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## THE ESO REFORM IN SLOVAKIA – AN (UN)SUCCESSFUL PATH TOWARDS THE OPTIMIZATION OF THE PUBLIC EXPENDITURES OF LOCAL STATE ADMINISTRATION?

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**Abstract.** *The primary purpose of this article is to evaluate the economic predictions of the ESO reform in Slovakia based on public expenditure analysis. We focus on the identification of the current expenses of district offices as bodies of local state administration in the period from 2011 to 2022, and evaluate whether, in the long term, the ESO reform has fulfilled one of its primary objectives of reducing public expenditures. The article is intended to open and expand the neglected scientific discussion surrounding public spending and the efficiency of district offices as bodies of local state administration in Slovakia. The study points to the fact that the ESO reform did not bring about the fundamental optimization of public expenditures. On the contrary, the results of the article point to the continuously increasing year-on-year expenditures of district offices – from the most significant percentage increase in 2014, when the reform began to be fully implemented (+128.4%), to the smallest increase (+1.54%) in 2016. The reduction of current expenses for district offices occurred only in the transitional years of 2013 (-3.68%) and 2022 (-48.30%).*

**Keywords:** *State administration; local state administration; district offices; reform ESO; public expenditures.*

**Reikšminiai žodžiai:** *valstybės administravimas; vietos valstybės administracija; rajonų įstaigos; ESO reforma; valstybės išlaidos.*

## Introduction

State administration is an integral component of political and public administration structures. Its heterogeneous character represents a set of the most widespread activities implemented by state bodies. Its comprehensive scope also intervenes in all domestic and external affairs and ensures the complete fulfilment of the public interest in society (Dean 2023, 1). We may also look at state administration from a static perspective. In this sense, it represents an institutional base serving the ruling political parties. In the European system, ministries create individual national policies, prepare draft laws, and produce other strategic documentation. In this context, state administration goes beyond the exclusive understanding of the public administration subsystem and affects the functioning of the wider political sphere (Vági and Kasemets 2017, 10; Peters et al. 2022, 963).

In the Slovak Republic, public administration is divided into central and local state administration and territorial self-government. Regional self-government consists of eight self-government regions, and local self-government includes approximately 2,900 municipalities. The central state administration comprises 15 ministry departments and other state administration authorities with nationwide competences. At the level of territorial state administration, there are district offices and other specialized offices of local state administration (Nemec 2018, 117).

The district offices, a body of local state administration in Slovakia, are the subject of this contribution. The article's primary purpose is to evaluate the economic predictions of the ESO reform based on public expenditure analysis. We focus on the identification of the current expenses of district offices as bodies of local state administration in Slovakia in the period from 2011 to 2022, and evaluate whether, in the long term, the ESO reform has fulfilled one of its primary objectives of reducing public expenditures. The paper summarizes the management of district offices in Slovakia and points to the effects of the ESO reform over a period of 10 years. Subsequently, we quantify individual interannual percentage changes in the volume of current expenditures. We also try to identify correlations or differences in public expenditures when comparing development trends between the current expenses of the Ministry of the Interior of the Slovak Republic and the current expenses of territorial self-governments in Slovakia. This issue is largely neglected in the country – during the literature review, we could not point to any similar study focusing on the financing of district offices as bodies of local state administration or other sub-areas of state administration. Therefore, we assume that after 10 years of the existence of district offices, this is the first comparison of public expenditures which includes district offices in its scope, and which examines and elaborates on the issue of local state administration from a fiscal perspective.

## Theory and the ESO reform

Reforms and reorganization processes are integral to innovating and modifying public administration structures. They are applied to streamline the implementation of individual state policies, the provision of public services, and the increase in the overall quality of the redistribution of public goods, which is comprehensively beneficial for the whole of society (Zhao et al. 2021, 2). However, it is necessary to point out that state administration or self-government reform also represents an individual state policy through which political elites focus on changing the institutional structure, competence frameworks, and other administrative mechanisms (Saputra 2022, 88). Even today, well-developed models of public administration are being reformed, but these modifications often feature dimensions of a particular institution, competence adjustment, or innovations in management (Cohen 2022, 406). To correctly understand the short-term and long-term effects of public administration reforms, it is necessary to follow their development trajectory (Capano 2021, 13) and the specifics of a particular state.

The implementation of reforms at the level of local state administration has been the subject of many European countries in the recent past. Relatively large-scale changes in the system of organization of local state administration have taken place in several countries since 2010. While territorial state administration was abolished in Lithuania in 2010 (Guogis et al. 2023, 325), in Hungary it was established in 2012 (Hegyési 2022, 48), and Slovak district offices were created in 2013 (Šamalík and Horváth 2022, 133). In the case of the Czech Republic, district offices were abolished in 2003 (Špaček 2018, 157). Territorial state administration bodies were also abolished in Croatia in 2022 (Lopižić and Barta 2022, 252).

The ESO (Efficient, Reliable and Open State Administration) reform represented a qualitative public administration reform, the primary purpose of which was to relieve the state and citizens by cutting down on overspending. Its objective was the integration of the institutional structure of offices of specialized local state administration under one general district office. Other focal aims included, e.g., reducing the number of civil servants and creating new communication channels across the entire public sector. Act No. 180/2013 Coll. Organisation of Local State Administration as a legislative pillar was enacted on October 1, 2013, and established the institutional structure of 72 district offices with a general scope. District offices carry out the responsibilities of trade, personal documents, the environment, crisis management, forestry, cadastral matters, offences, and other partial agendas, e.g., in transport, land, or state defense (Ministry of Interior of the Slovak Republic 2024).

The current structure of district offices is divided into three categories. District offices in regional towns have the most extensive scope. District offices of the second type have fewer competencies, and territorially minor districts of the third degree have only four primary agendas. The organizational structure of district offices was also centralized – e.g.,

cadastral offices (Cepek et al. 2018, 166). The required financial savings should have been achieved by establishing categories of district offices, distributing competencies between three levels, and centralizing them under one general office.

The initial intention of the reform was of an economic nature. This arose because of the economic recession, to which the government responded by trying to save public expenses in the state administration (Hamalová et al. 2014, 264). In 2012, before the implementation of the ESO reform, the ruling government announced savings of approximately €100 million and a complete streamlining of the financing of local state administration authorities in the period from 2013 to 2016 (Ministry of Interior of the Slovak Republic 2013b). However, they did not specify the exact mechanism for achieving such savings. As a rule, these were general proposals such as reducing the number of employees, the rationalization of state administration tasks, or relief from bureaucracy. On the other hand, many phases of the reform were applied through internal regulations, which reduced the possibility of monitoring progress (Hrtánek 2013). In the initial stages of the reform, it became the subject of professional debate due to numerous and unsystematic organizational changes. Cirner (2013) pointed to several shortcomings associated with institutional and organizational modifications when, in particular, the initial plans of the reform indicated a significantly expanded competence framework for district offices. From the point of view of our study, it can be predicted that if such changes in the content of the reform had not occurred in the initial stages of its implementation, the total expenditures of the district offices would have been even more significant.

## Methodology and data

The primary purpose of this article is to evaluate the economic predictions of the ESO reform based on public expenditure analysis. One of the main objectives of the reform was the reduction of public expenses intended to carry out the competencies of district offices. A 10-year period offers a sufficient time frame for evaluating the entire process of optimizing financing and comparing the development of current expenses. We had to adapt several research parameters to the conditions of Slovak local state administration and the ESO reform, including both the methodological technique that we propose and apply in this contribution and the criteria of the ESO reform. However, this creates the possibility of further modification and adaptation to the evaluation of other reforms.

We define the time frame of the research as the period from 2011 to 2022. The ESO reform came into effect on October 1, 2013, a transitional year, while the initial change in public spending was only reflected in 2014. The years 2011 and 2012, when county offices (predecessors of district offices) were in operation, allow us to compare the original current expenses and the changes caused by the ESO reform. On the contrary, 2022 represents the last annual report available from the district offices. We also specify the basal value,

meaning the point from which we will examine all subsequent changes and developments in current expenses in order to carry out the competencies of district offices. The basal value was €46.65 million in 2012, the last year before the ESO reform was implemented.

To achieve the primary purpose of the study, we operated with one independent variable: the impact of implementing the ESO reform on current expenses to carry out the competencies of district offices. New processes and mechanisms assumed that public expenditures intended to carry out the competencies of district offices would be cut. The primary scientific method of the study was a comparison focused on the development and volume of current expenses. The comparison aimed to examine individual interannual changes and development trends in current expenses intended to carry out the competencies of district offices from 2011 to 2022.

For our study, we refer only to current expenses intended to carry out the competencies of district offices. This is because current expenses are more stable and may reflect the development of public expenditures more precisely. In the period under investigation, district office capital expenditures changed dynamically, mainly because district office buildings were renovated, representing a relatively robust expenditure. Thus, capital expenses could indicate various redundant and often significant changes. Capital expenses are also not directly related to expenditures to carry out the competencies of district offices. The dominant component of current expenses is wages and taxes, which create approximately 60%–70% of total current expenses. The next part of expenditures are central subsidies intended to be redistributed to municipalities by district offices to ensure the transferred scope of state administration, amounting to approximately 12%–13%. The third significant item of current expenses is carrying out the competencies of district offices. These competencies include activities in hearing offences, trade, real estate cadaster, forestry, state defense, crisis management, transport, and other sub-agendas.

The primary data sources for the analysis in this paper are the annual reports of the Ministry of the Interior of the Slovak Republic. Through the annual reports, we identified the total current expenses to carry out the competencies of district offices as Slovak bodies of local state administration. Within the annual reports, the district offices present a special expenditure section. According to the economic and functional classification, this is named: Class 01.1.1 Executive and legislative authorities. Subsequently, we extracted only a group of current expenses. In this way, we wanted to identify and compare current expenses.

Subsequently, we focused on quantifying the percentage share of current expenses of district offices from the current expenses of the Ministry of Interior of the Slovak Republic. District offices are subordinate organizations of the Ministry of Interior. The percentage share indicates an accurate representation of the increase and decrease of public spending in the ministry. We could identify and compare the impacts of the ESO reform and current expenses for carrying out the competencies of district offices to the budget of the Ministry of Interior of the Slovak Republic. We used the following formula for quantification:

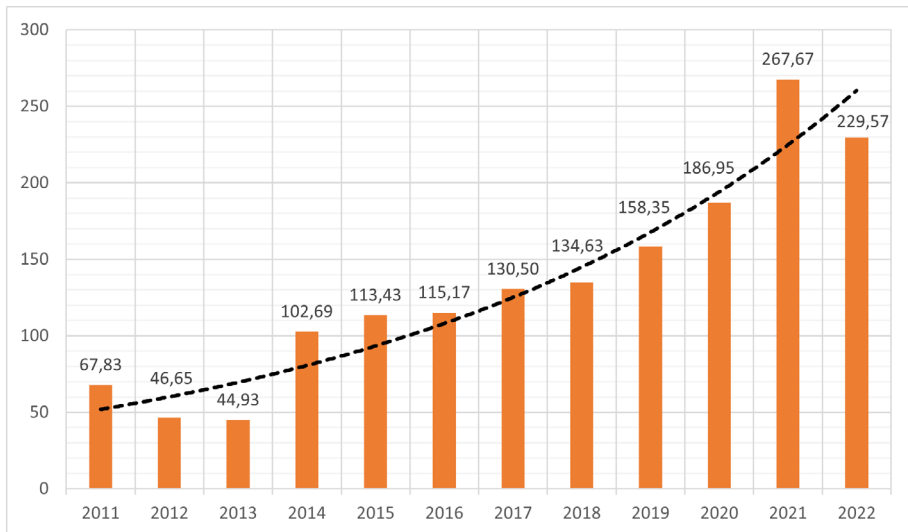
$$\text{percentage share \%} = \left( \frac{\text{Current expenses to carry out the competencies of district offices in year } y}{\text{expenses of the Ministry of Interior of the Slovak Republic in year } y} \right) \times 100 \quad (1)$$

In order to precisely understand the development trajectory of current expenses related to ensuring the activities of district offices, we focused on a comparison between the Ministry of Interior of the Slovak Republic and territorial self-governments (local and regional). Current expenses of the Ministry of the Interior indicated the trend and the impact of the financial burden of district offices on the Ministry of Interior's budget. With every change in expenses to carry out the competencies of district offices, there may be an analogous change in the expenditures of the Ministry of Interior, which allows the observation of trends in current expenses. We chose a similar approach and focused on summarizing the current expenses of territorial self-governments. These are provided in Slovakia by the Iness statistical application. District offices, as bodies of territorial state administration, regularly cooperate with territorial self-governments to fulfil transferred state administration competencies and other areas of multi-level governing. Quantification was based on the following formula, which we applied to current expenses to carry out the competencies of district offices, the Ministry of Interior of the Slovak Republic, and accumulated current expenses of local and regional self-governments:

$$\text{percentage increase/decrease \%} = \left( \frac{\text{Current expenses in the previous year } y}{\text{expenses in the following year } y} - 1 \right) \times 100 \quad (2)$$

## Results

District offices in Slovakia, as local state administration bodies, are subordinate organizations of the Ministry of Interior of the Slovak Republic. Thus, district offices do not have budgets, but are financed by the ministry (Act No. 180/2013 Coll. Organisation of Local State Administration 2023).



**Figure 1.** Current expenses to carry out the competencies of district offices (million €)

*Source: authors' creation based on the Ministry of Interior of the Slovak Republic (2023)*

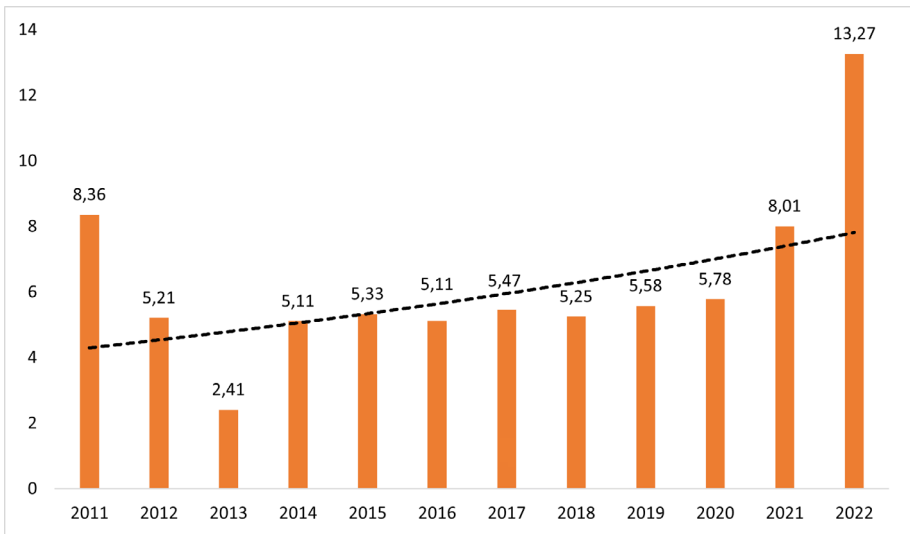
Figure 1 illustrates the total current expenses to carry out the competencies of district offices. In 2013, when the ESO reform began to be applied, a decrease in expenses was identified. However, this was a transitional year, as the reform only took effect on October 1, 2013. In the following years, when the reform took effect in full, current expenses escalated markedly. During the next period, expenses increased relatively continuously. A massive increase was observed in 2021, when expenditures increased by more than €80 million, which was caused by the COVID-19 pandemic. On the contrary, a year-on-year decrease occurred between 2021 and 2022, when pandemic subsidies decreased.

The figure above also illustrates the years 2011 and 2012, when county offices existed as predecessors of district offices. We examine them to compare the previous state with the period after the implementation of the reform. The basal year of 2012 represents a year-on-year decrease in expenses. This occurred because the county offices financed excessive expenses due to failed court cases in 2011. Therefore, 2012 was a stabilized period in which the standard activities of the county offices were carried out. On the contrary, it is impossible to observe guaranteed deceleration, stabilization, or reduction in any phase of expense development. This is precisely what the ESO reform aimed to address.

The first noticeable decreases occurred in 2012 and 2013, while 2011 was problematic as it was the year in which county offices had to refund approximately €21.22 million for lost lawsuits. In the following periods, there was a common increase in all types of expenses, whether in wages, current expenses to carry out the competencies of district offices,

expenditures for transferred competencies of state administration for local governments, etc. However, it is possible to perceive the increase in wage costs rather negatively, as this constitutes the most of all expenses. Labor costs were the most problematic increase in expenses in 2014, when they grew from €18 million to €55 million. This phenomenon was caused by the expansion of personnel apparatus among district offices, although the ESO reform was supposed to reduce the number of officials.

In the following period, there was a complex and gradual increase in all expenditure items, which was also associated with economic growth in society. In 2020 and 2021, extraordinary expenses related to the COVID-19 pandemic were included in annual reports. District offices redistributed €88.4 million more than normal in 2021. These were expenses related to testing, vaccination, and other expenditures.



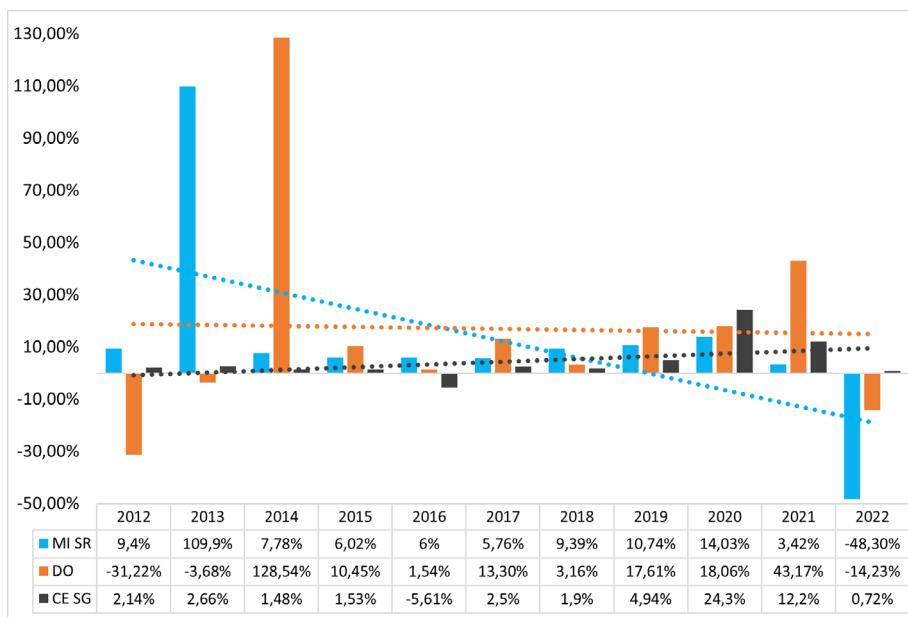
**Figure 2.** The percentage share of current expenses for the scope of district offices from the Ministry of Interior of the Slovak Republic's budget (%)

*Source: authors' creation based on the Ministry of Interior of the Slovak Republic (2023)*

Figure 2 illustrates the percentage share of current expenses for the scope of district offices from the Ministry of the Interior of the Slovak Republic's budget. The examined period shows an average share of 5.55%. In individual years, the total amount changed slightly. In 2011, county offices had to overfund lost lawsuits, significantly increasing current expenses. On the contrary, in 2021, when a higher percentage was observed, the district offices carried out new tasks related to the COVID-19 pandemic. A fundamental change came in 2022: although spending was around the same as in 2021, the overall spending of the ministry decreased rapidly, which caused a significant percentage burden. The percentage



value was lower in 2013, the transition period before the ESO reform. Except for 2022, the district offices did not have a noticeable impact on the current expenses of the ministry despite the increasing volume of their expenses.



**Figure 3.** Trends in the current expenses of the Ministry of Interior of the Slovak Republic (MI SR), district offices (DO), and accumulated current expenses of territorial self-governments (CE SG)

Source: Authors' creation based on the Ministry of Interior of the Slovak Republic (2023) and Iness, 2023.

Figure 3 illustrates the trends in the current expenses of the Ministry of Interior of the Slovak Republic, district offices, and accumulated current expenses of territorial self-governments. All three examined expenses have continuously increased. However, it is possible to capture interannual changes when increases or decreases in current expenses were more significant. In the case of district offices, this mainly occurred in 2014, when the ESO reform took place. There was a more significant escalation in 2020 and 2021 for all current expenses investigated. This was caused by the COVID-19 pandemic, when district offices redistributed more subsidies among local self-governments. In 2022, the validity of many regulations ended. Therefore, significantly decreasing current expenses can be observed, especially for district offices and the Ministry of Interior of the Slovak Republic.

## Discussion

As part of this discussion, several findings can be arrived at. In the context of the primary purpose of our study and the comparison of the economic prediction and the actual impact of the ESO reform, it is possible to state that the opposite effect from that intended occurred regarding expenses. In the first year in which the reform took full effect (2014), current expenses escalated significantly (+128.54%). However, Capano (2021) points out that the development tendency may provide the actual effects of the reform, e.g., financial savings, in 2 or 3 years. In some cases, this may only be observed across a long-term time interval. A similar situation occurred in a case study by Hauptmeier, Heipertz, and Schuknecht (2006). They noted that the effects of reforms become apparent only after some time, and in some cases, they may imply increased costs in the initial phase of the reform. This trend was observed in less frequently reforming countries, a group into which Slovakia may be categorized. However, within our study, the ESO reform had a quite clearly negative impact on the current expenses of district offices, and the economic predictions of the government implementing the reform were not fulfilled. Although there were also interannual changes which we may consider as specific stabilized increases in 2016 (+1.54%) and 2018 (+3.16%), there has been no significant decrease since the basal year of 2012. Subsequently, the development trend culminated only with the COVID-19 pandemic, when there was another massive increase of 43.17% between 2020 and 2021.

The partial results also indicate that the development of the current expenses of territorial self-government generally proceeds continuously along a growth trajectory. There was a significant increase in district offices in 2014, when the effect of the ESO reform became apparent for the first time. In the Ministry of the Interior, there have been massive changes in selected cases caused by an unexpected societal situation – for example, an immigration crisis, the COVID-19 pandemic, etc. In principle, when examining interannual changes between three groups of expenses, a similar trend may only be observed during the COVID-19 pandemic. On the one hand, increased expenses (2020 and 2021) are specific. On the other hand, the reduction after the release of anti-pandemic regulations (2022) occurred only in the case of district offices and the Ministry of Interior. In the case of territorial self-governments, the increase continued even into 2022.

For our study, we investigated only current expenses. In some years, excessive changes could occur in the total volume accounting for capital expenditures, which could change the partial results. As we pointed out in the methodology of this paper, the average percentage of the total expenditure on employees is approximately 60%–70%. This share may be identified in the final accounts of the Ministry of Interior in each year. In monetary value, this figure increased from €18 million to €55 million in 2014. We believe that the failure of one of the sub-aims of the reform, i.e., reducing personnel and labor costs, directly affected the primary objective of saving public finances.

We may clearly state that the development trajectory of current expenses intended for

the scope of the district offices in the period from the implementation of the ESO reform between 2013 and 2022 had an escalating tendency. The increasing interannual current expenses prove this. Based on the intentions of our study, it may be concluded that the reform did not fulfil the declared aim of saving public expenditures.

## Conclusion

- The ESO reform came into effect on October 1, 2013. This was a first transitional year, and the initial change in public spending was reflected in 2014. It was during this period that the highest historical percentage increase in current expenses on district offices occurred (128.54%).
- Reforms tend to be a financial burden in the initial phases, and their effects are only provable in the long term. In the period until 2022, however, expenses were continuously increased to ensure district office scope. The lowest increase occurred in 2016 (1.54%).
- Another significant escalation was caused by the COVID-19 pandemic, when the competence framework of district offices was expanded and they observed an increase in expenses by 43.17% in 2021. This year represents the largest overall figure for expenses – €267.67 million.
- It is possible to conclude that the development trajectory of current expenses to carry out the competencies of district offices in the period from the implementation of the ESO reform in 2013 to 2022 had an escalating tendency. This can be observed in the increasing interannual changes in current expenses to carry out the competencies of district offices. Based on the intentions of our study, it can be concluded that the reform did not fulfil the objective of saving public expenditures.

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## ESO REFORMA SLOVAKIJOJE – (NE)SĚKMINGAS KELIAS VIETOS VALSTYBĚS ADMINISTRAVIMO VIEŠŪJŲ IŠLAIDŲ OPTIMIZAVIMUI?

Straipsnio tikslas – įvertinti vykdomos ESO reformos deklaruojamas ekonomines prognozes remiantis viešųjų išlaidų analize. Daugiausia dėmesio skiriama rajonų įstaigų, kaip vietos valstybės administracijos įstaigų Slovakijoje, einamųjų išlaidų identifikavimui 2011–2022 m. laikotarpiu. Vertinama, ar ESO reforma ilgalaikėje perspektyvoje pasiekė vieną iš pagrindinių tikslų – sumažinti viešąsias išlaidas. Straipsnis skirtas atverti ir papildyti menkai plėtotą mokslinę diskusiją apie valstybės išlaidas ir rajonų biurų, kaip vietos valstybės administracijos institucijų, efektyvumą Slovakijoje. Mokslinis tyrimas atkreipia dėmesį į tai, kad ESO reforma nepadėjo optimizuoti esminių valstybės išlaidų. Priešingai, straipsnio rezultatai rodo, kad rajono įstaigų išlaidos kasmet didėja nuo mažiausios vertės (+1,54 proc.) 2016 m. iki didžiausio procentinio (+128,4 proc.) padidėjimo 2014 m., kai reforma buvo pradėta visapusiškai įgyvendinti. Einamosios išlaidos rajonų įstaigoms sumažėjo tik pereinamaisiais 2013 m. (–3,68 proc.) ir 2022 m. (–48,30 proc.).

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