

Papcunová, Viera; Vavrek, Roman; Dvořák, Marek

Article

Role of public entities in suitable provision of public services: Case study from Slovakia

Administrative Sciences

Provided in Cooperation with:

MDPI – Multidisciplinary Digital Publishing Institute, Basel

Suggested Citation: Papcunová, Viera; Vavrek, Roman; Dvořák, Marek (2021) : Role of public entities in suitable provision of public services: Case study from Slovakia, Administrative Sciences, ISSN 2076-3387, MDPI, Basel, Vol. 11, Iss. 4, pp. 1-18, <https://doi.org/10.3390/admsci11040143>

This Version is available at:

<https://hdl.handle.net/10419/275261>

Standard-Nutzungsbedingungen:

Die Dokumente auf EconStor dürfen zu eigenen wissenschaftlichen Zwecken und zum Privatgebrauch gespeichert und kopiert werden.

Sie dürfen die Dokumente nicht für öffentliche oder kommerzielle Zwecke vervielfältigen, öffentlich ausstellen, öffentlich zugänglich machen, vertreiben oder anderweitig nutzen.

Sofern die Verfasser die Dokumente unter Open-Content-Lizenzen (insbesondere CC-Lizenzen) zur Verfügung gestellt haben sollten, gelten abweichend von diesen Nutzungsbedingungen die in der dort genannten Lizenz gewährten Nutzungsrechte.

Terms of use:

Documents in EconStor may be saved and copied for your personal and scholarly purposes.

You are not to copy documents for public or commercial purposes, to exhibit the documents publicly, to make them publicly available on the internet, or to distribute or otherwise use the documents in public.

If the documents have been made available under an Open Content Licence (especially Creative Commons Licences), you may exercise further usage rights as specified in the indicated licence.



<https://creativecommons.org/licenses/by/4.0/>

Article

Role of Public Entities in Suitable Provision of Public Services: Case Study from Slovakia

Viera Papcunová ^{1,2} , Roman Vavrek ^{3,*}  and Marek Dvořák ⁴ 

¹ Institute of Economics and Management, Faculty of Natural Sciences, Constantine the Philosopher University in Nitra, 949 74 Nitra, Slovakia; vpapcunova@ukf.sk

² Department of Regional Economics and Administration, Faculty of Economics and Administration, Masaryk University, 602 00 Brno, Czech Republic

³ Department of Public Economics, Faculty of Economics, VŠB—Technical University of Ostrava, 702 00 Ostrava, Czech Republic

⁴ Department of Trade and Finance, Faculty of Economics and Management, Czech University of Life Sciences Prague, 165 00 Prague, Czech Republic; dvorakmarek@pef.czu.cz

* Correspondence: roman.vavrek@vsb.cz

Abstract: Local governments in the Slovak Republic are important in public administration and form an important part of the public sector, as they provide various public services. Until 1990, all public services were provided only by the state. The reform of public administration began in 1990 with the decentralization of competencies. Several competencies were transferred to local governments from the state, and thus municipalities began to provide public services that the state previously provided. Registry offices were the first to be acquired by local governments from the state. This study aimed to characterize the transfer of competencies and their financing from state administration to local government using the example of registry offices in the Slovak Republic. In the paper, we evaluated the financing of this competency from 2007 to 2018 at the level of individual regions of the Slovak Republic. The results of the analysis and testing of hypotheses indicated that a higher number of inhabitants in individual regions did not affect the number of actions at these offices, despite the fact that the main role of the registry office is to keep registry books, in which events, such as births, weddings, and deaths, are registered.

Keywords: public sector; local government; suitable management; transferred competencies; registry office



Citation: Papcunová, Viera, Roman Vavrek, and Marek Dvořák. 2021. Role of Public Entities in Suitable Provision of Public Services: Case Study from Slovakia. *Administrative Sciences* 11: 143. <https://doi.org/10.3390/admsci11040143>

Received: 27 September 2021
Accepted: 25 November 2021
Published: 30 November 2021

Publisher's Note: MDPI stays neutral with regard to jurisdictional claims in published maps and institutional affiliations.



Copyright: © 2021 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>).

1. Introduction

The public sector represents a substantial portion of international economic activities due to its size and related activities and is also a major employer, service provider, and consumer of resources (Brammer and Walker 2011). As a result, there is a growing need for, and interest in, integrating sustainability-based strategies and practices in the public sector. Compared to that in the private sector, the adoption of sustainability initiatives in the public sector is more complicated due to the lack of mandatory evaluation requirements, specific guidelines, and the absence of political support (Farneti and Guthrie 2009) and because the employees have specialist roles (Kassim et al. 2019). Ramos et al. (2021) add that there are also cultural barriers, a lack of public and political pressure, and, in general, resistance to change. Nevertheless, by defining its policies and strategies, the public sector should regulate and manage the performance of its organizations in the context of sustainability and thus improve its performance. It is, therefore, necessary to identify the current sustainability profile of public sector organizations in terms of potential improvements and to identify good policies and practices that already exist (Figueira et al. 2018).

Public sector reform has been at the top of the OECD policy agenda for at least three decades. In the early 1980s, many OECD governments struggled with large budget deficits

during the recession caused by OPEC's second oil shock. After a long period of rapid public sector expansion, several countries have embarked on a series of public sector reforms to curb public spending and improve public sector productivity (Philippopoulos 2016). Canada and 192 other UN member states adopted the 2030 Agenda for Sustainable Development in 2015. Given the critical and urgent need to make progress on sustainability, Canada is paying increased attention to sustainable public procurement (Da Ponte et al. 2020). Sustainable public procurement, defined as the procurement of goods and services by government entities that considers social, economic, and environmental aspects, is an underused, yet effective, mechanism (Gelderman et al. 2017). Another tool for enhancing the sustainability of public sector organizations is the use of sustainability reporting, which serves to improve and change the performance of the organization in terms of sustainability. However, there are barriers to creating a sustainability reporting process, such as a lack of appropriate support from managers and leaders, etc. Though public sector organizations lag behind other organizations in creating sustainability reports, they have started to use these reports as a communication tool that can lead to organizational change (Domingues et al. 2017).

With globalization, public organizations have come under pressure to find a common system of governance. On the one hand, this represents competitiveness and the need to improve their economic position, service delivery, and efficiency, and on the other hand, pressure to maintain traditional, historical management practices (Zhong et al. 2021). As a result, there is a growing similarity between the values and principles of public administrations around the world (Huque 2019). These values reflect the need to improve internal and external processes for effective management, to strengthen public relations, and to develop strategic thinking aimed at clearer and more measurable goals in the same way that private companies operate (Trondal 2021). At present, the concept of sustainability in public administration has evolved to the point where dialogues about it have largely changed to "green growth" and "smart cities" strategies. However, commitment to the sustainability of public administration is also inextricably linked to civic participation, especially at the local level (Spicer and Bowen 2017). This context has required a radical change in the traditional role of public administration organizations; their functions have shifted from policy-making and providing public services to managing local public service networks (Mazzara et al. 2010). Sustainability as a key aspect of public administration has been defined as the long-term preservation of economic, social, and environmental benefits (Beare et al. 2014). This is also supported by Erkkilä (2015), who noted that, in recent years, public bodies have increasingly included environmental and social information in their annual economic reports. From the point of view of politicians who want to promote transparency in the field of the sustainability of local governments, it is necessary to note that the factors influencing transparency differ from country to country. In the Nordic countries, there are financial factors (e.g., budget surplus/deficit, debt per capita, financial autonomy, and fiscal pressure) and legal factors (e.g., judicial quality of law) that have a significant impact on the transparency of sustainability. On the other hand, only one of the financial factors (i.e., debt population) has such an effect in Anglo-Saxon countries. Socio-economic factors (e.g., political competition) and financial factors (e.g., debt per capita and financial autonomy) are relevant to local governments in southern Europe (Rodríguez Bolívar et al. 2018; Manes-Rossi et al. 2020). Further, innovative activities in the field of sustainability of Norwegian local governments, according to Pedersen (2020), can be associated with three roles: local government as a beneficiary, collaborator and co-creator, and as a pioneer of well-being. These roles are not precisely defined or mutually exclusive (Table 1).

Table 1. Innovation in Norwegian local governments: three historical roles according to [Pedersen \(2020\)](#).

Local government as a beneficiary	The activities covered represent the recruitment of new organizational units, technology, policy, strategy, services, programs, and new positions in the municipal organization. In addition, this role includes local government as the implementer of state policies and programs
Local government as collaborator and co-creator	This role is associated with collaborative business activities. In other words, local governments are the main actors or participants in various external innovation activities. Such activities may include cooperation on tasks (intergovernmental or inter-municipal cooperation), management (political inter-municipal cooperation), etc.
Local government as a pioneer of well-being	This role does not necessarily mean inventing new social services, schemes, or measures, but rather pioneering, promoting, and mediating international trends or innovations from elsewhere. It can also be a task that individual municipalities develop or experiment with new solutions within the framework of state initiatives.

Although public managers and non-governmental actors play an important role in supporting sustainable communities, little is known about how these actors work together across sectors to improve sustainability innovation. At the same time, local communities can promote bottom-up sustainability innovation through cross-sectoral cooperation, combining local and non-governmental organizations at the local level with the technical capacity provided by the government ([Swann 2019](#)).

As far as public administration is concerned, few studies have focused on the dynamics inherent in the concept of values, which allows for theoretical constructions and bibliographic measurements in the context of public management, which is also related to the sustainability of public administration organizations ([Marques et al. 2021](#)). Sustainable public administration is a necessary condition for the provision of public services. While a large amount of literature suggests that public sector organizations are deeply unstable and unsustainable in the long term, few studies offer long-term data on this issue ([Olsen 2017](#)). Dynamic changes in public administration systems are taking place in all European countries, including those in Central and Eastern Europe. Many of these countries are making fundamental qualitative changes in their systems; as a result, their systems and institutions and the functions and interrelationships between them are changing. In addition, methods of financing, the legislative environment, the related personnel and financial equipment, as well as the methods of management and decision-making are changing ([Møller 2020](#)). [Pedersen \(2020\)](#) discusses Norwegian local government as an example. In 1978, it was not uncommon for a municipality to have 60–70 political committees; since the late 1970s, this old committee structure has been replaced in many municipalities by a new model of main political committees based on several policy areas. At the start of 1986, approximately 50% of Norwegian municipalities had adopted this model, and only two years later, it was adopted by almost all Norwegian municipalities. In the late 1990s, especially in the municipal elections in 1999 and 2003, some municipalities experimented with directly elected mayors.

One possibility for the sustainability of local government is the reform of public administration, which has taken place in several countries. The reform is not a completed process; it is constantly underway. Even with the reforms, there are conflicts between efficiency and effectiveness. [Johnsen \(2019\)](#) notes that many reforms in the public sector focus on increasing transparency, accountability, and improvements in public administration ([Ball and Bebbington 2008](#); [Biondi and Bracci 2018](#)). Reform of public administration is based both on internal pressures to improve its functioning and on external pressures from social changes, in response to which it is necessary to create a suitable institutional and

administrative framework. This is supported by [Hendrych et al. \(2014\)](#), who note that the reform of public administration is not only a normal organizational change but a significant intervention in the structure of the relationship between the state and its inhabitants and, as a result, its acceptance is often met with opposition ([Vavrek et al. 2020](#)). [Hamalová et al. \(2015\)](#) define the reform of public administration as a continuous process of change that alters the quality of the original system. The aim of the reform is to create modern, smart governance, which should be not only effective but accessible to citizens. The extent of the reform, according to [Ochrana and Půček \(2011\)](#), and its focus, are determined by the framework provided by the state which guides the potential reform of the public administrative systems, with clearly defined objectives and a time horizon for implementation. Public administration reform, according to [Cirner \(2013\)](#), can be seen as a change in the executive procedures applied to public services which are no longer consistent with the expectations of the political and social environment. The influence of political parties and ideologies, the willingness of officials, and the impact of society-wide events on the overall course of the reform, also contribute to the dynamism of administrative reform. [Rubtcova et al. \(2020\)](#) note that, therefore, during reform, the very nature of the interaction between inhabitants and the state requires to change. Paternalism, which excludes the ability of citizens to participate in key management decisions, has been replaced by partnership. The key problem of public administration, in this situation, is the controllability of the public service, which means the ability and willingness of officials to set and achieve certain goals in cooperation with other actors, such as politicians and civil society institutions. From the outset, the process of European integration has placed a strong emphasis on the role played by public administration. Public expenditure on these institutions influences their behavior ([Hudáková et al. 2017](#); [Hornýak Greganova and Orszaghova 2019](#)). For this reason, the process of European integration has required the definition of organizational models of public administration, that are compatible with the protection of competition and economic freedoms enshrined in the Treaty of Lisbon, as necessary conditions for the creation of a free market in an open economy ([Solombrino 2019](#)). Despite reforms made to public administration, the financing of local governments is always tied to the funds of state budgets of individual countries ([Farneti and Siboni 2011](#)). However, [Gherardi et al. \(2021\)](#) note that in the current international context, which requires addressing global and emerging issues with adequate solutions in different territorial areas, public administration must not focus only on the financial dimension. The path to sustainability and ownership by current and future generations is becoming a central political theme of the EU which in this regard launched the Europe Green Agreement. To meet the objectives defined in Agenda 2030 and the related objectives defined by cohesion policy, it becomes necessary to link territorial development with the sustainability of public administration.

This is illustrated by Figure 1, which shows that the EU-28 countries spend an average of 11.30% of GDP for local government. The Slovak Republic spends half of the financial resources from the state budget on local government compared to the EU-28 countries. (In 2007, EU countries spent 10.9% of GDP; in the Slovak Republic, it was 6.1% of GDP; in 2017, EU countries spent 10.6% of GDP and the Slovak Republic spent 6.9% of GDP). Data for 2018 within the EU-28 is not available. The Czech Republic and Poland spent almost the same amount of funds each year for financing local government, although in the comparable years 2008 and 2016 there was a slight decrease in these funds in both countries. However, in 2017 and 2018, there was an increase in these funds in both countries. It follows that local governments play a key role in the sustainability of public policies. Their proximity to citizens, the volume of resources and services they manage, and the high levels of debt and deficit caused by the public financial crisis in many industrialized countries, make this level of government particularly interesting for sustainability studies that have economic, social, and environmental implications for public entities ([Randma-Liiv and Kickert 2017](#)). This is also confirmed by [Surówka \(2017\)](#), who noted that local government units are an important feature of the public finance sector in Poland. The base of their operations is connected with meeting the needs of the population of municipalities

(gminas), districts (poviats), and voivodeships. The basics of financial management are determined by legal regulations, which define the scope of their activities and affect the state of financial resources at their disposal. The financial condition of Polish municipalities and districts is significant because local governments are responsible for funding more than 30% of public functions in Poland. However, [Satoła et al. \(2019\)](#) note that financial autonomy varies significantly from one Polish rural municipality to another. Almost 60% of these are at a medium or low level. As a result, their financial situation and ability to perform their tasks depend on the resources allocated from the state budget. This poses a significant problem for their ability to remain financially stable. A significant decrease in funds in Hungary has also been observed, where the decline in 2018 compared to 2007 was 59.48% (Figure 1). Hungary currently has a relatively complicated intergovernmental system, and the most important sources of funding for local governments in this country are grants, which have accounted for around 60% of total income over the last six years ([Nam and Parsche 2001](#)).

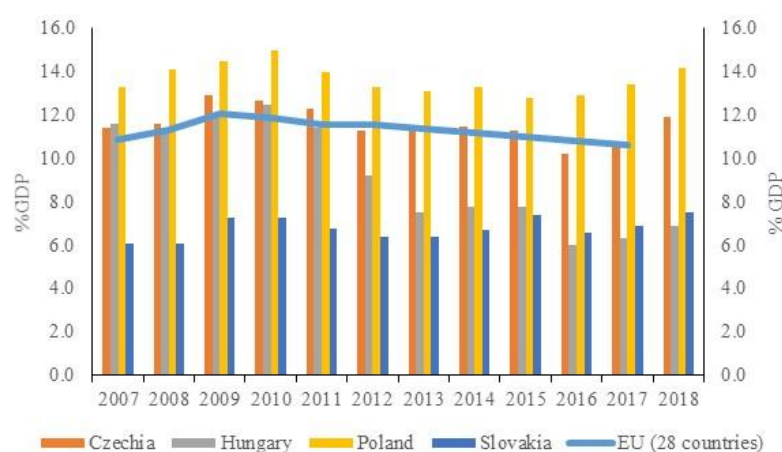


Figure 1. Development of general government expenditures (% of GDP) for local government. Source: Statistical Office of the Slovak Republic, own processing.

2. Literature Review

Organizational models of public administration represent a simplified schematic representation of the method of organizational construction of the entire system from individual executive units of public administration. There are many approaches to creating models that are based on different criteria for their conception. However, even applying the same criterion does not guarantee the creation of identical models in different countries. Many external and internal factors influence their development. The group of important internal factors includes, above all, the state establishment, which determines the system of relations between the state and its territorial parts. The administrative–legal division is usually applied in unitary states, such as the Slovak Republic. In centralized states, hierarchical structures are in place, typical of total vertical subordination of public administration bodies. France is a classic case of a centralized unitary state ([Hamalová et al. 2015](#)). [Olsen \(2017\)](#) adds that the processes of public administration and the behavior of civil servants are probably systematically influenced by the organizational structures of the central state administration and not by the requirements of its immediate surroundings. In decentralized unitary states, the degree of decentralization of power to regional and local government may vary. Part of the state’s power is legally excluded from the competence of central bodies and is transferred to local government bodies ([Adamisin and Tej 2012](#)). Decentralization is a crucial step for changing the principle of administrative sub-coordination and hierarchy. [Treisman \(2007\)](#) notes that decentralization comprises a dizzying variety of political and economic transformations, including decentralization, deconcentration, delegation, administrative decentralization, privatization, bureaucratization, fiscal decentralization, and federalism. Democratic decentralization, according to [Tester \(2019\)](#), implies

the decentralization of state planning to lower levels of government, which are to some extent accountable to local voters. In many respects, political decentralization is not a new idea. Sub-national governments have long existed in many countries, including Egypt, Cambodia, El Salvador, Iran, and the United States. [Edoun \(2016\)](#) and [Cabelkova et al. \(2021\)](#) note that decentralization increases transparency and accountability and also increases the efficiency of service delivery to the inhabitants. As a result of decentralization, development projects are more sustainable and cost-effective because local people are more often involved in their design, implementation, and monitoring. This is also supported by [Henry \(2006\)](#), who noted that decentralization supports communities in finding solutions to their everyday problems while bringing innovative ideas that are more adapted to local conditions. According to [Krnáč \(2007\)](#), decentralization, as a process of transferring part of the competencies of state administration bodies to local government, also includes the transfer of financial powers and material resources (movable and immovable property). In practice, this is a procedure for determining local government competencies and the competencies that the state has proposed to transfer to local governments from state administration bodies ([Vojtech et al. 2019](#); [Beresecká 2017](#)). This process is linked to many other reform steps and requires a systematic approach. [Barzelay \(2001\)](#) notes that decentralization frees managers and employees of public administration bodies from restrictive rules and bureaucracy while strengthening their ability to respond to inhabitants' perceptions and changes in the environment. More autonomous decision-making also allows employees' expertise and skills to be used to increase the efficiency of the public administration system.

As part of decentralization reform, public finances have also been decentralized, which, on the one hand, strengthens the transparency of public finances and, on the other hand, supports the management approach and responsibility for managing the various parts of government. The reason behind public finance reform, according to [Jakubek and Tej \(2015\)](#), was the partial completion of the reforms of public administration. One of the causes included the high deficit of public finance and the state budget deficit ([Bečica 2014](#)). According to [Mihóková et al. \(2015\)](#) and [Buleca and Mura \(2014\)](#), financial administration plays a key role in securing the public resources of the Slovak Republic. Its duty and obligation is to ensure that public resources are used as effectively as possible, including both income and operating expenses needed for running the organization. In addition, [Burak and Nemec \(2016\)](#) and [Fil'a and Kučera \(2015\)](#) state that the European Charter for local government expressed in the European context implies that the revenue base of municipalities is the basis of its economic integrity, while creating economic sovereignty of the municipality's ability to pay their expenses to meet local needs arising from the original functions of the municipality ([Vavrek 2015](#)). [Adamisin and Tej \(2012\)](#) state that local authorities are entitled to their own financial resources which they may dispose of freely within their powers.

The accounting approach itself is closely linked to the financing of local governments. According to [Sicilia and Steccolini \(2016\)](#), it comprises managerial accounting, the basis of performance management systems at the level of local governments, which links the budget to various outputs and results. In recent decades, managerial accounting has changed from a traditional budgetary perspective, in which the role of the budget is limited to deciding how much to spend on what, to one that involves limiting expenditure to available revenue and avoiding high costs. From the beginning of 2000, the budget began to function as an incentive for the economy and society, as a governing and managerial territorial tool, and as the primary tool of accountability in public administration.

Administrative reforms at the level of public administration can thus be considered part of "efficiency savings". Not only does the government have to deal with presented crises, but citizens, politicians, and various interest groups may also see public administration reforms as part of resolving them. Politically and organizationally, efficiency measures can be considered the most effective method of achieving savings, as they avoid real cuts

and appear less threatening and more akin to technical adjustments than direct cuts (Pollitt 2010).

Public administration reform in the Slovak Republic has been occurring almost continuously since 1990 and concerns all parts of government. The philosophy of reform, namely the decentralization of public administration, focuses on strengthening the state as a whole and strengthening the position of local governments. The main aim of the decentralization of public administration in the Slovak Republic was the transfer of competencies from the state administration to the level of the regional or the local government. This is supported by Železník et al. (2014), who stated that extensive decentralization of responsibilities within the public administration has brought challenges for local authorities; specifically, how to provide a wide portfolio of different public goods and services and bring a higher level of efficiency, professionalism, and quality of these services for inhabitants. The decentralization of the competencies from the state administration to local government is closely related to changes in the financing of local government. This means that when some of the competencies from the state are transferred to local government, property, and financial resources, which are used for the execution of these competencies, are also transferred. Yang et al. (2020) have stated that fiscal decentralization helps to improve the efficiency of the public sector and promotes economic growth because local governments are better positioned to provide public services that match local preferences and needs. According to the OECD, fiscal consolidation represents a set of governmental measures which should lead to a reduction in budget deficits and reduce the accumulation of public debt. Fiscal consolidation focuses on two fiscal variables: flows (e.g., public budgets) and status (e.g., public debt). This distinction is important because the goal of fiscal consolidation is to reduce the public debt on a long-term, stable basis in a way that does not cause negative externalities in the economy (Zimčík 2013). The conception of decentralization and modernization of public administration in the Slovak Republic was approved for the period 2000–2004, in which more than 300 competencies were planned to be transferred from local state governments (i.e., regional and district offices) to regional and municipal governments. By adopting Act No. 416/2001 Coll., as amended, on the transfer of certain competencies from state administration bodies to municipalities and higher territorial units, all the municipalities in the Slovak Republic were suddenly responsible for the performance of additional competencies in 36 areas (Nižnanský 2005). However, Jankurová (2016) notes that public administration has existed in the Slovak Republic for a long time in a kind of stalemate due to the unsystematic approach of previous governments. On the one hand, public administration bodies are constantly accused of incompetence while, on the other hand, its modernization and adaptation to the standards of the countries of the European Union have long not been prioritized by the state. Krnáč (2007) notes that the structure of competencies transferred to territorial local government points to the inconsistency of the approach of individual central state administration bodies and non-compliance with the principles of an effective division of political responsibility. This is reflected in the opacity in the fulfillment of tasks, the increase of divided responsibility between state administration and territorial self-government (e.g., education, health care, social assistance services), but also the division of responsibilities between levels of territorial self-government (e.g., social assistance services), lower efficiency and higher financial demands, but also on the negative impact on the user of public services. According to Škultéty (2016), if we examine the positive and negative aspects of the so-called transfer of authority from the state to the municipalities, the criteria need to include that the transfer entails optimization of the performance of state administration by self-government, reflecting historical, social, cultural, and legal preconditions. It should be emphasized that this system is implemented in most European democracies with some modifications (e.g., Austria, Germany, the Netherlands, Luxembourg, Belgium, Italy). By delegating the performance of certain tasks of state administration to municipalities, the government reinforces its position in the system of ensuring the needs of the state. However, on the other hand, it requires municipalities to perform the delegated tasks properly and in a timely manner

(Palúš et al. 2010). Territorial self-governing units cooperate with state bodies in performing tasks within the delegated competences. State bodies provide territorial self-government units with assistance in professional matters, the necessary data from records kept by state bodies, and participate in the training of municipal employees, as well as members of local councils (Urbaníková and Štubňová 2018). In addition, state administration bodies communicate with the municipalities and their associations the measures concerning the municipalities before their adoption and inform them of the adopted measures (Buleca and Mura 2014). State administration is the most important part of public administration in the Slovak Republic. The change in the political system in 1989 significantly affected the state administration. The conditions for the performance of state administration in this period were regulated by Act No. 347/1990 Coll. on the organization of ministries and other state administration bodies of the Slovak Republic and Act No. 472/1990 Coll. on the organization of local state government. In 2001, Act No. 416/2001 Coll. on the transfer of certain powers from state administration bodies to municipalities and higher territorial units, which started the reform of state administration, was accepted (Škultéty and Kaššák 2014).

3. Materials and Methods

The aim of the paper is to characterize the transfer of competencies and their financing from state administration to local government using the example of registry offices in the Slovak Republic.

With the transition of the Slovak Republic from a command economy to a market economy, not only did the economy change, but the transition also required changes in the management of public administration. The central model of public administration, which was applied in Slovakia until 1989, was characterized by its centralism and bureaucracy, which essentially copied the then management of the country's economy.

Public administration reform began in 1990 and is ongoing. In 1990, the self-governing position of municipalities was restored with the adoption of Act No. 369/1990 Coll. on the municipal establishment, and public administration as a whole moved from a centrally managed model to a dual model. In the second stage of the reform (in the period 1995–1996), regional self-government was to be created, and at the same time, the decentralization of public administration was to begin. However, regional self-government, as well as the decentralization of public administration, did not take place until 2002. The registry offices were the first area of competence acquired by local government. In addition, fiscal decentralization took place in 2005, which significantly changed the financing of local and regional government in relation to the state. For this reason, information on the financing of devolved competencies became fully available at the level of individual regions only in 2007. Therefore, we evaluate the financing of this competence from 2007 to 2018 at the level of individual regions of the Slovak Republic using cumulative data from all the registry offices in the Slovak republic. The database was obtained from the Ministry of the Interior of the Slovak Republic.

In connection with the aim of the article, we sought to find an answer to the question of whether there are regional differences in the performance of registry activities. The registries were the first public service acquired by local governments in the process of decentralization of public administration in the Slovak Republic. In this context, we examined the following four hypotheses:

Hypothesis 1 (H1). *We predict that with increasing number of inhabitants of individual regions of the Slovak Republic, the number of operations carried out by registry offices in these regions will increase at a statistically significant level.*

Hypothesis 2 (H2). *We predict that with increasing number of operations carried out by registry offices in individual regions of the Slovak Republic, the volume of subsidies in these regions will increase at a statistically significant level.*

Hypothesis 3 (H3). *We predict statistically significant differences between individual regions of the Slovak Republic in terms of the number of actions per capita.*

Hypothesis 4 (H4). *We predict statistically significant differences between individual regions of the Slovak Republic in terms of the total subsidy allocated to registry offices per capita.*

Several mathematical–statistical methods were used to test the above hypotheses. Individual analyzes were processed in MS Office, Statistica 13.4, and Statgraphics XVIII.

We used the Kendall rank correlation coefficient (hereinafter “Kendall coefficient”), which is calculated as follows:

$$r_K = \frac{n_c - n_d}{n(n-1)/2}$$

where:

n —number of observations

n_c —number of concordant pairs

n_d —number of discordant pairs.

The difference between regions was evaluated using Kruskal–Wallis one-way analysis of variance.

$$Q = \frac{12}{n(n-1)} \sum_{i=1}^I \frac{T_i^2}{n_i} - 3(n+1)$$

where:

n —number of observations

n_i —number of observations in i -th group

T_i^2 —total number of orders of i -th group.

The difference between regions was evaluated using Kruskal–Wallis one-way analysis of variance. The regression analysis presents a separate method to analyze an indicator of progress for the period 2007–2018. The least-squares method was used for estimation of regression model parameters.

$$\sum_{i=1}^n (y_i - \hat{y}_i)^2 = \sum_{i=1}^n e_i^2 \rightarrow \min$$

where:

y_i —measured value of dependent variable

\hat{y}_i —estimated value of dependent variable

e_i^2 —random error of dependent variable.

The subsidy to cover the costs of the transferred performance of state administration for registry offices is provided to the municipality, which is the seat of the registry office from the budget chapter of the Ministry of the Interior of the Slovak Republic. Registry offices mainly keep registry books, in which they record births, marriages, deaths of the population, or a change of name or surname. The subsidy is provided for the employee’s salary, for goods and services, and for increased costs associated with the employee’s clothing. In terms of the structure of the total subsidy, in 2018, the biggest share consisted of wage costs of employees (88.48%), office operating costs accounted for 9.85%, and costs associated with the employee’s clothing accounted for 1.67% (Figure 2).

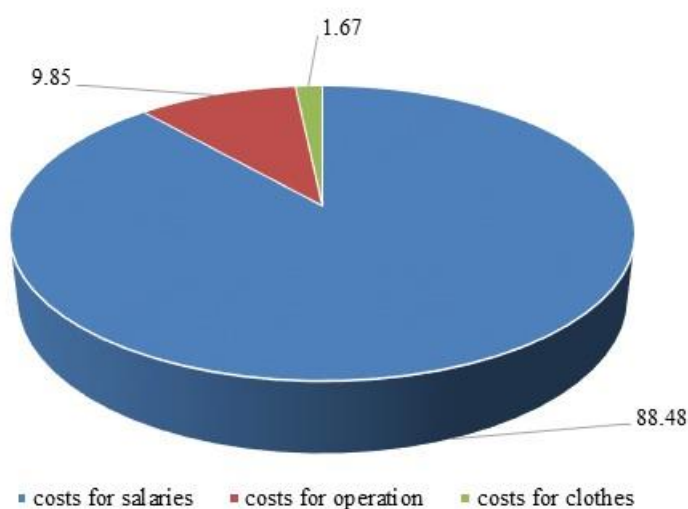


Figure 2. The structure of subsidies for registry offices in the Slovak Republic in 2018 (%). Source: Ministry of the Interior of the Slovak republic, own processing.

The trend in the amount of subsidy per inhabitant and the trend in the number of operations per inhabitant in registry offices are shown in Figure 3.

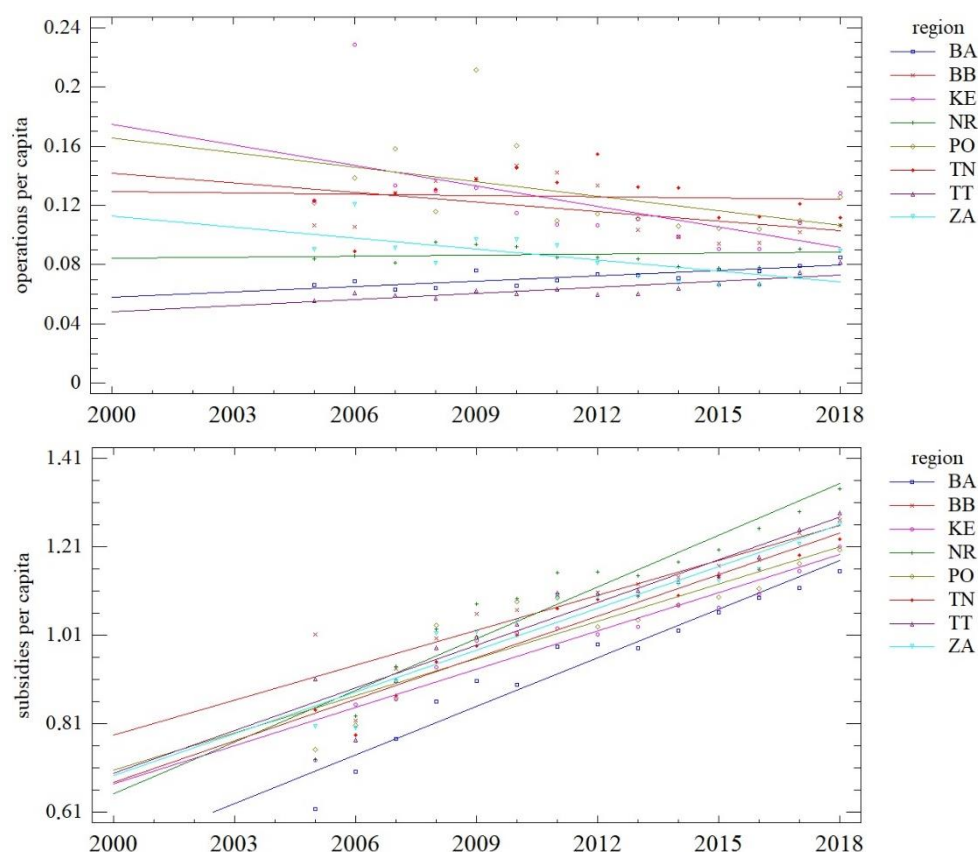


Figure 3. Development of selected indicators of the registry offices in the Slovak Republic in individual regions over the period 2000–2018. Source: Ministry of the Interior of the Slovak republic, own processing.

4. Results and Discussion

The Slovak Republic applied an integrated model of public administration for 45 years (1945–1990). The public administration was the state administration, which implemented a centralized administrative model of management and financing of public needs. The

decision to apply a dual system of public administration in the Slovak Republic since 1991 has fundamentally changed the approach to decision-making and meeting public needs at the local level (Knežová et al. 2016). This is confirmed by Gecikova (2013) and Čepelová et al. (2010), who state that inhabitants began to decide for themselves (especially through elected representatives) the options and ways of meeting public needs and how to take responsibility for their performance. This fundamental change in philosophy, especially the practical approach to meeting public needs, required a reinterpretation by inhabitants and elected representatives of the role and status of municipal government in democratic governance. Changes in public administration were part of the changes in the social and state system. According to Hendrych et al. (2014), the reform of public administration does not present a conventional organizational change but a significant intervention in the structure of public authorities in the relationship between state and citizen, and therefore its acceptance is often met with opposition. The reform of public administration (Hamalová et al. 2015) is defined as a continuous process of change that alters the quality of the original system. The aim of the reform is to create modern, smart governance, which should be not only effective but accessible to citizens (Ochrana and Půček 2011). The extent of reform and its focus is determined by the conceptualization of the state from which is derived the parameters of the reform of the public—administrative systems, entailing clearly defined objectives and time horizon for implementation.

Act No. 416/2001 Coll. stipulates the transfer of powers from ministries, regional authorities, and district offices to municipalities and higher territorial units in the Slovak Republic. In the years 2001–2004, more than 200 competencies were transferred from the state to municipalities. The transfers of powers from state bodies to municipalities were based on the principle that the self-governing competencies of municipalities include competencies that are not the responsibility of state administration. Škultéty (2016) notes that laws regulating the so-called delegated state administration should explicitly state that it is the exercise of a delegated state administration. In the event that the law does not contain such an explicit provision in the regulation of the competence of the municipality, the exercise of self-governing competence of the municipality applies. This interpretative rule contains § 4 Section 2 of Act No. 416/2001 Coll. At the same time, it should be emphasized that a similar rule in relation to municipalities was duplicated in Act No. 369/1990 Coll. on the general establishment, as part of its amendment in 2001 (Section 4).

Based on Act No. 154/1994 Coll. on registry offices, registry offices were located in 926 municipalities, which represent 32.04% of the total number of municipalities in the Slovak republic. Distribution of the registry offices in individual regions was approximately uniform and depended on the size and settlement structure of the region. Despite the fact that most municipalities are located in the Prešov region, the total number of registries is only 105, which is due to multiple settlement structures and a large number of small municipalities in the area. By contrast, in the Nitra region, even though the area has 1.8-fold fewer towns and municipalities compared to the Prešov region, it has the highest number of registry offices in the area, 163, representing a total of 17.60% of the total share. Though there are only 66 registry offices in the Bratislava region, which represents a total of 7.13% of the total number of registry offices in terms of the number of municipalities, there are the highest proportion in this region (there are 66 registry offices per 80 towns and municipalities). Such significant representation of registry offices is related to the settlement structure of this region. In terms of the average number of operations in one registry office, the highest number were performed in the registry offices in the Košice and Prešov regions, which cover a relatively large catchment areas. In practice, this means that existing registry offices serve a relatively large population (registry offices operate only in every sixth municipality or town in the regions). Conversely, on average, the lowest number of operations for one registry office is in the Trnava region, but this is due to the fact that, in this region, the registry offices are located in every second city or municipality (Figure 4).

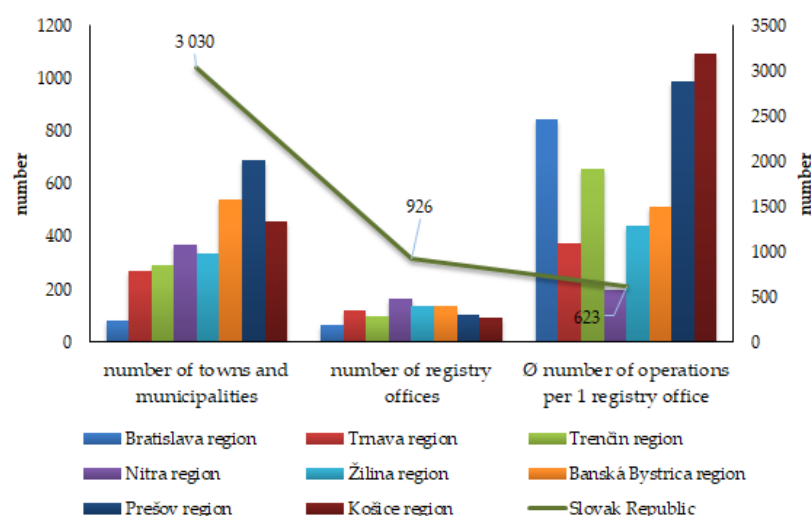


Figure 4. Individual characteristics of registry offices in the individual regions in the Slovak Republic in 2018. Source: Statistical Office of the Slovak Republic—Statdat, Ministry of the Interior of the Slovak Republic, own processing.

First, we examined relationships between the numbers of operations in registry offices in the individual regions and the amount of subsidy transferred from state administration (Table 2). Based on these results, we can infer a linear relationship between these variables in five of the eight regions in the Slovak Republic.

Table 2. The linear correlation of the number of inhabitants and the number of operations in the registry offices.

	Bratislava Region	Trnava Region	Trenčín Region	Nitra Region	Žilina Region	Banská Bystrica Region	Prešov Region	Košice Region
r_K	0.7618	0.464	0.221	0.221	0.397	0.198	−0.397	−0.486
p -value	<0.05	<0.05	0.273	0.273	<0.05	0.324	<0.05	<0.05

Source: own processing.

Interestingly, in the Bratislava region and the Trnava region, an increased level of subsidy to the transferred competencies was associated with increased number of operations by the registry office. Conversely, in the Prešov, Košice, and Žilina regions, the number of operations carried out by registry offices showed a negative linear correlation with the amount of subsidy. This means that increasing the amount of subsidy decreased the number of operations. This correlation was closely related to the salaries of employees in the registry office. The salary remuneration of employees in public administration was linked to their level of education and the length of experience. From the above information, it can be inferred that employees with longer experience work in the above regions, which is reflected in their higher salary evaluation. In Trenčín, Banská Bystrica, and the Nitra region, the relationship between these two variables was not confirmed. Based on the above results, we can confirm hypothesis (H1) only in some regions in the Slovak Republic, which means that we reject hypothesis H1 as a whole.

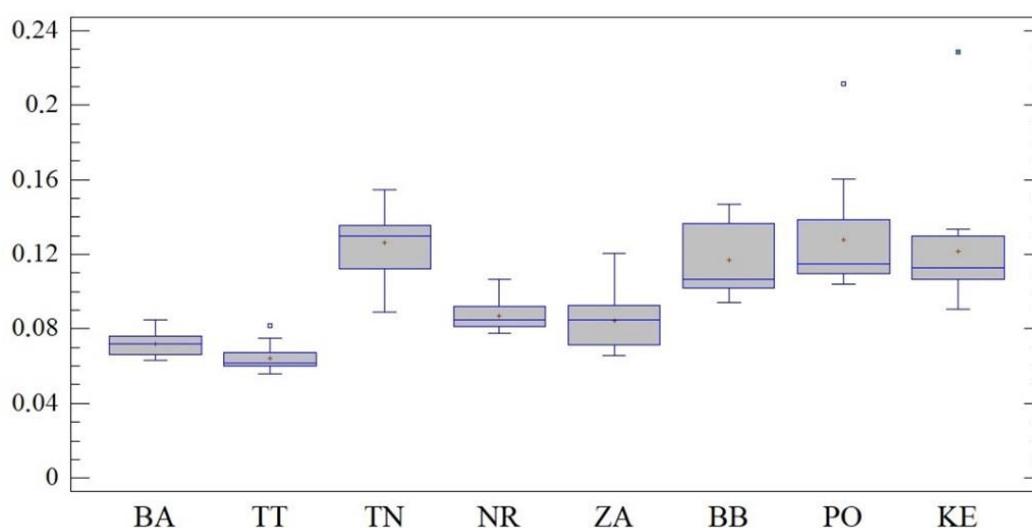
We also analyzed the relationship between the region's inhabitants and the number of operations at the registry offices (Table 3). As with the first pair of variables, we observed differences between regions, especially the western and eastern Slovak Republic regions. A direct linear relationship (although not statistically significant) was found in the Bratislava and the Trnava region. In the Žilina, Prešov, and Košice region, despite the growing number of inhabitants, the number of operations at the registry office decreased. These differences are related to the settlement structure in individual regions. Based on the above results, we can confirm hypothesis (H2) only in some regions in the Slovak Republic, which means that we reject hypothesis H2 as a whole.

Table 3. The linear correlation of the number of inhabitants and the number of operations in the registry offices.

	Bratislava Region	Trnava Region	Trenčín Region	Nitra Region	Žilina Region	Banská Bystrica Region	Prešov Region	Košice Region
r_K	0.7618	0.464	0.221	0.221	0.397	0.198	−0.397	−0.486
p -value	<0.05	<0.05	0.273	0.273	<0.05	0.324	<0.05	<0.05

Source: own processing.

Considering differences between individual regions in the Slovak Republic (Figure 5), we first analyzed the differences using the Kruskal–Wallis test, which confirmed, at the 5% significance level, differences between regions in the number of operations per capita ($W = 85.95$; $p \leq 0.01$). The test results confirmed Hypothesis 3. Statistically significant differences in the number of operations in registry offices per capita in comparison with other regions were recorded in the Bratislava and Trnava regions. The Bratislava region is one of the most economically developed regions of the Slovak Republic, which is associated with a growing population and a progressive age structure of the population in this region. The Trnava region is in a similar situation. Although there are a relatively low number of municipalities in both regions compared to other regions, there are a relatively high number of registry offices, with a registry office located in every second municipality in the region.

**Figure 5.** Differences between individual regions depending on the number of operations per inhabitant. Source: own processing.

When comparing individual regions of the Slovak Republic (Figure 6) in terms of the total subsidy allocated to registry offices recalculated per capita, we used the Kruskal–Wallis test; a statistically significant difference was not confirmed ($W = 12.617$, $p = 0.082$). This means that Hypothesis 4 was not confirmed. It can be stated that, in terms of per capita subsidies in the period 2007–2018, there were no statistically significant differences between regions.

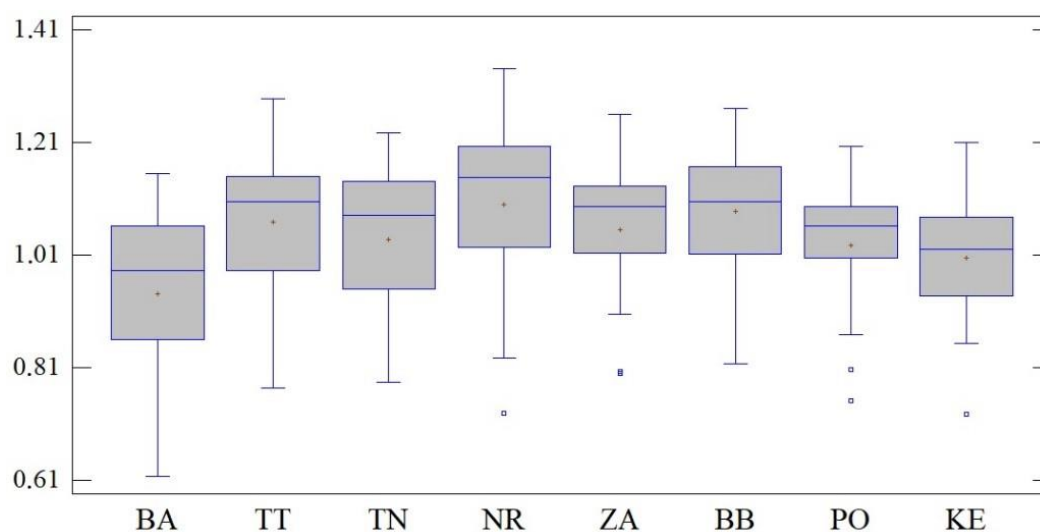


Figure 6. Differences between individual regions depending on the amount of subsidy per inhabitant. Source: own processing.

Based on the regression analysis results (Table 4), we can see the different development of the amount of subsidy per capita and the trend in the number of operations per capita in registry offices in individual regions in the Slovak Republic in the period 2007–2018. Differences can be observed in the absolute level of the dependent variable and in the steepness of the regression function.

Table 4. The parameters of regression functions by individual regions in the Slovak Republic.

Name	Operations per Capita		Subsidies per Capita	
	Intercept	Slope	Intercept	Slope
Bratislava region	−2.3972	0.00122751	−72.6843	0.0366018
Trnava region	4.41334	−0.00213591	−51.856	0.0263203
Trenčín region	9.40957	−0.00461745	−56.8909	0.0287828
Nitra region	−0.353757	0.000219084	−77.1567	0.0389046
Žilina region	6.71934	−0.00327687	−55.253	0.0279794
Banská Bystrica region	0.678928	−0.000274836	−61.9415	0.0313094
Prešov region	−2.71766	0.00138294	−63.7235	0.0322105
Košice region	5.0266	−0.00245695	−62.2742	0.0314832

Source: own processing.

Based on the above results of the correlation analysis, we can describe regional differences in the amount of subsidy per capita and the number of operations per capita in the region. In five regions (Bratislava, Trnava, Žilina, Prešov, and Košice), a linear correlation between the amount of the subsidy and the number of actions performed in the region was confirmed. In four regions (Bratislava, Nitra, Prešov, and Košice), a linear relationship between the number of inhabitants and the number of operations at registry offices in the region was also confirmed.

5. Conclusions

The primary aim of the transfer of competencies from state administration to local government was, on the one hand, to provide adequate public services to the inhabitants and, on the other hand, to create a modern and economically efficient public administration structure. However, the transfer of competencies from state administration to local government has meant that municipalities remain essentially an extended hand of state

administration, which calls into question the basic principle of self-government. Registry offices were the first competency that municipalities acquired from the state. From the inhabitant's point of view, the registry office is one of the least visited offices, but municipalities view it as prestigious to provide registry services directly to their residents in the municipality.

The main role of the registry office is to keep registry books, in which events such as births, weddings, and deaths are recorded. The results of the analysis and testing of hypotheses indicates that an increasing number of inhabitants in individual regions had no effect on the number of actions at these offices. However, when we tested the dependence of the number of these actions per capita, a statistically significant dependence was demonstrated. A large number of municipalities and the related settled settlement structure of the Slovak Republic have contributed to regional differences in the amount of subsidy spent on registry activity per capita.

However, experience suggests that the amount that municipalities spend on the performance of the registry offices exceeds the revenues that municipalities receive from the state in the form of subsidies. Municipalities finance this difference from their own resources, from current expenditure in their budgets. At the time of the economic and financial crisis, there were already thoughts about changing the financing of local government in Slovakia. The current COVID-19 pandemic has reopened this topic. Based on the results of the analysis, we can state that fiscal decentralization was not successful and did not ensure financial independence for the municipalities. It could be said that it has further deepened their financial dependence on the state. Although local governments are calling for a change in funding, there is no political will to open the subject yet. One of the significant barriers is the mechanism of pre-distribution of funds to local governments, where the basic consideration is the number of residents with permanent residence in the municipality. Therefore, further research in this area should focus on changes in the funding of this service and on monitoring the activities of registry offices, resulting from their administrative burden, using a range of individual measures.

Author Contributions: Conceptualization, V.P., R.V. and M.D.; methodology, R.V.; software, R.V.; validation, V.P., R.V. and M.D.; formal analysis, V.P., R.V. and M.D.; investigation V.P., R.V. and M.D.; resources, V.P., M.D. and R.V.; data curation, R.V.; writing—original draft preparation, V.P., R.V. and M.D.; writing—review and editing, V.P., R.V. and M.D. All authors have read and agreed to the published version of the manuscript.

Funding: This research was funded by the Student Grant Competition in VŠB - Technical University of Ostrava, grant number SP2021/18.

Data Availability Statement: Not applicable.

Conflicts of Interest: The authors declare no conflict of interest.

References

- Adamisin, Peter, and Juraj Tej. 2012. The Analysis of the Economic Efficiency of Regions on the Level of NUTS III and on the Proportion of Municipal Taxation. *Polish Journal of Management Studies* 5: 60–77.
- Ball, Amannnda, and Jan Bebbington. 2008. Editorial: Accounting and Reporting for Sustainable Development in Public Service Organizations. *Public Money & Management* 28: 323–26.
- Barzelay, Michael. 2001. *The New Public Management: Improving Research and Policy Dialogue*. Berkeley: University of California Press, p. 240.
- Beare, Dan, Ruvena Buslovich, and Cory Searcy. 2014. Linkages between Corporate Sustainability Reporting and Public Policy. *Corporate Social Responsibility and Environmental Management* 21: 336–50. [\[CrossRef\]](#)
- Bečica, Jiří. 2014. Czech Municipalities and Real Estate Tax. Paper presented at the International Conference: Theoretical and Practical Aspects of Public Finance, Praha, Czech Republic, April 15–16; Edited by Lucie Sedmihradská. Praha: VŠE, pp. 19–27.
- Berešcká, Jana. 2017. The Impact of Consumer Behavior on Regional Disparities and the Level of Development of Regions in the Slovak Republic. *Contemporary Research on Organization Management and Administration* 5: 6–18.
- Biondi, Lucia, and Enciro Bracci. 2018. Sustainability, Popular and Integrated Reporting in the Public Sector: A Fad and Fashion Perspective. *Sustainability* 10: 3112. [\[CrossRef\]](#)

- Brammer, Stephen, and Helen Walker. 2011. Sustainable procurement in the public sector: An international comparative study. *International Journal of Operations and Production Management* 31: 452–76. [\[CrossRef\]](#)
- Buleca, Ján, and Ladislav Mura. 2014. Quantification of the Efficiency of Public Administration by Data Envelopment Analysis. *Procedia Economics and Finance* 15: 162–68. [\[CrossRef\]](#)
- Burak, Emil, and Juraj Nemec. 2016. Main factors determining the Slovak tax system performance. *NISPAcee Journal of Public Administration and Policy* 9: 185–97. [\[CrossRef\]](#)
- Cabelkova, Inna, Luboš Smutka, and Wadim Strielkowski. 2021. Public support for sustainable development and environmental policy: A case of the Czech Republic. *Sustainable Development* 29: 1–17. [\[CrossRef\]](#)
- Čepelová, Anna, Slávka Sedláková, Eva Mihaliková, and Mária Andrejčíková. 2010. *Verejná správa a spoločnosť založená na vedomostiach*. Košice: UPJŠ Košice, p. 256.
- Cirner, Michal. 2013. Reforma štátnej správy ESO—Návrat k centralizácii verejnej správy na Slovensku? Paper presented at the International Conference: Teória a prax verejnej správy, Košice, Slovak Republic, September 11–12; Edited by Viktória Bobáková. Košice: UPJŠ Košice, pp. 61–71.
- Da Ponte, Monica, Megan Foley, and Charles H. Cho. 2020. Assessing the degree of sustainability integration in Canadian public sector procurement. *Sustainability* 12: 5550. [\[CrossRef\]](#)
- Domingues, Ana Rita, Rodrigo Lozano, Kim Ceulemans, and Tomás B. Ramos. 2017. Sustainability reporting in public sector organisations: Exploring the relation between the reporting process and organisational change management for sustainability. *Journal of Environmental Management* 192: 292–301. [\[CrossRef\]](#)
- Edoun, Emmanuel Innocents. 2016. Governance Through Decentralisation And Policy Implication. Paper presented at the International Conference International Multidisciplinary Scientific Conference on Social Sciences & Arts SGEM, Albena Resort, Bulgaria, April 6–9; Vienna: Curran Associates, pp. 185–92.
- Erkkilä, Tero. 2015. Global Governance Indices as Policy Instruments: Actionability, Transparency and Comparative Policy Analysis. *Journal of Comparative Policy Analysis: Research and Practice* 18: 382–402. [\[CrossRef\]](#)
- Farneti, Frederica, and James Guthrie. 2009. Sustainability reporting by Australian public sector organisations: Why they report. *Accounting Forum* 33: 89–98. [\[CrossRef\]](#)
- Farneti, Frederica, and Benedetta Siboni. 2011. An Analysis of the Italian Governmental Guidelines and of the Local Governments' Practices for Social Reports. *Sustainability Accounting, Management and Policy Journal* 2: 101–25. [\[CrossRef\]](#)
- Figueira, Ines, Ana Rita Domingues, Sandra Caeiro, Marco Painho, Paula Antunes, Rui Santos, Nuno Videira, Richard M. Walker, Donald Huisingh, and Tomas B. Ramos. 2018. Sustainability policies and practices in public sector organisations: The case of the Portuguese Central Public Administration. *Journal of Cleaner Production* 202: 616–30. [\[CrossRef\]](#)
- Fil'a, Milan, and Jozef Kučera, eds. 2015. Innovation Performance of the Slovak Republic and its Regional Disparities. Paper presented at the International Conference: IMACS 2015, Prague, Czech Republic, May 21–22; Cham: Springer, pp. 39–51.
- Gecikova, Ivana. 2013. The quality of elected representatives on local level in the Slovak Republic. *Economic Annals-XXI* 7–8: 38–41.
- Gelderman, Cees J., Janjaap Semeijn, and Rob Vluggen. 2017. Development of sustainability in public sector procurement. *Public Money & Management* 37: 435–42. [\[CrossRef\]](#)
- Gherardi, Lodovico, Anna Maria Linsalata, Enrico Deidda Gagliardo, and Rebecca Levy Orelli. 2021. Accountability and reporting for sustainability and public value: Challenges in the public sector. *Sustainability* 13: 1097. [\[CrossRef\]](#)
- Hamalová, Marta, Anna Belajová, Ivana Gecíková, and Viera Papcunová. 2015. *Teória, Riadenie a Organizácia Verejnej Správy*. Bratislava: Wolters Kluwer, p. 454.
- Hendrych, Daniel, Martin Kavěna, and Marek Pavlík. 2014. *Správní Věda—Teorie Veřejné Správy*. Bratislava: Wolters Kluwer, p. 244.
- Henry, Peter Blair. 2006. *Capital Account Liberalization: Theory, Evidence, and Speculation*. NBER Working Paper No. 12698. Cambridge: NBER, p. 82.
- Hornyak Greganova, Radomíra, and Dana Orszaghova. 2019. Operational Program Effective Public Administration in Conditions of Slovak Regions. Paper presented at the 22nd International Colloquium on Regional Sciences, Velké Bílovice, Czech Republic, June 12–14; Edited by Viktoria Klimova and Vladimír Zitek. Brno: Masaryk University, pp. 264–71. [\[CrossRef\]](#)
- Hudáková, Jarmila, Milan Fil'a, and Milan Maroš. 2017. Innovation Potential of the Regions in the Slovak Republic. *Acta Oeconomica Universitatis Selye* 6: 81–88.
- Huque, Ahmed Shafiqul. 2019. Balancing Values, Pressures and Demands: Strategies for Public Administration in Hong Kong and China. *Chinese Public Administration Review* 10: 54–64. [\[CrossRef\]](#)
- Jakubek, Peter, and Juraj Tej. 2015. Reform of Financial Administration in the Slovak Republic: Reviews of Participants. *Economic Annals-XXI* 5–6: 33–36.
- Jankurová, Alena. 2016. Effective Public Administration. *Visegrad Journal on Human Rights* 4: 7–12.
- Johnsen, Åge. 2019. Public Sector Audit in Contemporary Society: A Short Review and Introduction. *Financial Accountability & Management* 35: 121–27. [\[CrossRef\]](#)
- Kassim, Che Ku Hisam Che Ku, Suraya Ahmad, Noor Emilina Mohd Nasir, Wan Mohd Nori, and Nur Nariza Mod Arifin. 2019. Environmental reporting by the Malaysian local governments. *Meditari Accountancy Research* 27: 633–51. [\[CrossRef\]](#)
- Knežová, Jana, Zlata Val'ovská, and Slávka Sedláková. 2016. Possibilities of Using the Process Management in Public Organisations for Improving Good Governance. *Journal of Modern Science* 28: 325–52.

- Krnáč, Jozef. 2007. Ekonomika miestnej samosprávy v procese decentralizácie verejnej správy v podmienkach Slovenskej republiky. *Scientific Papers of the University of Pardubice. Series D, Faculty of Economics and Administration* 11: 1–5.
- Manes-Rossi, Francesca, Giuseppe Nicoló, and Daniela Argento. 2020. Non-financial reporting formats in public sector organizations: A structured literature review. *Journal of Public Budgeting, Accounting & Financial Management* 32: 639–69. [CrossRef]
- Marques, Isabel, João Leitão, Alba Carvalho, and Dina Pereira. 2021. Public Administration and Values Oriented to Sustainability: A Systematic Approach to the Literature. *Sustainability* 13: 2566. [CrossRef]
- Mazzara, Luca, Daniela Sangiorgi, and Benedetta Siboni. 2010. Public Strategic Plans In Italian local Governments. *Public Management Review* 12: 493–509. [CrossRef]
- Mihóková, Lucia, Alena Andrejovská, Jozef Glova, and Radovan Dráb. 2015. Factors Affecting Tax Income Revenues in the Visegrad Countries. An Empirical Evidence Based on Regression Analysis. *Journal of Applied Economic Sciences* 10: 1235.
- Møller, Frederik S., ed. 2020. *Public Administration: Perspectives, Management and Challenges*. New York: Nova.
- Nam, Chang Woon, and Rüdiger Parsche. 2001. Municipal Finance in Poland, the Slovak Republic, the Czech Republic and Hungary: Institutional Framework and Recent Development. *MOST: Economic Policy in Transitional Economies* 11: 143–64. [CrossRef]
- Nižnanský, Viktor. 2005. *Decentralizácia na Slovensku Bilancia Nekonečného Príbehu 1995–2005*. Bratislava: Úrad Vlády SR, p. 431.
- Ochrana, František, and Milan Půček. 2011. *Efektivní Zavádění a Řízení Změn ve Veřejné Správě: SMART Administration*. Praha: Wolters Kluwer, p. 248.
- Olsen, Johan P. 2017. Democratic Accountability and the Changing European Political Order. Available online: www.arena.uio.no (accessed on 2 May 2021).
- Palúš, Igor, Michal Jesenko, and Alena Krunková. 2010. *Obec ako Základ územnej Samosprávy*. Košice: UPJŠ Košice, p. 220.
- Pedersen, Tor Helge. 2020. Innovation in Norwegian Local Governments: Three Historical Roles. In *Public Administration: Perspectives, Management and Challenges*. Edited by Frederik S. Møller. New York: Nova.
- Philippopoulos, Apostolis. 2016. *Public Sector Economics and the Need for Reforms*. Cambridge: The MIT Press.
- Pollitt, Christopher. 2010. Cuts and Reforms—Public Services As We Move Into A New Era. *Society and Economy* 32: 17–31. [CrossRef]
- Ramos, Tomás B., Ana Rita Domingues, Sandra Caeiro, Joana Cartaxo, Marco Painho, Paula Antunes, Rui Santos, Nuno Videira, Richard M. Walker, and Donald Huisingh. 2021. Co-creating a sustainability performance assessment tool for public sector organisations. *Journal of Cleaner Production* 320: 128738. [CrossRef]
- Randma-Liiv, Tiina, and Walter Kickert. 2017. The Impact of Fiscal Crisis on Public Administration Reforms in Europe. *Journal of Comparative Policy Analysis: Research and Practice* 19: 91–99. [CrossRef]
- Rodríguez Bolívar, Manuel Pedro, Andrés Navarro Galera, María Deseada López Subirés, and Laura Alcaide Muñoz. 2018. Analysing the accounting measurement of financial sustainability in local governments through political factors. *Accounting, Auditing and Accountability Journal* 31: 2135–64. [CrossRef]
- Rubtcova, Maria, Elena Vsilieva, and Valentina Kaisarova. 2020. Realization of Principles of Transparency of Public Administration in the Republic of Sakha (Yakutia). *Realização Dos Princípios de Transparência Da Administração Pública Na República de Sakha (Yakutia)* 26: 3–18. [CrossRef]
- Satoła, Łukasz, Aldona Standar, and Agnieszka Kozera. 2019. Financial Autonomy of Local Government Units: Evidence from Polish Rural Municipalities. *Lex Localis—Journal of Local Self-Government* 17: 321–42. [CrossRef]
- Sicilia, Mariafrancesca, and Ileana Steccolini. 2016. Public budgeting in search for an identity: State of the art and future challenges. *Public Management Review* 19: 905–10. [CrossRef]
- Škultéty, Peter. 2016. Actually Problems of Public Administration. In Paper presented at the International Conference: Sustainability—Environment—Safety 2016 Proceedings of the International Scientific Conference, Bratislava, Slovak Republic, December 6; Bratislava: VŠEMVS, pp. 95–97.
- Škultéty, Peter, and Rastislav Kaššák. 2014. *Správne Právo Hmotné: Všeobecná Časť*. Bratislava: VEDA, p. 141.
- Solombrino, Paola. 2019. The in house providing as a Self-Organization Model for the Public Administration. *Juridical Current* 22: 74–90.
- Spicer, Michael W., and William M. Bowen. 2017. Are You Scared Yet? On the Ethic of Sustainability and the Politics of Fear in Public Administration. *Public Integrity* 19: 301–15. [CrossRef]
- Surówka, Krzysztof. 2017. Financial Problems of the Functioning of Local Governments Units in Poland. Paper presented at the International Conference: Enterprise and Competitive Environment, Brno, Czech Republic, March 10–11; Brno: MENDEL, pp. 883–43.
- Swann, William L. 2019. Local Sustainability Innovation Through Cross-Sector Collaboration: Lessons from a Neighborhood Energy Competition. *Journal of Public and Nonprofit Affairs* 5: 317–37. [CrossRef]
- Tester, Aaron W. 2019. Democratic Decentralization and Participatory Municipal Planning in Global Context. Paper presented at the International Conference: Conference Papers—American Sociological Association, New York, NY, USA, August 13; Washington DC: American Sociological Association, pp. 1–16.
- Treisman, Daniel. 2007. *The Architecture of Government: Rethinking Political Decentralization*. Cambridge: Cambridge University Press. [CrossRef]
- Trondal, Jarle. 2021. Public administration sustainability and its organizational basis. *International Review of Administrative Sciences* 87: 399–415. [CrossRef]

- Urbaníková, Marta, and Michaela Štubňová. 2018. The Quantitative Indicators Analysis of the Second Pillar of Pension System in V4 Countries. *Geografické Informácie* 22: 327–37. [\[CrossRef\]](#)
- Vavrek, Roman. 2015. Disparity of Evaluation of Municipalities on Region and District Level in Slovakia. Paper presented at the Hradec Economic Days 2015, Hradec Králové, Czech Republic, February 3–4; Edited by Pavel Jedlička. Hradec Králové: University of Hradec Králové, pp. 315–21.
- Vavrek, Roman, Viera Papcunová, and Juraj Tej. 2020. Evaluation of Financial Management of Towns in relation to Political Cycles using CV-TOPSIS. *Lex Localis—Journal of Local Self-Government* 18: 231–52. [\[CrossRef\]](#)
- Vojtech, František, Michal Levický, and Stanislav Filip. 2019. Economic policy for sustainable regional development: A case study of Slovak Republic. *Journal of Security and Sustainability Issues* 8: 597–608. [\[CrossRef\]](#)
- Yang, Sying, Zheng Li, and Jian Li. 2020. Fiscal Decentralization, Preference for Government Innovation and City Innovation: Evidence From China. *Chinese Management Studies* 14: 391–409. [\[CrossRef\]](#)
- Železník, Ondrej, Jana Knežová, and Soňa Hurná. 2014. Utilization of Selected Innovative Management Methods in Local Self Government. Paper presented at the Scientific Conference Quality and Leading Innovation'2014, Košice, Hradec Králové, Czech Republic, September 18–19; Edited by Zgodavova G. Košice. Istanbul: Technical University, pp. 152–67. [\[CrossRef\]](#)
- Zhong, Wei, Yuanjie Bao, and Xianming Huang. 2021. Celebrating differences while reserving commonality: Work values of Chinese public organization employees. *Asia Pacific Journal of Human Resources* 59: 595–617. [\[CrossRef\]](#)
- Zimčík, Peter. 2013. *Consolidation of Public Finance in Northern European Countries*. Brno: Masaryk University, p. 87.