regional governments. The goal is to provide the staff with the skills and capacity to fulfill their responsibilities in a progressive, development-oriented and changing micro- and macroenvironment.

Besides the challenges of globalization, Croatian local and regional governments face yet another challenge – initiating the process of decentralization. Decentralization is a prerequisite for true local and regional government. It is at the local and regional government level that optimal social development can be achieved.

The following chapters will emphasize the cost and expenditure aspect of local and regional government management through the application of different procedures and techniques for increasing the rationality of local decisions.

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[1] Independent Financial Management Consultants

Practical work on the implementation of techniques and procedures in local government in Croatia has led to a conclusion that can be summarized as follows:

Problems caused by short-term and isolated decisions (Bruemmerhoff, 1996, p. 140).

Problems caused by short-term and isolated decisions mostly arise due to the following: annual budget planning based on faulty projections for the next two years, the inexistence of a comprehensive database (most databases only contain financial data), the insufficient competence of the staff, as well as the lack of effective measures for monitoring their work and of continuous staff training.

This results in poorly "prepared programs" which are then given for approval to the boards and councilors, weak citizen participation in the decision-making process, as well as in nontransparent data and the lack of measures and procedures to track the results and effects of the local governments' decisions. In the long run, all these directly influence the development of the community.

Problems caused by short-term and isolated decisions:

The creation of the annual local budget is based on short-term and isolated resource spending plans. Such planning has several unfavorable effects:

1. Program implementation, in some cases. can take up to several years. In these cases, one-year budgets can be of little value.
2. The results of various isolated decisions often times only becomes apparent in the longer run. The same is true of the side effects of many decisions made in the public sector, investment decisions in particular.
3. It is impossible to have control over the changes in public finances without having a long-term strategy.
4. Many laws are written without specifying a time period, during which they will remain valid. Thus, if they are not amended or abolished, they define revenues and expenditures in future years. Local and regional governments without a long-term plan and clearly defined goals, may not have the insight to act upon possibilities that might arise in the future and may thus be forced to make abrupt changes in their course of action. This in turn may cause problems

because the budget structure, especially short-term budget structure, is very rigid.

5. Annual state budgets do not state priorities, nor put emphasis on any particular goal. For this reason, the consideration given to limiting state budget spending is insufficient. Even if preferences are ranked, decisions are based on vaguely defined priorities, which has a direct impact on the development of the community.
6. Modern budgets are comprehensive, which makes the critical evaluation of an annual budget a difficult task. It would be easier to make judgements if the evaluation of a budget were based on a longer period of time.
7. Fiscal policy is about choosing from among various alternatives. Certain decisions can be based on a specific measure or a set of measures without taking other measures into consideration, which is known as isolated monitoring. However, since the planning is made "from bottom to top" and since the starting points are set at the request of entities that base their activities on the state budget resources, determining priorities and selecting between alternatives cannot be achieved without having clearly defined rules, goals and methods. Local and regional governments do not usually implement goal-oriented policies. Their actions are mainly focused on the allocation of resources.
8. Allocation policies in the public sector, in the sense of resource allocation tailored to various programs or areas of activity, cannot be identified in annual state budgets (Bruemmerhoff, 1996, p. 140).

In order to avoid the consequences of isolated and short-term decisions, various **procedures and methods to increase the rationality of local and regional governments' decisions** are being discussed. This paper will present the program budget, multi-year capital investment planning and the transparent budget process.

## 15.2. Program budget

### 15.2.1. Program budget definition

The program budget is the result of continuous activities and the development of budgetary techniques with the goal of creating a final document of high quality. The goal of these activities is to create a budget that provides

**sufficient** information in a way that enables the **decision-makers** to effectively distribute the insufficient resources for expenditures **by prioritizing.** *(B. Woolridge).*

The program budget is the result of attempts to find ways in which to choose options for service provision and to answer the following questions:

- What are we trying to achieve? (What is our goal?)
- At what price?

This method for creating budgets enables the organization of activities into programs (activities or services with common goals) by determining the various ways to achieve each goal, the cost and benefit for each option and the selection of options, which will allow to yield the most benefit. The program budget is often followed by various evaluations of its performance, which requires analysis and documentation. Parts of this methodology are used in other methods for creating budgets, such as performance budget and zero-based budget. The program budget connects, monitors and presents revenues and expenditures through multi-year programs. These programs are defined in accordance with the development strategy of the local community and reflect the community's objectives and goals. The program budget allows for keeping track of the progress made towards reaching the goals and objectives stated in the development strategy of the local community. Additionally, in a program budget, the activities of local governments are to:

- Get organized by program,
- Determine the possibilities to achieve each of the goals,
- Determine the cost/benefit of each option and, finally,
- Select the best option for the selected influence.

This changes the traditional monitoring of the line-item budget, enabling the results and successes to be measured by defined programs. This means that the importance of the individual cost is being substituted by tracking the expenses and program results. This also changes the nature of the budgetary reporting – reporting by type of expense – while organizational units becomes secondary, and reporting by program and their bearers becomes primary.

The program budget creates:

- Effective and rational local government,

- Transparent and understandable goals and documents,
- Optimal use of budget revenue and
- Development orientation of local government.

**15.2.2. Definition of the program** (Cvijanović, Kristek, Žic, 2003, p. 31)

The Program is a group of connected activities implemented by one or more organizational units, in order to achieve goals of the functions for which the local government is responsible. The following items need to be defined for programs that will be presented to the executive and representative bodies, local government, and citizens:

Name of the program (sub-program and projects), objective, goal, content, organizational structure, stake holders, planned events, sources and resources (human, financial and material), responsible persons, monitoring system and methods and time frame.

When implemented in a local government, the program covers all activities by their main purpose and contribution to the overall objectives and goals of the community. The program structure is a good way to organize the overall activities in the hierarchy of functional categories.

The program should be clearly structured and result-oriented; should only minimally overlap with other programs; and should be quantifiable. Planning, budgeting, administrative control and reporting should all take place inside the program structure. The characteristics of the programs approach make it specific and ready for introduction into the modern financial management practice.

The characteristics of the program budget are as follows:

1. Accuracy
Accuracy of the program means that an overview of services, expenditures, revenue etc. is presented not only for the entire local government, but also for each of its functional units.

2. Clarity
Clarity of the program includes content, elements and form of the program. The program description should be simple and easy to comprehend by the average citizen.

3. Rationality
Rationality means that the program sources are distributed in a way that allows for optimal results with the given resources.

4. Transparency
Transparency is the characteristic of the process and form of the program budget that enhances the citizens' access to information and influence on the budgetary process.

5. Accountability
Accountability means that the personal responsibility of the program's implementer is defined after all the elements are defined and adopted.

6. Control
Control encompasses the mechanisms developed to monitor the program activities and compare the achieved results to the program's goals.

7. Adaptability
Adaptability means that program elements defined for certain circumstances do not always exist, but the program with time adapts to internal and external conditions.

8. Continuity
Continuity of the program process means that, after its beginning, it doesn't stop at the end of the fiscal or calendar year, but that it continues to function in the next period with the goal of raising the quality level of services.

9. Orientation towards results
Unlike other types of budgets, the program budget is primarily characterized by being result-oriented. That means that each program defined in the budget has a precise goal, and that all activities in the budget are oriented towards achieving the results stated in the program goal.

The program budget and the introduction to the process of program budgeting helps achieve three main goals of local government:

- satisfy citizens' real and priority needs in local government,
- satisfy the maximum number of needs with the available resources,
- transparent management of public resources.

## 15.3. Capital improvement program (Cvijanović, Kristek, Žic, 2003, p. 52)

A capital improvement program (CIP) is a multiyear (usually five to six-year) planning instrument used by governments to identify needed capital projects and to coordinate the financing and timing of improvements in a way that maximizes the benefits to the citizens. During the CIP process, dissimilar projects are compared and evaluated by the elected officials, who represent the citizens in choosing among various facilities and services.

All local government expenditures are considered either capital improvements or operating expenses. Items are classified as capital versus operating according to two criteria – cost and frequency. The cost of a capital improvement should be high enough to require special attention. Thus, a minimum cost for items to be included in the capital improvement program should be established. An interval of at least three years should occur between such expenditures, and the assets should last a long time (a service life exceeding at least one year). Only major, nonrecurring items are capital improvements.

The direct cost of a capital improvement usually includes more than the cost of the actual physical improvement. They may include financing and engineering costs, preparation costs, land acquisitions, and other costs necessary to complete the capital project. Large capital projects may take several years to plan, engineer, and construct, meaning that they will affect a number of annual budgets.

In summary, capital improvements are expensive, do not reoccur annually, and are long lasting. They are typically fixed assets, infrastructures such as streets, water and sewer systems, public buildings, and expensive pieces of equipment.

### 15.3.1. Capital budget

The capital budget represents the first year of the capital improvement plan. The primary difference between the capital budget and the CIP is that the capital budget is a legal document that authorizes the financing for specific projects during the ensuing fiscal period. The capital plan, on the other hand, includes the first-year projects as well as future projects for which financing has not been secured or legally authorized.

### 15.3.2. Why establish a capital improvement program

Why should a local government establish a capital improvement program and budget separate from the operating budget? There are several important reasons. First, capital projects require multi-year expenditures because they are expensive and may take more than one year to design and construct. Second, capital projects often involve multiple sources of financing such as current funds, debt and grants, which must be accounted for separately. Third, capital projects have future budgetary impacts, which requires careful planning. Finally, financial resources for capital projects are limited and therefore must be considered and allocated in a systematic manner.

### 15.3.3. Benefits of a capital improvement program (Cvijanović, Kristek, Žic, 2003, p. 54)

There are a number of benefits resulting from capital programming and budgeting. These include:

1. Serving as a major tool for linking physical development to a local government's urban development, transportation, parks and recreation, solid waste, water, sewer and other plans. It also coordinates physical and financial planning.
2. Relating public facilities to other public agency and private development plans.
3. Focusing attention on community objectives and financial capabilities. It aids in prioritizing current and future capital needs and helps to balance needs with the ability to pay.
4. Keeping the public informed about capital needs and projects and assists in building public support. It allows the local government to show its commitment to several projects over an extended timeframe.
5. Coordinating the activities of other public and private agencies in project planning, scheduling, financing and construction, thereby reducing duplication, conflict and costs.
6. Allowing time for careful planning and encouraging more efficient administration so that land can be acquired in advance and costly mistakes avoided.

7. Enhancing creditworthiness and ensuring financial stability by helping control tax rates, avoiding unanticipated borrowing, and maximizing alternative financing options.
8. Identifying the most efficient and economical means of financing capital projects.
9. Increasing opportunities for obtaining funding from other governments and private sources.
10. Facilitating coordination with the operating budget.

### 15.3.4. A CIP focuses attention on community goals, needs and financial capability

Through the capital improvement programming process, decision makers select projects that will be consistent with community goals and needs. As part of the process, policy makers, government officials, and citizens consider the current and future outlook for community development and the services needed by the residents and businesses. This outlook serves as a basis for determining infrastructure and equipment needs to be included in the capital program. An important aspect of developing the CIP is balancing the community's needs with its ability to pay for them. The process thus focuses attention on the financial capability of the government over the long term. Consistency of projects with community goals and needs provides a way to select among competing projects for the limited financial resources available to the government.

### 15.3.5. A CIP builds public Consensus for projects and improves community awareness

An important component of the CIP process is the involvement of citizens in the selection and prioritization of projects. Public participation helps to build support both for capital projects that are popular (e.g. schools and parks) and unpopular (e.g. jails and landfills). The public gains a better understanding of community needs and capital projects through the process and thus is more likely to support the capital program. Moreover, the CIP process serves to educate citizens on the capital costs associated with stated community goals, such as economic development. Through the CIP process, governments also are able to gain greater insight into the costs community residents are willing to bear for these activities. Once approved, the

CIP document informs citizen groups, developers and other governments of the community's planned public improvements. These groups are then better equipped to plan their own activities and are less likely to pressure for funding of projects not included in the plan.

### 15.3.6. Initial implementation of the CIP process

Croatian local governments looking to implement the CIP for the first time may find the process overwhelming and difficult, due to the complexity of some of the steps. As such, local governments should not initially attempt to fully complete each step of the process, but rather should strive to complete the 12-step process. Some of the procedures in the steps can be deferred for several years, until the local government become more familiar with CIP and find ways to make the process more manageable.

### 15.3.7. Steps in developing a capital improvement program
(Cvijanović, Kristek, Žic, 2003, p. 55)

*Step 1:* **Determine the organizational structure**

The first step in setting up a capital program and budget system is to establish an organizational structure to oversee the process. Central coordination and oversight are necessary to ensure an efficient process and compliance with policies and guidelines.

*Step 2:* **Establish policies**

A discussion of capital policies should precede the initiation of the capital process. Clearly defined and written policies: 1) guide the process, 2) facilitate planning and objective setting, 3) establish parameters for identifying and prioritizing projects and financing options, and 4) provide staff direction. The chief executive, council members and staff need to be involved in the formulation of capital policies.

*Step 3:* **Develop calendar, forms and instructions**

The capital improvement coordinating staff should prepare a calendar, forms and instructions. Dates for each step of the process are listed on the calendar, which keeps the process on schedule by informing all parties of any important deadlines. If possible, capital programming should be sched-

uled to begin and end prior to the operating budget cycle in order to avoid an excessive staff workload and provide adequate time for review. Initiating capital programming several months prior to the operating budget provides valuable information on the potential effect of capital projects on the operating budget. In addition, adequate time is provided for city council review and public hearing before it must focus on the operating budget.

*Step 4:* **Assess capital needs**

Most local governments have capital needs which exceed their financial resources. Therefore, it is important that they develop a sound information base for identifying capital needs. The information base will assist in:

- identifying and prioritizing capital needs,
- selecting the best maintenance, repair, replacement or abandonment strategy,
- minimizing the effects and costs of deferred maintenance,
- evaluating alternative methods to meet capital needs,
- assessing financial options,
- reducing service interruptions and complaints,
- improving financial reporting,
- controlling capital costs.

*Step 5:* **Analyze financial capacity**

Capital facilities are costly to acquire and careful planning is needed in order to pay for capital projects, without resorting to dramatic tax or rate hikes. A financial plan that takes into account projected sources and uses of funds, including amounts that will be needed for capital renewal and replacement, is an essential component of preparing a capital improvement plan. Without a commitment to sound financial planning, the capital program will become nothing more than a wish list of projects that cannot be funded.

*Step 6:* **Prepare project requests**

Department and agency staff is responsible for preparing project requests in accordance with the forms, instructions and guidelines issued by the capital program staff.

*Step 7:* **Review project requests**

At this point in the process, the completed project request forms have been received from the operating departments. The first step is to review each

of the forms, checking for completeness and accuracy. No judgment is made regarding the merits of the proposed projects during this initial screening. Project ranking and selection occurs later in the process, once all the necessary information has been compiled to evaluate the projects.

*Step 8:* **Prioritize project requests**

The most demanding and difficult aspect of project review is the prioritization and selection of projects. Usually funds are not available to finance all needed capital projects. Consequently, local officials must make hard choices among competing projects. Too often such decisions are based on intuition and subjective judgment rather than an explicit set of evaluation criteria. A more effective and formal evaluation process:

- establishes selection and evaluative criteria,
- assigns values to each criterion,
- compares projects against the criteria,
- rates the projects,
- lists the projects in priority order.

The project evaluation and prioritization process is made more objective and rational by the development of predetermined and clearly defined criteria. Everyone involved in priority setting and selection, including staff, citizens, the chief executive and the legislative body, should participate in defining the selection criteria. Public hearings and citizen surveys are often used to provide citizen input into the formulation of selection criteria. Evaluation criteria should be established prior to the preparation of project requests in order to provide guidance to those drafting the requests.

*Step 9:* **Evaluate financing options**

Capital programming requires the identification and evaluation of alternative sources of financing. Examples of common capital financing options include: current funds, reserves, surplus, debt, state grants and subsidies, sale of assets, user fees, leasing, development fees, benefit assessments, public/private partnerships and donations. Frequently, many combinations are used. Selection of the most appropriate source or sources of financing is complicated by the number and variety of available options, changes in national laws, volatile debt markets and the constant development of new, complex creative financing sources. For these reasons the finance staff should prepare an analysis of the key features and advantages and disadvantages of each type of capital financing. Every effort must be

made to identify and evaluate all available sources. A matrix comparing the different sources will assist the staff and policy makers in making informed decisions about the appropriateness and feasibility of each financing option.

Each local government will need to identify and evaluate the capital financing options available to it. Information on options can be obtained from the statutes, ministries of finance, financial consultants, professional associations and other local governments. Department heads are often aware of sources of financing for projects related to their operations.

*Step 10:* **Draft capital program and budget documents**

After the chief executive finalizes the recommended capital program and budget, a capital program and budget document is prepared for submission to the governing body. The program and budget may be combined in one document or two separate documents. In some cases the program and budget are incorporated into the operating budget. Typical components of the document are: 1) capital program message or transmittal letter; 2) summary schedules; and 3) detailed project information.

*Step 11:* **Adopt the capital program and budget**

The governing body should be provided adequate time to review the program and budget. Their review may include public hearings and staff workshops. Workshops and study sessions offer an informal setting for discussing the project proposals with staff members. Site visits also serve as a valuable educational tool.

Citizen participation in the capital programming process can take several forms. Citizen surveys may be conducted to obtain citizen input. A citizen committee may be appointed to review project requests and make recommendations. Citizens may be appointed along with staff to a capital program committee.

*Step 12:* **Implement and monitor the capital budget**

Adoption of the capital budget does not complete the process. A system must be developed for planning, controlling and monitoring the managerial and fiscal aspects of projects. Such a system is comprised of design, schedule, cost, quality, change order, and document controls. Project financing has to be arranged and implemented. Project timing and staging is important and should follow a few simple rules:

- Provide adequate time for preparing plans and specifications and arranging financing.
- Designate project management responsibility.
- Stage projects so as to take maximum advantage of alternative financing opportunities.
- Combine and coordinate projects to maximize cost savings and minimize inconvenience and disruptions.
- Monitor and control projects with timely, complete and accurate progress reports.

## 15.4. Transparent budget process (Cvijanović, Kristek, Žic, 2003, p. 13)

Over the past decade, legal, organizational and structural changes in the system of local and regional government have been undertaken with the goal of increasing transparency and improvement of management of public resources. As a result of these changes, a need for a broad initiative to introduce modern techniques for a transparent, clear and simple budgetary process has arisen.

The introduction of modern management techniques into local governments, including the value placed on transparency and staff training to implement these techniques, is fully carried out only when the general public (those who are filling in the budget) is provided with the possibility of a permanent and clear presentation of the budget and of the budgetary process. A good way to understand this is to think of key words. Keywords that apply to the budget process, according to local officials and city administrations, are provide, explain, and train. For the public, the principal key words are see, hear, and understand.

The transparent budget process includes a group of all the activities, documents, methods, interventions, etc., which the Local Government Council (representative body) or the Local Government Board (executive body) undertakes for the purpose of informing citizens of the past, present and future activities of the elected city administration.

This method of budget preparation includes terminology, which did not exist in the previous system, and also the idea of managing common interest initiatives, responsibility towards citizens, accountability to the voters, and responsibility for initiatives and activities undertaken. Using this trans-

parent budget model, the decision-making and monitoring process is completely different from process used to date.

Key components of the transparent budget process:

The transparent budget process includes a wide range of activities or models used to increase transparency. There are three main activities which best support the larger goal of increased transparency:

1. Budget Message
2. Public Hearing
3. Budget-in-Brief

### 15.4.1. Budget message (Cvijanović, Kristek, Žic, 2003, p. 13)

A budget message is an important way that the Mayor can encourage discussion of the budget. At a minimum, it contains a general summary of the budget, the budget planning guidelines, goals of the city for the next year, and how the budget addresses those goals in an easy to read format. The budget message is the first section of the official budget.

The budget message usually appears in one of two principal formats:

- *Full budget message (long version):* This is a comprehensive narrative discussion of the budget.
- *Transmittal letter (short version):* This is a one or two page summary of the budget, written by the Mayor.

If the *full budget message* (long version) is used, it should include:

- A brief summary of the budget process
- Contents and accurate description of the main budget goals for the following year
- List of the most important achievements and results of local government activities in the previous year
- A summary of the changes (increase or decrease) in the budget with respect to the previous year
- A brief description of main groups of revenues and expenditures by three classification levels (organizational, economic and functional),
- List of tasks of each of the local government departments, in relation to financing of relevant budgetary and extra-budgetary institutions

If the *Transmittal Letter* (short version) is chosen, the contents of the *full budget message* will be adapted to the according to the reason it is being presented and the space available (if it is to be published). Since it is used mainly to address the needs of a wider public, the layout and length will differ from the complete budget message. In every case, a short budget message should contain:

- A simple description of the main budget goals for the coming year,
- The key circumstances in which the budget is adopted (limiting and affirmative)
- Two or three key characteristics of the new budget (that can be expressed in one word or concept)
- A brief explanation of the reasons for the increase or decrease of the main groups of revenues and expenditures with respect to the previous period.

In summary, this information must address the political, economic, and any other conditions or circumstances that have influenced the proposed budget.

The full budget message is used for the needs of the City Board and Council in the process of preparation, planning and adoption of the budget. A brief budget message is primarily used to inform citizens and media, in presentation documents, and in the budget-in-brief.

The budget message in its most simple form is a narrative that is more easily understood by the general public than the numerical format of the budget. It explains the context of the local situation, the circumstances, and the time frame during which the budget for the coming year is passed. The reader can quickly learn about the main budget amounts, numbers, rates, and most substantial parts.

The message also provides information on the trend and direction the budget is taking and the options that were selected for the budget year. The budget message clearly states local government priorities in service delivery, community development, support and financing, in one word, the development policy of the local government unit. In the budget message, numbers and figures are used only to support the narrative, or demonstrate specific items covered in the narrative.

The budget message should be based on two important documents:

- *The local government development strategy* (if defined): This document covers a multiple-year period of development,
- *Mayor's guidelines on* budget preparation and planning the following one-year period.

**15.4.2. Public hearing** (Cvijanović, Kristek, Žic, 2003, p. 16)

A public hearing is a technique used by local governments to involve citizens in the decision making process by informing them of issues, projects, and problems relevant to the community, and soliciting citizen comments prior to taking final action. This is an important component of the transparent budget model.

In order to fully understand the importance of the public hearing, and the concept of the public for which the public hearing is organized, we should first define the term „public".

The public is divided into three main groups: general public, professional public and specialist public.

- ***General public*** is the broadest cross section of public, including all ages and professions.
- ***Professional public*** consists of individuals or a group determined by a certain aspect of professional orientation (e.g. economists, doctors, lawyers, etc.); based on their professional orientation, a different approach or degree of involvement may be anticipated.
- ***Specialist public*** consists of individuals or groups belonging to a field or profession, which are strictly focused on an area (e.g. cardiologists, accountants, tourist agents, atomic physicists, etc.), so that for them, if need arises, other approaches or degrees of involvement are anticipated.

The models of approach to the general public can include:

- Public surveys
- Media
- Various forms of everyday communication with the local government bodies
- Organizing discussions by topic or thematic groups (lower level of discussion)

- Organizing discussions by committees and commissions (higher level of discussion)
- Organizing public hearings (the final approach prior to implementation)

The characteristics of a public hearing (including contents, advantages and disadvantages) make it ideal for fostering the involvement of the *general public,* with access open to all and encouraged for every citizen. However, it is important to note that to have effective citizen participation in budgeting, several techniques should be used in concert; public hearings alone are not enough to meet the demand for citizen participation in the budget process.

The primary purpose of organizing and conducting a public hearing is to inform the citizens on the contents of the budget and the budget process itself.

A public hearing is a model of two-way communication. A public hearing is used to provide citizens an opportunity to voice their opinions on the most important issues or problems being considered by the local government. This includes key projects that will directly benefit or impact to the citizens in their neighborhoods. A common example is the consideration and adoption of the annual local government budget for the following year.

Reasons to encourage the citizens to participate in public hearings:

- An opportunity for citizens to be informed and educated about budget issues
- An opportunity for citizens to participate in important local government decisions
  To obtain citizen support for the key activities, projects and the overall budget
- Demystification of the budget process and other local government functions, which builds trust between citizens and local government

### 15.4.3. Budget in brief

A budget in brief is an important component of the transparent budget process and can be defined by several terms. It is:

- A document summarizing the budget,

- An easy to read, understandable presentation of the budget,
- Marketing material for the local government,
- An important public outreach effort (dissemination of local government activities to the general public),
- Educational material,
- A symbol of the local government's commitment to transparency.

Creating the Budget in Brief is a multi-step process that begins with the selection of the Budget in Brief as a component of the transparent budget process until it is distributed to citizens. The process can be divided into four main steps:

*Step 1:* **Define the goal**

The Budget in Brief is developed in a way to fulfill several goals that are interconnected and function as a whole. The first and most basic goal of the Budget in Brief is transparency. It provides the opportunity for all citizens to obtain information on the local government budget in a document that it is easily understandable and clear to the average (educated) person.

The second goal of the Budget in Brief is demystification of the budgetary process. The Budget in Brief helps the public understand the tasks performed by the local government, the budget development process, and the results and benefits the community can expect. In turn, this serves to increase the level of confidence that citizens have for local government officials.

The third goal is to educate citizens. Careful design of the contents is important to ensure that the brochure is educational, as opposed to simply a token publication that is aesthetically pleasing but not informative.

Educated citizens are the best foundation to achieve the fourth goal, involving citizens in the budget decision-making process through incorporating citizen feedback into the budget for the upcoming year.

Finally, the fifth goal is to provide citizens with information on the budget that they can easily compare to local government accomplishments at the end of the budget year. This monitoring function is important to hold local governments responsible for completing planned projects and keeping promises made to the public (or to provide legitimate explanations as to why a specific project that was anticipated was not completed).

*Step 2:* **Specify the target audience and design the budget in brief accordingly**

The target audience is the group to whom the Budget in Brief will be presented. Needs and characteristics of this group will help determine how the document is designed.

A draft of the Budget in Brief is presented to members of the Council, usually at the session when the budget is adopted by the Council. The draft Budget in Brief is provided to councilors as information on the way the budget is presented to citizens. This is an important opportunity for councilors to provide feedback and suggestions that can be incorporated into the final Budget in Brief.

When the Budget in Brief is distributed to the general public, via local media (local radio station, TV, live shows with the mayor or members of the local government administration), the purpose behind preparing the Budget in Brief is also discussed.

*Step 3:* **Select contents and determine the structure**

The Budget in Brief should be short, easy-to-skim, written in clear language, and easy to read. The typical number of pages is between 4 – 16 pages. The text should be accompanied by charts, tables, and other graphics to make it easier to understand.

The Budget in Brief should be structured in a logical way, corresponding to parts of the budget, but the terminology should be everyday language rather than technical (for example, use terms like salary, revenues from leasing city property, revenues from selling land, expenses for business trips, etc.).

While the structure is somewhat flexible, depending on the structure of the budget and the decisions of the author, it should contain the following basic items:

1. Table of Contents
2. Mayor's budget message (short version)
3. Organizational chart of the budget (or of the city administration)
4. Overview of budget expenditures, supported by charts and tables that segregate information by users, types and functions
5. Overview of revenues supported with tables, charts by sources of revenues

6. Overview of anticipated capital programs and projects (anticipated revenues and expenditures for each)
7. Summary of budget calendar

The Budget in Brief is also a good opportunity to provide general data on budget users to the public (such as the number of children and teachers in kindergartens and schools), information on associations and the number of members that are financed from the budget (e.g. cultural and sports associations), and other basic data on the local government that make up part of the City Profile.

*Step 4:* **Distribution planning**

The method and scope of distribution is defined by the size of the local government or the population of the county.

Simultaneous to distributing printed copies of the document, the local government should distribute the information through other avenues as well. A good example of making use of modern technology is to post the document on the local government website, or to email the document to any local government distribution lists that might exist.

The Budget in Brief ean be prepared based on either the version of the budget proposed to the Council, or on the version of the budget adopted by the Council. If it is based on the proposed budget, the purpose is to inform the eitizens and Council about the budget that is being proposed. If this method is selected, it is very important to develop a detailed method of collecting feedback information from citizens to impact the final budget. This is the optimal time and way to use the Budget in Brief, because not only does it provide accurate and timely information both to citizens and to the Council, but it also does so at a point in time that will encourage and facilitate citizen feedback and input into the final budget that will be adopted by the Council.

## 15.5. Conclusion

In order for the local government management to start running the community development, it is essential that:

- it becomes aware of the importance and implications of its decisions for the future,

- it internalizes certain management methods and methodologies from the capacity building aspect (planning, managing, resource disposal),
- it takes the responsibility for the consequences of its work as well as for the consequences of the decisions made upon its expert proposals and elaboration,
- it takes the responsibility for the decisions should the public be excluded from the decision-making process.

The politics can insure the sustainable development only if it combines the political vision with the work of experts, specialist knowledge and the integration of the public into the decision-making process.

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**Prevoditelji – Translators**
Samir Memić
Mirjana Mitar
Ksenija Škreblin

**Lektori – Language Editors**
Lori Bishop
Irena Drpić, prof.
Sonia Ignatova
Mr.sc. Ksenija Juretić
Jessica Stretz

**Tehnički urednik – Technical Editor**
Antica Sergović

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341

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342