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Comparing the Evolution of Lobbying Legislation in Lithuania and Ireland, Whither Regulatory Robustness?

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Abstract

This paper examines the evolution of the laws regulating lobbying in Lithuania and Ireland using the Centre for Public Integrity's (CPI) "Hired Guns" quantitative index for assessing/evaluating the robustness of lobbying legislation. This index, measuring transparency, accountability and enforcement, is a scoring system developed in 2003 to assess lobbying disclosure laws in United States (US) states that has since been applied in many other countries and jurisdictions. Employing the CPI's index enables the findings here to be compared with those of other countries, states and territories that possess lobbying regulations. The paper shows that, first, Lithuanian legislation initially scores higher on the CPI index than Irish legislation; second, Lithuania's CPI score declines longitudinally, whereas Ireland's remains unchanged; and third, amendments introduce additional rules, sanctions and close loopholes – representing incremental improvements to lobbying regulations – often too subtle for the CPI index to capture.

Keywords

lobbying, regulation, comparative, index, Lithuania, Ireland

1 Introduction

The practice of lobbying is viewed as a crucial element in shaping public policy by policymakers, lobbyists, academics and advocates of more democratic processes (Ihlen et al., 2020). Professional lobbyists, interest groups, charities, private firms, experts and academics can offer insights on policy issues that decision-makers may not be able to address themselves.

Nonetheless, lobbying, and the behaviour of lobbyists, has occasionally been linked to corruption and unethical practices (Kollmannová & Matušková, 2014). Intermittent revelations of lobbyist misconduct contribute to the perception that lobbying is trading in influence, where self-serving groups wield substantial control over policy (Hogan & Bitonti, 2024).

To create a more equitable environment for policymaking, and mitigate the risk of corruption, several democracies introduced lobbying regulations (Bitonti & Mariotti, 2023). Lobbying regulations are viewed as part of a broader framework of transparency measures, alongside ethics policies and freedom of information laws, to enhance the public's trust in

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politics through promoting accountability (Fenster, 2017). Such regulations acknowledge lobbying as a legitimate component in the policymaking process (Laboutková et al., 2020).

The paper investigates how the laws regulating lobbying in Lithuania and Ireland have evolved, as measured by the Centre for Public Integrity's "Hired Guns" index for assessing the robustness of lobbying legislation. These two European countries possess experience in both the enactment and subsequent amendment of lobbying legislation. The findings are considered within the broader landscape of global lobbying regulations and in terms of how the CPI index itself reacts to the legislative changes in both countries. The 2001 Law on Lobbying Activities (LLA) was Lithuania's first attempt to regulate lobbying and was revised in 2001, 2003, 2017 and 2021. The Regulation of Lobbying Act was passed in Ireland in 2015 and amended in 2023. Has the robustness of lobbying legislation in both countries grown stronger over time, as Chari et al. (2010) found at the American and Canadian federal levels?

The paper initially discusses the literature on lobbying regulation and transparency. The reasons for case selection are then presented. It then sets out the methodology, traces the development of the lobbying laws in Lithuania and Ireland and examines those laws using the CPI's index, comparing their strengths and weaknesses. The conclusion situates the findings within the broader context of global lobbying regulations, discusses how the CPI index responds to the legislative changes examined, and highlights the paper's significance and limitations.

2 What is lobbying regulation?

According to Lane (1964), regulation involves managing, directing, or adjusting a private or semi-private activity to serve a public benefit. Lobbying regulation consists of rules, standards, and practical frameworks aimed at governing how lobbying is conducted, regulating the interactions of those engaged in lobbying with those being lobbied (McGrath, 2008). Defining what lobbying is has been difficult (Anastasiadis et al., 2018), making it problematic to create clear legislative definitions. At the US federal level, the Regulation of Lobbying Act (1946) failed to encompass a variety of forms of lobbying, resulting in many Washington lobbyists operating unnoticed by the 1990s (Chari et al., 2010).

For Baumgartner and Leech (1998) lobbying constitutes an attempt to influence the policy making process. According to Chari et al. (2019), lobbying is a self-serving effort by interests to sway political decisions in their favour. More comprehensive definitions have made it challenging to create exclusionary descriptions that allow for effective legislation, while also safeguarding the individual's rights to petition (Greenwood & Thomas, 1998). A clear legal definition of lobbying is crucial for lobbying regulation, as it specifies who is obligated to register and provide disclosure (Korkea-aho, 2021). Lobbying regulations cover a broad array of topics and areas, including public access to registers of lobbyists and stakeholders; revolving door provisions between the public and private sectors; conflicts of interest; political financing; public procurement; anti-corruption measures; disclosure of meetings between public officials and interest group representatives; transparency and openness in policymaking processes; and the accountability of policymakers.

3 Arguments for and against statutory lobbying regulation

The goal of lobbying regulation is to ensure transparency and establish ethical standards and behaviours lobbyists are expected to follow (Bitonti & Mariotti, 2023). Transparency refers

to how easily the public can track and assess the government's actions and its fulfilment of commitments (Harrison & Sayogo, 2014). Dinan (2021) suggests that lobbying transparency enhances public awareness of politics and facilitates the examination of legislative processes, which strengthens political accountability. Supporters of lobbying regulations contend that they allow the public to see how different viewpoints are incorporated into decisions, which perspectives are considered, and the reasons behind those choices (Šimral & Laboutková, 2021).

Deliberative democratic theory is founded on the notion that political actions are public (Bohman, 1998). "Advocates of deliberative democracy emphasize that deliberations that occur in public increase the quality and the legitimacy of decisions" (Stasavage, 2004, 668), and that these deliberations should be the result of an exchange of reasonable arguments between equal participants (Cooke, 2002). Therefore, a key objective of lobbying regulations is a level playing field (OECD, 2021).

However, many jurisdictions either have no regulations, incomplete regulations, or have allowed the lobbying industry to self-regulate (Hogan & Bitonti, 2024). The absence of regulations may stem from the perception that legislative lobbying regulations act as barriers to entry (Gray & Lowery, 1998). Briffault (2014) suggests that registration requirements could place a significant burden on small groups and organizations. There is also the cost to the state of regulating the industry (Brandt & Svendsen, 2016). Nevertheless, Chari et al. (2010, 129) note "there is no evidence to suggest that any lobbying legislation has inhibited ordinary citizens from going to see their representatives about ordinary issues".

4 Countries Selected for Examination

"Comparative historical analysis has a long history in the social sciences" (Mahoney & Rueschemeyer, 2003, 3). Works in this area have sought to provide temporally grounded accounts on a diverse array of topics. Lieberman (2001) argues that cross-national studies offer the prospect of conceptual breakthroughs in our understanding of policy change. Two countries were chosen for this study to allow for an in-depth qualitative analysis of each in the limited space available. By conducting a comparative study examining the evolution of the laws regulating lobbying in Lithuania and Ireland, using the Centre for Public Integrity's (CPI) "Hired Guns" index, the paper seeks to add to the extant literature on change in lobbying legislation over time.

In this context of comparative analysis, Lithuania and Ireland constitute interesting cases in terms of Gerring's (2007) case selection criteria of similar and different. Both countries are small semi-presidential republics located on opposite sides of the EU periphery (Raunio & Sedelius, 2020). Ireland has been a democracy since 1922 and Lithuania since 1990. Both countries are rated as free by Freedom House (2024). Historically both countries were colonies of larger neighbours, Lithuania by Russia and Ireland by Britain. Whereas Lithuanian is ranked 32nd in the world according to Transparency International's (2024) Corruption Perceptions Index, Ireland is ranked 10th.

Lithuania introduced lobbying regulations in 2001 to increase transparency, accountability, and public trust in politics – as part of its efforts to align with European Union (EU) standards in preparation for accession; and Ireland did so in 2015 in response to corruption and cronyism scandals in the previous decades. Since then both countries have updated their lobbying legislation. Thus, these are two European countries that have the experience of introducing and then subsequently amending their lobbying legislation. The countries' similarities ensure "the contexts of analysis are analytically equivalent, at least to a significant degree" (Collier, 1993, 112); whereas their differences provide for contrasting findings.

5 Methodology

The objective here is to compare the robustness of Lithuanian and Irish lobbying legislation over time. The initial legislation in both jurisdictions is examined, along with its subsequent iterations. Several methods have been devised to assess the strengths of lobbying regulations. Opheim (1991), Brinig et al. (1993), and Newmark (2005; 2017) developed indices that focus on regulations at the US state level. Holman and Luneburg (2012) and Transparency International (2015) set out approaches for comparing lobbying regulations in Europe. The CPI (2003) Hired Guns Method was created to assess lobbying legislation at the US state level. It has since been applied to legislation across various international jurisdictions, producing what Chari et al. (2019) refer to as CPI scores.

The CPI is a non-partisan, non-profit investigative news organization in Washington, DC, with an emphasis on transparency. Among the various indices mentioned above, Crepaz and Chari (2017) assert that the CPI's most effectively captures the strength of lobbying legislation. It possesses higher content validity, based upon the Organisation for Economic Cooperation and Development's (OECD, 2009) five key elements of defining lobbying, disclosure requirements, reporting processes and technology, timeliness and ethics, and enforcement and compliance, than any of the other indices, as it asks many more questions under these key elements (Chari et al., 2019).

The CPI index uses forty-eight questions across eight criteria (areas of disclosure) to code and score legislative texts. These criteria are: definition of lobbyist, individual registration, disclosure of individual spending, disclosure of employer spending, electronic filing, public access to a register, revolving door provisions (cooling-off periods), and enforcement (see *Table 1*). Each element in a text is assigned a numerical value by the index based on the coding (see links in Appendix for full details). The CPI paid particular attention to "how the state defined what a lobbyist is, what requirements it has for registration and spending disclosures, and how it regulates legislators turned lobbyists", it further "factored in effective oversight, such as electronic reporting, public access to information and enforcement" (Morlino et al., 2014).

The CPI score, which measures the robustness of a lobbying law, is calculated on a scale of 100 points (see *Table 1*). The higher the score assigned to a piece of legislation, the more robust it is. Crepaz (2016, 5) defines *robustness* as "the level of transparency and accountability that the lobbying regulation can guarantee." To enhance comparisons between CPI scores, Chari et al. (2019) established a three-tiered classification for lobbying regulatory environments. Regulatory environments scoring above 60 points are classified as "high" robustness, those scoring between 30 and 59 as "medium" robustness, and those scoring below 29 as "low" robustness (Chari et al., 2019).

Table 1. CPI index's eight areas of disclosure and maximum points allowed

Areas of disclosure	Maximum CPI score
Definition of Lobbyist	7
Individual Registration	19
Individual Spending Disclosure	29
Employer Spending Disclosure	5
Electronic Filing	3
Public Access (to a registry of lobbyists)	20
Enforcement	15
Revolving Door Provisions	2
Total score possible	**100**

Source: https://www.publicintegrity.org/2003/05/15/5914/methodology

6 Lobbying legislation in Lithuania and Ireland

6.1 Lithuanian Legislation

Lithuania was one of the first European countries to introduce legislation regulating lobbying. Although regulatory proposals emerged during the 1990s, it was Lithuania's EU Accession Programme in 1999–2000 that explicitly outlined the need for lobbying regulation (Mrazauskaite & Muravjovas, 2015). A Law on Lobbying Activities (LLA) was introduced in early 2001, with minor amendments in May 2001.

The legislation was criticised for how it defined lobbyists. Article 2, Subsection 1 makes clear that lobbying is a professional activity carried out for compensation on behalf of a client (Government of Lithuania, 2001). The focus of the law was commercial consultants and legislative lobbying, ignoring the executive (McGrath, 2008). The legislation's requirement to register could be circumvented by in-house lobbyists and those from associated organisations (Kavoliunaite-Ragauskiene, 2017).

This led to a revised LLA in 2003. Article 2, Subsection 3 stated "'Lobbying activities' means actions taken by a natural or legal person for or without compensation …" (Government of Lithuania, 2003). However, "business associations that act solely as representatives of the interests of their members were still excluded from the definition" (Mrazauskaite & Muravjovas, 2015, 7). Kalninš (2005) estimated there were 200–300 lobbyists/interest groups in Lithuania, but most did not register (Piasecka, 2005). Additionally, due to a loophole in the legislation, legal persons who breached the law could not be sanctioned. Consequently, there were virtually no cases of sanctions for illegal lobbying and the law seemed inoperable (Mrazauskaite & Muravjovas, 2015).

In late 2013 the Justice Ministry established a working group to prepare amendments. A revised LLA became law on 1 September 2017. A reason for this was Lithuania's desire to join the OECD (Ambrasaitė, 2016). The OECD's (2010, 8) lobbying principles state that countries "should provide an adequate degree of transparency to ensure that public officials, citizens and businesses can obtain sufficient information on lobbying activities."

Article 2, Subsection 2 of the 2017 LLA redefined lobbyist to mean a natural person, removing legal person (Sokur, 2024). Dunčikaitė et al., (2020) criticised this narrow definition. By 2020, Lithuania's lobbying register listed 107 lobbyists, leaving most, such as business associations, and non-profit organisations, off record (Dunčikaitė et al., 2020). Whereas previously legal persons could not be sanctioned, now they operated under the radar.

This situation came to a head in 2020, when bribery and influence peddling scandals arose involving the presidents of the Lithuanian Business Confederation and the Association of Lithuanian Banks. The result was the introduction in 2021 of a new LLA establishing a system of cross declaration that requires lobbyists, and politicians and public servants who have contact with lobbyists, to report their activities. Under Article 2 subsection 2 the definition of lobbyist was widened to again include a legal person. The result has been an increase in the number of registers lobbyists from 122 in December 2020 to 330 by August 2023 and the level of bribery at an all-time low (Rinkevičiūtė & Dunčikaitė, 2023).

6.2 Irish Legislation

The topic of lobbying regulation gained attention in the 2000s following the Mahon, Moriarty, and McCracken tribunals, which found that Irish policymaking was vulnerable to corruption

(Byrne, 2012). Policy decisions on banking were often taken in secret after lobbying by banks (Murphy et al., 2011), something not that surprising in the context of a revolving door of officials moving between banks and regulatory agencies (Chari & Bernhagen, 2011).

The Fine Gael–Labour coalition government (2011-2016), tasked with reviving the economy following the collapse of the Celtic Tiger, also sought to restore trust in politics by pledging to implement lobbying regulations (McGrath, 2011). The Regulation of Lobbying Bill was enacted on 11 March 2015. The Act, in Section 5, makes clear it is concerned with regulating lobbying and not any specific type of lobbyist.

Despite the cooling-off period in Part 5, Section 22 of the Act, in September 2020, junior finance minister Michael D'Arcy resigned from the Seanad to assume the post of chief executive of the Irish Association of Investment Management, the representative body for the funds industry. One week before his resignation D'Arcy had spoken in the Seanad in support of a bill for which funds had been lobbying (Murray, 2022). The concern in such cases is that a former politician might leverage their personal connections and insider knowledge, acquired during public service, to benefit themselves and their employer, at the expense of the public interest (LaPira & Thomas, 2014).

In response, Taoiseach Micheál Martin told the Dáil "any cooling-off period should have the force of law and sanctions and penalties attached to it" (Dáil Éireann, 2020). In September 2022, the government introduced the Regulation of Lobbying (Amendment) Bill, granting the Standards in Public Office Commission (SIPO) the authority to sanction designated public officials (DPOs) who violate the cooling-off period with fines and lobbying bans. The Regulation of Lobbying and Oireachtas (Allowances to Members) (Amendment) Act was passed in May 2023 and came into force on 1 January 2024.

7 Analysis and comparison of the evolution of Lithuanian and Irish lobbying laws using the CPI Index

The Hired Guns Index's eight criteria are used to examine and compare the evolution of the robustness of Lithuanian and Irish lobbying laws (see links in Appendix for full details and calculations). Countries often amend lobbying legislation in response to scandals, as seen in Canada in 1995, 2003, and 2008, and the US in 1995 and 2007. In those cases, the amended legislation resulted in higher CPI scores and more robust regulations (Chari et al., 2019).

The Acts examined here are available at https://e-seimas.lrs.lt/portal/documentSearch/lt and www.irishstatutebook.ie. Furthermore, both countries possess registers of lobbyists that provide extra information, and supplementary notes, to aid understanding of the laws. The registers can be found at: https://skaidris.vtek.lt/public/home/main and www.lobbying.ie.

7.1 Definition of Lobbyist

(See questions 1–2 in Data Availability Statement for calculation; Maximum Points 7)

Lithuania

Article 2 of the 2001 LLA regards lobbying as subject to compensation and contract and is carried out by either a person, or organisation, called a lobbyist, but it does not define executive lobbying (Government of Lithuania, 2001) and as a result receives no points for the CPI's first question. On the second question, the legislation does not set a financial minimum to register. The legislation is assigned a CPI score of *4 points*.

The 2003 LLA also scores 4 points, and while it again fails to define executive branch lobbying, Article 2, Subsection 3 expands the definition to recognise that it can be undertaken without compensation (Government of Lithuania, 2003). The 2017 LLA, under Article 2, defines more clearly who lobbied persons are. While identifying state politicians, it does not mention members of the executive (Government of Lithuania, 2017). The 2021 LLA, Article 2 Subsection 1, expands the definition of lobbied persons to include the executive branch (Government of Lithuania, 2021). This results in the CPI score for the 2021 LLA increasing to *7 points*.

Ireland

Although the 2015 legislation does not define a lobbyist, it addresses the CPI's first question concerning executive and legislative lobbyists. It details DPOs government ministers and ministers of state, members of parliament, Irish members of the European Parliament, members of local authorities, special advisors and public servants – that would be targets of lobbying (Government of Ireland, 2015). On the CPI's second question, how much an individual has to make/spend to qualify as a lobbyist, the legislation makes clear it is the act of lobbying that matters. The 2015 Act receives a CPI score of *7 points*.

The amended legislation is also assigned 7 points, despite defining lobbying more comprehensively. There is now recognition that bodies that exist to represent the interest of their members, and have no employees, will still be subject to lobbying regulations where one member would be classified as carrying out lobbying. These include informal businesses, or interest groups, with unremunerated directors (Government of Ireland, 2023).

7.2 Individual Registration

(See questions 3–10 in Data Availability Statement for calculation; Maximum Points 19)

Lithuania

The 2001 LLA is assigned *16 points*. A strength of the legislation is that under Article 8, Subsection 1 lobbyists must register immediately with the Chief Institutional Ethics Commission to get onto the Register of Lobbyists and that the registration agency must be notified of any changes of registration within 10 days. In the subsequent amendments none of the changes made on individual registration impacted the initial CPI score. In the 2021 LLA the targets of lobbying, such as the president, members of parliament, or members of municipal councils, are required, under Article 5, to inform the Chief Official Ethics Commission, within 7 days, of being lobbied. Additionally, under Article 10 of the 2021 LLA lobbyists have to declare their activities by submitting a declaration of transparent legislative processes to the Chief Official Ethics Commission within 7 days of commencing lobbying on a draft act. This creates cross declarations between those engaging in lobbying and those being lobbied. However, these innovations cannot be captured by the CPI Index.

Ireland

The 2015 legislation is assigned *10 points*. The strengths of the legislation include the need for individuals and groups to register if they engage in relevant communication with a DPO (Šimral, 2020). Anyone who engages in lobbying has to register (Government of Ireland, 2015). However, this registration, or a change in registration, does not have to be communicated to the Register of Lobbying as swiftly as in Lithuania, resulting in a lower CPI score.

The 2023 amendment also receives a CPI score of 10 points. The amended legislation requires applicants provide, in the case of bodies that exist to represent the interest of their

members, but have no employees, the name of every person who is a member of the body; there is also recognition that lobbying might not be for business purposes. However, these changes do not register on the CPI index.

7.3 Individual spending disclosure and Employer spending disclosure

(See questions 11–27 in Data Availability Statement for calculation, Maximum Points 34)

Lithuania

The 2001 LLA in Article 2, Subsections 4,5, and 6, and Article 10, Subsections 4 and 5 requires lobbyists file a spending report, even if they had not spent during a filing period, and that they also report their compensation, addressing questions 11, 13 and 25 in the CPI's index. There were no requirements on employers to disclose spending. The legislation was assigned *6 points*. The 2003 LLA made no changes concerning individual spending disclosures. However, the 2017 LLA, in Articles 2 and 12, removed this requirement, meaning the CPI score was reduced to *0 points*. The 2021 LLA made no changes to this.

Ireland

The 2015 Act and the 2023 Amendment place no requirements on lobbyists, or their employers, to report expenditures, *0 points*. The statutory reviews of the legislation, echoing the policy development stage, argue that requiring financial disclosures would create significant administrative burdens for SIPO (DPER, 2017; 2020).

7.4 Electronic filing

(See questions 28–30 in Data Availability Statement for calculation, Maximum Points 3)

Lithuania

Under Article 12 of the 2001 LLA the Chief Institutional Ethics Commission managed the Register of Lobbyists, and everything was done using hardcopies (Government of Lithuania, 2001). Consequently, the initial legislation is assigned *0 points*. Article 14 of the 2003 LLA provided that the Register of Lobbyists would be available online through the Chief Official Ethics Commission (Government of Lithuania, 2003). Access is readily available and free at https://skaidris.vtek.lt/public/home/main. This legislation is assigned *2 points*. The 2017 LLA made no changes to these provisions. Article 12 of the 2021 LLA seeks to ensure that more detailed information on lobbyists, and those they lobby, is collected in the Transparent Legislative Process Information System and published on the website of the Chief Official Ethics Commission (Government of Lithuania, 2021). However, this higher level of transparency has no impact upon the CPI score.

Ireland

The Register of Lobbying, part of SIPO, provides lobbyists with a means of registering online at https://www.lobbying.ie/. It is straightforward and free and supported by YouTube videos explaining how to register and file reports.[1] The 2015 Act scored *2 points*, as spending reports are not collected. The amended legislation is also assigned *2 points* – as the changes made to Sections 11 and 12 of the 2015 legislation have no impact on the CPI score. As of mid 2024

[1] https://www.youtube.com/channel/UCYApbhCLBxLifsZF4Qre8oQ

there had been 91,303 returns to the Register from 2,538 registrants (SIPO, 2024). This is a significantly higher figure than the 360 Lithuanian registrants.

7.5 Public Access

(See questions 31–38 in Data Availability Statement for calculation, Maximum Points 20)

Lithuania

Under Article 13 of the 2001 LLA information about lobbying activities was to be available to the public. The Register was published quarterly in *Informaciniai pranešimai* (Information Review), a supplement to the State Gazette (Government of Lithuania, 2001). This contained lists of active lobbyists, as well as those reinstated or suspended. The legislation is assigned 3 Points. The 2003 LLA, under Article 14, states that in addition to providing the Register quarterly through the State Gazette, it will also be published on the website of the Chief Official Ethics Commission (Government of Lithuania, 2003). There is no cost for checking registrations, however, while searchable, the material does not appear downloadable. Points are lost due the lack of any spending or compensation reports. The register is kept up to date. As a result of the 2003 LLA 6 more points are assigned to Lithuania legislation, bringing it to 9 points. The, 2017 and 2021 LLAs made no changes.

Ireland

Section 10 of the 2015 Act states "the Register shall be made available for inspection free of charge on a website maintained or used by the Commission [SIPO]" (Government of Ireland, 2015). Registrations, and filed reports, are freely available at Lobbying.ie via a searchable database, and the data can be downloaded as an Excel file. Sample registrations are provided. However, there is no information on lobbyists' spending, as none is sought. The register is updated almost immediately. *10 points* are assigned to the 2015 Act and the 2023 amendment, as it changed nothing. The facility to download filed reports gives the Irish legislation a 1 point advantage over Lithuanian legislation.

7.6 Enforcement

(See questions 39–47 in Data Availability Statement for calculation, Maximum Points 15)

Lithuania

The 2001 LLA scored *7 points*. The legislation gave the Chief Institutional Ethics Commission the power to monitor lobbying activities and conduct audits. Under Article 9 the Chief Institutional Ethics Commission could impose a suspension of 1 month on lobbyist for failure to present a report on their activities in due time; and a suspension of 5 years where a lobbyist was found to have engaged in illegal actions. Article 14 of the 2001 LLA set out the liabilities for violation of the law. The Chief Institutional Ethics Commission published information about suspensions in the supplement to *Valstybės* žinios*,Informaciniai pranešimai.* The law required that at least once a year the Chief Institutional Ethics Commission send the Seimas a report on the control of lobbying activities (Government of Lithuania, 2001).

The 2003 LLA sets out more extensively in Article 13 the investigative, auditing and monitoring powers the Chief Official Ethics Commission would have over lobbyists. The commission would oversee the application of the law and enforcement of its rules, in addition to preparing a Lobbyists Code of Ethics. Additionally, this article specifies that by 15 May annually the Chief Official Ethics Commission had to send the Seimas a report on lobbying

activities. The Chief Official Ethics Commission had to publish quarterly information about lobbyists including information on suspensions in the supplement *Informaciniai pranešimai* to the official gazette *Alstyne's žinios*. While these changes refined how enforcement of regulations was conducted, none was sufficient to change Lithuania's CPI score.

Subsection 4 of Article 13 of the 2017 LLA states that the Chief Official Ethics Commission must now provide lobbyists with methodological support and recommendations related to lobbying activities. Article 14 of the 2021 LLA sets out fines for illegal lobbying activities. These range from €1,000 to €4,500 for failing to declare lobbying activities, or lobbying prior to registering. Article 16 sets out the procedure for investigating violations and the imposition of fines. However, none of the changes introduced in the 3 LLAs in 2003, 2017 and 2021 impacted Lithuania's CPI score.

Ireland

The 2015 legislation scored *6 points* for the statutory power SIPO was granted to conduct audits and compel lobbyists to comply with review requests. Article 19, Subsection 1 of the legislation states "if the Commission reasonably believes that a person may have committed or may be committing a relevant contravention, the Commission may authorise the carrying out of an investigation under this section" (Government of Ireland, 2015). Under Articles 20 and 21 there is a statutory fixed penalty of €200 for incomplete filing of reports and this can be increased to a class C fine, reaching a maximum of €2,500, or up to 2 years in prison on conviction for failing to register, providing false information, or obstructing an investigation.

The amended legislation in Section 22 introduces the novel provisions of minor and major sanctions (Government of Ireland, 2023). Minor sanctions include a reprimand, caution or advice from SIPO. Major sanctions constitute prohibition on DPOs from carrying on lobbying, or being employed by, or providing services to, a person carrying on lobbying for one year after leaving their role. A major sanction can include a financial sanction not exceeding €25,000. There is also the sanction of prohibiting a person from registering for up two years, barring them from lobbying. However, this amendment does not impact the CPI score, as the index cannot take account of these changes. In 2023 a total of 455 fixed payment notices were issued along with 36 notices of potential prosecution (SIPO, 2024).

7.7 Revolving Door Provisions

(See question 48 in Data Availability Statement for calculation, Maximum Points 2)

Lithuania

According to Article 3 of the 2001 LLA there is a cooling off period of one year for former state politicians and public servants, resulting in a CPI score of *2 points*. This 12 month cooling off period goes beyond what is found in many other jurisdictions, such as US federal lobbying regulations. The 2003, 2017 and 2021 LLAs made no changes to this provision.

Ireland

Article 22 of the 2015 Act states

> a person who has been a relevant designated public official shall not– (a) carry on lobbying activities in circumstances to which this section applies, or (b) be employed by, or provide services to, a person carrying on lobbying activities in such circumstances for one year. (Government of Ireland, 2015)

These stipulations gave the legislation the maximum *2 points* in the CPI's index. The amended legislation made no changes to the cooling off period. SIPO may give consent to circumvent this cooling off provision, should a DPO apply for a waiver. There were 3 waiver applications in 2023, all from special advisers (SIPO, 2024). *Table 2* summarizes all of the above findings.

Table 2. Summary of changes to Lithuanian (2001–2021) and Irish (2015–2023) lobbying regulations

	Changes to Lithuanian lobbying regulations	**Changes to Irish lobbying regulations**
Definition of Lobbyist	Expanded to encompass executive branch lobbyists	More comprehensive in defining lobbying activities
Individual Registration	Remained comprehensive from 2001	Became more comprehensive through amendment
Individual spending disclosure	Removed after 2017 LLA	N/A
Employer spending disclosure	N/A	N/A
Electronic filing	Initially hard copy and then electronic (online) from 2003 LLA	Amendment meant broader range of actors required to register and file electronic (online) returns
Public Access	Initially hard copy and online from 2003	No change – online and downloadable
Enforcement	Rules have gradually become stricter	Minor and major sanctions introduced in 2023
Revolving Door	No change from initial 12 month cooling off period	No change from initial 12 month cooling off period

Source: author's edit.

8 Findings

The Lithuanian LLAs and the Irish Regulation of Lobbying Act 2015, and its 2023 amendment, constitute gradual steps in the process of dealing with undue influence over public policy. This is crucial, given the various corruption and lobbying scandals in both countries over the years and the disenchantment with public life and cynicism for politicians these give rise to (Lasas, 2023; Murphy, 2014). However, as we saw above, particularly with Lithuania, given its longer experience of legislating lobbying regulations, it is sometimes two steps forwards and one backwards.

In *Table 3* Lithuania's CPI score goes up and down over the years. From a score of 38 in 2001, it increases to 46 as online filing is introduced, and greater public access to lobbying information results from this, with the passage of the 2003 LLA. Then the CPI score falls back to 40 with the introduction of the 2017 LLA and removal of spending disclosures, before rising again to 43 as the 2021 LLA, for the first time, defines executive branch lobbying. These CPI scores, according to Chari et al. (2019), constitute a medium-robustness system, where medium ranges from 30–59 points. Despite the changing CPI scores, the index did not capture all of the changes to Lithuanian lobbying regulations discussed above.

Overall, most of the changes to Irish lobbying regulations, by the 2023 amendment, failed to register on the CPI index, with the original and amended legislation scoring 37 points. The

CPI index lacks the nuance to reflect more subtle legislative changes, as these were intended to strengthen existing regulations already captured by the index–areas for which the index does not offer criteria to assess such enhancements. For instance, the 2023 amendment is designed to improve compliance with the cooling-off provisions in the 2015 Act, while not extending those provisions. The result is that the amended legislation continues to acquire the 2 available points under the CPI index's Revolving Door Provisions (see Question 48 in Appendix). While the new sanctions regime, encompassing investigations and civil/administrative sanctions, with penalties of up to €25,000 and prohibitions from lobbying of up to two years, are to be welcomed, these changes are not something the CPI index can capture. Nevertheless, Ireland's CPI scores, according to Chari et al. (2019), make it a medium-robustness jurisdiction.

Table 3. The legislative scores synopsis for Lithuania and Ireland

Areas of disclosure	**Max CPI scores**	**2001 LLA**	**2001 LLA (amend)**	**2003 LLA**	**2017 LLA**	**2021 LLA**	**2015 Irl Act**	**2023 Irl (amend)**
Definition of Lobbyist	7	4	4	4	4	7	7	7
Individual Registration	19	16	16	16	16	16	10	10
Individual Spending Disclosure	29	6	6	6	0	0	0	0
Employer Spending Disclosure	5	0	0	0	0	0	0	0
Electronic Filing	3	0	0	2	2	2	2	2
Public Access (to a registry of lobbyists)	20	3	3	9	9	9	10	10
Enforcement	15	7	7	7	7	7	6	6
Revolving Door Provisions	2	2	2	2	2	2	2	2
CPI Score	**100**	**38**	**38**	**46**	**40**	**43**	**37**	**37**
Regulatory Environment		**Medium Robust**	**Medium Robust**	**Medium Robust**	**Medium Robust**	**Medium Robust**	**Medium Robust**	**Medium Robust**

Source: CPI scoring template https://www.publicintegrity.org/2003/05/15/5914/methodology; Calculations available at: https://figshare.com/s/53ae00c60403731f2e23; https://10.6084/m9.figshare.27011326

The lack of nuance in the CPI index, despite Chari et al. (2019) finding it to have good content validation compared to other indices, makes clear that when designing an index to capture the essential elements of a lobbying law, there is inevitably a trade-off between parsimony and comprehensiveness to ensure it has sufficient content validity without becoming cumbersome (Adcock & Collier, 2001). For Laboutková et al. (2025, 14) "the main weakness of those existing indices is their narrow scope, which does not provide a more complex picture of the quality of the environment where the lobbying activities occur." In response they advocate for a much larger tool, incorporating 158 indicators, for assessing lobbying transparency more broadly than just legislation.

Nevertheless, it may be possible, in future, to add more questions to the CPI index. Conservatively, these could capture amendments to original legislation that has already been recorded by the index, for instance, new questions that try to capture, in a graduated manner,

amendments to the length of the cooling off period. Less conservatively, they could also be questions that recognise that although the index was originally developed for application within the US, it is now being applied more broadly. These questions could ask about the number and names of MPs lobbied in a period, or the intended results of the lobbyist's efforts, or provide a graduated scale based upon the severity of statutory penalties applicable for breaches of the law. The iterations of the legislation in Lithuania in 2003, 2017 and 2021 constitute second order policy changes – alterations of the policy instrument – according to Hall (1993); while the amendment to the Irish legislation constitutes a first order policy change – changes to the settings of the policy instrument.

In *Table 4* we can see that in Lithuania different iterations of the LLA met 5 and sometimes 6 of the ideal criterial for a jurisdiction to be considered a medium-robustness system according to Chari et al. (2019). Initially the LLA did not encompass executive lobbying and online registration, with online registration adopted in 2003, executive lobbying in 2021 and individual spending disclosure abandoned in 2017. The Irish legislation in 2015, and as amended in 2023, met 6 of the 7 criteria.

Table 4. Lithuanian and Irish lobbying legislation in the context of the characteristics of medium-robustness systems

Characteristics	**2001 LLA**	**2001 LLA amend**	**2003 LLA**	**2017 LLA**	**2021 LLA**	**2015 Irl Act**	**2023 Irl amend**
Legislative and executive lobbyists	X	X	X	X	√	√	√
Disclosure of individual spending	√	√	√	X	X	X	X
No employer spending reports	√	√	√	√	√	√	√
Online registration	X	X	√	√	√	√	√
Register accessible to all	√	√	√	√	√	√	√
Mandatory reviews/audits	√	√	√	√	√	√	√
Cooling-off period	√	√	√	√	√	√	√

Source: Chari et al. (2019, 180).

The findings place the current Lithuanian and Irish legislation in the lower half of the list of medium robust jurisdictions (30–59 points). Of the 16 national jurisdictions examined by Chari et al. (2019) and Hogan and Bitonti (2024), a CPI score of 43 places Lithuania between Slovenia and Chile and 37 locates Ireland between Taiwan and the United Kingdom (UK) (see *Table 5*). However, as Chari et al. (2011) argue, a higher CPI score does not necessarily translate into a better regulatory environment, or the reverse. A weakness of the CPI index is, despite its 48 questions, its narrow scope, which fails to capture the broader and more complex dynamics of the lobbying environment (Laboutková et al., 2025).

Table 5. National jurisdictions' CPI scores

Jurisdiction	Score	Jurisdiction	Score
US Federal 2007	62	**Ireland (2023)**	**37**
Germany (2024)	51	UK (2014)	33
Canada Federal 2008	50	Australia (2008)	33
Slovenia (2010)	47	Austria (2012)	32
Lithuania (2021)	**43**	Mexico (2010)	29
Chile (2014)	42	Israel (2008)	28
France (2016)	42	Poland (2005)	27
Taiwan (2007)	38	Netherlands (2022)	24

Source: Chari et al. (2019); Hogan and Bitonti (2024).

In Lithuania and Ireland there is gradual movement in both countries towards more transparent lobbying environments. Utilising the data in Chari et al. (2019), and in Hogan and Bitonti (2024) for more recent changes to some countries' CPI scores, such as Germany in 2024 and the Netherlands in 2022, an average CPI score of 38.625 for the 16 regulated national jurisdictions was determined (see *Table 6*). *Table 6* shows that Lithuania's 2021 legislation is 4.375 points above the mean, and 5.5 points above the median, while Ireland's 2023 legislation is 1.625 points below the mean and 0.5 points below the median.

Table 6. Mean, median and standard deviation for the 16 countries with lobbying regulations in place at the national level

Valid	16
Mean	38.625
Median	37.5
Std. Deviation	10.34
Range	38
Minimum	24
Maximum	62

Source: Chari et al. (2019); Hogan and Bitonti (2024).

9 Conclusion

This study employed the CPI's Hired Guns Index to examined how the laws regulating lobbying in Lithuania and Ireland evolved. In the context of Chari et al.'s (2019) threefold classification of the robustness of regulatory systems, the CPI scores assigned to Lithuanian and Irish lobbying legislation placed them in the category of medium robust systems. The fact that the CPI scores in both jurisdictions did not change dramatically, or not at all for Ireland, concealed some meaningful reforms that have been introduced.

In both jurisdictions the legislation now does a fairly comprehensive job in defining lobbying. But, reaching this point was an iterative process. The regulations in both countries ask for the

subject matter bring lobbied on, the results being sought, the type of lobbying engaged in and the name, position and institution of the target of the lobbying. In both countries there are cooling off periods of 12 months from the time a public office holder leaves office.

The legislation omits the requirement for financial disclosure; however, as Murphy et al. (2011) emphasize, the regulation of lobbying is intended to prevent those with dominant financial power from exerting disproportionate influence within a political system. In both countries the latest iterations of their legislation take harder lines on breaches.

Although the CPI index has the highest content validity of the indices used to measure lobbying regulations and best captures the robustness of lobbying legislation (Chari et al., 2019), it did not capture all of the changes made to Lithuanian and Irish lobbying legislation. Additional questions may need to be added to the index to ensure it can recognise more subtle legislative changes. Nevertheless, in-depth examination of the legislation shows that those changes involved closing off certain loopholes and the recognition of the need to provide more and stronger enforcement capabilities. After two decades in Lithuania and more than a decade in Ireland of regulating their lobbying sectors, both countries are gaining insight into which legislative approaches are effective.

This study is subject to certain limitations. Chief among them is the examination of only two countries, which constrains the generalizability of findings. However, the inclusion of additional cases here would have necessarily limited the depth of analysis achievable within the scope of the present study. A further limitation lies in the exclusive reliance on the CPI index. Future research could address this by undertaking a comparative assessment of the CPI index, alongside alternative indices, in evaluating the robustness of lobbying legislation across a broader range of countries. Such an approach would also elucidate whether, and to what extent, these various indices are sensitive to legislative changes in extant lobbying regulations. This is particularly significant given the paper's finding that the CPI index does not adequately capture the amendments made to the lobbying laws in Lithuania and Ireland.

Data availability statement

CPI Hired Guns Index scoring methodology is available at https://www.publicintegrity.org/2003/05/15/5914/methodology

The CPI score calculations for the Lithuanian (2001, 2003, 2017, 2021) and Irish (2015, 2023) legislation are available at https://figshare.com/s/53ae00c60403731f2e23

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Administrative Legacy of Ibn Khaldûn

A Comparative Study of Historical Influences in Contemporary Governance Practices

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Abstract

This research examines the integration of Ibn Khaldûn's administrative principles within contemporary governance, challenging Western-centric narratives in public administration. Utilizing qualitative analysis of governmental reports, historical texts, and policy documents from twenty countries, the study highlights the traces and adaptations of Khaldûnian thought in governance structures. Key findings reveal the diverse interpretations and applications of foundational concepts derived from Khaldûn's work, such as social cohesion ('asabiyyah) and the balance between justice and economic prosperity, within varying political and administrative frameworks. The research underscores how these historical principles continue to resonate in addressing modern governance challenges, including decentralization, stakeholder participation, and the ethical integration of religious and cultural values. By bridging historical insights with contemporary practices, the study contributes to diversifying public administration theories, advocating for culturally resonant governance approaches. The comparative exploration enriches the academic discourse on inclusive and effective governance, offering policymakers practical frameworks for integrating historical insight into modern administrative systems.

Keywords

Ibn Khaldûn, Public Administration, Governance, Religion, Ethics

1 Introduction

This study examines how principles derived from Ibn Khaldûn's work have been adapted and integrated into contemporary governance practices across various Muslim-majority countries. While public administration scholarship has extensively documented Western administrative traditions, the distinct administrative methodologies developed within Islamic contexts, particularly those shaped by Khaldûnian thought, remain underrepresented in mainstream academic discourse. Thus, exploring administrative dynamics through the lens of Khaldûnian thought contributes to developing a more globally inclusive public administration theory.

The paper builds upon existing literature (Alatas, 2006a; Said, 1978; Khan, 2006) that has identified the predominance of Western perspectives in public administration studies while

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acknowledging the growing body of work addressing the imbalance. This shift is not merely an academic endeavor but reflects a broader recognition of the diverse intellectual heritage that informs governance structures worldwide. As scholars and practitioners seek to create more effective and contextually relevant administrative practices, the integration of Khaldûnian concepts, such as the importance of ‘asabiyyah (social cohesion) in governance, economic principles, and the cyclical nature of state development and political power, becomes crucial in interpretation, adaptation, and application in contemporary contexts.

Such concepts provide valuable insights for addressing contemporary challenges, such as social fragmentation and economic inequality, and they ultimately enhance the adaptability and resilience of governance frameworks in diverse settings. Rather than assuming direct continuity between Ibn Khaldûn’s fourteenth-century theories and modern governance, the study examines how his key concepts, such as ‘asabiyyah (social cohesion), cyclical theories of state development, and economic principles, have been interpreted, adapted, and applied in contemporary contexts. This inquiry fosters a deeper understanding of how historical thought can still resonate within modern governance tactics, promoting a foundation for a rich dialogue between the past and the present.

2 Background and Context

The predominance of Western perspectives in the study of public administration reflects those broader historical and geopolitical influences that have shaped the mainstream academic discourse so far. Scholars such as Alatas (2006a & b), Said (1978), or Khan (2006) have documented the disregard of the non-Western, specifically Khaldûnian, contributions and philosophies. While Ibn Khaldûn’s influence on historical and sociological thought has been widely acknowledged (Baali, 1988; Hodgson, 1974), the specific ways his administrative theories have been incorporated into governance practices deserve closer examination.

The Khaldûnian legacy spans over 600 years, with varying degrees of recognition and application across different periods and regions. While focusing primarily on contemporary practices, drawing on the historical continuum contextualizes the current administrative approaches. Situating current practices within the broader historical context notes the distinctive nature of Khaldûnian administrative principles and their evolving applications.

Contemporary global politics, marked by increasingly multicultural societies and the rising prominence of diverse governance models in international affairs, necessitates a reassessment of traditional public administration narratives (An-Na’im, 2008). The study, therefore, examines the impact of principles derived from Khaldûnian thought across various historical and geographical contexts, drawing on works such as Al-Ghazali (2016), Al-Mawardi (n.d.), Auda (2008), Armstrong (2000), Asad (1961), Black (2011), Böwering (2013), Bouandel (2003), Bowen and Bosworth, (1995). Brown (2009), Bsoul (2008), Charfi et al. (2009), Hashmi (2002), Jordan (2006), Looney (1987), McQuaid (2007), Robinson (2017), Roy (2004), and Esposito and Delong-Bas (2018) to establish a comprehensive analytical framework.

3 Research Gap and Significance

The study addresses a gap in comparative and development administration literature, namely the limited examination of how historical Islamic administrative thought, particularly Khaldûnian

concepts, has been reinterpreted and integrated into modern governance systems. While research on Islamic governance principles exists (Esposito, 2011; Hallaq, 2009), the specific relationship between Ibn Khaldûn's administrative theories and contemporary governance practices requires more systematic investigation. As such, this study attempts to map the diverse ways Khaldûnian principles have been adapted in different administrative contexts, and it also offers some concrete examples of how historical administrative thought can inform contemporary governance challenges. But most of all, this article endeavors to expand the theoretical foundations of public administration with a view to including more diverse cultural and historical perspectives.

The study is guided by two main research questions:

1. How have specific Khaldûnian concepts, particularly 'asabiyyah (social cohesion) and economic governance principles, been interpreted and adapted within the administrative practices of selected contemporary governance systems?

2. What patterns of variation exist in how these concepts are applied across different governance models, and what factors account for these differences?

4 Scope and Methodology

The study employs a focused qualitative approach to examine a purposefully selected sample of twenty Muslim-majority countries with diverse political systems, governance structures, and administrative approaches. The methodology centers on documentary analysis of three primary data sources. First, the historical texts and scholarly interpretations of Ibn Khaldûn's work, particularly the Muqaddimah, focusing on sections dealing with governance, administration, and state development (Khaldûn, 1958; Pišev, 2019). Second, those government documents from the selected countries, including policy papers, administrative guidelines, and constitutional frameworks that reflect governance approaches. And third, the secondary academic literature analyzing administrative practices in those countries, with particular attention to elements that parallel Khaldûnian concepts.

The documentary analysis followed a systematic approach, culminating in four steps. At first, I carried out an initial coding of sources to identify key Khaldûnian administrative concepts. Then, I have cross-referenced these concepts with contemporary administrative practices documented in governmental and academic sources. Third, I delved into a thematic analysis to identify patterns of adaptation and application. Finally, I made a comparative analysis across different governance models to identify variations and their potential causes.

While acknowledging the methodological challenges of establishing direct lines of influence across centuries of administrative development, this approach allows for a systematic examination of how historical principles have been reinterpreted and applied in contemporary contexts.

5 Key Terms and Concepts

To facilitate cross-cultural dialogue and ensure conceptual clarity, several key terms are to be defined.

By *Khaldûnian principles*, I refer to administrative, legal, and cultural concepts derived from the Muqaddimah and subsequent scholarly interpretations that have informed governance practices within various societies (Hodgson, 1974; Rahman, 1984). These include ‘asabiyyah (social cohesion) as a foundation for effective governance; cyclical theories of state development; economic principles emphasizing balanced taxation and prosperity; and meritocratic administrative structures.

Administrative practices encompass the policies, procedures, and organizational behaviors that characterize the operation and governance of public institutions (Olsen, 2007).

Traditional narratives in public administration designate theoretical and practical approaches to governance and policy-making that have been predominantly influenced by Western philosophical traditions (Frederickson, 1996).

Traditional state as opposed to modern governance acknowledges the evolving nature of governance systems. Traditional states typically feature centralized authority with strong cultural-religious foundations. At the same time, modern governance systems, such as those in Indonesia, Malaysia, and Türkiye, have developed hybrid approaches that integrate historical principles with contemporary democratic and bureaucratic structures (Hefner, 2011; Bernheimer & Rippin, 2005; Jordan, 2006).

Next to these definitions, the understanding of the intricate dynamics between religion and governance necessitates delving deeper into the classification of religious regimes. For this reason, *Table 1* is set to focus on the findings of the study conducted by Ongaro and Tantardini (2023a & b), which categorizes various countries based on their unique relationships with religious institutions, governance, and authorities. This classification of religious regimes is highly significant for several reasons. Firstly, it provides a framework for analyzing how different governmental structures interact with religious groups, influencing policy-making and social norms. By categorizing nations according to their religious governance, researchers identify patterns to indicate how religion shapes public life and law. Secondly, the taxonomy assists in understanding the implications of religious regimes on societal cohesion. Countries with stark divides between religion and state may experience different social dynamics compared to those where religious and political authorities are intertwined, affecting everything from civil liberties to economic development and social justice initiatives. Moreover, the categorization encourages further academic discourse on the evolution of religious influence in governance.

As global trends shift, nations may transition between classifications, reflecting broader changes in societal attitudes towards religion and authority and presenting opportunities for scholars to study the impacts of such transitions and their cascading effects on governance, society, and international relations. Through the exploration of Table 1 and the subsequent analysis emerges a clearer picture of how these religious regime classifications not only reflect but also shape the realities of the modern world.

Table 1. Muslim-majority countries by population and political systems

	Country	Muslim population in millions*	Percentage Muslim Population (%)*	Political System / Secular or Non-secular	Religious Regimes	Additional Details
1	**Algeria**	*41.25*	99	Constitutional semi-presidential republic	Caesarism	The constitution declares Islam the state religion and prohibits state institutions from behaving in a manner incompatible with Islam.
2	**Azerbaijan**	9.9	99.2	Secular Republic	Liberal Religious Regime	The constitution guarantees freedom of religion and the country has a secular government.
3	**Bangladesh**	153.7	90.4	Secular parliamentary democracy	Caesarism	The constitution declares the country a secular state while affirming Islam as the state religion.
4	**Egypt**	87.5	92.35	Secular Republicanism, with a semi-presidential system of government.	Caesarism	The government officially recognizes Sunni Islam, Christianity, and Judaism.
5	**Indonesia**	273.8	88	Secular Democracy	Caesarism / Liberal Religious Regime	The Indonesian constitution guarantees all people in Indonesia the freedom of worship, each according to his or her religion or belief.
6	**Iran**	83	99.4	Islamic Republic	Theocracy	The political structure is a theocratic republic with a supreme leader who holds ultimate authority.
7	**Iraq**	39.1	99.0	Federal Parliamentary Republic	Caesarism	Islam is the state religion, and the country has a complex political system with significant influence from religious groups.
8	**Jordan**	10.2	97.2	Constitutional, hereditary monarchy with a parliamentary form of government	Caesarism / Theocracy	Islam is the official religion, and Jordan is declared part of the Arab ummah ("nation").
9	**Kuwait**	4.1	91.7	Constitutional Emirate	Caesarism	Kuwait is a constitutional monarchy with Islam as the state religion.
10	**Kyrgyzstan**	5.1	90.0	Secular Republic	Liberal Religious Regime	The constitution ensures secular governance, with Islam being the dominant religion among the population.

11	**Mali**	19.1	95.1	Secular Republic	Liberal Religious Regime	Despite a secular constitution, Islam has a significant impact on the country's social fabric and politics.
12	**Morocco**	37.93	99	A parliamentary constitutional monarchy	Caesarism	Islam is a state religion and nominally offers the freedom of religion.
13	**Pakistan**	200.4	98.9	Islamic Republic	Caesarism / Theocracy	Pakistan is an Islamic republic, with Islam as the religion of the presidency. The Pakistani constitution rejects any amendment in conflict with the Quran and Sunnah.
14	**Saudi Arabia**	31.9	97.1	Islamic Theocracy	Theocracy	Quran and the Sunnah constitute the country's Constitution. Islam is the official religion.
15	**Senegal**	15.6	95.9	Secular Republic	Liberal Religious Regime	The constitution allows for a secular state and guarantees religious freedom, though Islam influences social and political life.
16	**Tajikistan**	9.0	98.0	Secular Republic	Liberal Religious Regime	The government enforces secularism but has been criticized for restrictions on religious expression.
17	**Tunisia**	11.2	99.8	Secular, A parliamentary system	Caesarism	Ennahda Movement, also known as Renaissance Party or simply Ennahda, is a moderate Islamist political party and the most extensive and well-organized party in Tunisia.
18	**Turkmenistan**	5.7	93.3	Secular Republic	Liberal Religious Regime	While the state is officially secular, it controls religious institutions and practices to maintain political stability.
19	**Türkiye**	79.8	97.8	Secular, A constitutional republic and presidential system	Caesarism	In recent years, political Islamists and Islamic democrats, such as the Welfare Party and Justice and Development Party (AKP) gained influence.
20	**Uzbekistan**	30.5	96.5	Secular Republic	Liberal Religious Regime	The state maintains secular governance, with recent reforms towards increasing religious freedom and reducing restrictions.

Source: Britannica <https://www.britannica.com/>;
World Population Review 2024 <https://tinyurl.com/yeyr6htj>

Examining the intellectual foundations from which these principles emerged is imperative to establish the historical context for contemporary applications of Khaldûnian tenets. Tracing the development of Islamic governance concepts from the early Islamic period through to Ibn Khaldûn's seminal contributions demonstrates the rich intellectual tradition that informs current administrative practices.

5.1 Historical Foundations of Islamic Governance

The foundations of Islamic governance can be traced to the time of Prophet Muhammad and the first Islamic polity in Medina (622–632), establishing precedents for governance that would influence subsequent generations (Watt, 1956). The subsequent Rashidun Caliphate (632–661) further developed these principles, introducing administrative innovations such as the diwan system for managing state finances and military affairs (Al-Buraey, 1986; Lambton, 1981). During this formative period, several key Islamic concepts emerged that would shape future administrative practices. Such is the *suhra* (consultation), a principle emphasized in the Qur'an (42:38) and practiced by the Prophet and early Caliphs, which established a foundation for participatory decision-making (Esposito, 1983). *Adl* (justice), the concept of mandated fair treatment and equitable policies (Kamali, 2002), an idea central to Islamic governance. Or *amanah* (trustworthiness), derived from Qur'anic injunctions (4:58), a principle emphasizing the responsibility of those in positions of authority (Iqbal & Lewis, 2009).

The key Khaldûnian concepts influencing administrative practices include '*asabiyyah* (social cohesion), a concept, central to Ibn Khaldûn's theory of state formation which emphasized the importance of social bonds and group solidarity for effective governance (Khaldûn, 1958). *Cyclical theory of state*, a framework explaining the processes of state formation, maturation, and decline, helping to identify patterns in administrative development (Khaldûn, 1958). And *economic theory*, Ibn Khaldûn's observations on the relationship between economic prosperity and governance remaining particularly relevant for understanding contemporary administrative challenges (Khaldûn, 1958).

The Islamic Golden Age (approximately 8th to 14th centuries) saw a remarkable intellectual flourishing that profoundly influenced governance and administrative thought. The translation movement during the Abbasid Caliphate facilitated the integration of Greco-Roman philosophical traditions with Islamic governance concepts, creating a sophisticated intellectual framework (Gutas, 1998). Key figures in the movement included Al-Farabi (870–950), whose work, *The Virtuous City*, presented a Neoplatonic vision of the ideal state guided by philosophical and prophetic wisdom (Mahdi, 2001); Ibn Sina (980–1037), whose *Book of Healing* has some influential sections on governance that emphasized the role of reason in administration (Goodman, 2006); and Al-Ghazali (1058–1111), whose *The Revival of Religious Sciences* significantly influenced Islamic political thought, emphasizing ethical dimensions of governance (Al-Ghazali, 2016; Ormsby, 2008). Also, in this period the intellectual environment of Al-Andalus (Muslim Iberia) made distinctive contributions to Islamic governance thinking. Scholars like Ibn al-Khatib (1313–1374) integrated philosophical traditions with practical governance concerns, often navigating complex political realities (Akhtar, 2015; Fernández-Puertas, 1997).

Ibn Khaldûn's (1332–1406) Muqaddimah represents a culmination of Islamic intellectual achievement in governance and social theory. Writing after centuries of Islamic political development, Ibn Khaldûn synthesized earlier traditions while developing innovative frameworks for understanding state formation, decline, and administrative practices. His concept of 'asabiyyah (social cohesion) and cyclical theory of civilizational development offer valuable insights into governance and societal dynamics (Khaldûn, 1958).

Next, the Ottoman contribution to Islamic governance ought to be considered. The Ottoman Empire (1299–1922) represents a crucial chapter in developing Islamic governance practices as the Ottomans developed sophisticated administrative systems that balanced Islamic principles with the practical demands of managing a vast, multi-ethnic empire. Key aspects of Ottoman governance were as follows: the millet system, kanun, and the bureaucratic innovations. The millet system demonstrated a pragmatic application of Islamic principles of tolerance while maintaining administrative coherence (Braude & Lewis, 1982) in the course of managing religious diversity. Kanun, from the Greek kanōn, designated a secular body of laws alongside Sharia, which exemplified the Ottoman capacity to adapt governance to changing circumstances while maintaining religious legitimacy (Imber, 2002). Finally, by bureaucratic innovations I mean the Ottomans practice of refining earlier administrative systems, creating complex bureaucracies that effectively managed their extensive territories (Goffman, 2002; İnalcık, 2001).

This historical foundation provides essential context for understanding how Khaldûnian principles have been interpreted and adapted in contemporary governance systems (Irwin, 2018; Khaldûn, 2015; Lacoste, 1984; Lapidus, 1975; Wijaya et al., 2013; Zaidi, 1981). The following sections will examine how these historical concepts manifest in modern administrative practices across the selected countries.

5.2 Modern Revival and Reinterpretation

The colonial era and subsequent independence movements prompted a reexamination of Islamic governance principles, including Khaldûnian concepts, in response to modern challenges. Several intellectual movements emerged that sought to reconcile Islamic traditions with contemporary governance needs. Such was Islamic Modernism, enumerating figures like Jamal al-Din al-Afghani (1838–1897) and Muhammad Abduh (1849–1905) who attempted to demonstrate the compatibility of Islam with modern science and governance systems (Hourani, 1983). Islamic Constitutionalism, prominent in countries like Iran and Pakistan which incorporated Islamic principles into modern constitutional frameworks, representing attempts to synthesize traditional and contemporary governance concepts (Arjomand, 2009). And Contemporary Islamic Political Thought, with scholars like Fazlur Rahman, Abdolkarim Soroush, and Tariq Ramadan who have offered new interpretations of Islamic political theory that address contemporary challenges (Kurzman, 1998; Sadri & Sadri, 2000; Ramadan, 2012).

As Bano (2020) observes, the resurgence of Islamic rationalism marks a significant development in contemporary Islamic thought, with important implications for governance and administration. The revival, characterized by a renewed focus on logic, metaphysics, and ethics, offers fresh insights into understanding modern Muslim societies and their approaches to governance. The reawakening of Islamic rationalism can be seen as a response to both the challenges posed by modernity and the pressing socio-political issues faced by Muslim-majority countries. Islamic rationalism, when reinterpreted in light of contemporary realities, offers a robust framework for addressing ethical dilemmas in governance, including issues such as justice, accountability, and public welfare (Tan, 2014).

Furthermore, the integration of rationality into Islamic thought has the potential to bridge traditional Islamic principles with contemporary concepts of democracy and human rights. This synergy is evident in various grassroots movements advocating for increased transparency and participatory governance, motivated by Islamic ethical teachings. Moreover, the revival of rationalism encourages dialogue between Islamic and secular philosophies, promoting a pluralistic understanding of governance. In this context, revisiting classical Islamic texts is important, as

they contribute a wealth of knowledge on governance, complementing modern political theories. Overall, the resurgence of Islamic rationalism enriches the intellectual landscape of contemporary Islamic thought as a framework for reconciling faith with reason, thereby contributing to more effective governance models in Muslim societies. The movement invites further scholarly inquiry into its implications for policy-making, legal reform, and civic engagement in the 21st century.

The historical overview demonstrates how Islamic governance principles, particularly those influenced by Ibn Khaldûn, have evolved through different periods. The following sections will examine how these principles manifest in contemporary administrative practices across the selected countries.

6 Theoretical Framework

The study employs a theoretical framework that facilitates a nuanced exploration of the intersections between historical Khaldûnian principles and contemporary administrative practices. The framework integrates three complementary perspectives, namely: a comparative administration and religion framework, institutionalism and cultural theory, and the nexus of power, legitimacy, and religious ethics.

The first component draws on the work of Smith (2004) and Rosenbloom et al. (2008) to examine how religious concepts inform governance practices across different cultural contexts, and it focuses specifically on how Islamic ethical and legal principles derived from Khaldûnian thought are integrated into governance structures. It also reviews the institutional manifestations of these principles in contemporary administrative contexts and variations in interpretation and application across different political systems.

The second aspect of the framework relies on institutionalist approaches (March & Olsen, 1989) to understand how religiously shaped institutions influence public administration. It incorporates cultural theory (Douglas, 1982) to examine how interpretations of religious and historical texts impact administrative systems, just to allow for examination of how institutions like Waqf (endowments) and Zakat (obligatory charity) systems shape contemporary administrative structures and practices.

While the third component examines the interplay between power, legitimacy, and religious actors within administrative contexts (Beetham, 1991; Svara, 2014). It addresses questions such as how the governance systems derive legitimacy from religious and historical principles and how the traditional concepts reinterpreted to address contemporary administrative challenges, Central to the theoretical framework is Ibn Khaldûn's Muqaddimah, which serves as a foundational text for understanding governance dynamics. The Muqaddimah offers pioneering insights into several areas relevant to contemporary administration. Such is the bureaucratic function and development, as Ibn Khaldûn critically examines the role of bureaucrats and their impact on state functionality, advocating for merit-based systems where officials' qualifications and moral integrity are paramount (Abdul Aziz, 2015, 4–7; Afsaruddin, 2011, 153–168; Kay, 2023). Social cohesion ('asabiyyah), a concept which is vital for understanding the legitimacy and efficiency of governance. Khaldûn argues that societies possessing strong social cohesion tend to develop effective administrative systems, while those lacking in 'asabiyyah are prone to institutional decay (Alatas, 2006). And the economic and political systems, since most of Ibn Khaldûn's insights into economic dynamics, particularly regarding taxation, labor productivity, and state expenditure prefigure modern economic theories and emphasize the balance between tax policies and citizen welfare, a principle highly relevant in contemporary governance models (Chapra, 2000).

The above theoretical framework acknowledges the spectrum of governance structures in Muslim-majority countries, from strictly secular to distinctly non-secular (Esposito, 2011; Hallaq, 2009), and it recognizes how principles such as Shura (consultation) can be adapted to support participatory decision-making in contemporary administrative contexts (Malik, 2016, 178–195). The aim is to facilitate investigation of how Khaldûnian principles influence administrative decisions and public policies, exploring how ethical teachings from Islamic sources inform modern administrative practices, e.g.: the Hadith, "The best among you are those who have the best manners and character" (al-Bukhari, n.d.), emphasizes the importance of integrity and ethical conduct in governance, a principle that resonates across many contemporary administrative contexts.

In examining the complexities of governance within Islamic contexts, it is essential to recognize the unique framework that guides decision-making and policy implementation. This approach emphasizes the importance of integrating ethical and religious principles, reflecting a commitment to stakeholder engagement and community involvement. The following discussion delves into the essential characteristics of effective governance, highlighting its multifaceted nature and the foundational values that underpin good governance practices.

Effective governance in Islamic contexts is understood as multifaceted, encompassing multi-level decision-making, stakeholder participation, and integration of religious principles and values in policy design and implementation. Good governance is characterized by outcomes that resonate with ethical imperatives derived from Khaldûnian principles, promoting trust, stability, prosperity, and preventing conflicts and corruption, leading to more prosperous and democratic societies (Alibašić, 2023 & 2024; Chafik & Drechsler, 2022; Dawisha, 2013; Khan, 2019; Post, 2006; Ranney & Kendall, 1951; Rose, 2014; Salamon & Elliott, 2002; Smith, 2007; Stoker, 1998; Subramaniam, 2001; Weiss, 2000)

7 Research Design and Data Analysis

The study employs a rigorous qualitative research design to examine the relationship between Khaldûnian governance principles and contemporary administration. This methodological approach aligns with what Bowen (2009), Brancati (2018), Bryman (2016), Creswell (2014) and Creswell and Poth (2018) describe as qualitative inquiry and research design, emphasizing systematic procedures for collecting, analyzing, and interpreting data. The research follows a comparative case study design (Krippendorff, 2019; Yin, 2018), allowing for an in-depth examination of how historical principles manifest in different contemporary contexts.

7.1 Document Selection and Sampling

The study utilizes purposive sampling to select relevant documents from three categories:

- *Historical and theoretical texts*: Original sources on Khaldûnian thought, including the Muqaddimah (Khaldûn, 1958) and key interpretive works that form the conceptual foundation for analysis.
- *Government documents*: Policy papers, constitutional frameworks, and administrative guidelines from the 20 selected countries, providing empirical evidence of governance practices.
- *Academic analyses*: Scholarly publications examining administrative practices in the selected countries, offering interpretive perspectives and analytical insights.

The sampling strategy aligns with what Patton (2014) describes as "information-rich cases" that yield insights and in-depth understanding rather than empirical generalizations. Selecting twenty specific countries with diverse governance systems provides sufficient comparative breadth while maintaining analytical depth, following Stake's (2006) recommendations for multiple case study research. Document selection continued until reaching theoretical saturation (Bhattacherjee, 2012; Glaser & Strauss, 1967), when additional documents no longer provided substantively new insights.

7.2 Analytical Approach

The study employs a systematic analytical process combining several complementary methods:

- *Document coding and categorization*: Using an inductive approach to identify themes related to Khaldûnian principles in administrative contexts (Thomas, 2006), supplemented by NVivo software for organization and retrieval of coded segments, following Saldaña's (2021) two-cycle coding process, with initial descriptive coding followed by pattern coding to identify higher-level themes.
- *Cross-tabulation and constant comparison*: Comparing the application of identified principles across different governance models to identify patterns of variation, following Miles et al.'s (2020) approach to qualitative data analysis through cross-case displays and matrices.
- *Thematic analysis*: Identifying recurring patterns and themes in how Khaldûnian principles are interpreted and applied (Lindenberg & Korsgaard, 2019), particularly convergent and divergent patterns across governance contexts, incorporating Braun and Clarke's (2006) six-phase framework for thematic analysis.
- *Visual representation*: Developing conceptual models to illustrate relationships between Islamic governance concepts and administrative practices (*Figure 1*), consistent with Maxwell's (2013) recommendation to use visual displays to develop and communicate conceptual frameworks.

7.3 Analytical Framework Application

The theoretical framework was applied to interpret the findings, following Yin's (2018) approach to pattern matching, which involves comparing empirically based patterns with predicted ones. The framework focused on how Khaldûnian principles are adapted to different political contexts and the institutional mechanisms through which these principles influence administrative practices. The research design incorporates a critical realist perspective (Fletcher, 2017), acknowledging the objective reality of administrative structures and the subjective interpretations of historical principles that inform their development. This approach is particularly suitable for examining how historical concepts are reinterpreted and applied in contemporary settings, recognizing that these applications reflect enduring principles and contextual adaptations. While the methodological approach ensures a comprehensive and rigorous examination of the relationship between Khaldûnian governance principles and contemporary administration. The combination of document analysis, thematic coding, and comparative analysis, grounded in established qualitative research methodologies, provides a solid foundation for identifying patterns in historical principles manifest in modern administrative contexts.

7.4 Validity and Reliability Strategies

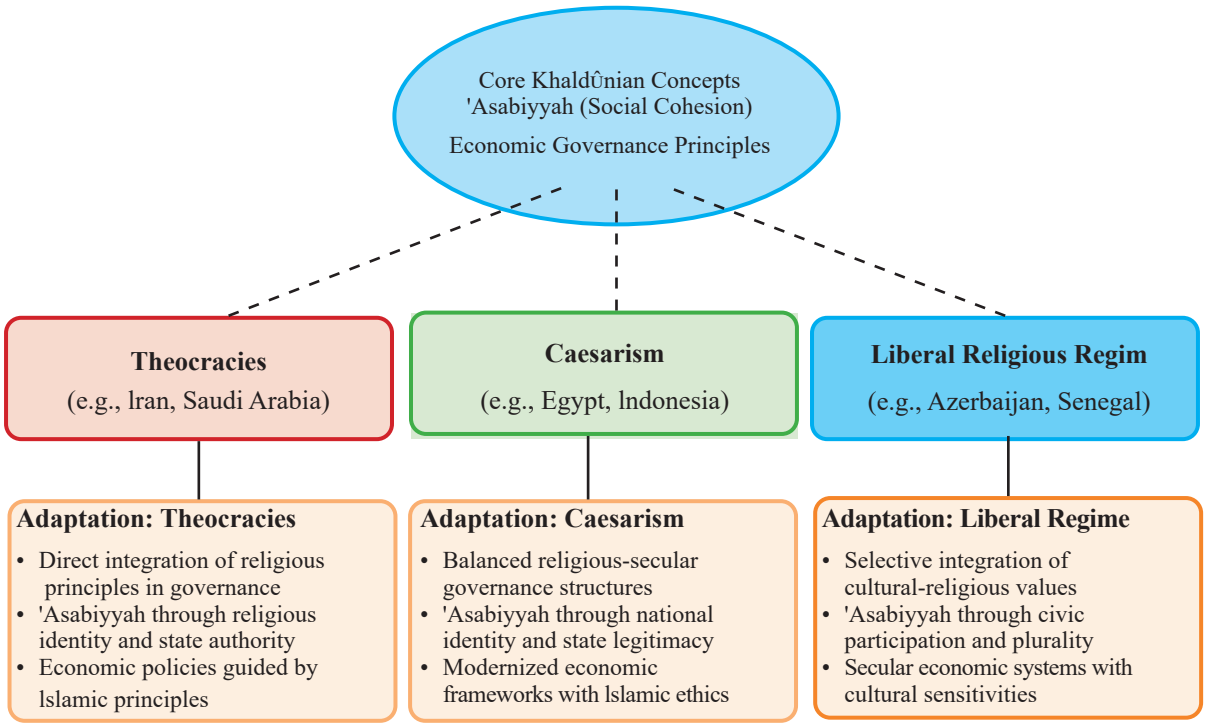
Following Creswell and Miller (2000), several strategies were employed to enhance the validity and trustworthiness of the findings:

- *Triangulation*: Using multiple data sources and analytical approaches to corroborate findings and overcome the limitations of any single approach (Denzin, 1978). The study triangulates data from historical texts, government documents, and scholarly analyses to comprehensively understand how Khaldûnian principles manifest in contemporary contexts.
- *Thick description*: Providing detailed contextual information and evidence for interpretations, allowing readers to evaluate the transferability of findings to other contexts (Lincoln & Guba, 1985) when analyzing concepts across diverse cultural and political settings.
- *Researcher reflexivity*: Acknowledging the researcher's positionality and potential biases in interpreting historical Islamic principles in contemporary contexts (Finlay, 2002), involving critical self-reflection throughout the research process, particularly in how Western administrative concepts might influence the interpretation of Islamic governance principles.

8 Results and Discussion

The analysis delineates a sophisticated integration of Khaldûnian principles across the selected countries, revealing a spectrum of explicit recognition and adaptation. While few governance frameworks explicitly reference the works of Ibn Khaldûn, many exhibit administrative practices that resonate with the foundational tenets of his scholarship, particularly concerning social cohesion, economic governance, and institutional evolution. These findings are elucidated on *Figure 1* below.

Figure 1. Islamic Governance and Public Administration: An Intricate Relationship



Source: Author's edit.

The intricate relationship between Islamic governance principles and contemporary public administration is rather apparent, which de concepts on present-day practices. The conceptual model encapsulates five pivotal dimensions monstrates the enduring influence of historical that illuminate the intersection between Islamic governance philosophies and public sector administration:

1. *Foundational Principles*: At the core of this framework are ethical concepts that underpin administrative conduct, including principles of consultation (Shura), justice, the welfare of the populace, charitable obligations (Zakat), and systemic accountability.
2. *Historical Legacy*: The intellectual contributions of medieval Islamic scholars, with a particular emphasis on Ibn Khaldûn's insights into governance, social cohesion, and economic theory, provide a rich and substantive historical backdrop for contemporary governance discussions.
3. *Administrative Influence*: These principles profoundly shape various facets of public administration, informing ethical frameworks, economic policies, and institutional architectures.
4. *Contemporary Implementation*: Modern governance mechanisms endeavor to adapt these historical principles to confront contemporary societal challenges, incorporating them through diverse avenues, from constitutional frameworks to policy design and implementation.
5. *Challenges and Opportunities*: The synthesis of historical principles with modern governance engenders significant challenges and avenues for innovative administrative methodologies, as noted in Schmidtke's (2016) research. The framework visually represented in this diagram articulates the central tenets of the research, shedding light on how specific Khaldûnian concepts inform and are interpreted within various governance models prevalent in Muslim-majority countries. Furthermore, it provides a nuanced exploration of the adaptive pathways through which these concepts have been manifested in diverse governance contexts, illustrating patterns of variation across distinct governance frameworks.

At the central component of the figure, there lies an ellipse encapsulating the core Khaldûnian principles central to this inquiry. One notable concept, 'asabiyyah or social cohesion is a cornerstone for effective governance and economic strategy, interlinking theories of balanced taxation, economic vitality, and state development. At the middle tier, there are different governance models being categorized according to Ongaro and Tantardini's classification of three distinct frameworks, namely: theocracies (left), Caesarism (center), and liberal religious regimes (right). The first governance system is characterized by a framework of religious institutions and principles directly steered by state authority (e.g., Iran, Saudi Arabia). Caesarism is a hybrid system that embraces a balanced interplay between religious influence and secular governance (e.g., Egypt, Indonesia). Whereas liberal religious regimes are predominantly secular frameworks in which religion informs cultural identity while exerting limited direct influence on governance (e.g., Azerbaijan, Senegal).

And at the bottom tier, there are the adaptation patterns which illustrate how each governance model interprets and assimilates Khaldûnian concepts. Caesarism manifests 'asabiyyah through national identity and state legitimacy, alongside modernized economic frameworks that integrate Islamic ethical considerations. While liberal religious regimes foster 'asabiyyah through civic engagement and pluralism, while secular economic systems navigate cultural sensitivities.

The framework not only elucidates how Khaldûnian principles have been assimilated across different governance paradigms but also sets the stage for an in-depth comparative analysis that follows, further contextualizing the relevance and applicability of these historical concepts in shaping contemporary governance practices.

8.1 Comparative Analysis of Governance Models

The comparative analysis reveals distinct patterns in how Khaldûnian principles manifest across different governance systems. Table 2 presents a systematic comparison of administrative approaches and Islamic governance influences across the sampled countries.

Comparative Analysis of Governance Models

Table 2. Comparative efficiency cross-tabulation of Muslim majority-Sources World Bank. (2023)

Country	Administration Approach	Islamic Governance Influence
Algeria	Constitutional semi-presidential republic with Caesarism; centralized power with substantial presidential influence (World Bank, 2019 & 2023).	Constitution declares Islam as the state religion; state institutions must adhere to Islamic principles.
Azerbaijan	Secular republic with liberal religious regime; prioritizes secular governance and national development.	Constitution guarantees freedom of religion; secular government with religious plurality.
Bangladesh	Secular parliamentary democracy with Caesarism; strives for secular governance while recognizing Islam as state religion.	Constitution affirms Islam as state religion but maintains a secular framework.
Egypt	Secular republicanism with a semi-presidential system and Caesarism; central control over religious institutions.	Government recognizes Sunni Islam, Christianity, and Judaism officially.
Indonesia	Secular democracy with a blend of Caesarism and liberal religious regime; emphasizes decentralization.	Constitution guarantees freedom of worship; administrative reforms for participatory governance.
Iran	Theocratic republic; religious leadership holds supreme authority in governance and administration.	Islamic jurisprudence directly informs governance and policy-making.
Iraq	Federal parliamentary republic with Caesarism; complex political system with significant religious group influence.	Islam is the state religion with a political system influenced by various religious factions.
Jordan	Constitutional hereditary monarchy with a parliamentary form of government; a mix of Caesarism and theocracy.	Islam is the official religion; monarchy maintains balance between religious and state affairs.
Kuwait	Constitutional Emirate with Caesarism; a blend of traditional monarchy and parliamentary elements.	Islam as the state religion with constitutional provisions for religious freedom.
Kyrgyzstan	Secular Republic with liberal religious regime; emphasis on secular governance with Islam being the dominant religion.	Constitution ensures secular governance; Islam influences cultural and social aspects.

Mali	Secular Republic with liberal religious regime; Islam significantly impacts the country's social fabric and politics.	Constitution is secular, but Islamic practices and beliefs deeply influence societal norms.
Morocco	Parliamentary constitutional monarchy with Caesarism; Islam is the state religion with provisions for religious freedom.	Monarchy holds both religious and political authority; Islamic principles guide governance.
Pakistan	Islamic Republic with elements of Caesarism and theocracy; Islam as the religion of the presidency.	Constitution integrates Islamic principles with governance; Sharia law influences legal and administrative systems.
Saudi Arabia	Islamic Theocracy; Quran and Sunnah as the constitution; Islam is the official religion.	Governance is entirely based on Islamic law and principles; the monarchy upholds religious authority.
Senegal	Secular Republic with liberal religious regime; the constitution allows for a secular state with religious freedom.	Islam influences social and political life, but the state remains officially secular.
Tajikistan	Secular Republic with liberal religious regime; government enforces secularism with some restrictions on religious expression.	Constitution is secular; however, Islamic traditions influence cultural practices.
Tunisia	Secular parliamentary system with Caesarism; moderate Islamist political parties are momentous.	Ennahda Movement indicates an integration of Islamic principles in a secular political framework.
Turkmenistan	Secular Republic with liberal religious regime; state control of religious institutions to maintain political stability.	Officially secular, but Islam plays a role in cultural and social norms.
Türkiye	Secular constitutional republic with Caesarism; recent influence of political Islamists and Islamic democrats.	Constitution is secular; however, political parties with Islamic ideologies have gained influence.
Uzbekistan	Secular Republic with liberal religious regime; recent reforms aim to increase religious freedom and reduce restrictions.	The state maintains secular governance, with Islam influencing cultural identity.

Source: Author's edit.

The analysis reveals several patterns in how Khaldûnian principles manifest across different administrative contexts:

Administrative Efficiency and Reform

Several countries (Egypt, Indonesia, Iran, Iraq, Jordan, and Uzbekistan) have implemented administrative reforms that reflect Ibn Khaldûn's emphasis on the necessity of a competent bureaucracy for state stability. For example, there are Indonesia's decentralization reforms reflecting Khaldûn's principles of balanced governance, with power distributed across different levels while maintaining central cohesion (Negara & Hutchinson, 2021). Or there are Uzbekistan's transparency initiatives aligning with Khaldûnian concepts of administrative accountability and meritocracy (World Bank, 2023).

Social Cohesion and National Identity

The Khaldûnian concept of 'asabiyyah (social cohesion) is evident in the state-building efforts of countries like Algeria, Iran, Jordan, Morocco, and Türkiye. These nations have developed administrative approaches that foster national unity while accommodating diversity. For instance, there is Morocco's governance model balancing traditional monarchy with modern administrative structures, reinforcing social cohesion through both religious and national

identity (United Nations, 2020; World Bank, 2023). And there is Jordan's administrative approach emphasizing tribal and religious connections as foundations for national unity, reflecting Khaldûn's insights about the role of social bonds in governance (Ryan, 2018).

Economic Governance and Development

Ibn Khaldûn's economic theories, particularly regarding balanced taxation and economic development, are reflected in the policies of countries like Azerbaijan, Saudi Arabia, and Kuwait. Saudi Arabia's Vision 2030 initiative incorporates principles of economic diversification that resonate with Khaldûn's warnings against economic monocultures (Saudi Arabia, 2024). While Kuwait's economic reforms reflect a Khaldûnian approach to balancing state revenues with citizen welfare (United Nations, 2020; World Bank, 2023)

Institutional Adaptation and Hybrid Governance

Many countries have developed hybrid governance models that integrate Khaldûnian principles with modern administrative structures. Such is Bangladesh, maintaining a secular administrative framework while acknowledging Islam's role in national identity, creating institutional arrangements that balance religious and secular governance principles (Government of Bangladesh, 2020). And there is Tunisia's post-revolution governance model, as well, incorporating Islamic principles within a broadly secular administrative framework, demonstrating the adaptive potential of Khaldûnian concepts in contemporary contexts.

8.2 Country-Specific Insights

The analysis reveals notable variations in how specific countries interpret and apply Khaldûnian principles.

Algeria operates under a constitutional semi-presidential republic characterized by centralized authority with Islamic principles embedded in its constitutional framework. The governance model reflects a complex balance between religious adherence and state authority, resonating with Khaldûn's emphasis on legitimate authority tempered by ethical constraints (Government of Algeria, 2016; Nyadera & Agwanda, 2019).

Azerbaijan presents a case where the constitution guarantees religious freedom within a secular governance framework. Despite its predominantly Muslim population, Azerbaijan's public administration prioritizes national development and economic modernization, focusing on efficiency principles that align with Khaldûnian economic theories while maintaining separation between religious institutions and state administration (Hampel-Milagrosa et al., 2020).

Bangladesh functions as a secular parliamentary democracy, with Islam as the state religion, navigating the balance between secular governance and religious influence within a framework that strives for religious harmony (Riaz, 2004). The public administration system has undergone numerous reforms to strengthen governance, combat corruption, and improve service delivery. Despite affirming Islam as the state religion, the government strives to maintain a secular legal and administrative framework, promoting religious harmony among its diverse population (Government of Bangladesh, 2020; Suk Kim & Monem, 2009).

Egypt's public administration operates under a secular republicanism framework with a semi-presidential system catering to a majority Muslim population. The government officially recognizes Sunni Islam, Christianity, and Judaism, which reflects a Caesarism approach where the state maintains control over religious institutions. Public administration in Egypt has faced

challenges related to bureaucracy, responsiveness, and governance, with ongoing reforms aimed at decentralization and improving public service delivery (Korany, 2011).

Indonesia's public administration demonstrates several key Khaldûnian principles, particularly in balancing central authority with local autonomy. The country's administrative reforms have focused on decentralization while maintaining national cohesion, reflecting the Khaldûnian emphasis on balanced governance structures. These reforms have strengthened democracy and public service delivery while preserving Indonesia's distinctive approach to religious pluralism within governance frameworks (Negara & Hutchinson, 2021).

Iran has a theocratic governance model, with a supreme leader overseeing a government integrating Islamic jurisprudence directly into its policies and administration (Arjomand, 2009). Various religious and ethnic groups influence Iraq's federal military republic, but Islam is the state religion, creating a complex administrative landscape that strives for cohesion among its diverse population (Dawisha, 2013).

Jordan's constitutional monarchy incorporates a blend of Caesarism and theocracy, balancing traditional royal authority with parliamentary governance and Islamic influence (Ryan, 2018).

8.3 Patterns of Khaldûnian Influence

The analysis reveals that Khaldûnian principles manifest in contemporary governance across several domains, such as:

- *Administrative Efficiency and Reform*: Countries implementing bureaucratic transparency and service delivery reforms that reflect Khaldûn's emphasis on administrative competence.
- *Decentralization and Local Governance*: Nations pursuing policies that balance central authority with local administration, aligning with Khaldûn's insights about effective governance structures.
- *Economic Policy and Diversification*: Governance approaches that reflect Khaldûn's economic theories, particularly regarding diversification and balanced taxation.
- *State Building and Social Cohesion*: Administrative strategies emphasizing national unity and shared identity, reflecting the Khaldûnian concept of 'asabiyyah as foundational for effective governance.

The patterns demonstrate how Khaldûnian principles resonate in contemporary governance contexts, though often in adapted forms that address modern administrative challenges.

Building upon the foundational themes previously discussed, the analysis reveals that Khaldûnian principles manifest in a variety of contexts, highlighting their relevance and applicability in understanding societal and governmental dynamics. Furthermore, Kuwait, Kyrgyzstan, Mali, Morocco, Pakistan, Saudi Arabia, Senegal, Tajikistan, Tunisia, Turkmenistan, Türkiye, and Uzbekistan each present unique governance models. These range from secular republics with liberal religious regimes to theocracies with strong Islamic legal influences. These countries incorporate Islamic principles to varying degrees within their administrative frameworks, reflecting the diversity of governance approaches in the Islamic world.

8.4 Challenges and Opportunities

The study identifies several challenges and opportunities in the ongoing integration of Khaldûnian principles with contemporary governance needs. These are as follows:

- *Balancing Tradition with Modernization*: The tension between historical principles and modern governance requirements necessitates creative adaptations that preserve core values while embracing innovation.
- *Enhancing Institutional Capacity*: Applying Khaldûnian concepts effectively requires robust institutional frameworks that translate principles into practical administrative mechanisms.
- *Navigating Secularism and Religious Influence*: Countries across the spectrum from secular to non-secular systems face the challenge of determining appropriate relationships between religious principles and administrative structures.
- *Leveraging Historical Wisdom for Contemporary Challenges*: The opportunity to draw on Khaldûnian insights to address modern governance challenges like social fragmentation, economic inequality, and institutional dysfunction.

These challenges and opportunities highlight the dynamic relationship between historical principles and contemporary governance practices.

9 Conclusion and Recommendations

The study has elucidated the enduring influence of Khaldûnian principles on administrative practices throughout the Muslim world, manifesting in diverse and often implicit ways. These findings challenge simplistic interpretations of Islamic governance models by revealing the intricate and context-specific interactions between historical principles and contemporary administrative demands.

Several insights emerge from the analysis:

- *Diverse Integration of Khaldûnian Principles*: Rather than a monolithic "Islamic governance model," we observe a spectrum of approaches to incorporating historical principles into modern administrative frameworks.
- *Adaptive Reinterpretation*: Many regions are actively reinterpreting Khaldûnian governance principles to address contemporary challenges, demonstrating the continued relevance of the historical tradition.
- *Hybrid Institutional Forms*: The interaction between Khaldûnian traditions and modern administrative requirements has produced innovative institutional arrangements that balance historical principles with contemporary needs.
- *Ongoing Evolution*: The influence of Khaldûnian principles on administrative practices represents a dynamic and evolving process rather than a static historical inheritance.

A significant insight derived from this analysis is the recognition of a multifaceted integration of Khaldûnian principles. Rather than conforming to a singular "Islamic governance model", the findings illustrate a spectrum of approaches that regions employ to incorporate historical principles into modern administrative frameworks. The diversity underscores the adaptive reinterpretation of Khaldûnian governance principles, which are actively being reexamined to address contemporary challenges. Such adaptability demonstrates the ongoing relevance of this historical tradition in shaping present-day governance practices. Moreover, the interaction of Khaldûnian traditions with modern administrative requirements has engendered innovative hybrid institutional forms, reflecting a delicate balance between historical principles and contemporary needs, which highlights the dynamic nature of this influence. Consequently, the

impact of Khaldûnian principles is characterized not as a static inheritance but as an evolving process that responds to the shifting governance landscape.

These findings have substantial implications for public administration theory and practice as well. The diversity in interpretations of Khaldûnian principles across distinct regions emphasizes the necessity for culturally contextualized approaches within public administration discourse, and scholars and practitioners alike must acknowledge the historical dimensions of governance, as the significant role of past principles in contemporary administrative practices necessitates a more explicit consideration of these dimensions within prevailing public administration theories. This coexistence of traditional institutions alongside modern administrative structures further indicates the imperative for theories that accommodate institutional pluralism and hybrid governance forms. And in light of these observations, recommendations for future research and practice emerge. Thus, more in-depth case studies are needed to examine the implementation of specific Khaldûnian principles in localized administrative contexts, and comparative evaluations of different approaches to integrating these principles with modern requirements could yield valuable insights for governance reform.

Furthermore, I believe, public administration education programs should incorporate curricula focused on historical and cultural influences on governance, equipping practitioners with a nuanced understanding of various administrative traditions. And policymakers would benefit from developing frameworks that explicitly integrate relevant Khaldûnian principles with contemporary governance requirements, providing clear administrative practice guidance.

Overall, this study underscores that integrating Khaldûnian traditions into contemporary public administration is a complex and often contested phenomenon, entailing intricate negotiations among historical ideals, practical governance needs, and global administrative norms. By illuminating these dynamics, the research contributes to a more inclusive understanding of public administration, acknowledging the diversity of governance traditions and recognizing the potential of non-Western approaches to inform global administrative practice. As nations grapple with the complexities of modern governance, the insights from this study serve as a foundation for informed policymaking and administrative reform. Moreover, by emphasizing the diversity and adaptability of Khaldûnian governance traditions, this research challenges reductionist narratives regarding historical influences on governance and enriches global discussions surrounding culture and public administration.

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Strengthening the Financial Sustainability of Serbian Local Governments by Improving their Efficiency and Effectiveness

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Abstract

This paper examines the financial sustainability of local governments in Serbia, focusing on the historical evolution of the local government system, revenue and expenditure trends, and reforms aimed at enhancing efficiency and effectiveness. The findings indicate that while the transition to a single-tier model and various reforms have provided stability, challenges remain. Key issues include limited fiscal autonomy, demographic decline, and the disparities of financial resources across municipalities. The paper highlights that although property tax decentralization and the introduction of new local revenue sources have improved revenue collection, differences in expenditure and resource allocation affect the equitable development of local communities. The paper also identifies that administrative reforms, digitalization, and inter-municipal cooperation have enhanced efficiency and service delivery, but further steps are necessary to ensure comprehensive and sustained financial health. Ultimately, it suggests that to achieve long-term financial sustainability, Serbian local governments need reforms that promote greater fiscal autonomy, equitable resource allocation, and a balance between infrastructure investment and social services, shifting towards the latter.

Keywords

Local Government, Serbia, Financial Sustainability, Efficiency, Effectiveness

1 Introduction

Local governments in Serbia are pivotal in bridging the gap between the national government and local communities, providing essential services that directly impact the citizens' daily lives. These services range from education, healthcare, and infrastructure to economic development initiatives. As such, the efficiency and effectiveness of local government operations are crucial for the overall well-being and development of the regions they serve.

The evolution of the Serbian local government system has been marked by a series of reforms aimed at streamlining administrative processes and enhancing local autonomy. Historically, the system has transitioned from a multi-tiered structure to a more centralized single-tier model. This shift was driven by the need to simplify governance, reduce bureaucratic inefficiencies, and ensure a more uniform delivery of services across different municipalities. The consolidation of municipalities into larger units was intended to strengthen their administrative capacity

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and financial sustainability, enabling them to manage a broader range of responsibilities more effectively.

Despite these reforms, Serbian local governments continue to face significant challenges. The monotypic nature of the current system, which imposes a one-size-fits-all approach, often fails to accommodate the diverse needs and capacities of different municipalities. This has resulted in systemic inefficiencies and constraints on the financial sustainability of local self-government units. The disparity in size, population, and economic capabilities among municipalities aggravate these issues, making it difficult to achieve equitable resource allocation and effective service delivery.

This paper is based on several theoretical perspectives that explain the processes of decentralization, new public management, and the enhancement of efficiency and effectiveness in local governance. By examining these theories, we can better understand the mechanisms through which Serbian local governments can strengthen their financial sustainability.

Decentralization is the constitutional or statutory transfer of administrative authority and public affairs of interest to local territorial collectives, primarily from the state, to other, non-sovereign legal entities under public law with democratically elected bodies, which will carry out these affairs independently, autonomously, and responsibly, while the implementation remains under the non-hierarchical supervision of the transferring authority (Vučetić, 2012, 44). It is based on several key principles: multifunctionality, elected bodies, public-law legal personality, autonomy, non-hierarchical control, and territorial scope (Vučetić, 2012, 46–54). The theoretical foundations of decentralization are critical for understanding how local governments can become more efficient and financially sustainable.

Fiscal federalism, as articulated by Oates (1972), provides a framework for understanding the allocation of functions and finances among different levels of government. The theory is based on fiscal equivalence and allocative efficiency. Local governments are better positioned to provide public goods and services that closely match the preferences and needs of their constituents due to their proximity and better information. The alignment of expenditure responsibilities with revenue-raising powers ensures that those who benefit from services are also those who pay for them, promoting accountability and efficient resource allocation.

The principle of subsidiarity is a fundamental principle of decentralization, which in a narrow sense means that every public task that can be performed efficiently at the local level (that is, at the level closest to the citizens) should indeed be carried out at that level. Applying this principle in the allocation of competencies requires that, in principle, the competencies of all other levels of authority are determined by the method of enumeration (specific listing). The concept and content of the principle of subsidiarity imply the primacy of the individual and lower levels of government. This principle finds its legal basis in the provisions of Article 4, paragraph 3 of the European Charter of Local Self-Government. Regarding the relationship between supranational integrations and member states, this principle is also encountered in the Treaty of the European Community and its subsequent versions (Delcamp, 1994). Decentralization is theorized to enhance accountability through closer proximity between policymakers and citizens (Seabright, 1996). This increased accountability can lead to enhanced transparency and reduced opportunities for corruption and better financial management.

New Public Management represents a shift from traditional bureaucratic administration to a more market-oriented approach in the public sector (Hood, 1991). Key principles include efficiency and effectiveness, performance measurement and decentralization of management. Efficiency and effectiveness are central to the performance of local governments, directly impacting their financial sustainability. Technical efficiency should be defined as achieving the

maximum possible output from a given set of inputs (Farrell, 1957). For local governments, this means providing services at the lowest possible cost. Allocative efficiency means allocating resources to produce a mix of goods and services that reflect societal preferences (Samuelson, 1954). Effectiveness relates to the extent to which objectives are achieved (Osborne & Gaebler, 1992). Financial sustainability is the ability of a government to meet its current and future obligations without compromising its ability to provide services. Sustainability in public finance involves maintaining fiscal policies that are consistent over the long term (Auerbach, 1994). Key aspects include revenue adequacy, expenditure control and debt management. This theoretical framework integrates decentralization theories, public financial management theories, and concepts of efficiency and effectiveness to analyze the financial sustainability of Serbian local governments.

From the methodological perspective the paper provides a normative analysis of relevant legislative and administrative reforms in Serbian local government system, utilizing a qualitative approach that is appropriate for analyzing public administration changes. The study is based on legal documents, government public policy documents, ensuring that the analysis is founded in official frameworks and policies. The criteria for selecting administrative reforms were based on their significance and impact on financial sustainability and efficiency of local governance. Specifically, reforms were chosen due to their influence on fiscal autonomy, improving administrative effectiveness, and addressing disparities in local governance capacities. In terms of data collection, the paper draws from a variety of scholar papers as well as from official sources, including national and local legislation, government reports, and statistics provided by state institutions.

2 The Basic Characteristics of the Serbian LG System

The Serbian local government system has undergone significant transformations, characterized by a discernible trend towards a single-tier model. This evolution reflects broader administrative and political reforms aimed at enhancing local governance and decentralization as well as central governance and centralization depending on the analyzed period. Nowadays, the monotypic approach adopted in Serbia underscores the drive towards uniformity across local government units (LGUs), streamlining administrative processes and fostering greater coherence within the system. But, historically, the consolidation of municipalities has been a pivotal feature of this evolution. This consolidation was driven by the objective to fortify municipalities, thereby enabling them to assume broader self-governance and administrative responsibilities. The process reached its zenith in the 1960s, culminating in a stable number of municipalities, but minimal changes have been instituted ever since. This consolidation not only aimed at administrative efficiency but also sought to empower municipalities as the basic units of decentralization. Today, the structural composition of the Serbian local government system is notably uniform, comprising primarily municipalities, cities, and the City of Belgrade. This single-tier system, established through various legislative reforms, emphasizes the municipality as the core unit of local self-government. (Dimitrijević et al., 2020, 177; Milosavljević & Jerinić, 2016, 79).

2.1 The Historical Context and Territorial Units

The administrative landscape of Serbia's local government system has undergone significant changes across different historical periods and political states. In the 20th century, during the

Kingdom of Yugoslavia, the local government structure comprised four levels of territorial units, whereby two levels had self-governing attributes. This multi-tiered approach provided a foundational framework for local governance. Following World War II, in the Socialist Federal Republic of Yugoslavia (SFRY), there was a brief period of rural self-government which evolved into local communities. However, these entities did not attain the status of fully-fledged local self-government units. During the socialist period, significant efforts were aimed at consolidating municipalities in order to strengthen local governance structures. This process, largely completed by the 1960s, aimed to empower municipalities to assume broader self-governance and administrative responsibilities, resulting in minimal changes to the number of municipalities in Serbia ever since. In 1967, the previously existing districts, which served as secondary units of local self-government, were abolished. In the subsequent decades, there were attempts to replace these districts with associations of municipalities, for the purpose of introducing a second tier of local self-governance. However, these associations were short-lived and were ultimately abolished in 1991, as Serbia transitioned from the SFRY to the Federal Republic of Yugoslavia (FRY) and later to the State Union of Serbia and Montenegro. In 1992, administrative districts were reintroduced, albeit without self-governing attributes, which distinguished them from municipalities. This period marked the formation of administrative districts under the FRY and later the Republic of Serbia, reflecting ongoing efforts to redefine local governance structures. In the early 1990s, there were significant legislative reforms that redefined municipalities as the primary units of local self-government. The reforms enacted in 1991, 1999, 2002, and 2007 established municipalities as the basic territorial units within Serbia, thus solidifying their role in the local governance framework. The 2009 Regional Development Act introduced the alignment of statistical regions and areas, further reflecting the evolving administrative landscape aimed at enhancing regional governance and development planning. (Dimitrijević et al., 2020, 182–184; Milosavljević, 2015, 568–573).

2.2 Legal and Organizational Framework

The legal framework governing local self-government in Serbia is extensive and multifaceted, encompassing several key laws designed to regulate various aspects of local governance. These include the Local Self-Government Act (2007)[1], the Local Elections Act (2022)[2], the Capital City Act (2007)[3], the Act on the Territorial Organization of the Republic of Serbia (2007)[4], and the Act on Financing the Local Self-Government (2006)[5]. All together, these laws

[1] Zakon o lokalnoj samoupravi (Local Self-Government Act), *Službeni glasnik* RS, br. 129/2007, 83/2014 - dr. zakon, 101/2016 - dr. zakon, 47/2018 and 111/2021 - dr. zakon.

[2] Zakon o lokalnim izborima (Local Elections Act), *Službeni glasnik* RS, br. 14/2022 i 35/2024.

[3] Zakon o glavnom gradu (The Capital City Act), *Službeni glasnik* RS, br. 129/2007, 83/2014-dr. zakon, 101/2016-dr. zakon, 37/2019 and 111/2021-dr. zakon.

[4] Zakon o teritorijalnoj organizaciji Republike Srbije (Act on Territorial Organization of the Republic of Serbia), *Službeni glasnik* RS, br. 129/2007, 18/2016, 47/2018 and 9/2020-dr. zakon 2007.

[5] Zakon o finansiranju lokalne samouprave (Act on Financing the Local Self-Government), *Službeni glasnik* RS, br. 62/2006, 47/2011, 93/2012, 99/2013-usklađeni din. izn., 125/2014-usklađeni din. izn., 95/2015-usklađeni din. izn., 83/2016, 91/2016-usklađeni din. izn., 104/2016-dr. zakon, 96/2017-usklađeni din. izn., 89/2018-usklađeni din. izn., 95/2018-dr. zakon, 86/2019-usklađeni din. izn., 126/2020-usklađeni din. izn., 99/2021-usklađeni din. izn., 111/2021-dr. zakon, 124/2022-usklađeni din. izn. and 97/2023-usklađeni din. izn.

provide a comprehensive regulatory framework that guides the operations, election, territorial organization, and financial management of local self-government units. In addition to these primary laws, several organizational laws further delineate the responsibilities and functions of local government employees, communal police, public debt management, public property administration, general administrative procedures, referendums, public services, public enterprises, communal activities, public-private partnerships, and regional development. This extensive legal infrastructure ensures a structured and regulated approach to local governance, fostering accountability and efficiency within local self-government units. Sectoral laws are the third category of laws which play a crucial role in defining the original competencies of local self-government units in specific administrative areas. These areas include water management, forest management, agricultural land, education, health, planning, and construction, among others (Dimitrijević et al., 2020, 181–182). Despite the overarching uniformity in the local self-government system, practical differences arise from the autonomy granted to municipalities in managing their own affairs. This autonomy allows for significant variations in how municipalities organize and execute their functions, leading to diverse administrative practices and outcomes across different local units.

2.3 Demographic Challenges and Territorial Disparities

One of the primary challenges facing the Serbian local government system is the lack of differentiation within the normative framework to account for the varying capacities of different local self-government units. While promoting uniformity, this monotypic system also imposes a one-size-fits-all approach that often *fails to observe* the unique needs and *capacities* of individual municipalities. Consequently, systemic issues arise, resulting in inefficiencies and constraints on the financial sustainability and operational effectiveness of local self-government units. Significant disparities exist in the size and population of municipalities within Serbia. For instance, municipalities such as Sremski Karlovci and Lapovo are less than 60 km² in size, whereas Belgrade spans an expansive 3,234 km². Similarly, population disparities are stark; thus, the municipality Crna Trava has a population of merely 1,600 residents while Belgrade has a population of over 1.6 million. These variations pose substantial challenges for uniform governance and equitable resource allocation, necessitating tailored approaches to local administration and service delivery. Demographic regression is a wide-spread issue affecting nearly all Serbian municipalities and cities, with only a few exceptions exhibiting positive population growth. Over the last decade, many local self-government units have experienced population declines exceeding 10%, driven by both external and internal migration trends (Government RS, 2021, 23). This demographic decline has profound implications for local governance, particularly in smaller, underdeveloped, and border regions, which are most susceptible to population losses. The resultant decrease in population density exacerbates challenges related to service delivery, economic development, and financial sustainability (Manić & Mitrović, 2021; Obradović & Matović, 2018; Manić et al., 2013).

3 Local Self-Government Financing System

The financial framework governing local self-government units (LSUs) in Serbia is both comprehensive and multifaceted, regulated by a series of laws designed to ensure financial sustainability and autonomy. The core legislative instruments include the Act on Financing the

Local Self-Government (hereinafter: FLG Act, 2021)[6], the Budget System Act (hereinafter: BS Act, 2009)[7], and the Public Debt Act (hereinafter: PD Act 2005).[8] These laws, along with sectoral laws prescribing specific revenue sources, constitute the backbone of the local self-government financing system.

3.1 Revenue Sources

The revenue structure for local self-government units is diverse, encompassing various taxes, fees, and other income streams as envisaged in the FLG Act and the BS Act. According to Article 25 of the BS Act, the primary taxes include:

1. Personal Income Tax,
2. Property Tax,
3. Inheritance and Gift Tax,
4. Tax on the Transfer of Absolute Rights.

In addition to these taxes, LSUs generate revenue from local administrative fees, local communal fees, tourist taxes, legal charges, and self-taxation (self-contributions). Donations, transfers, and financial assistance from the European Union also contribute to local government revenues. The revenues derived from the use of public goods include interest income, lease or use of movable and immovable property owned by the Republic of Serbia or LSUs, and the sale of services to natural and legal entities based on mutual agreements. Fines from misdemeanors prescribed by LSU assembly acts, concession fees, and income from the sale of property and financial assets further diversify the revenue base.

3.2 Revenue Structure

As stipulated in Article 5 of the FLG Act, the budget funds for LSUs comprise original revenues, assigned revenues, transfers, income from lending, and other incomes and revenues as determined by law. The revenue structure of the local self-government system is categorized into several key components, each contributing differently to the overall financial framework. Allocated revenues constitute the most significant portion, accounting for approximately 40% of the total income. Original revenues form around 35% of the income and receipts structure, reflecting the substantial role of internally generated funds. Transferred revenues contribute about one-fifth of the total revenues, highlighting the importance of intergovernmental fiscal

[6] Zakon o finansiranju lokalne samouprave (Act on Financing the Local Self-Government), *Službeni glasnik* RS, br. 62/2006, 47/2011, 93/2012, 99/2013-usklađeni din. izn., 125/2014-usklađeni din. izn., 95/2015-usklađeni din. izn., 83/2016, 91/2016-usklađeni din. izn., 104/2016-dr. zakon, 96/2017-usklađeni din. izn., 89/2018-usklađeni din. izn., 95/2018-dr. zakon, 86/2019-usklađeni din. izn., 126/2020-usklađeni din. izn., 99/2021-usklađeni din. izn., 111/2021-dr. zakon, 124/2022-usklađeni din. izn. and 97/2023-usklađeni din. izn.

[7] Zakon o budžetskom sistemu (the Budget System Act), *Službeni glasnik* RS, br. 54/2009, 73/2010, 101/2010, 101/2011, 93/2012, 62/2013, 63/2013-ispr., 108/2013, 142/2014, 68/2015-dr. zakon, 103/2015, 99/2016, 113/2017, 95/2018, 31/2019, 72/2019, 149/2020, 118/2021, 138/2022, 118/2021-dr. zakon and 92/2023).

[8] Zakon o javnom dugu (the Public Debt Act), *Službeni glasnik* RS, br. 61/2005, 107/2009, 78/2011, 68/2015, 95/2018, 91/2019 and 149/2020).

transfers. Additionally, other incomes and receivables, including revenues from lending and the sale of financial and non-financial assets, play a critical role in supplementing the financial resources of local self-government units (Government RS, 2021, 24).

The diversity in revenue structures across LSUs is notable, but there are significant differences in revenue sources when LSUs are analyzed individually or in groups. Less developed LSUs typically have a higher proportion of transferred revenues, whereas more economically developed LSUs tend to have a larger share of allocated revenues.

Since 2015, the total revenues and receivables of LSUs have consistently achieved nominal growth, exceeding the annual inflation rate and indicating a real increase in revenue. Despite this growth, the share of LSUs' revenues in the consolidated public revenues of the Republic of Serbia remains unchanged. Decentralization has had a profound impact on original revenues, particularly through the administration of property taxes. The decentralization of property tax administration to Local Tax Authorities (LTA) has significantly improved the coverage and collection rate of property taxes. Property tax is the most substantial original revenue, accounting for over 35% of original revenues and more than 12% of total income (Government RS, 2021, 25).

Allocated revenues, particularly the revenues generated from income tax on salaries, play a crucial role in the current LSUs' revenues. Over 70% of assigned revenues, approximately one-third of total LSUs' revenues, come from income tax on salaries. Other assigned revenues, which comprise about 10% of total LSUs' income, include various other taxes but have significantly less fiscal capacity compared to the tax on salaries (Government RS, 2021, 25).

Transfers from higher levels of government are used to bridge the gap between the cost of standard local public services and the revenues earned by LSUs. The FLG Act regulates both general (unconditional) and specific (conditional) transfers. General transfers are determined as a percentage of the GDP, with distribution criteria set by the FLG Act, while capital transfers from the Republic and the Autonomous Provinces (APs) also contribute to local government revenues. Overall, in 2019, transfers and donations amounted to about 19% of the total revenues and receipts of LSUs (Government RS, 2021, 25). Together with the allocated revenues from income tax on salaries, over 60% of the total revenues of local self-government units in Serbia are regulated and managed by the central government. This indicates that Serbian LSUs rely heavily on centrally controlled funds. When the threshold for financial autonomy is set at 40% for original revenues, it becomes evident that Serbian local governments have limited fiscal independence and financial discretion.

3.3 Expenditures

The expenditures of LSUs have been on a steady rise since 2015, with an average annual increase of about 10%, except for 2017, when there was a nominal increase of 3.1% (Government RS, 2021, 26). The share of LSU expenditures in consolidated public expenditures has been continuously increasing. A higher share of LSU expenditures may indicate greater fiscal decentralization and autonomy, enabling local governments to address local needs more effectively. An increasing share might also suggest that local governments are gaining more capacity and resources to manage their own affairs, promote local development and governance.

The structure of expenditures has also shifted over the years. Until 2010, the largest share was in the category of employee expenditures. From 2011 onwards, the largest share shifted to expenditures for goods and services, both of which are crucial for the functioning of LSUs and the provision of services to citizens and the economy. New regulations have led to decreased

employee expenditures, including reduced wages, a hiring freeze, and plans for the successive reduction of employee numbers in LSUs. Consequently, the share of employee expenditures in LSUs' total expenditures dropped from around 24% in 2013 to approximately 18% in 2018 and 2019. However, expenditures for employees subsequently increased after reaching a low in 2017 (Government RS, 2021, 26).

The functional classification of subnational government expenditures reveals that over 40% of expenditures are related to two main categories: general public services (20.2%) and economic affairs (21.2%), with nearly 80% of the latter related to transportation. Other significant categories include education (18.8%), community development (18.5%), recreation, sports, and culture (10.8%), and social protection (6%) (Government RS, 2021, 27). The share of individual expenditure categories by functional classification has remained relatively stable over the last decade, as the competencies of LSUs have not significantly changed during this period. The provided percentages show higher expenditure on economic affairs and community development when compared to European averages, highlighting a strong focus on infrastructure. Spending on education (18.8%) is slightly below the European average, while allocations for social protection (6%) are significantly lower. Investments in general public services (20.2%) and recreation, sports, and culture (10.8%) are in line with or slightly above European norms which can be found in the Eurostat's "Government finance statistics" and OECD's "Fiscal Decentralisation Database".

3.4 Challenges, Reforms and Future Directions

The financing system for local self-government units in Serbia has faced several challenges and undergone numerous reforms. Since the adoption of the FLG Act, legislative changes have included amendments and periods when the law was not applied, which was critical for financing local self-governments. For instance, the economic crisis in 2009 led to a reduction in non-earmarked transfers due to fiscal deficits. Amendments in 2011 increased the local self-government share in wage taxes from 40% to 80% (70% for Belgrade). In 2012, fees for the use of construction land were abolished, and there were changes in terms of certain business fees and local communal fees. Further tax policy changes in 2013 included lowering income tax rates and raising pension insurance contributions, which redistributed public revenues in favor of the national budget. Despite legislative provisions for non-earmarked transfers to reflect a percentage of the GDP, these amounts have been "frozen" for several years, which was inconsistent with the FLG Act intentions, and they have not been updated according to local development lists since 2014 (Kmezić & Đulić, 2018, 101–102). In regards to future directions, a fundamental demand of LSUs is the predictability and sufficiency of revenues to finance new responsibilities transferred to them. The issue of fiscal autonomy and revenue diversity remains critical. Local self-governments must broaden their revenue base through better tax collection, reforming expenditure structures and using better debt management strategies (Vértesy, 2020a, 152–163; Vértesy 2020b, 76–78). There is significant potential for expanding other original revenues to increase financial independence. Successful decentralization and the establishment of local tax administrations call for further exploration into transferring more property-related tax competencies to local self-governance, ensuring financially significant growth in both original and total revenues.

4 Improving Efficiency and Effectiveness of Serbian Local Governments

4.1 The Conceptual Framework: Efficiency and Effectiveness

Efficiency and effectiveness are essential for the improvement of local government operations and for strengthening their financial sustainability. Effectiveness refers to the degree to which predetermined objectives or goals are achieved, focusing on the outcomes and impacts of actions. It assesses how well an organization achieves its intended outcomes, with emphasis on doing the right things to achieve desired results. Efficiency refers to the optimal use of resources to achieve a task or goal with minimum waste, expense, or unnecessary effort. Efficiency is measured by the ratio of useful output to total input, highlighting how well resources (such as time, materials, and labor) are utilized to produce the desired outcome. In essence, while effectiveness is about achieving the right results, efficiency is about achieving these results in the right way (Bouckaert, 2023, 26; Jerinić et al., 2022, 294–296).

4.2 Key Efficiency-Driven Reforms that have impacted LSUs in Serbia

Serbia has implemented several pivotal reforms aimed at boosting the efficiency and effectiveness of local governments. These reforms, which encompass various administrative and procedural areas, have been designed to streamline processes, alleviate bureaucratic burdens, and enhance service delivery.

The Business Registry Reform of 2005 introduced a one-stop-shop approach for company registration, significantly simplifying the process and reducing the time and effort required for new businesses to become operational. The Construction Permit Reform between 2015 and 2017 marked a notable improvement by transitioning to electronic permits and unified procedures for construction permits, thus facilitating quicker processing times and enhancing transparency in the construction sector.

The Inspection Supervision Act of 2015 was crucial in refurbishing the inspection system to increase transparency and efficiency. This Act introduced systemic supervision mechanisms to ensure that inspections are conducted fairly and effectively. The 2016 General Administrative Procedure Act (GAPA)[9] further reduced administrative burdens by automating the retrieval of official data from records, thereby improving the accuracy and speed of administrative procedures.

In 2017, the mandate for the electronic submission of financial statements under the Financial Reports E-filing Reform streamlined financial reporting processes, making compliance with regulatory requirements easier for businesses. The Social Security Central Register Act, introduced in 2010 and revised in 2014, improved the efficiency of the social security system through e-registration for social insurance, making the system more accessible and user-friendly.

The launch of the eGAPA Portal in 2017 enhanced the digital public services infrastructure by providing a centralized platform for accessing various public services online. In the same year, the introduction of automatic verification of health cards streamlined health insurance processes, reducing administrative delays and improving service delivery in the healthcare sector.

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[9] Zakon o opštem upravnom postupku (General Administrative Procedure Act), *Službeni glasnik* RS, br. 18/2016, 95/2018-aut. tumačenje i 2/2023-odluka US.

The Entrepreneur E-registration Initiative of 2018 facilitated online business registration, making it easier for entrepreneurs to start and manage their businesses, thereby promoting entrepreneurship and economic growth. The E-Documents and E-Business Trust Services Act of 2017 established a framework for digital transactions, laying the groundwork for secure and efficient electronic business operations.

The E-Government Act of 2018 laid the foundation for electronic administration, promoting the use of digital tools and platforms in public administration. The Population Register Act of 2019 created a central demographic database, which improved the management and accuracy of population data, essential for effective policy-making and service delivery.

Finally, the 2021 Administrative Procedures Register Act centralized the record of government processes, enhancing transparency and efficiency in administrative procedures. These reforms collectively represent significant steps toward a more efficient, transparent and effective local government system in Serbia.

4.3 Functional Analysis in Local Self-Governments

Functional analysis is a method aimed at helping an organization determine the optimal organizational structure for achieving its goals. It involves removing unnecessary functions and tasks, proposing new ones (that are lacking), reducing duplication of work (especially between different organizational units), and rationalizing the division of functions (Jerinić et al., 2022, 304–305). The primary aim of this analysis is to optimize operations through rationalization and optimal organization, in line with principles of good governance.

A functional analysis of local self-government units in Serbia conducted in 2019 indicated significant imbalances and areas in need of improvement. That analysis identified two primary types of functions within local institutions: core and ancillary functions. Core functions are essential for institutions to fulfill their legal mandates, which are the basic reason for their establishment. On the other hand, ancillary functions serve as supporting mechanisms to facilitate the execution of core functions and the achievement of institutional goals. The average ratio of core to ancillary functions varies across the analyzed LSUs and their institutions, ranging from 44% core functions and 56% ancillary functions to 61% core functions and 39% ancillary functions (Government RS, 2021, 16). The analysis operates on the premise that an optimal ratio of core to ancillary functions in both government bodies and institutions should ideally be between 60:40% and 70:30%, depending on the size of the LSU and the number of employees. Accordingly, there is a need to increase the proportion of core functions and decrease the proportion of ancillary functions by an average of 8% in local government bodies and institutions. Considering that ancillary functions are not part of the primary competencies or goals of local self-government but support the core functions, there is a prominent need to reduce the share of ancillary functions in most analyzed LSUs. This adjustment not only enhances the focus on primary institutional objectives but also presents a potential for cost savings (Government RS, 2021, 16). The optimization of function ratios will contribute to more efficient and effective local governance, aligning resources with the primary mandates and improving overall service delivery.

Another prominent issue is the disparity between the functions that local government employees are required to perform and the actual number of employees. The ideal function-per-employee ratio is three functions per employee, but this target is often unachievable, especially in smaller local units. Consequently, employees frequently manage more than three functions, which leads to a diminished degree of specialization. This lack of specialization is evident, with

only 7% to 28% of employees being highly specialized, which indicates a need for versatile task management. This deficit in specialization adversely affects both the efficiency and the quality of service delivery (Jerinić et al., 2022, 305). Furthermore, the span of control, i.e. the ratio of employees to direct supervisors, varies widely and seems to be arbitrarily set, ranging from 1:1 to 1:10 or more. Such inconsistency undermines the effectiveness of management and supervision within local governments. Additionally, local government employees are often disproportionately engaged in ancillary tasks that do not constitute core responsibilities, and thus detracted from their primary roles and responsibilities. This overemphasis on non-core functions further compromises the efficiency of local government operations (Jerinić et al., 2022, 305).

Lastly, there is a notable imbalance in the skillset distribution between experts and support staff. The unfavorable ratio of service providers to support roles particularly hampers the delivery of frontline services, highlighting a critical area for structural reorganization and workforce optimization. These imbalances collectively call for strategic interventions to enhance the operational efficiency of local self-government units in Serbia. To address these challenges, several areas for improvement have been identified. One key strategy is outsourcing, which involves engaging external entities for certain services. This approach can alleviate the burden on local government employees and enhance service delivery by allowing them to focus on their primary responsibilities. By outsourcing non-core functions, local governments can improve their operational focus and efficiency (Jerinić et al., 2022, 306).

4.4 Registry of Administrative Procedures

The Act on the Register of Administrative Proceedings, which entered into force in May 2021, aims to establish a publicly accessible electronic database of all administrative proceedings. The goal is to simplify the exercise of rights and obligations of business entities and citizens by providing publicly available, accurate and up-to-date information on proceedings conducted by the public administration. The law ensures uniformity in public administration proceedings, making the process independent of the specific counter where the user submits the request and dependent on how the proceeding is prescribed and entered in the register (Vučetić & Dimitrijević, 2021, 78). The Register will provide information to all interested parties about administrative procedures through the Internet, eliminating the need to physically visit the premises of administrative bodies. By selecting a specific procedure, users can obtain all current and accurate information on the required documentation, fees, payment accounts, and where to submit the request. The process goes a step further for businesses, allowing them to initiate proceedings electronically by submitting digital requests. If all necessary documentation is provided, the competent authority will issue an electronic decision and deliver it to the applicant's e-mailbox on the eGovernment Portal. The Register currently contains over 2,600 proceedings; a total of 1,600 proceedings run by state authorities and the bodies of the Autonomous Province of Vojvodina are currently accessible to the public. To fully implement the system established by this Act, it is necessary to adopt accompanying regulations, primarily the Regulation on the management and functioning of the Register of Administrative Proceedings, the content of the portal, entry, change and deletion of procedures, and the Regulation on the methodology for regulating administrative procedures (Vučetić & Dimitrijević, 2021, 79).

Special attention is given to optimizing administrative procedures by calculating the costs for both parties involved in the procedure and for local self-governments. The application of the Standard Cost Model (SCM) helps identify and reduce unnecessary administrative

burdens, promoting efficiency in administrative processes. By adopting these measures, local governments in Serbia can address existing challenges and improve their operational efficiency and service effectiveness.

4.5 Inter-municipal cooperation

The Act amending and supplementing the Local Self-Government Act of 2018 significantly refined the framework for inter-municipal cooperation in Serbia. These changes have resolved many ambiguities and facilitated the application of this previously under-used approach to enhancing the efficiency and quality of local governance. Inter-municipal cooperation is now formalized through a cooperation agreement, whose key elements are defined in Article 88a (paragraphs 1–3) of the Local Self-Government Act. These elements include the name and seat of the joint body, services, enterprises, institutions or other organizations involved, the type, scope and manner of performing tasks, financing methods, management and supervision, provisions for other local self-government units to join or withdraw from the agreement, rights and obligations of employees, and other relevant issues.

The most notable innovation introduced in 2018 is the possibility of inter-municipal cooperation in the execution of delegated tasks, which have to be performed either by the state or the province. By combining the new norms of the Local Self-Government Act with provisions from the State Administration Act of 2005, local self-governments can now (for the first time) jointly perform delegated tasks within the existing legal system. Given the increasing number of tasks that local self-governments need to perform in the circumstances of limited material and personnel capacities, this form of cooperation is essential for enhancing operational efficiency.

The procedure for implementing this form of cooperation is regulated by Article 88a of the Local Self-Government Act (2007), which allows two or more local self-government units to propose the joint execution of certain delegated tasks to the Ministry in charge of local self-governments. It is done in accordance with the law governing state administration and the Government's regulation on the specific conditions and manner of joint execution of delegated tasks. Article 75 of the State Administration Act (2005)[10] stipulates that a state administration body may propose that the bodies of two or more local self-government units jointly ensure the execution of certain delegated tasks if it is determined that they cannot efficiently execute them independently. If these LSU accept the proposal, they prepare and submit a cooperation agreement to the Ministry of State Administration and Local Self-Government, which manages the joint execution of delegated tasks. Subsequently, acting upon the proposal of the Ministry and after obtaining a prior opinion of the Ministry responsible for the execution of that type of delegated tasks, the Government grants approval for the joint execution. The conditions and manner for such joint execution are regulated by a Government decree.

In practice, there has been a significant need for clarification of the financial aspects of inter-municipal cooperation, particularly in preparing budget sections related to funding joint legal entities. The focus has been on transferring original tasks and forming joint services, bodies and organizations, such as legal advocacy, local ombudsman, energy managers, emergency situations, and six types of inspections: communal, road, traffic, educational, sports, and tourist inspections.

[10] Zakon o državnoj upravi (State Administration Act), *Službeni glasnik* RS, br. 79/2005, 101/2007, 95/2010, 99/2014, 47/2018 and 30/2018-dr. zakon.

4.6 Single Administrative Point (SAP)

A Single Administrative Point (SAP) is a physical or digital contact point through which public services are provided to citizens or entrepreneurs without altering the competencies and internal relations of organizational units within administrative bodies and organizations. Currently, SAPs operate in line with the principle of personalization in organizing administrative functions, targeting specific categories of individuals. However, the ultimate goal of an SAP is to shift the paradigm of administrative operations. The administration and the entire public sector must transform from a complex system of "counters and offices" into a simplified, user-friendly system where all tasks, rights and legal interests are resolved in one place. In order to ensure this transformation, there is a need for extensive organizational, functional, technological, normative, informational and educational preparations. Otherwise, there is a risk that an SAP may be counterproductive, increasing the time and costs of service delivery and the exercise of citizens' rights. To support this change, it is necessary to separate the organizational unit for direct communication with citizens (front office) from the unit(s) for handling and processing requests (back office). This organizational shift should be accompanied by a decentralization of procedures, allowing decisions on submitted requests to be made within the communication units.

According to Article 42 of the General Administrative Procedure Act (GAPA), a party may address a Single Administrative Point if the exercise of one or more rights requires the actions of one or more authorities, which also applies to local self-government units. Under Article 42 (§ 2) of the GAPA, establishing an SAP does not affect the competence of authorities or the party's right to directly address the competent authorities. The subsequent GAPA provisions define the basic SAP functions, which include advising the applicant on necessary documents, receiving and forwarding submissions to the competent official, and informing the applicant about the actions taken and decisions made. The Government Regulation on Single Administrative Points (2023) further outlines the implementation of SAPs in Serbian local governments. These SAPs serve as centralized hubs for various administrative services, improving accessibility and efficiency.

The types of SAPs implemented in Serbian local governments include: Social Assistance Services, providing (financial) support to energy-vulnerable consumers to manage energy costs; Child Support Services, allocating child allowances and additional support for energy-vulnerable families; Vital Record Management, handling the registration of and updating death facts within the Local Tax Administration registers; Personal Data Administration, managing procedures for changing personal names and updating public enterprise records; Local Tax Records Update, dealing with changes in personal names and data updates within Local Tax Administration records; Newborn Financial Support, consolidating financial support for newborns into a single administrative point known as e-Baby; Preschool Cost Subsidies, administering child allowances and cost reimbursements for preschool institutions; Social and Communal Service Subsidies, assisting and subsidizing communal service costs; and Property Tax Management, overseeing the submission of property tax declarations and updates on communal service user data (Jerinić et al., 2022, 315).

There are several critical practical insights beneficial to local self-government units interested in introducing an SAP. Personalization within an SAP involves grouping or simultaneous resolution of administrative procedures related to specific life events (birth, death, real estate transactions). Organizationally, various units within a local self-government or in combination with public enterprises or institutions can participate in an SAP, which may sometimes extend

for specific tasks to regional or national bodies. Normatively, minimal interventions were needed, primarily regulating data exchange among organizational units or adopting internal organizational guidelines by local self-government heads.

Some forms of SAP can be implemented electronically, as stipulated by the Electronic Government Act of 2018. An electronic SAP is a web portal or software solution enabling electronic administrative procedures by one or more authorities. Introducing an electronic registry (Document Management System – DMS) would facilitate data exchange within the local self-government system and provide electronic services to citizens and businesses. Digitalizing administrative procedures allows most SAPs to transition to electronic forms on the eGovernment Portal (Jerinić et al., 2022, 317).

The implementation of various efficiency-driven reforms and initiatives has resulted in significant cost savings for Serbian local governments. For example, the total annual savings for 14 pilot local government units amounted to approximately €42,284. The savings for parties (citizens and businesses) were even higher, totaling approximately €56,358. Thus, the overall annual savings on both sides exceeded approximately €98,642. These savings demonstrate the tangible benefits of improving efficiency and effectiveness in local government operations (Jerinić et al., 2022, 316).

4.7 Obtaining Data *ex officio*

The General Administrative Procedures Act has revolutionized public administrative operations by requiring authorities to autonomously access and process official records, and thus streamline decision-making (Articles 9, 102, 103 of the GAPA). Direct data requests from citizens are minimized, ensuring efficiency in identification and documentation. The Electronic Administration Act of 2018 introduced a new era of digital communication in public services. This system significantly reduces bureaucratic burdens, integrating over 400 public entities and empowering more than 10,000 employees. The transformative impact is evidenced by saving citizens from filing over 4 million individual documentation requests, millions of hours of queuing and administrative processes (Jerinić et al., 2022, 318).

5 Conclusion

While undergoing substantial reforms, the Serbian local government system continues to grapple with inherent challenges stemming from its monotypic nature and demographic shifts. The lack of differentiation in the normative framework, coupled with significant disparities in the size and population of municipalities, calls for a new approach to local governance. The ongoing demographic regression, particularly in smaller and underdeveloped regions, further aggravates these challenges, which ultimately impact service delivery, economic development and financial sustainability. Possible policies should be to implement differentiated governance models that reflect the varying sizes and capacities of municipalities and to develop targeted demographic policies aimed at revitalizing smaller and underdeveloped regions. Additionally, establishing a more equitable system of intergovernmental transfers and investing in regional development programs can help mitigate disparities and promote balanced local development.

The financial landscape of Serbian local governments is characterized by a diverse revenue structure, entailing a heavy reliance on centrally controlled funds. While total revenues have seen nominal growth, the issue of fiscal autonomy remains a pressing concern. The over-reliance on

allocated revenues, especially the income tax on salaries, and the limited fiscal independence of local governments underscore the need for a more balanced and sustainable financial framework. Specific policy measures to enhance fiscal autonomy could include granting local governments greater authority to set and collect local taxes and fees, such as property taxes or local business taxes, and reducing dependence on central transfers by diversifying local revenue sources. Implementing fiscal equalization mechanisms can also help to address regional disparities and ensure all municipalities have sufficient resources to meet their obligations. Enhancing fiscal autonomy would empower local governments to make independent decisions regarding revenue generation and expenditure and foster greater accountability and responsiveness to local needs.

Expenditure trends reveal a steady increase in spending, where a significant portion is allocated to general public services, economic affairs, and community development. Yet, the functional classification of expenditures indicates a need for better resource allocation and prioritization, particularly in the areas of education and social protection. While investments in infrastructure and economic development are crucial, a balanced approach that addresses social needs is essential for sustainable development. To improve resource allocation efficiency, it is recommended that local governments conduct comprehensive needs assessments to prioritize spending in critical areas such as education and social protection. Adopting performance-based budgeting practices can also ensure that resources are allocated effectively, and outcomes are regularly evaluated. Additionally, enhancing capacity-building programs for local officials can improve financial management and planning capabilities.

The efforts to improve the efficiency and effectiveness of Serbian local governments have yielded positive results. Key reforms in various administrative and procedural areas have streamlined processes, reduced bureaucratic burdens, and enhanced service delivery. Efficiency and transparency have been further increased by introducing centralized portals, single administrative points and the requirement for data processing *ex officio*. These reforms have not only saved time and resources but have also improved the overall user experience for citizens and businesses interacting with local governments. In the future, it is essential to continue investing in digital infrastructure and e-governance initiatives, ensuring that technological advancements are accessible in all municipalities, including those in underdeveloped regions. Future reforms should focus on integrating innovative technologies such as artificial intelligence and data analytics to further enhance service delivery and decision-making processes.

Functional analyses have highlighted the need for better management of employee functions, specialization, and resource allocation. Optimizing human resources and ensuring that employees are equipped with the necessary knowledge and skills to perform their tasks effectively are crucial for improving service delivery and achieving organizational goals. Implementing targeted training and professional development programs for local government employees can enhance their competencies and improve service delivery. Furthermore, adopting modern human resource management practices, such as performance evaluations and incentive structures, can motivate employees and align their objectives with organizational goals.

Inter-municipal cooperation is another potential tool for enhancing the efficiency and quality of local governance and consequently the financial sustainability of local government units. The amendments to the Local Self-Government Act have facilitated the application of this approach, allowing local governments to jointly execute delegated tasks and share resources. Encouraging the formation of inter-municipal partnerships and providing legal and financial support for collaborative projects can maximize resource utilization and improve service provision.

The introduction of Single Administrative Points (SAPs) has further improved service delivery by providing a centralized hub for various administrative services. By consolidating

services and streamlining procedures, SAPs have made it easier for citizens and businesses to access the services they need, and contributed to reducing administrative burdens and improving overall satisfaction. To further expand the benefits of SAPs, their scope should be broadened to include more services and integrate them with digital platforms.

The Act on the Register of Administrative Procedures and the Electronic Administration Act may contribute to streamlining decision-making and reducing bureaucratic burdens. The transformative impact of these laws is evident in the significant time and cost savings for both citizens and local governments. Looking ahead, continuous updates to legal frameworks governing e-governance are necessary to keep pace with technological advancements and emerging challenges such as data security and privacy concerns. Implementing robust cybersecurity measures and developing clear regulations on data protection will be crucial to maintaining public trust in digital government services.

In conclusion, the Serbian local government system is at a crossroads, being subject to ongoing reforms and initiatives aimed at enhancing financial sustainability, efficiency, and effectiveness. While progress has been made, challenges remain, particularly in the areas of fiscal autonomy, revenue diversity and resource allocation. To achieve these goals, it is imperative for policymakers to prioritize reforms that enhance fiscal autonomy, diversify revenue streams, and promote equitable resource allocation. Additionally, anticipating potential challenges such as economic fluctuations, technological disruptions, and demographic changes will enable local governments to develop resilient strategies. The ongoing focus on improving efficiency, streamlining administrative processes, and fostering inter-municipal cooperation will be crucial for ensuring long-term success and sustainability of local governance in Serbia. By addressing these challenges and building on the successes achieved thus far, Serbian local governments can create a more responsive, efficient and financially sustainable system that effectively serves the needs of its citizens and promotes local development.

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Enhancing Property Tax Systems: Proposals for Slovakia and the Czech Republic

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Abstract

Property taxes are often overlooked in discussions on taxation policy, despite their potential to contribute significantly to stable and sustainable public budgets, especially at the local level. This paper provides an assessment of possible reforms to the property tax systems of Slovakia and the Czech Republic, with a focus on the feasibility and justification of transitioning to a value-based assessment system. While acknowledging the need for increased revenues from property taxes, the author expresses skepticism about the suitability of such a transition in the contexts of both countries. The findings nevertheless underscore the comparatively low revenue impact of property taxes in both nations, indicating a need for alternative strategies to enhance revenue generation. The author argues that a proactive utilization of municipal discretion and minor legislative modifications offer more feasible avenues for enhancing property tax revenues without necessitating profound structural changes.

Keywords

property tax, local municipalities, Slovakia, Czech Republic, value-based, area-based

1 Introduction

Property taxes[1] frequently evade the spotlight in discussions on taxation policy. Their significance and impact are often overshadowed by the dominance of discourse surrounding income and value-added types of taxes, especially considering the rapidly evolving landscape of international tax frameworks in the EU or the OECD. These initiatives are relegating property taxes to the periphery of fiscal dialogue, overlooking their potential to significantly contribute to stable and sustainable public budgets, particularly at the local level.

Taxes on property are recognized as one of the most efficient (Brys et al., 2016, 17; Slack & Bird, 2014, 3) and the least detrimental taxes to economic growth (Leodolter et al., 2022, 31). They serve as an ideal instrument for enhancing the stability and resilience of the taxation

[1] For the purposes of this paper, 'property taxes' should be understood solely as recurrent taxes on immovable property, effectively burdening property holding. Any references or discussions involving other types of property taxes (e.g., transaction taxes on immovable property) will be explicitly clarified in those sections. Property taxes not imposed on immovable property are beyond the scope of this article.

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system by harmonizing with income and turnover-based taxes. Their complementary nature arises from the distinct characteristics and responses they exhibit in various circumstances, often operating inversely to one another (Shoup, 1983, 40–41). If employed together, this symbiotic relationship ensures a diversified revenue base, mitigating the vulnerability of the fiscal framework to economic fluctuations, with the property tax functioning as a stabilizing element. Incorporating property taxes into the general tax system therefore enables a more resilient and equitable approach to taxation, better equipped to navigate uncertainties and promote enduring fiscal stability.[2]

The unique traits of property taxes also position them as ideal instruments for local-level taxation (OECD, 2022, 3.3.1.), where they often serve as primary revenue sources for local governments, as may be observable notably in countries such as the US or the UK (Kecső, 2016). This prominence stems, among others, from the logical interplay between property values, community development, and the provision of essential local services, suggesting a strong interconnection between property taxation and localized governance. While the rationale behind their efficacy at this level will be further elaborated in subsequent sections, their widespread adoption on the local level[3] hints at their perceived effectiveness in meeting the fiscal needs of local jurisdictions.

Slovakia and the Czech Republic have also been actively leveraging the advantages presented by property taxes for several decades now. In both countries, property taxes are levied on a recurring basis, with the generated revenue allocated to local municipalities. However, one problematic aspect of property tax has always been strongly present in both countries: the low revenue volume, a characteristic, which has been widely recognized as well (OECD, 2022, 3.2.2). While calls for the raise of property tax have regularly surfaced in the mentioned countries, even from experts (Radvan, 2012, 211; Kuľka et al., 2022, 171), these proposals failed to prompt substantial action. Following the COVID-19 pandemic and subsequent energy crisis, which led to substantial budgetary challenges in both countries, the need for additional public revenue sources became apparent. Consequently, the issue of raising property taxes resurfaced with renewed intensity.

The present article aims to provide a critical assessment of recent proposals for reforming the property tax systems in Slovakia and the Czech Republic. In both countries, the proposed amendments were profound and shared certain similarities. The primary objective in each instance was a substantial increase in the property tax burden. Various proposals were put forward regarding how this should be accomplished. Among other recommendations, the frequently proposed idea to transition from an area-based property tax system to one based on property value reappeared again.

Considering the current regulatory framework and the specific circumstances of the studied countries, the author investigates the necessity and justification of making changes to the existing systems. While acknowledging the genuine need for increased revenues from property taxes, the author expresses skepticism about whether transitioning to a value-based system would be appropriate in the contexts of Slovakia and the Czech Republic.

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[2] For instance, during the COVID-19 pandemic, Hungarian municipalities with a higher reliance on property taxes experienced comparatively less negative impact on their tax revenues than those with no or minimal reliance on such taxes (Pál, 2024, 139–140).

[3] As of 2021, property taxes were levied in all OECD member countries (OECD, 2022, 3.2.1), with the majority allocating revenues from recurrent taxes on immovable property fully or largely to local governments (OECD, 2022, 3.2.2).

The above statements establish the foundation for the article's hypothesis: Transitioning to a value-based property tax system is unsuitable for Slovakia and the Czech Republic due to administrative and socio-economic constraints, necessitating alternative reform approaches. The following chapters of this study will offer an examination of the current property tax frameworks in both countries, followed by an assessment of proposed conceptual changes. These evaluations will be divided into several chapters and subchapters, delving into the necessity of augmenting the property tax burden, the ramifications of transitioning to a value-based assessment system, and the author's recommendations for potential reforms. Ultimately, the concluding chapter will revisit the hypothesis, drawing upon the analyses presented throughout the article.

Throughout the paper, the author will utilize inductive reasoning to demonstrate the impact and feasibility of the proposed changes to the existing property tax systems. This approach will be complemented by the usage of statistical indicators to provide a comparative understanding of the current systems in the studied countries, in addition to describing and analyzing the present legal and factual environment.

2 Current system of property taxation in Slovakia and the Czech Republic

2.1 Property taxation in Slovakia

Property taxation in Slovakia is governed by Act No. 582/2004 Coll. on Local Taxes and the Local Fee for Municipal Waste and Small Construction Waste (hereinafter referred to as the 'Act on Local Taxes'), more specifically its second part, sections 4 to 18. Section 4 divides property tax into three distinct subtypes: land tax, building tax, and apartment tax. The implementation of the property tax in Slovakia is discretionary, allowing municipalities the autonomy to determine whether to enact it within their respective territories (Hečková & Račková, 2006). Consequently, the administration of real property tax rests with the municipalities that choose to introduce it (Románová, 2021, 92).

Under the standard rules of property tax in Slovakia, the property owner is considered to be the taxpayer. However, there are exceptions where the tenant becomes the taxpayer, such as when the land or building is leased from the Slovak Land Fund, or when the lease agreement is for a minimum of 5 years and the tenant is registered in the land registry. Additionally, if the taxpayer cannot be identified according to the usual rules, the Act provides that the taxpayer is the individual or entity who actually uses the building or land. These provisions offer sufficient flexibility to address ambiguities present in land registers (Babčák, 2022, 395).

Section 17 paragraph 1 of the Local Taxes Act outlines common statutory exemptions that are applicable across all three subtypes of property tax and are mandatory, obligating municipalities to adhere to them. These include properties owned by the municipality acting as the tax administrator, by foreign states for diplomatic functions, and by registered churches utilized for education, research, and religious rituals. Additionally, exemptions apply to properties managed or owned by states, self-governing regions, universities, and public research institutions for educational and research purposes. Publicly accessible parks owned by institutional healthcare providers and properties of the Slovak Red Cross also benefit from tax waivers under the Act's provisions. Overall, the mandatory exemptions from property tax are reasonably restricted.

Paragraphs 2 and 3 of Section 17 grant municipalities significant discretion to implement additional exemptions or reduce tax obligations for specific property categories. These optional exemptions encompass properties owned by non-profit entities, specific land uses such as

cemeteries, parks, or sports facilities, protected natural areas, public infrastructure such as transportation or energy distribution systems, educational and healthcare institutions, buildings subject to usage restrictions due to reconstruction or environmental concerns, properties utilized by individuals facing financial hardship, elderly, or disabled persons for housing or transportation purposes, structures associated with agricultural production, and properties owned by registered social enterprises. Municipalities thus possess the authority to significantly broaden exemptions as they deem appropriate, aligning with local needs and administrative factors.

2.1.1 Land tax

The land tax applies to a very broad range of land types: agricultural land,[4] economically exploited forest and water areas, gardens, built-up areas and yards, and construction plots (Sec. 6 para. 1). However, lands or their parts that have transportation communications or buildings subject to buildings or apartment tax constructed on them are not liable to land tax (Sec. 6 para. 2).

The tax base of land tax is set diversely. The tax base of agricultural lands, gardens, built-up areas, and yards, and building plots is determined as the area of the given land in square meters multiplied by the value set in the Annexes of the Act on Local Taxes (Sec. 7 paras. 1 and 2). While the tax in these cases appears to be based on land value, the values contained in the Annexes are fixed and have not been adjusted to reflect current market values (Vartašová & Červená, 2019, 37). Consequently, the tax calculation does not effectively function as a value-based tax in these instances. A value-based approach is more accurately implemented in the case of economically exploited forest and water areas, which are multiplied by a unit value determined based on property valuation regulations (Sec. 7 para. 3). To add complexity, municipalities are permitted by the Act on Local Taxes to use values specified in their municipal ordinances in certain cases.[5] However, this value can only be used if the taxpayer does not demonstrate the value of land by an expert appraisal (Sec. 7 paras. 5–7).

Municipalities have the authority to adjust the standard rate of land tax, which is set at 0.25% by the Act on Local Taxes, through a municipal ordinance. This ordinance can be tailored to specific parts or areas within municipal territory. Different tax rates can be set for various land types, but there are maximum limits defined by law. For agricultural land, the municipality can set a tax rate up to five times the statutory rate, while for economically exploited forest and water areas, it can be up to ten times. Gardens, built-up areas and yards, and building plots can have a tax rate up to five times the lowest rate set in the municipal ordinance for any land type (Sec. 8 paras. 1 and 2). If municipalities exceed the statutory maximum rate, the standard rate of 0.25% applies (Sec. 8 para. 5).

2.1.2 Building tax

The building tax in Slovakia applies to all buildings, except those with residential units, which are subject to the apartment tax. The Act on Local Taxes also excludes structures like dams, water pipes, sewerage systems, flood protection facilities, and heat energy supply lines (Sec. 10). The tax amount is based on the area of the built-up land in square meters (Sec. 11).

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[4] Including arable land, pastureland, orchards, vineyards, and other cultivated areas.

[5] Municipal ordinance values may replace those determined by property valuation regulations, those specified for building plots in the Annex, or when the Annex designates the value of agricultural land as 0.

The rate of building tax is specified in Section 12 of the Local Taxes Act. The standard building tax rate is established at 0.033 euros per square meter of built-up area. However, municipalities have the authority to adjust this rate, allowing for differentiation in tax rates among various types of buildings, to reflect variations in function or usage as well as specific areas within the municipal territory. This adjustment is subject to a maximum limit of ten times the lowest tax rate prescribed for any other building category. This construction implies that, unlike land tax, building tax rates do not have a fixed ceiling; municipalities determine them based on their relationship to one another rather than adhering to a fixed statutory rate, affording them discretion to influence the final tax amount significantly (Vartašová & Červená, 2019, 57–59). Municipalities may also levy a 0.33 euro charge per each upper level in multi-story buildings. This provision grants multi-story buildings a tax advantage over single-story ones of the same floor area, effectively capping the tax burden for each additional story at the equivalent of 10 square meters of the standard tax rate, irrespective of their actual size. The law also empowers municipalities to sanction negligent building owners through the establishment of coefficients multiplying the annual tax rate.

2.1.3 Apartment tax

The apartment tax applies to both apartments (flats) and non-residential premises within residential buildings, as long as at least one unit is owned by an individual or legal entity (Sec. 14). The tax is calculated based on the area of the premises in square meters (Sec. 15). Like in the case of the building tax, the annual statutory rate for the apartment tax is 0.033 euros, with municipalities empowered to adjust it by ordinance and vary it across different areas. However, the highest rate cannot exceed ten times the lowest rate set in such an ordinance. Additionally, tax rates for non-residential units may vary depending on their function (Sec. 16). Again, much like the building tax, the maximum rate for the apartment tax is not fixed by the statute but is instead relative to the rates set for other apartment units within the same municipality.

2.2 Property taxation in the Czech Republic

The regulation of property tax in the Czech Republic is detailed in Act No. 338/1992 Coll. of the Czech National Council on Immovable Property Tax (referred to as the ‘Immovable Property Tax Act’ or ‘IPTA’), which delineates its structural framework. Unlike in Slovakia, where the implementation of property tax is discretionary, the IPTA mandates property tax collection, rendering it compulsory under the law (Vartašová & Červená, 2022, 200). Accordingly, municipalities lack the authority to opt out of this tax. When considering only these characteristics, property tax can be viewed as a state tax. However, despite the centralized administration and centrally set attributes, revenue from property tax accrues entirely to the municipalities where it was collected. Moreover, municipalities retain some latitude in influencing the tax amount or determining certain structural components. Therefore, some scholars argue that, materially, property tax functions as a local tax (Radvan, 2019a; Marková, 2005).

The Immovable Property Tax Act divides property tax into two categories: land tax and tax on buildings and taxable units (Sec. 1). The subjects liable for property tax are structured similarly within both sub-categories and closely mirror those in Slovakia. As a general rule, the taxpayer is the owner of the property. Exceptions to this rule include instances where the property owner is the state, where properties are held by certain funds, where they are encumbered by a right to build, and certain specific cases of property leasing. Additionally,

users become taxpayers when the owner is unknown or when certain state authorities manage the property (Secs. 3 and 8 IPTA).

Sections 4 and 9 of the Immovable Property Tax Act provide extensive exemptions for land and building taxes, primarily targeting properties utilized for public purposes or interest. These exemptions cover properties owned by the state[6], counties, and municipalities in their respective cadastral territories, and non-profit organizations. They extend to a wide array of public infrastructure objects, educational, religious, childcare, cultural, health, and social welfare facilities, as well as publicly accessible monuments. Properties belonging to economically vulnerable individuals, seniors, and individuals with disabilities are also waived from taxation, while other exemptions address environmental factors. All these exemptions are legislatively mandated, beyond the authority of local municipalities to revoke. Municipalities possess limited discretion to modify the extent of properties exempted from taxation. This can be accomplished through ordinances in only a few instances, such as granting indefinite waivers for agricultural land, providing a limited exemption for properties within designated industrial zones (up to five years), or exempting infertile or agriculturally unusable land. Consequently, most exemptions are obligatorily established by statutory law, leaving municipalities with comparatively restricted influence, particularly when contrasted with the Slovak regulation.

2.2.1 Land Tax

According to Section 2 of the IPTA, the subject of the land tax includes all plots registered in the land registry within the Czech Republic. Notwithstanding the exemptions mentioned earlier, exclusions only apply to areas occupied by taxable buildings or their parts, economically unused water and forest areas, zones designated for national defense, and land forming part of taxable units within residential buildings. Taxation in the Czech Republic is primarily based on the property's area, calculated per square meter as of the beginning of the taxable period. This applies to built-up areas, courtyards, development land, paved areas, and other types of land. However, there are cases where a modified ad valorem approach is applied: for agricultural land, the tax base is determined by multiplying the actual area of the land by the average price per square meter specified in a regularly updated ministerial decree. In the case of forest land, the tax base is either determined by the land price set according to existing price regulations or by multiplying the actual area by a fixed rate of 3.80 CZK (Sec. 5 IPTA). In the last case, the latter option is usually preferred in practice due to its cost-effectiveness (Radvan & Kranecová, 2021, 61).

Section 6 of the Immovable Property Tax Act sets fixed rates for land tax. Agricultural land is predominantly taxed at 1.35%, while permanent grassland and forest land carry a rate of 0.45%. Specific fixed rates per square meter then apply to various other types of land: 0.08 CZK for agriculturally unusable land, 1.80 CZK for paved agricultural areas, 9.00 CZK for other paved areas, 3.50 CZK for building plots, and 0.35 CZK for built-up areas, courtyards, and other land types. The base rate of 3.50 CZK for building plots is adjusted using a multiplier known as 'location rent' (Radvan, 2019b, 16), which varies depending on the size of the municipality where the plot is located. This multiplier ranges from 1.0 to 4.5, with intermediate values of 1.4, 1.6, 2.0, 2.5, and 3.5. Municipalities can modify this coefficient upwards by one and downwards by one to three categories through legally binding ordinances. These adjustments may differ among specific areas within the municipal territory.

[6] Except in cases where they are used for business purposes or leased.

2.2.2 Tax on Buildings and Taxable Units

According to Section 7 of the Immovable Property Tax Act, the building tax applies to completed or occupied buildings, specific engineering structures,[7] and parts of buildings registered in the land registry as separate units, known as 'taxable units', which are used for residential (flats) or non-residential purposes. If these units are subject to taxation within a building, the building itself, which contains them, is not subject to any further building tax.

The tax base for buildings is calculated based on their area in square meters, employing a straightforward unit-based approach. For taxable units, the tax base is determined by what is known as the 'adjusted floor area', calculated as the total floor area of the unit in square meters multiplied by a coefficient of 1.20. If there is any accompanying land associated with the taxable unit, the coefficient is adjusted to 1.22 (Sec. 10).

Generally, Section 11, paragraph 1 of the IPTA sets fixed rates per square meter of built-up area for building taxation as well: 3.50 CZK for residential buildings and their ancillary buildings (in the latter case, only for their area above 16 sq meters), 3.50 CZK for housing units (flats) and units not used for business purposes, 11.00 CZK for family recreation buildings and 3.50 CZK for other recreational buildings[8], 14.50 CZK for garages, 3.50 CZK for buildings or taxable units utilized for agricultural, forestry, or water management business activities, 18.00 CZK for buildings or taxable units used for other business purposes, and 11.00 CZK for other taxable buildings. Nevertheless, under paragraph 2, these rates increase by 1.40 CZK for each additional above-ground floor if its area exceeds two-thirds of the built-up area for taxable structures not used for business purposes and one-third of the built-up area for taxable structures used for business purposes. Similar to Slovakia, multi-story buildings benefit from a tax advantage under this scheme. However, in the Czech Republic, this increment is mandated by law rather than being subject to the discretionary decision of municipalities.

The identical coefficients of the location rent, under the same conditions as described for building plots previously, apply to residential buildings, their associated structures, as well as flats and other taxable units not used for business purposes. However, concerning the tax on buildings and taxable units, municipalities are also empowered by the statute to introduce a multiplier of 1.5 for all the remaining building (and taxable unit) types that are not subject to the previously mentioned location rent (Sec. 11 paras. 4–6).

Section 11a of the IPTA imposes an additional tax burden on residential buildings and housing units (flats) that incorporate business premises (including accommodations). For residential buildings, this entails adding a tax on the area designated for business use, calculated at 3.50 CZK per square meter, to the tax for the residential area. In the case of housing units, the supplementary charge is determined by multiplying the adjusted floor area of the business premises by the positive difference between the tax rate applicable to the taxable unit used for the given kind of business activities (typically 18.00 CZK) and the standard housing unit rate (3.50 CZK). This provision notably disadvantages business operations within housing units compared to those within residential buildings, often resulting in multiple times higher effective tax rates for the former. Premises that are used for both residential and business purposes are not burdened with such an increase (Financial Administration of the Czech Republic, 2024, 8).

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[7] Chimneys and towers listed in the Annex to the Immovable Property Tax Act.

[8] The rates double for recreational buildings in national parks, or Zone I protected areas.

2.2.3 Other common features of property tax in the Czech Republic

Starting from the tax period of 2024, a new inflation coefficient for property taxation came into effect. Any changes to the coefficient will be announced by the Ministry of Finance in the calendar year preceding the tax period it is effective for. The coefficient is determined based on the Consumer Price Index for Household Consumption for the month of May of the calendar year preceding the tax period, and the annual maximum increase of the coefficient is capped at 20%. For agricultural land, the inflation coefficient remains fixed at 1.0, as inflation is already factored into the tax base calculation as described above (Sec. 11f).

A pivotal provision for municipalities lies in Section 12 of the Property Tax Act, granting them authority to set local coefficients as the ultimate variable influencing the final amount of property tax due. These coefficients, ranging from 0.5 to 1.5 for agricultural lands, forests, and unusable land, and from 0.5 to 5.0 for other property types, allow municipalities to lower or raise the final tax amount according to their discretion. For the latter group, municipalities can establish varying coefficients for different areas within the municipal territory.

The property taxation system in the Czech Republic is notably intricate, primarily due to the incorporation of various coefficients that adjust the tax rate or the total tax liability. These coefficients serve as value-based proxies, enabling the tax system to consider the diverse qualities of properties within a framework primarily reliant on area-based assessments (McCluskey et al., 2021, 5). While some of these adjustments are mandated by law to ensure basic equity standards, municipalities retain a degree of discretion to introduce additional modifications, leveraging their familiarity with local conditions to tailor the tax burden even more precisely.

3 Assessing Suggestions for Property Tax Reform in Slovakia and the Czech Republic

As highlighted in the introductory section, recent fiscal challenges have reignited discussions regarding the reform of property taxation in Slovakia and the Czech Republic. Central to these discussions was the proposal to increase revenue generated from property tax. In addition to other suggested modifications, one proposed approach to accomplish this is the transition to a value-based assessment system (Jonáš, 2023; SITA, 2023; TASR, 2023). Additional proposals have been put forth, including suggestions regarding the redistribution of tax revenue between the state and municipalities (Hovorková, 2023). While the latter is indeed a significant matter as well, it will only be briefly addressed in this paper due to space constraints. The following subchapters will individually explore the justification for the tax increase, the definition of the tax base, and proposals for optimizing property taxation.

3.1 Is an increase in property taxes justified?

It is widely acknowledged in academic discourse that property tax does not rank among the highest revenue-generating taxes (Slack & Bird, 2014, 3–4; Grover et al., 2017, 93). Scholarly literature frequently highlights this aspect, particularly emphasizing its administrative costs relative to its revenue generation (Bahl & Wallace, 2008, 26). While property tax is not anticipated to yield revenue levels comparable to income or turnover taxes, its significance lies in its potential to serve as a meaningful instrument for reducing dependence on inter-governmental transfers. By these means, it can also mitigate the necessity for the central government to raise taxes or resort to borrowing to fulfill the expenditure requirements of sub-central government levels (Grover et

al., 2017, 92). Thus, property tax should function as a stabilizing component within the broader tax system.

To gain insight into the adequacy of property tax revenues in Slovakia and the Czech Republic, it is pertinent to examine international revenue statistics. Analyzing statistical data on property tax at both the OECD and EU levels provides a valuable international context for assessing the level of property tax collection, given the membership of both countries in these organizations and their comparable development status with other member states. According to data from the European Commission, in 2022, the average share of revenues from recurrent taxes on immovable property compared to GDP was 1.0% in both the Euro Area and the EU member states. In comparison, in Slovakia, this figure stood at 0.4%, and in the Czech Republic, it was even lower at 0.2% (European Commission, 2024). Similarly, data from the OECD for 2021 revealed that the average share of revenues from property tax as a percentage of GDP in all member states was also 1.0%, with Slovakia reporting a ratio of 0.5% and the Czech Republic 0.2% in the same year (OECD, 2024a).

Examining the revenue derived from all taxes imposed on immovable property, including those on immovable property transactions, widens the disparity further. The OECD average for 2021 increases to 1.9% of GDP, contrasting starkly with the values for Slovakia and the Czech Republic, which stay at 0.5% and 0.2% (OECD, 2024b), as neither country levies a property transfer tax, in contrast to most OECD nations.[9] These findings indicate that revenues from property taxes in both countries significantly lag behind those in most other member states.

The statistical evidence supports the assertion that there is room for increasing property taxes in both Slovakia and the Czech Republic. This sentiment is echoed by experts in both countries (Radvan, 2012, 211; Vartašová & Červená, 2019, 37), who argue that current revenue levels have only a marginal, or less than desired, effect on the financial autonomy of local self-governments. A 2019 study showed that property tax revenues contribute to approximately 9% of the total incomes of Slovak municipalities, whereas at the Czech national level, this figure averages around 4% (Papuncová & Nováková, 2019, 328). These findings imply that recurrent taxes on immovable property struggle to fulfill their fiscal roles adequately, particularly when compared to other countries. While property tax revenue levels are relatively low in Slovakia, they are even more alarming in the Czech Republic. Furthermore, the absence of a property transfer tax in both countries could justify a higher burden of recurring property tax to partially compensate for this fiscal gap. Consequently, an increase in property tax burden appears justified in both countries. The next question pertains to how this increase should be achieved, which will be the focus of the subsequent investigation in this study.

3.2 The viability of transitioning to a value-based system

As described in the chapter on the regulatory framework of property taxation in Slovakia and the Czech Republic, both countries implement a predominantly area-based system, setting them apart among OECD countries.[10] Area-based property taxes are often employed in developing or transitioning nations lacking a fully developed market economy or sufficient administrative

[9] According to a 2022 OECD publication on housing taxation, 30 out of 38 OECD member states imposed transaction taxes on the acquisition of housing assets (OECD, 2022, 3.2.1).

[10] Only four OECD countries use a predominantly are-based property tax: the Czech Republic, Israel, Poland, and Slovakia (OECD, 2022, 3.3.1.).

capacity (Connolly & Bell, 2009). Having such a system in place is therefore not regarded as commendable or optimal within the context of more advanced economies. Moreover, area-based taxation is frequently associated with the inability to generate sufficient revenue yield (Bell & Bowman, 2008, 365–369). Consequently, the value-based approach is seen as a tool to properly exploit the revenue potential of property taxation (Grover et al., 2017, 92). However, most importantly, the value-based approach is widely considered more equitable than the area-based approach (OECD, 2022, 3.3.1.). It is therefore no surprise that recent proposals to achieve higher property tax revenue by introducing a system fully or partly based on property values are not new ideas. Such proposals have emerged in both countries, also from government circles, over the previous years (Radvan, 2012, 182; Vartašová & Červená, 2019, 67–68), while similar suggestions were articulated by foreign experts as well (Bryson, 2010).

The rationale for favoring a value-based approach to property taxation appears to be well-founded. Ideally, property taxes should serve as a means for local authorities to finance local public services. When the quality of these services is high in a particular area, it typically corresponds to an increase in property values, not in physical size. The benefits of property tax are therefore manifesting in property values, making a value-based assessment logical and justified. Furthermore, an area-based approach aggravates the regressive nature of property tax, disproportionately burdening low-income taxpayers. Given that average household incomes tend to be higher in affluent neighborhoods compared to more economically disadvantaged areas, applying the same tax rate to properties of equal size results in a relatively heavier tax burden for households in less affluent regions. Additionally, there is a notable trend where properties in affluent urban areas (such as central districts of major cities) are smaller in size compared to rural properties, exacerbating relative inequalities further. Considering these factors, a value-based system appears to be more justified from a theoretical perspective.

Challenges emerge when implementing value-based taxation into practice. While area serves as a straightforward indicator, value is dynamic and relative, necessitating frequent updates. Transitioning to a value-based system demands careful planning and extensive collaboration among public entities. Preparatory measures must establish essential prerequisites, including reliable property rights registration, comprehensive transaction data, a transparent valuation framework, skilled personnel, and an effective tax collection system. Any deficiencies in these prerequisites present significant obstacles to successful implementation (Grover et al., 2017, 95–98).

Certain factors and peculiarities specific to Slovakia and the Czech Republic suggest potential challenges in meeting the aforementioned prerequisites. Slovak authors have underscored concerns regarding the reliability of the land registry (Babčák, 2022, 395) and the absence of transaction price records in land registries, except for agricultural and forest lands (Vartašová & Červená, 2019, 69). Similarly, in the context of the Czech Republic, issues such as the underdeveloped housing market and a significant population of asset-rich but economically disadvantaged individuals have been highlighted (Radvan, 2012, 211). While all these factors could impede reform efforts, a particularly concerning aspect common to both countries is the extreme fragmentation of their municipal structures. With nearly three thousand municipalities in Slovakia and over six thousand in the Czech Republic (OECD, n.d.), these small-scale administrative units lack the necessary financial and personnel resources to implement a value-based property tax system effectively. Consequently, the administration of such a system may need to be centralized under national authorities, as is currently the case in the Czech Republic but not in Slovakia.

The reason is that the implementation of a value-based system poses significant challenges not only due to its initial costs but also its ongoing maintenance demands. Market values

fluctuate over time, necessitating regular updates to prevent values used for taxation, from becoming disconnected from reality and rendering the system ineffective. However, conducting revaluations requires substantial resources, extensive information, and specialized expertise. Numerous examples of highly developed countries with established traditions of value-based taxation being unable to conduct periodic revaluations demonstrate the difficulty of maintaining up-to-date systems (Slack & Bird, 2014, 15).

Considering these difficulties, the administration of a value-based property tax is particularly costly in comparison to other types of taxes (Slack & Bird, 2014, 15). Hence, the implementation of a value-based system is economically viable only if it leads to a significant increase in revenue. And here lies another obstacle: the widely held unpopularity of the property tax. This sentiment is often attributed to the visibility and salience of property tax, as it cannot be easily avoided (one can hardly hide real property) or concealed like other taxes such as personal income tax or value-added tax (Cabral & Hoxby, 2012; Norregaard, 2013; Slack & Bird, 2014). Consequently, even if the reform is well-prepared and poised for implementation, public resistance may thwart its execution, as seen recently in the cases of Poland and Slovenia (Grover et al., 2017, 99). As noted by previous authors as well (Etel, 2019, 9–10; Vartašová & Červená, 2022, 207), the expected resistance to a significant increase in property tax burden is likely to be even more pronounced in Visegrád Group countries, to the extent that it would very probably foil the reform efforts. Considering all the aforementioned factors, the author does not advocate for the implementation of an ad valorem property tax as the optimal solution to increase revenue yield.

3.3 Suggested steps to increase property tax revenues

While the property tax systems in both Slovakia and the Czech Republic primarily rely on area-based assessments, they incorporate certain modifications that deviate from the pure area-based approach. Slovakia utilizes value multipliers for agricultural land, while the Czech system employs various coefficients. Additionally, municipalities in both countries have the authority to adjust tax burdens across different areas within their jurisdiction. These adaptations bring the systems closer to a value-based approach and help alleviate some of the inequities inherent to purely area-based systems.

The author questions whether a value-based property tax system really leads to increased tax revenues compared to an area-based system. Data from the European Commission reveal a gradual decline in the ratio of property tax revenues to GDP across both the EU and the Eurozone over the latest years (2018–2022). This trend persists in most member states despite the predominance of value-based assessments. Interestingly, countries employing a prevalently area-based approach have experienced either stagnation or only a slight decline in property tax revenues during the same period.[11]

OECD findings also suggest that even value-based systems struggle to keep pace with property prices. From 1995 to 2020, housing prices have surged nearly threefold compared to property tax revenues (OECD, 2022, 3.2.2). However, during the period from 2009 to 2017, revenues from predominantly area-based property taxes in Slovakia managed to increase by 37% (Papuncová & Nováková, 2019, 327) despite minimal growth in housing prices during this time (National Bank of Slovakia, n.d.). This suggests that area-based systems, as examined in

[11] Between 2018 and 2022, the ratio of property tax revenues to GDP remained stagnant in Slovakia and the Czech Republic, while in Poland, it experienced a slight decrease of 0.1% (European Commission, 2024).

this paper, are not as static as often presented; they can generate increased property tax revenues without legislative intervention and can even rival ad valorem systems.

The adoption of an ad valorem property tax would be impractical in the Slovak and Czech contexts given its extensive administrative demands, anticipated high costs, and uncertain potential to generate significant revenue increases. The current area-based taxation system is favored in the author's perspective, as it maintains simplicity, a critical characteristic in the fragmented municipal structures of these countries. At the same time, it also offers mechanisms to achieve desired revenue growth without necessitating systemic overhauls. It is paramount that municipalities cleverly make use of these mechanisms.

Slovak municipalities enjoy the absence of maximal limits on their tax rates, granting them significant autonomy in revenue generation without external interference. They can utilize this flexibility to adjust tax rates individually based on their specific needs, as and when they deem it necessary. However, a gradual, synchronized increase in tax rates, collectively agreed upon within the interest association of municipalities, can enhance effectiveness and foster better public understanding, particularly when faced with potential opposition. Czech municipalities have a somewhat narrower leeway for tax adjustments, allowing for increases of up to five times the statutory amount through local coefficients in most cases. Despite this constraint, they still have substantial room for adjustments when required. Similarly, they can benefit from a coordinated approach to implementing gradual increases, akin to their Slovak counterparts.

Property tax is widely recognized as an ideal revenue source for local governments for several reasons summarized by Norregaard (2013, 14–15). Firstly, there is a clear linkage between property and the territorial jurisdiction of the municipality, ensuring certainty regarding tax obligations and entitlements. Secondly, the tax burden primarily falls on residents without significant spillover effects. Lastly, there is a logical association between property tax payments and the provision of local public services, as well as between property values and the benefits derived from these services. Therefore, residents should be the primary beneficiaries of the disbursement of property tax revenue. As was explained above, the current Slovak regulation – and to a large extent also the Czech one – corresponds to this explanation. Consequently, any suggestion to undermine the local essence of property tax would run counter to its intrinsic logic and purpose.

Another aspect of local taxes connected to this consideration is their significant role in fostering local accountability (OECD, 2022, 3.3.1). For property tax to genuinely serve as a local tax, it is crucial that municipalities, rather than the state, assume responsibility for the financial burden it entails. Nevertheless, political considerations may easily hinder the assumption of such responsibility in practice.

In 2023, the Czech Republic implemented a modest reform of property taxation in response to calls for increased tax revenue. The new rules, effective from 2024, brought adjustments such as an average 80% increase in tax rates across all property types and the introduction of an inflation coefficient. While these adjustments were undoubtedly necessary, they also demonstrate the cautious approach of municipalities in tackling the issue of low revenues. Instead of taking the initiative to increase tax burdens through adjustments in local coefficients, the Czech government effectively took on the responsibility by raising statutory rates and implementing the inflation coefficient centrally. The decision can be seen as a mixed one: while it shielded municipalities from assuming immediate responsibility, it also expanded the foundation from which they could potentially increase tax amounts in the future. It is imperative that municipalities demonstrate greater assertiveness in the coming years, rather than depending solely on state intervention.

In addition to municipalities utilizing their leverage to influence the tax amount, there are other means to increase the revenue yield of property tax in Slovakia and the Czech Republic.

One proposal suggested in Slovakia was the elimination of tax advantages for additional building stories (SITA, 2023). This trait is present in both the Slovak and Czech property tax systems. The proposal indeed holds validity. When building taxation is solely determined by ground area, it creates an unjust distinction between single-story and multi-story structures. Additional stories in buildings offer full utilization potential with minimal inherent usage limitations. Consequently, a taxation model based on the total usable floor area, accounting for all stories evenly, appears justified and equitable. This approach would also lead to an increase in property tax revenue.

In the Czech Republic, the enhancement of both local financial autonomy and the revenue potential of property tax could be achieved through a restructuring of exemptions. Presently, the list of exemptions is very broad, and, with only a few exceptions, all are legally mandated. This stands in contrast to the Slovak regulation, where municipalities have discretion over the majority of exemptions listed by the law. Implementing a similar system in the Czech Republic would bolster municipal autonomy and empower local governments to increase property tax revenues by limiting the category of exempted properties. Alternatively, both countries could consider revising their rather long list of exemptions to exclude certain items. In Slovakia, certain infrastructure objects currently classified as non-taxable properties could be reclassified as exemptions at the discretion of municipalities.

4 Conclusion

The property tax systems of Slovakia and the Czech Republic exhibit certain distinctions, yet they also share significant similarities. While Slovakia's system reflects a stronger emphasis on local autonomy, with municipalities possessing broader competencies, the two countries use very similar typologies, have analogous exemptions, and both largely rely on area-based assessments for determining property tax contributions.

The findings of the paper underscored the comparatively low revenue impact of property taxes in both countries, warranting a justified need for increased revenue generation. While the need for a rise in property tax revenues is evident, the author contends that the introduction of an ad valorem system may not represent the most effective solution. This assertion stems from several considerations. Firstly, the administrative burden associated with implementing a value-based valorem system poses significant challenges, particularly within the context of the fragmented municipal landscape prevalent in both Slovakia and the Czech Republic. Secondly, the costs associated with transitioning to and maintaining such a system may not align with the potential increase in property tax revenues it could generate, as this would likely be constrained by the anticipated public resistance to a sudden increase in property tax burdens. Alternative strategies that align more closely with the prevailing administrative and socio-economic realities of the region may, therefore, present a more viable solution.

The proactive utilization of municipal discretion to adjust tax burdens, as permitted by existing regulatory frameworks, presents a feasible way to enhance property tax revenues. Coordinated and gradual adjustments implemented across a multitude of municipalities can significantly improve the effectiveness of this endeavor. Minor legislative modifications, such as narrowing exemptions and granting municipalities more discretionary powers over exemption decisions, or eliminating tax advantages for multi-story buildings, can further contribute to bolstering revenue yields.

The author believes that both Slovakia and the Czech Republic can effectively enhance the revenue potential of their property tax systems without necessitating profound structural changes. Still, even minor adjustments necessitate comprehensive research and dialogue to ensure success. Effective communication regarding the significance of property tax and its role in funding local services is of crucial importance. Municipalities must prioritize the delivery of high-quality local services to demonstrate the tangible benefits of property tax to residents. Without understanding the correlation between property tax revenues and essential service provision, residents will likely refuse to endorse or tolerate necessary adjustments. Sharing and adopting best practices from other regions or municipalities can also offer valuable insights and guidance in enhancing property tax systems effectively.

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An Analysis of Some Labor Market Regulation Segments of Slovakia in Reflection to the Hungarian Labor Market Development Measures Going into Effect in 2025

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Abstract

Under the active Hungarian public finance model, in place since 2010, labor market regulation has come under strong state influence and control. As its keys result, an additional one million people are now on the labor market, the employment rate has risen from 52% to almost 80%, while the unemployment rate remained below 4%, even during the 2020–2024 crisis years. The Hungarian government provides targeted labor market subsidies, and starting in 2025, has introduced new rules to strengthen the labor market. These government actions are designed to prevent westward migration and to help both the families and society as a whole to prosper. Following a brief overview of these Hungarian actions, the study places its findings next to those on Slovakia, a neighboring country at a similar level of development. As such, it presents a detailed analysis of the key elements of the Slovakian labor market regulations with a view to highlighting its differences in the regulatory methodologies of the two countries.

Keywords

employment situation, labor market protection, comparative analysis, Slovakia, Hungary

1 Introduction, a summary of the research problem starting out from the Hungarian practice

Pursuant to Article XII (1) of the Fundamental Law of Hungary, everyone shall have the right to choose his or her work and employment freely. The comprehensive public finance reforms, implemented since 2010, have reduced unemployment, raised employment rates and successfully integrated around one million people into the labor market over a period of fifteen years. In the critical years of the economy, since 2020, the government has continued to play an active role, providing employment subsidies to employers. Although Hungarian employment figures are quite similar to those of neighboring Slovakia, which is on a similar level of economic development, the Hungarian government has, in addition to the existing wage and benefit rules,

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introduced a number of new operative measures and pieces of legislation to develop the labor market and retain the workforce.

In cooperation with trade unions, the government plays a catalyst role in employers' adoption of the minimum wage and the guaranteed minimum wage (Lentner & Parragh, 2016). The former was introduced in Hungary in 1989, and from 1 January 1992, it was HUF 8,000, which was 35.8% of the gross average wage at the time. The decision on the minimum wage for 2025 was reached at the end of 2024, again as a result of a negotiated agreement between the stakeholders. The wage agreement on rising wages in the coming years was made for a period of three years this time. Under the agreement between the government, employers and employees, effective as of 1 January 2025, the gross monthly minimum wage increases by 9% to HUF 290,800 (approx. EUR 730),[1] while the guaranteed minimum wage (commonly known as the minimum wage for skilled workers and incorrectly also referred to as the graduate minimum wage) rises by 7% to HUF 348,800 (approx. EUR 870). The relevant Government Decree was published in the Hungarian Gazette on 12 December 2024 under No. 394/2024 (XII. 12.). The amount of the minimum wage is key not only in terms of salaries but also of various benefits. A number of state benefits are indexed to this amount. Examples include sick pay, childcare allowance (also for graduates and grandparents), home childcare allowance, newborn care allowance, and jobseeker's allowance.

Based on Section 29/F of Act CXVII of 1995 on Personal Income Tax, from 1 January 2022, young people under 25 can benefit from a new tax base reduction: they do not have to pay personal income tax up to a certain amount on their income included in the consolidated tax base as defined by the law. For a full tax year, the amount of the available tax credit may reach HUF 5,204,400 (EUR 13,000), which means that a young person under 25 will pay HUF 780,660 (EUR 1,950) less tax per year. Persons under 25 years of age do not have to pay personal income tax on their income included in the consolidated tax base as defined by law, up to the monthly amount of the tax credit. Such income includes, for example, wages, sick pay, self-employed entrepreneur's withdrawals or flat-rate income, income earned as primary producer, income from an agency contract or contract of use with a paying agent.

Young people who are already employed or starting a business of their own enjoy the interest-free workers' loan from 2025. This loan is available for young people between 17 and 25 years old, not just skilled workers but anyone who is young and working. They can borrow up to HUF 4 million (EUR 10,000) for a 10-year term. The amount borrowed is unrestricted, interest-free and must be repaid in equal instalments, under highly favorable conditions, e.g. the monthly repayment is HUF thirty-three thousand for a ten-year term, and the loan does not require any real estate collateral. It is HUF-based, has to be repaid in HUF, is paid out in one lump sum and can only be taken out once per person. Applicants must be either self-employed or employed for at least twenty hours a week to qualify for the loan. The self-employed have even more favorable terms as their income only has to meet or exceed the average income of those employed for twenty hours a week. Applicants also need to have a registered address in Hungary for at least five years to be evidenced by a residence card, and regular income, which must be proven by an employer certificate or a bank statement. However, young people who are eligible for a student loan (i.e. they study in higher education) cannot take out the workers' loan, and continue to receive financial support from the government through their student loans. The applicant must also agree to work in Hungary for at least five years from the date the loan is paid out.

[1] In mid-March of 2025, we calculated with an average (approximate) mid-market rate of 400 HUF/EUR.

In the 2025 budget, the government also offers solutions to housing problems through the 21-point New Economic Policy Action Plan. One item of this action plan is a significant expansion of housing benefits. In exchange for significant tax benefits, employers can offer an accommodation allowance of HUF 150,000 per month, up to a maximum of HUF 1.8 million per year, to help their young employees pay their rent or repay their housing loans. The new measure also provides an attractive opportunity for employers to support their employees' housing needs and recognize their performance. This new form of fringe benefit is highly tax-efficient similar to the SZÉP card (a benefit card that offers food, drink and recreation and even housing renovation options): employers are only required to pay the 15% personal income tax and the 13% social contribution tax, i.e. only 28% tax in total. Young workers under 35 years of age are eligible for this new option. The maximum fringe benefit of HUF 450,000 per employee per year is still available, and the new housing allowance of HUF 150,000 per month is an extra benefit for young employees. They can use this new fringe benefit to repay their housing loan or pay the rent. There is high demand for labor in the more industrialized cities of Hungary, where workers arrive from other less developed regions of the country, mostly in the east and north. The workers' loan and the housing allowance, or the state assistance available for the renovation of Kádár-era family houses,[2] allows them, in part, to cater for their housing needs.

In addition to the broad scheme of the Family Home Purchase Subsidy (CSOK) (see Sági & Lentner, 2022 for details), the government also uses tax incentives to help workers increase their net income. From 2010 onwards, personal income tax was reduced from 36% to 16% and then to 15%. Moreover, the first-married couples' allowance and the family tax credit leave families with significant financial resources. As of 1 July 2025, the tax allowance increases to HUF 15,000 for one child, HUF 60,000 for two children and HUF 49,500 per child for three or more children. Then from 1 January 2026, the tax credit will further increase to HUF 20,000 for one child, HUF 80,000 for two children and HUF 66,000 per child for three or more children. Parents can continue to share the family tax credit between them to maximize their tax benefits.

From 2025, those eligible for the benefit for young people under 25 and the benefit for mothers under 30 will be able to claim a higher amount of tax credit for up to HUF 656,785 of income per month, which means a monthly tax saving of HUF 98,518. Between 2025 and 2029, the government will gradually introduce by age bracket the full personal income tax credit for mothers of two[3] and the full tax credits for infant care and childcare allowances.

Based on the itemized presentation of Hungarian labor market regulations, especially the package introduced as of 2025, we can conclude that the Hungarian government's policy, through highly detailed and hyperactive regulations, gives priority to ensuring the retention of the workforce in Hungary and to promoting the wellbeing of families within the country. We then look at what regulatory elements there are to govern the labor market in Slovakia, a country with a similar level of development and history.

[2] These are cube-shaped, mostly self-built houses constructed during the Socialist Era, both in rural and urban settings. Back in those days, these structures quickly improved housing conditions in line with the needs of the times.

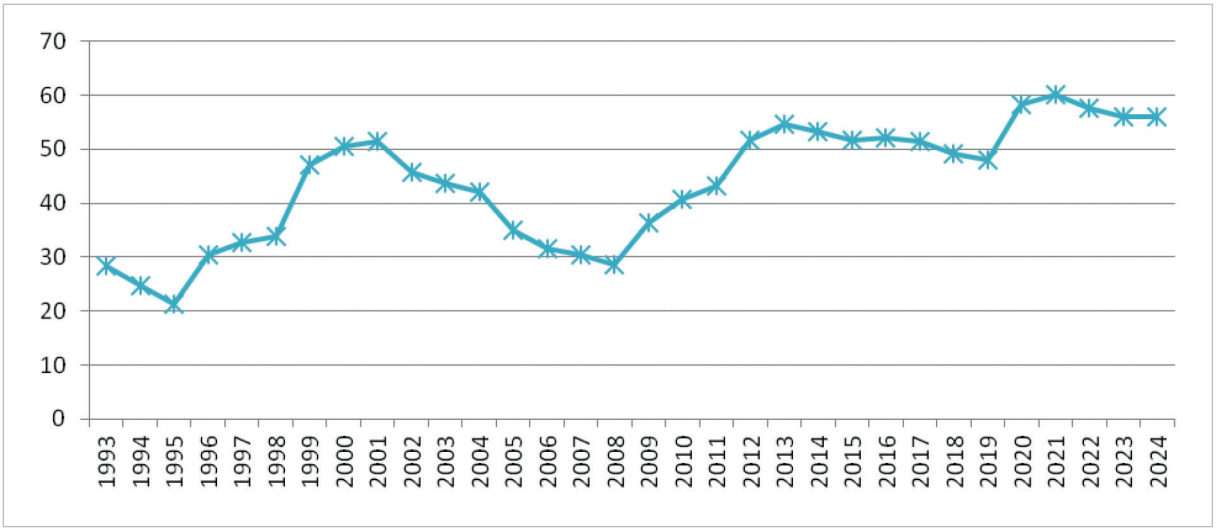
[3] Mothers with 3 or more children have already been granted full personal income tax exemption earlier.

2 The general economic situation in Slovakia after the regime change

For decades after the fall of Communism, Slovakia's economy was characterized by a duality. The country did well in terms of several macroeconomic indicators, but in others, it lagged significantly behind the regional average. This duality had a bearing on the country's development, its domestic policy, the establishment of a market economy and on the overall process of the Euro-Atlantic integration. After the change of the political regime, it took a decade for the country's leadership to develop an economic plan and a social context that gradually laid the foundations for balanced development. This also meant that the problems affecting society were conserved for a long time, and the fruits of progress only began to materialize once the economic foundations had been sufficiently solid and the results of reforms had been felt by the majority of the population (Mikloš, 2005; Keszegh & Török, 2006).

The fact that Czechoslovakia, and then after 1993, independent Slovakia, were among the least indebted countries in the region significantly contributed to building a market economy and ensuring social stability. As one of the most advanced states in the Eastern Bloc, the Czechoslovak Socialist Republic was able to maintain its favorable position for forty years and was less dependent on Western loans. Slovakia owed its good starting position after the declaration of its independence essentially to Czechia, its former western partner country. After the fall of the Iron Curtain, the country's relatively low level of indebtedness helped to promote economic development, implement reforms and maintain social peace. Figure 1 illustrates the different periods, the "wasted 1990s", which eventually led to the need for reform at the turn of the millennium. We can also see that in the first decade of the 21st century, Slovakia managed to create an economic environment that provided a good starting point for development, one of the most important results of which was that the national debt fell below the Maastricht criterion of 60%. That was the decade when the current economic structure of Slovakia took shape, and when car manufacturing became the leading sector in Slovakia (Horbulák, 2019).

Figure 1. Public debt as a % of GDP (1993–2024)



Source: Ministry of Finance of Slovakia, authors' editing

The nearly decade-long growth trend basically came to an abrupt end with the global economic crisis of 2008. As a result, Slovakia's national debt began to increase again. However, it did not begin to decrease once the crisis was over. Yet, it is not a problem, thanks to the acceptable

fundamentals of the economy. Nonetheless, the need for reform has resurfaced, as the Slovak economy increasingly lived off its "past achievements". The rise in national debt after 2020 has again been driven by external shock factors, first by the coronavirus pandemic, then by the economic impact of the Russo-Ukrainian war.

The second economic indicator where Slovakia did well is economic growth. The country's GDP has been steadily growing at an excellent rate since the mid-1990s, exceeding 6% in several years. This served as an excuse for the political leadership of the time to delay reforms for years. The turning point finally came about in 1998 when there was political will to make the necessary changes. Thanks to wide-ranging economic reforms, the country produced even better figures in the 2000s, with a growth rate of over 10% in one year. This period saw the start of Slovakia's rapid catching-up process, with the introduction of the euro in 2009 being one of its greatest successes (NBS, 2019). The EU accession in 2004, and in particular membership in the monetary zone gained in 2009, are hard evidence for the Slovakian economy's ability to perform well.

Another macroeconomic indicator to mention is the inflation rate, which dropped to single digits as early as 1993, and increased to double digits only rarely and for short periods thereafter (Novák, 2006, 310–316). It only went higher in the early 1990s, when the VAT was introduced, in the early 2000s, when the reforms were implemented, and later on during the COVID-19 crisis.

Another important index should also be mentioned. Although this is not a macroeconomic indicator, it has a very significant impact on economic activity and employment. It is the population figures, more precisely, the changes in the number of births and of the productive workforce. In all modern societies, childbirth rates get lower and the population declines already over the span of a decade. In Slovakia, this has only happened occasionally. There was a slight dip of a few hundred in 2001 and the following two years. In 2021, at the peak of the coronavirus pandemic, the population dropped by nearly 18,000, and then again by 8,000 in 2022. Forecasts suggest that the decline will be long-term, but at this point, it is still unclear as to how this downward trend will continue. Yet, there is still a small population increase due to net inward migration (www.iz.sk). The one indicator where Slovakia has for a long time been achieving particularly poor results is the unemployment rate. There are multiple underlying reasons, and this issue has been also addressed in the literature published in Hungary by a Slovakian author (Nagy, 2015). For decades, Slovakia performed poorly in virtually every segment. Unemployment was high not only in percentage terms, but it also affected young people, disadvantaged social groups (people with health problems, the Roma, people with low education levels, etc.), people living in rural peripheral areas, and those in specific life situations (raising young children, caring for sick family members, etc.) alike (Koišová et al., 2018; Pongrácz, 2018; Horbulák, 2022).

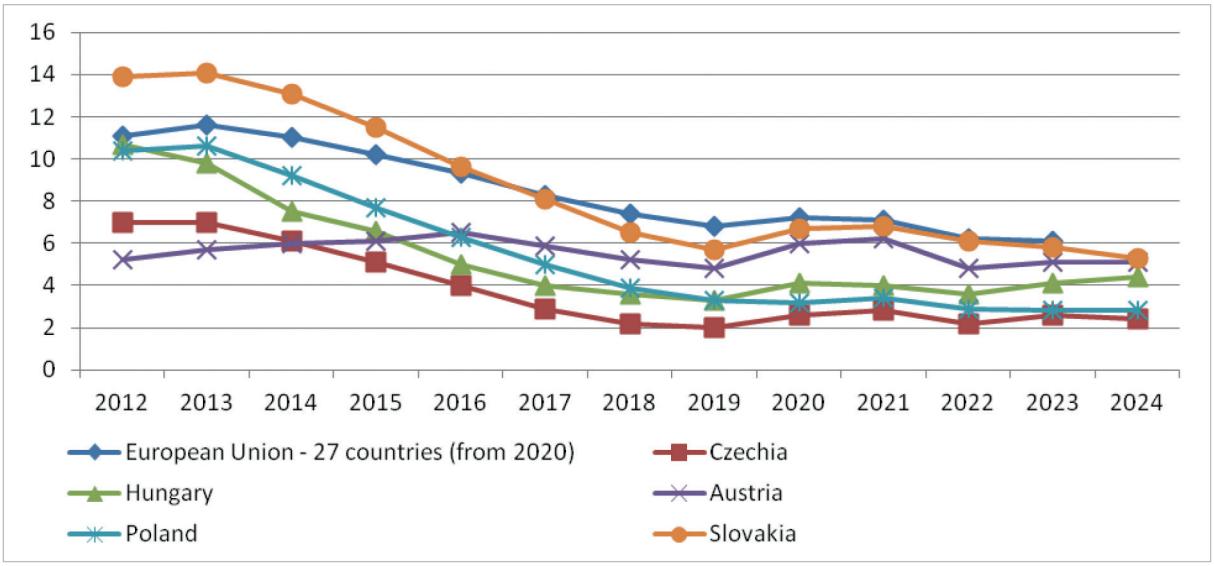
The main objective of this study is to examine what kind of employment incentive schemes are currently used by the state on the one hand and by the business sector on the other hand, and how the employment situation in Slovakia has changed as a result. In order to better understand the issue, it is vital to outline, after a brief macroeconomic overview, the country's labor market situation from the change of the political regime to the present. We discuss, then, how economic trends have affected employment in certain periods, and what the special characteristics and the key pain points of the Slovakian labor market are. The data presented are mainly compared with the relevant figures of the Visegrad countries. Austria has also been included among the countries. This is important to mention because Austria is not just a neighboring country but also one where a large number of Slovak citizens work, and therefore, it is rightly considered a reference. We have also added EU figures to the comparison. We believe it is important to present the change in the number of foreign employees, which is now significant in Slovakia too. The study presents the legal norms that support employment and describes how the corporate sector helps improve employee conditions.

Looking at the situation in Slovakia is important also because it is linked to Hungary in many ways and is, therefore, often analyzed (Vartašová & Štrkolec, 2024). Among other things, the economic situation and trends in the two neighboring countries are similar, so any positive trend and regulatory element is easier to implement.

3 The labor market situation in Slovakia

The labor market situation in Slovakia has improved over the last decade and a half. From the range of over 10%, unemployment has fallen significantly since the mid-2010s. Unemployment rates have fallen in line with labor market trends in the rest of the region, although they remain among its highest. Today's employment situation can be considered satisfactory also because the global health emergency at the beginning of the new decade did not cause any serious setback only some minor fluctuation (Lichner, 2022).

Figure 2. Unemployment rates in Central European countries (2012–2024)

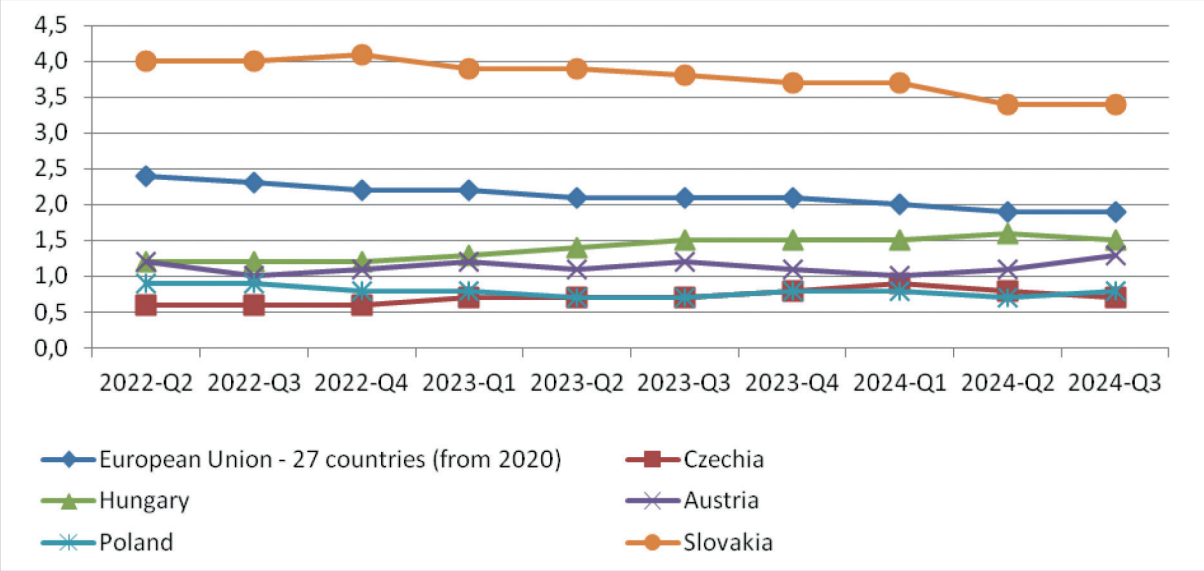


Source: Eurostat 2024, authors' editing

As shown in Figure 2, Slovakia is the worst performer in the region but slightly better than the EU average, and it has been steadily improving. This also suggests that the number of the unemployed is significantly higher in many old, mainly southern European countries.

A closer look at the labor market situation in Slovakia reveals that many of the problems of the past have not been resolved. As shown in Figure 3, the long-term unemployment rate, i.e. the number of people out of work for more than a year, remains high, which means that tensions are still present. Although the percentage rate is low, it is several times higher than the levels reported by the statistical offices of the other countries in the region. This suggests that the problems of people with low levels of education in at-risk groups and those living in rural areas with poor infrastructure remain unresolved. It also highlights the shortcomings of the state's engagement, as members of these social groups cannot enter the labor market on their own. This situation is depressing because EU membership offers solutions and convergence programs precisely to address these kinds of difficulties.

Figure 3. Long-term unemployment rates (%) in Central European countries, 2022–2024

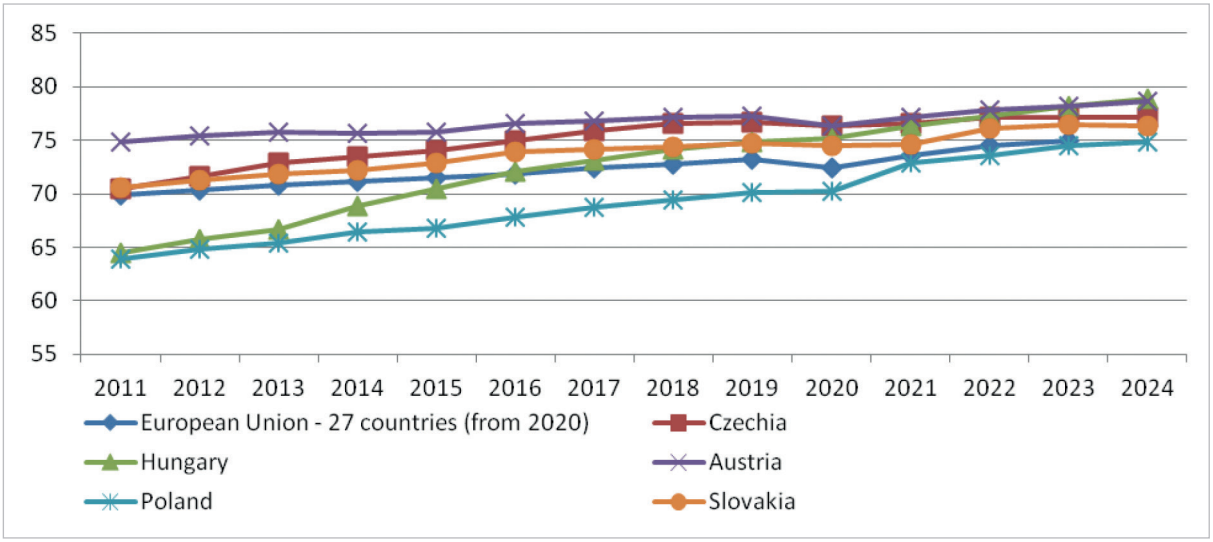


Source: Eurostat, authors' editing

Among other reasons, the high number is surprising because Slovakia is the smallest country in the region, so labor mobility and the logistical locations of rural employment opportunities should, in theory, be the least of the problems. This also indicates that there are long-standing issues the government responsible for tackling them is struggling with.

Another indicator worth looking at is the activity rate. This index shows the proportion of those employed in the 15–65 years of age group. As shown in Figure 4, all Visegrad countries have made significant progress over the past ten years. All countries except Poland have exceeded the EU average and come close to Austria's level. In this regard, Slovakia ranks in the middle.

Figure 4. Activity rate (%) of the Central European countries (2011–2024)

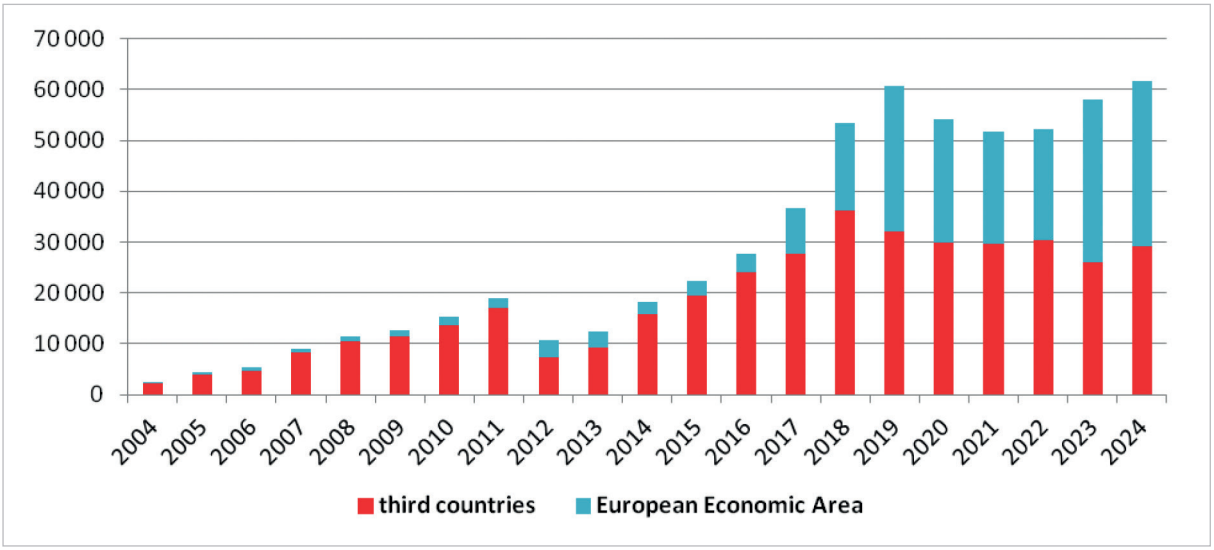


Source: Eurostat, individual collection, authors' editing

Finally, in describing the situation in the labor market, it is important to mention a relatively recent phenomenon that has emerged and become crucial in the last six years: the employment of foreign labor. The influx of foreign workers into Europe started in the 1960s. In the beginning, they arrived in the Western European countries with a colonial past. First came people from other continents and other cultures, and then workers from other, poorer EU countries. In the next phase, host countries included those with a fast-growing economy. These people were often blue-collar, factory workers, so language barriers were not an insurmountable problem. As discussed above, a high unemployment rate had been one of the main problems in Slovakia for a long time, but this has shifted to a shortage of skilled labor in more recent years.

The presence of people of other nationalities in the labor market is certainly nothing new. One of the achievements of the European Union is the free movement of labor, which is most appreciated and exploited by workers in the Central European Member States. After its accession to the EU in 2004, more people moved abroad from Slovakia than from the other Visegrad countries in proportion to total population. Movement also took place in the opposite direction, with foreign investors bringing in foreign workers, albeit in low numbers. It was about ten years ago that for the first time, in certain occupations and in certain jobs, the mainly foreign-owned companies operating in Slovakia could not fill all vacancies with locals (Reményik et al., 2024). The problem emerged around 2017 and quickly became acute. Citizens from neighboring countries were the first to arrive, soon followed by workers from more remote and non-EU and non-European Economic Area (EEA) countries (Figure 5).

Figure 5. Number of foreign workers in Slovakia (2004–2024)

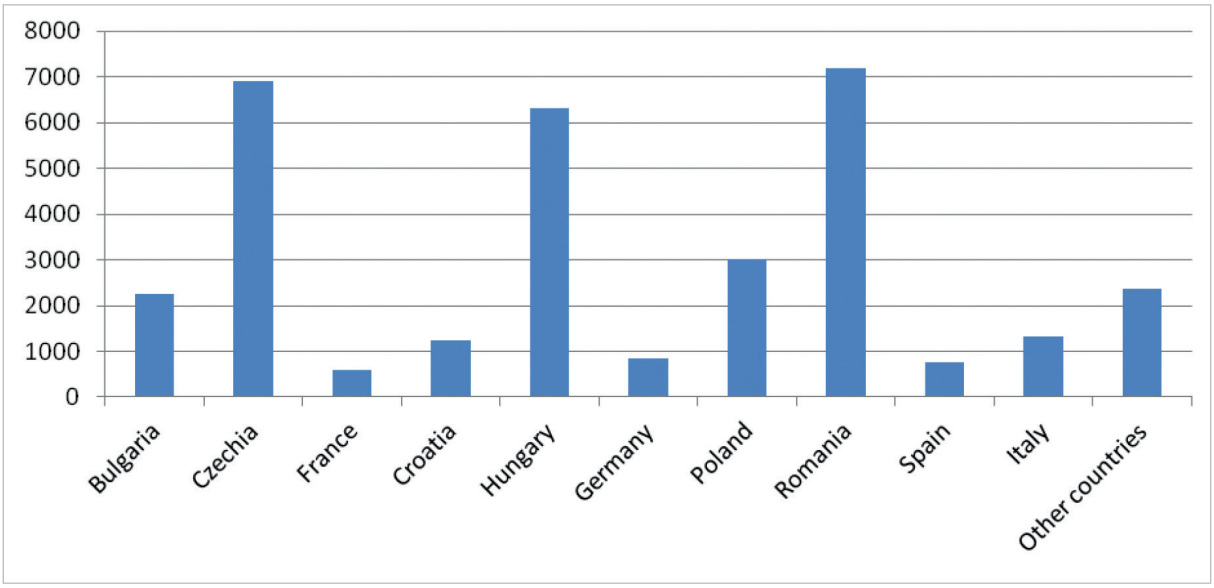


Source: Central Office of Labor, Social and Family Affairs, online: https://www.upsvr.gov.sk/statistiky

As seen in Figure 5, the numbers of workers from the two regions, i.e. the European Union and outside the EU, were approximately equal. The following two figures show the countries from where more than 500 workers work in the Slovakian labor market. This indicates several things. It shows that the Slovakian labor market is open, with no restrictions on the country of origin. The figures also give an indication of the structure of the Slovakian economy, which is also characteristic of the other countries in the region. Slovakia's economy essentially specializes in industrial production, including machinery and vehicle manufacturing; in other words, this

region has become the "back-end" factory of Europe. The majority of foreign workers have secondary education, meaning they tend to be blue-collar workers, i.e. they are primarily hired as skilled workers. 75% of workers from third countries and 60% of those from EEA countries are employed in such positions. As shown in Figure 6, employees from EEA countries are predominantly nationals of neighboring countries, especially of countries that have a special relationship with Slovakia. There are virtually no language barriers for people from Czechia, and Slovakia has extensive economic ties and shares a long border with Hungary. In the case of Romania, the relatively large wage gap and geographical proximity are the key factors.

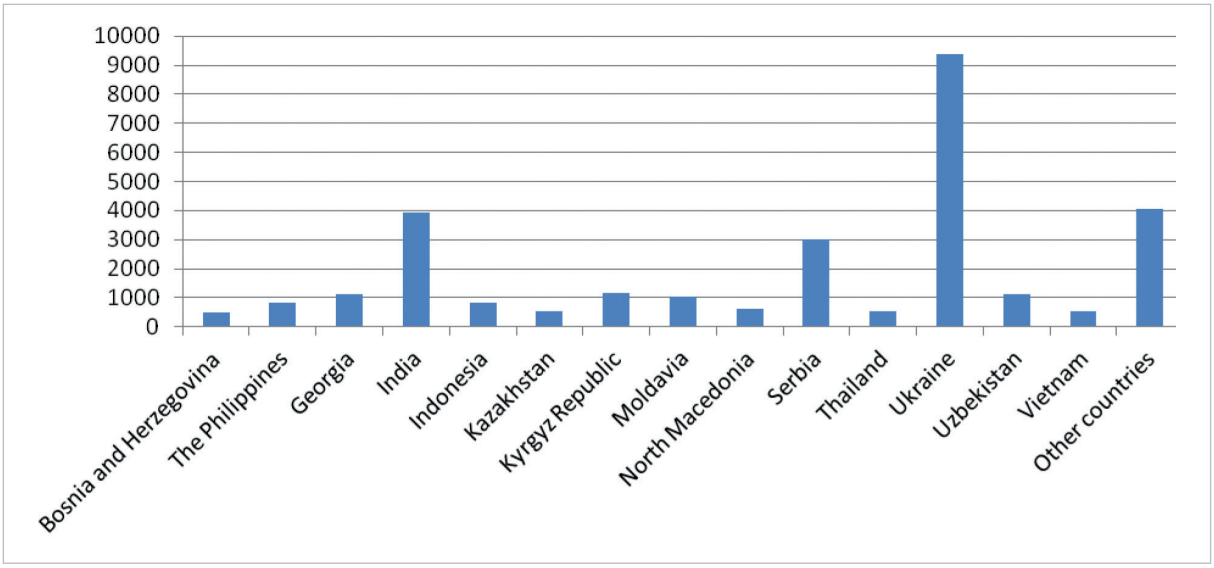
Figure 6. Number of workers from European Economic Area countries in 2024



Source: Central Office of Labor, Social and Family Affairs, November 2024, countries from which more than 500 workers arrived, online: https://www.upsvr.gov.sk/statistiky

Ukraine is the clear leader among third countries. One reason is undoubtedly the war in Ukraine and the relative similarity of the two languages, but even before the war, large numbers of Ukrainians had been working in Slovakia. This can be explained by the fact that the two countries share a border, language problems can be overcome (also because of belonging to the Slavic ethnic group), and Slovakia offers significantly higher wages and better working conditions. A new development in Slovakia is the arrival of workers from distant, even exotic countries. It is interesting because it shows that Slovakia is known, and especially that it's worth travelling thousands of kilometers, spending several months here, and thus taking a relatively high risk to make a living. At least 5,000 people came from four East Asian countries, but the relatively large number of Indians is also surprising.

Figure 7. Number of non-European Economic Area employees (based on November 2024 data)

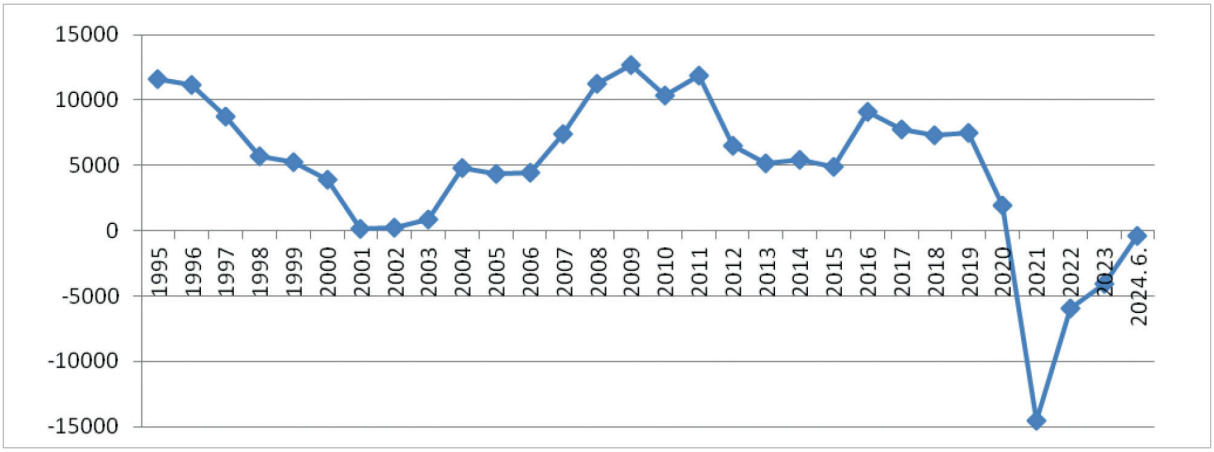


Source: Central Office of Labor, Social and Family Affairs, November 2024, countries from which more than 500 workers arrived, online: https://www.upsvr.gov.sk/statistiky

It should be noted that there is a large number of young people of Ukrainian nationality attending higher education institutions in Slovakia. Their number was 13,061 in the 2024/2025 academic year, 65% of all non-Slovak students and 11.4% of all higher education students (https://www.cvtisr.sk). It is likely that many of them will not return home but will work in Slovakia instead.

In the introductory section, we have mentioned that employment is crucially influenced by demographic trends. Slovakia is still one of those countries where since the change of regime, more people have been entering than leaving the labor market. Hence, the workforce is growing, with a delay of only about five years at most because many start their career only after they have completed their studies in higher education. Of course, this also means that the country is less dependent on foreign labor. Although the future is still uncertain, but since it takes twenty to twenty-five years from birth to enter the labor market, problems may only arise a generation later.

Figure 8. Changes in the population of Slovakia (1995–2024 H1)

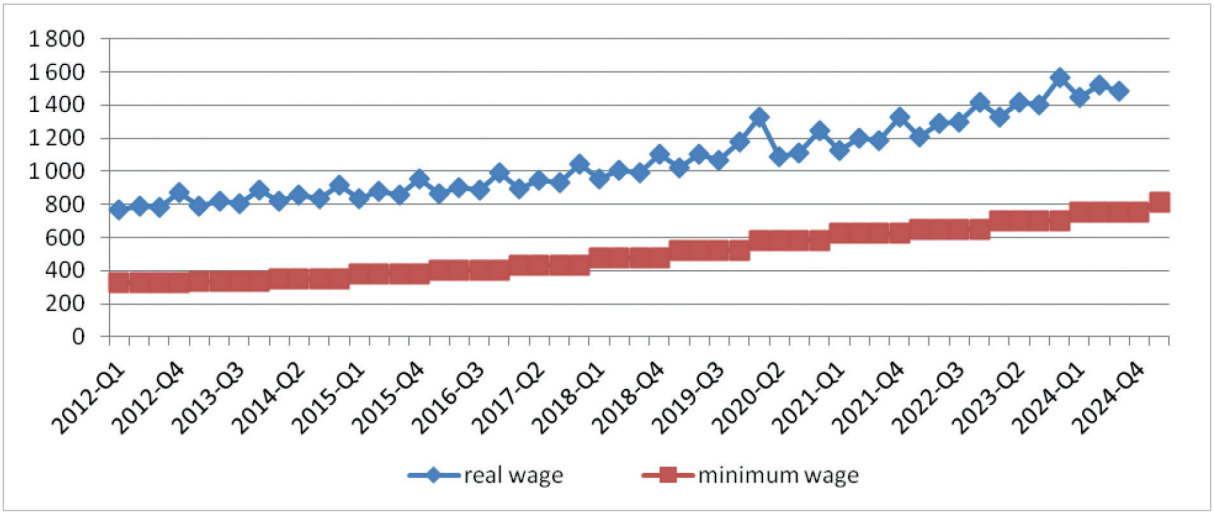


Source: Statistical Office of the Slovak Republic, authors' editing

Given the fact that the demographic situation of the Slovakian society is not severe, family support, or more specifically, childbearing, is not as important in social policy as it is in Hungary (Lentner & Horbulák, 2021). However, the forecasts are not encouraging (Bleha et al., 2018), with the population starting to decline in Slovakia in the medium term. Currently, groups such as old-age pensioners are at the center of social policy, with the 13th monthly pension being a major issue in the social debate. Slovakia had to take restrictive measures in this area in recent years.[4]

Finally, we looked at the level of wages. As far as nominal wages are concerned, they have been rising steadily in Slovakia, practically since 1993, when the country was created, with only minor fluctuations occurring during the year. The rate was EUR 179 in the first year, rising to over EUR 1,500 in autumn 2024. The real value of wages is also on an upward trend. Over the last 32 years, they decreased in only seven years, so Slovakia is catching up with the EU average in the long run (https://slovak.statistics.sk/). There are significant differences from the average wage in Slovakia. As discussed above, employment disparities remain significant despite the small size of the country. As a consequence, regional wage differences are high and are actually increasing rather than decreasing.

Figure 9. Changes in average nominal wage and the minimum wage in euro (2012–2024)

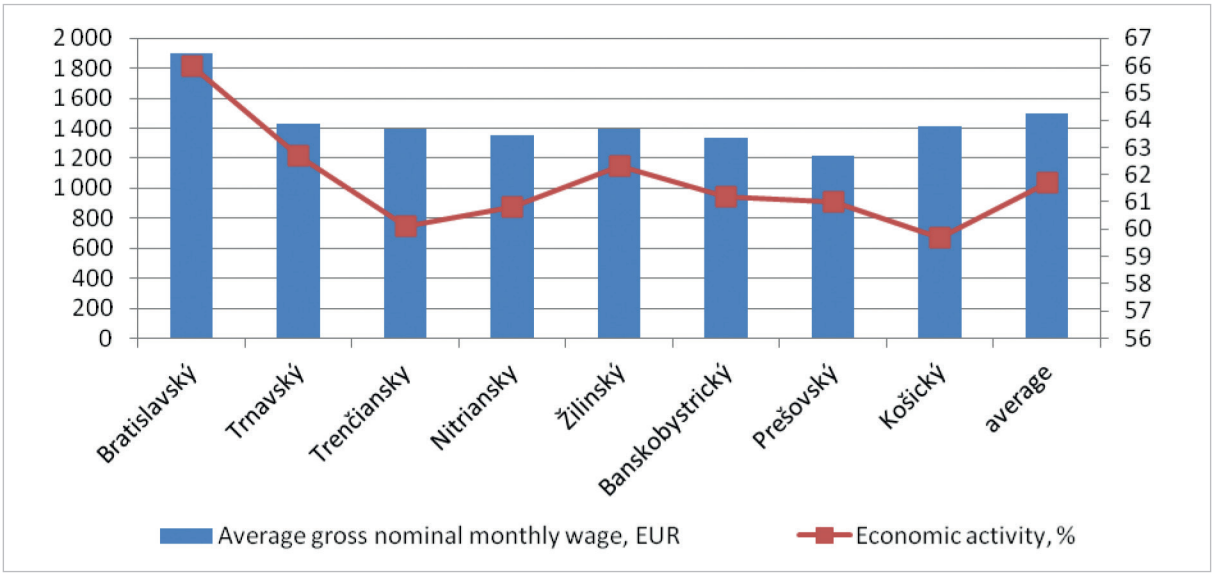


Source: average wage: https://datacube.statistics.sk/; minimum wage: https://socialnepoistenie.mup.sk/

Finally, another major problem of the Slovak economy is the huge regional disparities. It is present in all segments of the economy, such as infrastructure, foreign investment, social situation, etc., and also in the labor market. This is partly due to the administrative structure of the country. The capital, which is also the most important economic center, is located on the south-western border of the country, making Slovakia the country with the starkest contrast between the west and east, the capital and the rural areas in Central Europe. On the other hand, for infrastructural and geographic reasons, there are many underdeveloped border regions.

[4] In contrast, in Hungary, despite the economic difficulties caused by the COVID-19 crisis and the Russian-Ukrainian war, both pensions and other social transfers are on the rise.

Figure 10. Average nominal wage and economic activity in Slovak NUTS3 regions in 2023



Source: Statistical Office of the Slovak Republic, online: https://statistics.sk

Figure 10 shows that Bratislava is far ahead of the other counties in terms of activity rates and average wages. As the capital continues to grow at the fastest rate, instead of catching up, other regions are increasingly falling behind.

4 Legal regulation of the Slovakian labor market

Proper working conditions are a fundamental right in Slovakia. Article 36 of Part Five of the Constitution (Economic, Social and Cultural Rights) also states that employees shall have the right to decent working conditions, pay, protection, no unjustified dismissal, non-discrimination, health protection, maximized working hours and the right to rest.

Employment is generally regulated by the Labor Code, Act 2001/311 (Zákonník práce). The law contains sections that deal with the improvement of employment conditions. Section 152/c on aiding employment states that employers may offer housing to employees in government-owned rental housing.

The next law that regulates the labor market is Act No 2004/5 on Employment Services (Zákon o službách zamestnanosti). Section 50/b on increasing employment provides support for the employment of disadvantaged jobseekers. The law introduces the concept of social enterprise. A social enterprise is a legal person or a natural person who

- employs workers who were previously disadvantaged jobseekers and represent at least 30% of the company's workforce,
- provides support and assistance to workers who, prior to their employment, were disadvantaged jobseekers and had difficulty in finding a job in the labor market,
- spends each year at least 30% of the funds from the income earned on the company's activities – left after payment of all expenses relating to the object of the activity in the tax year concerned – to create new jobs or improve working conditions.

Other sections of the law dealing with the expansion of employment are as follows:

- Section 50/i regulates aid for regional employment.
- Section 51/a helps career starters get a job.
- Section 52 deals with municipal activities to ensure the future integration of citizens in long-term unemployment who are in financial need and receive benefits.
- Section 53/a concerns financial assistance for employees moving to their new place of work.
- Section 53/b offers financial assistance for travel to work.
- Section 53/c is about supporting the integration of disadvantaged jobseekers into the labor market.
- Section 53/d provides for financial support for job creation.
- Section 54 regulates projects and programmes that create jobs.
- Section 55 regulates employment opportunities for people with health disabilities.
- Section 55/a regulates labor market preparation for the employment of people with disabilities.
- Section 59 provides a legal basis for citizens with disabilities to have access to a personal assistant for their work and personal needs during the time they are engaged in an occupation. The Office of Labor provides financial assistance for this.
- Section 60, employers can apply for financial support for the costs of a sheltered workshop (a workplace for people with disabilities).
- Sections 63, 64, 64/a and 64/b regulate the working conditions of people with disabilities.

Employment of foreigners living in Slovakia, third-country nationals, nationals of Member States of the European Union and of the States party to the Agreement on the European Economic Area and of the Swiss Confederation, and their family members is also governed by Act No 2004/5 on Employment Services.

Among the legal norms affecting employment, we should also mention Act No 2007/663 on the Minimum Wage (Zákon o minimálnej mzde). The Act applies to all employees in an employment relationship. The minimum wage can be determined in two ways, either as a monthly or as an hourly wage (https://www.employment.gov.sk/), which is within the government's competence.

In Slovakia, the minimum wage is set by the Ministry of Labor on the basis of Act No 2007/663 on the Minimum Wage (Zákon o minimálnej mzde). It is calculated as 60% of the average wage as recorded by the Statistical Office of the Slovak Republic in the previous calendar year.

For disadvantaged people who, for whatever reason, find it more difficult to enter the labor market, the legal framework formally provides extensive support. But in reality, enforcing such regulations is difficult and sometimes impossible. Understanding and empathy are the most effective ways to deal with these kinds of issues. In such cases, it is usually difficult to resolve the problems through legal means, thus very little is known about the number and occurrence of such workplace conflicts. Enforcement of these laws is often impossible, and non-compliance is impossible to control.

5 Measures by the state to encourage employment

The Slovak legislation is broadly supportive of increasing employment and improving employment conditions, and the state is also involved in their implementation. The legislation mainly covers support for the unemployed and the disadvantaged. Its extent, nature and form are determined by government priorities, the labor market situation and social expectations. Among the long-term problems facing Slovakia, the following should be highlighted (Pongrácz, 2018):

- regional disparities in unemployment,
- high unemployment rates among certain social groups, such as career starters, the low-skilled and the Roma,
- lack of skilled labor in certain sectors.

The Central Office of Labor, Social and Family Affairs is the state actor to provide for the real conditions for promoting employment. The Office is a government body whose tasks include managing the development and implementation of national projects aimed at improving the labor market situation, the placement of Slovakian citizens in the Member States of the European Union, issuing licenses to profit-oriented employment agencies, carrying out temporary work agency and supported employment activities, and the adjudication of appeals from clients in the context of administrative procedures, including enforcement of the mandatory employment rate for citizens with disabilities. Act No 2004/5 stipulates that the Office's powers with regard to the expansion of employment include the following:

- designing and implementing national projects co-financed by the European Social Fund to improve the labor market situation,
- providing methodological guidance to public authorities for the design and implementation of projects co-financed by the European Social Fund to improve the labor market situation,
- job placement for jobseekers in the EU Member States.

A person without an employment relationship is a person who

- has registered with the Central Office of Labor, Social and Family Affairs and is actively seeking a job,
- had insurance before they lost their job,
- was employed under an employment agreement,
- was employed as a police officer or soldier,
- was self-insured,
- the term of the insurance was at least 720 days in the previous four years.

Traditional public employment support instruments – job placement, counselling, training – provide the following assistance to increase employment:

- financial support for starting a private business, currently ranging from EUR 8,080.80 to EUR 2,425.44,
- a maximum of EUR 200 for up to six months to help commuting to work,
- support for people with health problems.

In addition to the above, the state also supports workers with families. The so-called tax bonus allows employees with children to reduce their tax base. The specific amount depends on the children's age and the employee's income. Available until the child turn 18 years old.

As at early 2025, there are no plans to extend workers' rights in Slovakia, including legal regulation and financial benefits. The main reason for the latter is the state's budgetary situation and the need for consolidation. In November 2024, the government agreed to increase taxes, reduce tax exemptions and introduce new taxes starting in 2025. Measures of a social nature include a reduction in the child tax bonus. The measures do not directly affect employment, the overall austerity package has, however, a negative impact on labor market growth. Considering that unemployment is currently at an all-time low of 5.4%, there is no demand for such development measures from either professional or advocacy organizations. However, worker interest groups, health workers and teachers are now demanding wage raises of the state. Meeting these needs is a constant subject of negotiation.

6 Benefits offered by employers

Motivating and retaining employees, boosting efficiency and creating a good working environment are in the employer's fundamental interest. In order to improve the performance of the company as a whole, employers are willing to encourage their employees in other ways as well. Nowadays employees and, indeed, society as a whole expect a good working environment.

Employee benefits have a significant impact on employee satisfaction, and consequently, on employees' performance and loyalty to their employer. Employee benefits can take different forms and are used in various ways by companies depending on their size, including the amount of resources available, their area of activity, and the position held by the employee. Considering that this contributes directly to the success of the employing company, the costs are fully borne by the employer. The most common benefits include 13th and 14th monthly salary and regular financial bonuses, paid leave in excess of the statutory leave, the option to work from home, private use of a company car, mobile phone for business and private use, paid sick leave, fully paid short-term illness (without sick leave), additional health care for employees, staff training, etc.)

Looking at the options listed above, it is likely that these are typically provided by large corporations. The state does not contribute to these extra benefits. The state also supports employees in some form and to some extent. These are the following:

A supplementary pension fund, in other words, a third pillar, under which this form of long-term self-sufficiency is promoted by the state up to a certain amount through a tax credit. And in the public transport sector, since rail passenger transport is state-owned, the state indirectly subsidizes commuters. City and county-owned bus companies also offer discounts to regular travelers.

7 Concluding thoughts on the situation in Slovakia

Labor market regulation is unique in each country and is influenced by a number of factors, including the country's economic structure, socio-demographic situation, current budgetary possibilities, and tradition, social customs and expectations. One of Slovakia's biggest economic and social issues is its relatively high unemployment rate. Despite significant improvements in recent years, there are still social groups at risk. What is positive from a social perspective is that

Slovakia has no demographic crisis, with births outnumbering deaths and a positive migration balance. Naturally, the state supports childbearing, but there is no significant pressure to directly coordinate family policy with employment policy, housing policy, educational policy, regional policy and other social policies. The focus is primarily on social policy and livelihoods. In addition, issues such as the quality of health care and education are those that resonate with the public.

The following methods are used to balance family and work in Slovakia. One is the opportunity offered to fathers to take on a greater role in child-rearing, the other is atypical employment. The first takes the form of a so-called paternity allowance (otcovské), a new type of "maternity allowance" which the father is entitled to receive for caring for his child for up to two weeks after the birth of the child, until the sixth week at the latest. The father of the child is entitled to this allowance as an employee, a self-employed person with compulsory sickness insurance, a person with voluntary sickness insurance or a natural person who became entitled to the paternity allowance after the termination of sickness insurance during coverage (www.socpoist.sk/zivotne-situacie/tehotenstvo-materstvo/otcovske). The second option, atypical employment, is a long-established method in developed economies, which is still in its infancy in Slovakia. (Poór et al., 2015; Strážovská et al., 2015). While the conditions for the first benefit are laid down by the state, application of the second benefit is at the discretion of the employer.

8 Closing remarks: some differences between the Slovakian and the Hungarian labor market regulations and their underlying reasons

In this study we have analyzed the employment incentive schemes in Slovakia, which the public and private sectors use to promote and expand employment and help workers.

We have shown that one of Slovakia's most important characteristics and problems is its very high unemployment rate. Its roots go back to the beginning of the political regime change. Economic policy has constantly tried to reduce the unemployment rate but never achieved a breakthrough, and the opening up of the EU labor market has not really improved the situation, either. Actual progress has only taken place since the end of 2010, mainly because the employment situation in all Visegrad countries improved so much that labor shortages have now set in. It also appeared in Slovakia after a delay of a few years.

Another feature of the Slovakian labor market is the existence of significant regional disparities[5]. As discussed above, this problem is still present, including in the number of the long-term unemployed. This also means that the Slovak government will have additional tasks, but as the study shows, the Slovakian labor market regulation is less active than in Hungary, and there are also some restrictive elements in Slovakia in the area of wages and social transfers. Still, the use of the European single currency (the euro) inherently provides additional stability in the purchasing power of wages and benefits.

We have therefore concluded that in the Slovakian practice, there is far less active and operational (elaborate) labor market intervention by the state than in Hungary. We believe that the reason for this is that the population decline is not severe (almost insignificant, see Figure 8), unlike in Hungary, where the population has shrunk by 10 per cent since the 1980s, by more than 1 million in total. The Hungarian birth rate has also been strikingly negative despite continued,

[5] The development gap between the east and the west also persists in Hungary.

large and widespread family policy support, which is more than double the Slovakian figure in terms of GDP (see Lentner & Horbulák, 2021). There were merely 77,500 births in 2024, the lowest ever in Hungary. The fertility rate equaled only 1.37 in 2024, but the main problem is the drastic decline in the number of women of childbearing age (this cohort) during the period since the regime change, especially as a result of the economic austerity packages of 1995 and 2006, which have significantly reduced family livelihoods. The inadequacy of a positive vision for the future since the 1990s and the lack of a family-friendly economic policy in the past have left some 300,000 mothers of childbearing age[6] missing from Hungarian society due to the adverse effects of the economic austerity measures of twenty to thirty years earlier.[7] Since 2010, the Hungarian government has been striving to reverse this earlier negative trend with rapid wage increases, family and financial benefits and a simultaneous improvement of housing conditions, all backed by a series of hyperactive government measures. Slovakia is not (or rather less) affected by these demographic and labor market problems. Compared with Hungary, the level of public debt is persistently favorable, and membership in the monetary zone also provides additional stability for families to plan for the future. In Hungary, despite similar employment figures, labor market problems are already more severe and, given the low birth rate, could even get worse next year. Nonetheless, the Hungarian government is seeking to actively intervene by developing the labor market and helping families to thrive, to reduce emigration and support birth rates. Thus, in spite of their similar level of economic development (specific GDP, employment rate), there are sharp differences in labor market protection measures, as Hungary is in a significantly less favorable position than Slovakia in terms of birth rate and labor shortages.

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[6] And there are essentially the same number of men "missing" in Hungary, making the total number of absent people of working age around 600,000.

[7] The austerity measures taken under the Liberal governments cut jobs, increased taxes, reduced family benefits, and significantly increased the number of abortions due to the poor economic outlook. Children not born 20–30 years ago are now causing serious labor market tensions in Hungary, prompting the government to be superactive in state intervention.

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The Correlation of Digital Competence and Crisis Management

Evidence from the Polish Public Administration

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Abstract

In the age of digitalization, when almost all aspects of social activity are effected and novel threats to a rapidly changing environment are being posed, the ability of public servants to use digital tools competently is crucial for an effective crisis management. This article examines the two-dimensional importance of digital competence, which includes both an ability to operate modern technologies and an awareness of potential cyber threats. The study draws on a literature analysis coupled with qualitative and behavioral methods to explore how digital competence affects the effectiveness of crisis management. The results indicate that it is not only technical proficiency that is important but ongoing cyber security training too is of crucial importance. These two combined form the basis for effective prediction, monitoring and response to crises. The article highlights the need to integrate digital competence as a fundamental element of crisis management strategies in public administrations while suggesting directions for further research in this area.

Keywords

crisis management, digital competence, digital tools, public administration, data security

1 Introduction

Crisis management covers a wide range of activities undertaken by various actors. Most frequently, it is the government that bears responsibility for these activities, coordinating actions at different levels of administration. Crisis management is the totality of systemic solutions for the protection of the population carried out by public authorities at all levels in cooperation with specialized organizations and institutions (Olech, 2020, 97). In this system, civil servants constitute an important element, being a group of personnel specialized in carrying out the tasks

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of executive authorities through public administration (Włodyka, 2022, 191). In addition to crisis and emergency management, their responsibilities also include monitoring and responding appropriately to warning signals. However, what is a problem for many organizations is the effectiveness of their perception of warning signals, which manifests itself most frequently in their failure to recognize important signals in time and, as a result, the ensuing lack of adequate preparation for the arrival of negative events. That is why the so-called unexpected incidents may occur, which could be characterized by the sudden emergence of a series of high-intensity events capable of causing significantly negative impact. At the same time, information emerges after the fact that some warning signals were, in fact, at hand. The cause of the problems referred to above lies in the distortions and disruptions of the processes of signal perception (Ćwik, 2017, 28). But changes in the security landscape, including an increased importance of non-military, paramilitary and hybrid threats, present new challenges to the crisis management system as well (Szczurek, 2023, 7).

Nowadays, digital tools such as artificial intelligence (AI), big data or geographic information system (GIS) are increasingly used in crisis management (Kostrubiec, 2021). These tools allow for better management of resources and coordination of various services. However, besides bringing greater efficiency to many segments of life, these new digital ecosystems also bring a number of risks along (Włodyka, 2024, 104). Thus, an effective use of the potential of digital tools requires high qualifications and analytical skills of those responsible for crisis management. Moreover, the use of advanced technologies also requires adequate security procedures, which is essential to prevent data protection abuses during crises. Only then can digital tools effectively support decision-making processes and enable rapid responses to changing conditions and minimize any undesirable outcomes of potentially harmful events (Karpiuk, 2021, 46).

The ability to use these digital tools effectively and being able to recognize and protect oneself against cyber threats is what we may call digital competence. The second aspect is rather crucial as in cyber-attacks the perpetrators often take advantage of the users' lack of awareness for potential cyber threats (Karpiuk et al., 2023, 647). It follows that emergency and crisis managers ought to possess both digital proficiency and cyber-security competence. As such, in the context of crisis management, the digital competence of public administration personnel should be analyzed in a two-dimensional manner, encompassing both an ability to use digital tools effectively and an awareness of cyber-security risks. Understanding these two aspects of digital competence is crucial for anticipating, monitoring and responding effectively to challenges in a dynamically changing security environment, and therefore for effective crisis management as well.

For further considerations and analyses of the importance of digital competencies of public administration employees in crisis management, it is necessary to determine the content of these competences. According to the European Commission's definition, digital competence is the "confident, critical, and responsible use of, and engagement with, digital technologies for learning, at work, and for participation in society. It is defined as a combination of knowledge, skills, and attitudes" (European Commission, 2019, 10). For present purposes, we accept this definition and proceed along these lines with our inquiry.

The main objective of this article, then, is to investigate and evaluate the impact of such a digital competence of public administration personnel on their effectiveness in managing crisis situations. According to our research hypothesis, there is a correlation between the level of digital competence of public servants and their effectiveness of crisis management. This hypothesis is tested on examples of Polish public administration which serves as the limitation of the study as well.

In terms of methods, our research utilizes mixed-research methods. A thorough overview of scholarly literature is used to yield a base of comparison for determining the nexus of effective crisis management and the use of digital tools. A systems analysis method is employed to place crisis management in a broader context of security processes and events. A comparative method is used to compare the effectiveness of various crisis management approaches. A dogmatic-legal method is endorsed to identify the normative aspects of crisis management. Finally, a qualitative method is employed to capture crisis management in its natural context.

2 Literature review and state of research

A review of research results on the digital competences of public administration personnel in the context of crisis management reveals several key challenges faced by organizations around the world. Some of them are concerned with rather obvious phenomena, while others present some general discussion on digitalization. To date, a number of results have been published from research conducted during the COVID-19 pandemic, showing that digital competences significantly affect the effectiveness of crisis response. However, there focus is clearly on the private sector (see e.g.: Leonard et al., 2020; Guo et al., 2020), and significantly less are concerned with the correlation between the digital competence of public officials responsible for crisis management and the effectiveness of their actions.

There is a recurrent emphasis on the nexus of effective digital transformation of public administration and technological and inter-institutional cooperation and collaboration with users and the private sector, which fosters innovation and better coordination of public services. As Verhoest et al. (2024) point out, successful digitalization of public services depends on close cooperation between public sector units and external stakeholders, which facilitates innovation and coordination. Studies in the Portuguese public sector have shown that low digital competence levels and lack of training are serious obstacles to digital transformation, although most employees express a willingness to develop their skills, especially in data management, cybersecurity and communication (see Lopes et al., 2023). Budai et al. (2023) demonstrate that effective development of digital competence among future public administration personnel requires not only formal training but also work on digital awareness and attitudes, as self-declared skills often differ significantly from actual ones.

The problem of shortage of staff qualified in the area of modern technologies in public administration is often mentioned in the literature. It is also emphasized that their level of digital competence should, by no means, be reduced to purely technical expertise, and that technology is not an end in itself, since the administrative personnel should focus on building practical skills for applying digital tools in everyday decision-making and service delivery (Łukaszuk, 2022, 289). Since they are obliged to respond to any threat that triggers a crisis situation, and given the response is a follow-up to the crisis situation, including activities aimed at removing the resulting threat (Czuryk et al., 2016, 21), the effectiveness of these actions is determined, among other things, by the competence of those carrying out their duties in this area, including digital competence. That is basic IT skills and the ability to confidently utilize digital tools, identify common threats (e.g., phishing, misinformation), and operate within digital communication and coordination systems in emergency scenarios.

However, effective crisis management also requires public managers to be able to build relationships with stakeholders and function efficiently in a dynamic political and administrative environment (Van der Wal, 2020), and a high level of digital competences among public

administration students is crucial for their future effectiveness in the public sector, but requires constant adaptation of educational programs to changing technologies (Budai et al., 2023). On the other hand, the use of machine learning methods can significantly improve the crisis management process through better analysis and prediction of potential threats (Okpala et al., 2023). The bulk of the literature points out that the implementation of digital crisis management tools brings not only organizational benefits, but also increased cyber risk, which requires effective mechanisms for protecting IT systems (Radanliev et al., 2020).

3 Digital competence in crisis management

The Act of 26 April 2007 on Crisis Management[1] in Art. 3 Item 1 defines the crisis situation as a situation adversely affecting the level of security of people, property of significant size or the environment, causing significant limitations in the operations of the relevant public administration bodies due to the inadequacy of their forces and resources. Crisis situation management, as an activity of public administration bodies in the sphere of national security focuses on the prevention of negative phenomena threatening security, thus preventing an emergence of consequences that will not only be difficult to remove but will also involve high costs.

Crisis situations may also trigger cyber threats, which is why both reliable IT infrastructure and the digital competence of public administration personnel are essential for effective response. In this context, digital competence refers not to advanced technical skills, but to the ability to securely use digital tools, follow established protocols, and cooperate with specialized IT units responsible for cyber security. One of the responsibilities of the public administration is to ensure cyber security as understood in Art. 2 Item 4 of the Act of 5 July 2018 on the National Cyber Security System,[2] as the resilience of information systems to actions that violate the confidentiality, integrity, availability and authenticity of data processed or related services offered by these systems.

Cyber security threats, as well as any other security threats, may lead to a crisis situation in which case crisis management measures are to be activated that may also result in a limitation of the exercise of civic liberties (Karpiuk, 2022, 121). Limitations of the exercise of constitutional freedoms and rights may only be established by an act and only when they prove necessary in a democratic state for its security or public order, or for the protection of the environment, health and public morals, or the freedoms and rights of others; however, such limitations may not violate the essence of these freedoms and rights. Tackling crisis situations may also require appropriate restrictions on individual freedoms (Hoffman & Kostrubiec, 2022, 51). Although, the source of human and civil rights lies in the inalienable dignity of the human being, crisis situations may justify their temporary limitation, provided that such measures remain proportional and do not infringe on fundamental values (Czuryk, 2022, 32). This legal and ethical constraint is highly relevant for public administration, as the use of digital technologies in emergency management, such as surveillance systems or access to personal data, must balance efficiency with respect for civil liberties (Czuryk, 2022, 32). Nevertheless, it should be taken into account that personal safety is the most vital principle that cannot be endangered by unrestrained respect for individual freedoms.

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[1] Journal of Laws from the year 2023, Item 122, as amended.

[2] Journal of Laws from the year 2023, Item 913, as amended.

In the context of crisis management, the digital competences of public administration personnel are of crucial importance. The dynamics of change in the security environment and the development of digital tools require the said personnel to continuously develop new skills and deepen their knowledge (OECD, 2021). However, in some countries, the use of certain digital tools is not regulated by law. This is particularly the case for social media platforms, which may be used to reach a large part of the population or obtain the information necessary to effectively counter the effects of emergencies (Catakli, 2022, 125). Since digital competences include not only technical proficiency but also the ability to assess risks and verify sources, public administration employees must be capable of using social media both effectively and critically. In this context, the ability to recognize unreliable content or disinformation becomes an essential element of digital awareness that directly supports the effectiveness of crisis response. Digital competences in public administration are not just about knowing how to use technology, they also involve the ability to assess risks, verify information, and respond appropriately in complex situations. This is especially important when using social media during crises. While such platforms can help spread important messages quickly, they are also full of misleading or false information, and that is why public officials need to equipped with the ability of fact-checking.

Given that digital competences encompass both the ability to use new technologies and the awareness of their potential risks, public administration employees must not only be proficient in digital tools but also capable of recognizing and mitigating the challenges posed by unregulated digital spaces, such as social media. Social media can be used for real-time updates, sending alerts and messages or disseminating guidance to the public. It should also be stressed that, in order to avoid misinformation, it is crucial to remain critical of the information obtained from social media (Hulkó, 2021, 297). However, simply possessing data is useless if it is not properly interpreted. Once information is available, use of analytical tools to process large amounts of crisis-related data is crucial for a rapid and effective response (Qadir et al., 2016).

It should also be noted that, while this study focuses predominantly on Poland, the following constraints apply more broadly to democratic states, where the use of digital tools by public administrations is subject to limitations arising from the following requirements:

- Data security: public administration handles large amounts of sensitive personal data, which requires a high level of security. In this context, the risk of cyber attacks and data breaches constitutes a major challenge;
- Costs: implementation of modern technological solutions can be costly. These costs include the purchase of hardware and software, staff training as well as ongoing maintenance and upgrades of systems;
- Legal compliance: public administration has to comply with strict data protection and other legal regulations, which may limit the scope of digital solutions that can be implemented;
- Employee resistance: there may be resistance to change in public administration, particularly among employees who are accustomed to hierarchical structures, paper-based workflows, and routine procedures. This resistance may stem from a lack of digital competences, fear of making mistakes in new systems, or insufficient motivation and support for engaging with technological innovation.

In crisis management, it is of the utmost importance to protect human life and health and to minimize property damage. In this case, an ability to make effective use of the available digital

tools by public administration staff responsible for crisis management should be an absolute requirement. However, recognition of relevant qualifications should not be based solely on documentation related to the completion of relevant training and courses but on ongoing monitoring of skills. This is important given the speed of the development of digital tools and changes in the security environment. Lack of appropriate skills as regards those responsible for managing emergencies may result in threat signals not being perceived, or misinterpreted, in a timely manner.

Additionally, crisis management teams should include people who are skilled in designing and implementing information systems which are integrated with social media monitoring and analysis systems. This allows crisis management to be not only reactive but also proactive in its nature. This may also help minimize risks associated with external interference with the systems in use, as outsourcing of IT processes and data analytics requires a transfer of sensitive information and data to third parties, which involves the risk of data leaks and potential cyber-attacks. Furthermore, an integration of external systems with internal networks may create new attack vectors that can be exploited by cybercriminals.

In the context of crisis management, the experience of public administration staff in this area is also important; awareness of the unreliability of digital systems and tools should also be part of digital skills. Any IT system, regardless of its sophistication, is vulnerable to failure. In emergency situations, relying on these systems alone can pose serious risks to human life and health. It is therefore essential that emergency management systems have procedures in place to deal with digital system failures. These failures may result not only from a system error, a human error or cyber-attacks but also from power failures. This in turn can also be due to a number of factors that cannot be prevented. However, it is important to be prepared for these circumstances. An example of such a factor is the solar storm that caused a blackout in 1989 in the Canadian province of Quebec (Phillips, 2021).

In terms of crisis management, digital competence is particularly important in the case of cyber security incidents. Public administration is required to appoint a contact person with cyber competence to report public entity incidents to cyber security institutions and to handle them accordingly; these are those incident that cause or are likely to cause a reduction in the quality or interruption of the public task carried out by a public entity (Karpiuk, 2020, 61).

4 Conclusions and recommendations

In the context of crisis management, relevant digital competences of public administration employees are becoming increasingly important. Knowledge of and ability to use digital tools such as AI, big data or GIS enables effective coordination of activities and management of resources, which is crucial for a prompt and effective response to a crisis. In this respect, knowledge in the area of cyber security is also essential; this helps to ensure that data and systems are protected from potential cyber-attacks, which may not only disrupt the crisis management process but also cause further crises.

At the same time, in order to use digital tools effectively in practice, employees should continuously update their knowledge. Studies and research carried out indicate that lack of appropriate competences may lead to an inefficient use of the potential of digital tools, which has a negative impact on crisis management.

In summary, effective crisis management depends heavily on the level of preparedness on the part of public administration employees in terms of their digital competence. A two-dimensional

approach, encompassing both an ability to use digital tools effectively and awareness of cyber-security risks, is key to anticipating, monitoring and responding to dynamically changing challenges in the security environment.

Therefore, the research hypothesis, stating that there is a correlation between the level of digital competence of public administration employees and the effectiveness of crisis management has been positively verified. At the same time, in the case of crisis and emergency management, the dynamics of change in the security environment and the pace of the evolution of digital tools must be taken into account. This refers to the emergence of new forms of threats, such as cyber-attacks, which are becoming more sophisticated and more difficult to predict. And these developments may result from policies, technological innovations, as well as actions taken by hostile actors. For public administration, this means that they need to constantly monitor these threats and adapt their security strategies accordingly.

Based on an analysis of the impact of the rapid development of digital technologies and dynamic changes in the security environment on the ways in which crises are managed, recommendations can be made to public administration that may enhance the use of digital tools in this regard, such as:

- continuing education and training for crisis management personnel to help maintain a high level of preparedness and adaptation to rapidly changing technologies;
- strengthening cyber-security by investing in advanced cyber-security systems that can effectively counter new threats and ensure protection of critical infrastructure and data;
- creation of interdisciplinary crisis management teams, ones that include experts from different fields, including IT, security, communications and crisis management;
- developing partnerships and networks at the international level to share good practices, experiences and solutions in the field of crisis management;
- implementing advanced real-time monitoring systems that can detect early signals of threats and enable rapid response;
- use of predictive analytical tools and big data;
- regular reviews of existing crisis management procedures to identify areas for improvement or updating.

When implementing the recommendations proposed above, it is also important to take into account the possibility of risks that do not yet exist or have not yet occurred.

The digital skills of public administration employees are a derivative of the level of these skills in the entire society, which in turn depends on the level of education in a given country. At the same time, this level largely depends on the knowledge and skills of teachers. However, in the context of crisis management, the most important thing is the level of basic digital skills in a given society. In the countries of the European Union, the average level of basic digital skills is possessed by 54% of its citizens. However, this is internally diversified, with the highest values for Finland and the Netherlands and the lowest for Romania and Bulgaria (European Commission, 2023). At the same time, these skills are treated as a pillar of the state's resilience (European Commission, 2023).

It should also be noted that the level of digital skills in a given society directly implies the resistance of that society to disinformation. It is important that, in the event of a crisis, when immediate action by services is required, the possibility of access to their communication channels by outsiders can have serious consequences, and the consideration of whether the regulations have been broken is carried out only after the fact. It can be hypothetically assumed

that in the event of the immobilization (due to a failure, accident, external factors) of a transport of materials that can be used to produce explosives or dirty bombs, the emergency services will be redirected to another location. This gives the possibility of taking over these materials by criminals, terrorists, or saboteurs. Therefore, prevention and compliance with security procedures seem to be the most important. Even a one-time disregard of them by one person can have serious consequences for the entire crisis management system (Kaczmarek, 2023, 27–28).

Therefore, the appropriate level of digital skills of officials who are part of society is important not only in managing crisis situations, but above all in preventing them. On the other hand, too low a level of these skills means not only a lack of effective crisis management, but also the possibility of generating threats.

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Minority Language Education in Belarus

A Story of Silenced Voices and Destroyed Achievements

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Abstract

This article examines the elimination of minority language education in Belarus following the 2022 Education Code revision, which effectively erased programs previously available in Lithuanian and Polish in a small number of schools. While nominally permitting minority language study, the new code, implemented under the Lukashenka administration, restricts instruction to language and culture classes contingent upon formal student requests and official approvals. Given Belarus' position outside the Council of Europe and the resulting lack of influence from legally binding minority rights instruments, this article explores the relevant legal framework, the Lukashenka administration's political reasoning and communication tactics, and reactions from neighboring kin-states within Brubaker's triadic nexus. It reveals how broad discretionary power undermines minority language rights, silences minority voices, and dismantles prior educational achievements within this complex political and legal landscape.

Keywords

political communication, national minorities, minority education, Belarus

1 Introduction

Starting 1 September 2022, the beginning of the school year, instruction in languages other than Belarusian and Russian, the country's official languages, was no longer offered in Belarus. This resulted from the revised Education Code adopted on 14 January 2022. In practice, this change affected only four schools in the Hrodna region: two urban schools, where Polish had been the language of instruction, and two rural schools, where Lithuanian had been used. Some other schools throughout the country with minority language components were also partially affected by policy changes that removed virtually all of those elements. Minority languages were not formally removed from the Education Code, but their use was limited to language and literature classes, subject to formal student requests and their official approvals.

On the one hand, many post-communist European countries have modified the educational rights of national minorities, frequently reducing them. The Belarus authorities' actions follow this pattern. However, in practice, this measure is a drastic step, effectively eliminating minority language education in Belarus.

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On the other hand, this situation deserves attention because Belarus has never joined the Council of Europe (CoE). As a result, despite notable parallels, its ethnocultural policies have not been directly influenced by the CoE's legally binding minority-related instruments, such as the Framework Convention for the Protection of National Minorities (FCNM) and the European Charter for Regional or Minority Languages (ECRML). These policies have instead been shaped primarily by the approaches developed during the late Soviet period (Osipov, 2012, 196). This divergence explains the need to analyze this particular case and its implications within the specific minority-related and broader regional contexts.

This article examines the closure of minority language schools in Belarus, moving beyond a simple legislative analysis. It relies on Brubaker's (1996, 56) triadic nexus of minorities, their country of residence, and their external homelands to analyze the political reasoning and communication surrounding the school closures. Smith's (2020) quadratic nexus, which updates Brubaker's framework by incorporating the impact of international minority rights norms implemented through international organizations, is less applicable in this case primarily due to Belarus' non-participation in the Council of Europe's legally binding instruments on minority rights. The article therefore proceeds as follows: it first explains the relevant ethnic and historical context, the legal framework and its limitations, and the history and development of minority education in Belarus. It then analyzes the Lukashenka administration's reasoning, communication tactics, and the kin-states' reactions, considering Belarus' specific circumstances.

2 Explanation of relevant ethnic and historical contexts

Belarus is a relatively homogenous society in ethnic terms, with Belarusians accounting for 84.89 percent of the population, according to the 2019 national census. Russians make up 7.51 percent, followed by Poles at 3.06 percent and Ukrainians at 1.70 percent. Other ethnic groups are small, each representing less than 0.15 percent of the total population. The Polish community includes 287,693 self-identified individuals, with 223,119, or 77.55 percent, residing in the Hrodna region, where they form 21.73 percent of the local population. Lithuanians, another traditional minority, numbered 5,287 as per the 2019 census, making up 0.06 percent of Belarus' population. Of this group, 2,174 individuals, or 41.12 percent, live in the Hrodna region, where they constitute 0.21 percent of its residents (Belstat, 2021b, 228, 246).

The presence of ethnic Polish and Lithuanian components in the current Belarusian population is rooted in the centuries-old, shared history of the ancestors of these three contemporary ethnic groups. This history includes coexistence within the same historical state formations, joint fight for independence against the Russian Empire in the 19th century, competing modern national movements, as well as territorial conflicts and border shifts during the 20th century (Snyder, 2003, 15–102). However, the analysis of these past developments should be left to historians. What remains undeniable is that all these ethnic groups have traditionally lived within the present-day borders of each country, forming an integral part of their societies.

This is why the historical dimension of this analysis begins with the period following the end of World War II, when the current borders in the triangle of Belarus, Lithuania, and Poland were established. The divergence between Belarus and Lithuania under postwar Soviet occupation needs to be addressed here to better contextualize the differing policies toward the Polish minority, which are necessary for understanding some Belarusian-specific contexts explained later in the text. In Lithuania, Vilnius (Polish: *Wilno*) and with its environs became a center of Polish cultural life in the USSR, featuring schools, press, and elements of cultural

and religious life, although these were strictly controlled and engineered by Soviet authorities (Bobryk, 2013, 23–27). In contrast, in Belarus, the last Polish school in Hrodna (Polish: *Grodno*) was closed in July 1948, and all manifestations of Polish identity were suppressed, as the Polish minority was subjected to total assimilation and Sovietization (Gawin, 2018, 263, 276). Thus, the administrative border between these two Soviet republics effectively marked a significant dividing line in the experiences of the Polish minority on either side. While Soviet authorities in Lithuania allowed for a controlled and highly regulated form of Polish cultural and educational life, in Belarus they pursued a policy of complete erasure of public Polish identity.

3 Relevant legal framework[1]

3.1 Domestic context

Article 50 of the Belarusian Constitution[2] guarantees individuals the right to use their native language and choose their language of communication, while ensuring, in accordance with the law, the freedom to select the language for upbringing and education. On one hand, this wording paved the way for national minority languages to be included in the school curriculum or used as a medium of instruction. On the other hand, the reference to relevant legislation allows the state to alter these provisions based on its rationale and political expediency.

There are two key laws that regulate this matter: the Code of the Republic of Belarus on Education[3] and the Law on Languages in the Republic of Belarus.[4] Both were amended after Belarus' disputed 2020 presidential election, which led to widespread durable protests and a subsequent crackdown on civil society with the introduction of repressive laws (Kascian, 2022, 7–8).

The Belarusian Code on Education, while stating that the language of instruction should be determined by the founder of the educational institution, taking into account the wishes of students or their legal representatives, grants significant discretion to local education authorities. In practice, this authority most often designates Russian as the primary language of instruction. This creates significant barriers for children seeking to exercise their constitutional right to education in Belarusian, the native language for the majority of the population, as a medium of instruction, with the situation being even more challenging for those wishing to be educated in minority languages like Polish or Lithuanian. The revised Code on Education, adopted on 14 January 2022, further exacerbates this issue. Previously, Article 90 of the older version allowed for the establishment of preschool and general secondary education institutions, as well as classes and groups within those institutions, where instruction and upbringing could be conducted in a national minority language,

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[1] Note that certain official websites in Belarus cited in this text below may be inaccessible from foreign IP addresses due to temporary restrictions imposed by the Belarusian authorities for political purposes.

[2] Kanstytucyja Respubliki Bielaruś [Constitution of the Republic of Belarus]. 15 March 1994, as amended. Online: https://tinyurl.com/yrs3v66t

[3] Kodeks Respubliki Belarus ob obrazovanii [Code of the Republic of Belarus on Education]. 13 January 2011, No. 243-3, as amended. Online: https://pravo.by/document/?guid=3871&p0=hk1100243

[4] Zakon Respubliki Bielaruś ab movach u Respublicy Bielaruś [Law of the Republic of Belarus on the Languages in the Republic of Belarus]. 26 January 1990, No. 3094-XI, as amended. Online: http://world of law.pravo.by/text.asp?RN=V19003094

or where such a language was taught as a subject, based on the wishes of students and their legal representatives, with approval from local authorities and the Ministry of Education. However, the new version, under Article 82, significantly restricts this provision. Now, it only permits the establishment of groups and classes where children study the language and literature of a national minority, eliminating the possibility of receiving a full education in their native language.

Changes to the Law on Languages were made on 17 July 2023. Among other things, these amendments aimed to align the law with the Code on Education, and they also restricted education in minority languages. Previously, Article 22 allowed for instruction and upbringing in minority languages in designated institutions, groups, and classes. The amended version limits this to the study of minority language and literature only.

It is notable that the Law on National Minorities[5] has not been amended after the 2020 election, likely because its nature is primarily declarative. Although, Article 6 of this law affirms the right to state support for the cultural and educational development of minorities, and the right to choose the language of upbringing and education, it links the implementation of these rights to the existing Belarusian legislation. Consequently, the Law on National Minorities is, in effect, secondary to the two laws mentioned above.

3.2 Bilateral treaties with Lithuania and Poland

Belarus's non-participation in the Council of Europe not only shapes the content of its minority-related legal framework and domestic policies but also positions bilateral agreements as the primary legally binding mechanism for regulating specific minority rights. In this regard, bilateral agreements with Poland and Lithuania serve as illustrative cases.

Belarus and Poland signed a bilateral Treaty on Good Neighborliness and Friendly Cooperation on 23 June 1992.[6] The treaty underscores the shared historical, ethnic, and cultural ties between Belarusians and Poles, with particular emphasis on the rights of national minorities, namely Poles residing in Belarus and Belarusians residing in Poland. It affirms their right to preserve and develop their ethnic, cultural, linguistic, and religious identities, ensuring protection against discrimination and guaranteeing full equality before the law. Article 16 confirms that both parties will endeavor to provide national minorities with opportunities to study their native language or receive education conducted in their native language within local educational institutions. Furthermore, the curricula of schools attended by these minority groups are to incorporate a broader representation of the history and culture of national minorities. The treaty also safeguards the right of minorities to participate in public affairs, particularly in areas related to the preservation and reinforcement of their identity. In this context, the treaty requires consultations with organizations or associations representing these minorities when necessary. Finally, the treaty establishes provisions to enable the use of minority languages in interactions with public authorities, where circumstances permit and where it is deemed necessary.

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[5] Zakon Respubliki Belarus o natsionalykh menshinstvakh v Respublike Belarus [Law of the Republic of Belarus on National Minorities in the Republic of Belarus]. 11 November 1992, No. 1926-XII, as amended. Online: https://etalonline.by/document/?regnum=v19201926

[6] Traktat między Rzecząpospolitą Polską a Republiką Białoruś o dobrym sąsiedztwie i przyjaznej współpracy, podpisany w Warszawie dnia 23 czerwca 1992 r. [Treaty between the Republic of Poland and the Republic of Belarus on Good Neighborliness and Friendly Cooperation, signed in Warsaw on 23 June 1992]. Dz.U. 1993 nr 118 poz. 527. Online: https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU19931180527

On 20 July 2016, Belarus and Poland signed a bilateral agreement on cooperation in the sphere of education.[7] Under Article 8 of the Agreement, and in accordance with their respective domestic legislation, both parties committed to establishing conditions that allow Poles residing in Belarus and Belarusians residing in Poland to study in and learn their native languages. They also pledged to create conditions for learning the culture, traditions, history, and geography of their respective kin-states.

A similar bilateral treaty on good neighborliness and cooperation was signed between Belarus and Lithuania on 6 February 1995.[8] Among other issues, this treaty addresses minority rights for Belarusians in Lithuania and Lithuanians in Belarus. Article 11 specifically guarantees that ethnic Lithuanians in Belarus and Belarusians in Lithuania have the right to education in their native language, as well as the opportunity to study it in schools. Article 12 emphasizes that both parties will strive to ensure that minorities can receive education in their mother tongue or study it at the preschool, primary, and secondary levels. The same article also envisages that the state party to this treaty is committed to consulting with representatives of the relevant minority residing within its borders, as necessary. Additionally, the treaty obligates the parties to foster conditions that safeguard the ethnic, cultural, and linguistic identity of these minorities while preventing their discrimination or forced assimilation. It further ensures the right of individuals to use their native language freely in both private and public life and to engage in cultural and educational activities that promote and preserve their heritage.

While these bilateral treaties guarantee minority language education rights, their wording allows Belarusian authorities to determine the extent of their implementation. The agreements provide for the opportunity to study minority languages, but not necessarily for education conducted entirely in those languages. Therefore, offering minority language instruction only as a subject, rather than the primary language of instruction, would technically fulfill the treaties' obligations.

4 Minority schools as an element of Belarus' education system

The late 1980s witnessed a national revival across the former USSR, marked by subsequent dismantling of the communist regime. This led to the independence of former Soviet republics and a liberalization of political and cultural life. Consequently, minorities gained new opportunities to develop their identities and assert their rights, free from the strict control of communist authorities. The establishment of four schools teaching in Polish and Lithuanian in Belarus was a direct consequence of these transformations. However, no new schools with minority language of instruction have been created in Belarus since the late 1990s. In recent years, before their closure, minority language schools educated just over 0.1 percent of all schoolchildren in Belarus (Belstat, 2021a, 18). The subsequent sections address the distinct contexts of Polish and Lithuanian schools, respectively.

[7] Porozumienie między Rządem Rzeczypospolitej Polskiej a Rządem Republiki Białorusi o współpracy w dziedzinie edukacji, podpisane w Warszawie dnia 20 lipca 2016 r. w. [Agreement between the Government of the Republic of Poland and the Government of the Republic of Belarus on cooperation in the sphere of education, signed in Warsaw on 20 July 2016]. M.P. 2017 poz. 49. Online: https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WMP20170000049

[8] Lietuvos Respublikos ir Baltarusijos Respublikos sutartis dėl geros kaimynystės ir bendradarbiavimo [Treaty on Good Neighborliness and Cooperation between the Republic of Lithuania and the Republic of Belarus]. Valstybės žinios, 10 May 1996, Nr. 43-1047. Online: https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/TAIS.27321

4.1 Polish schools

After the last with Polish as the medium of instruction in Hrodna was closed by Soviet authorities in 1948, Poles in Belarus could no longer receive education in their native language. Contrary to Belarus, schools with the Polish language of instruction existed in Lithuania under Soviet rule. This fact offered a solution for some Belarusian Poles residing in the areas adjacent to the Belarusian-Lithuanian border who sent their children to these Polish schools on the Lithuanian side of the border to ensure them the possibility to receive education in the mother tongue (Gawin, 2018, 263). The outcomes of the postwar Soviet policies aimed at closing Polish schools and suppressing the language are still felt today, with Poles in Belarus largely abandoning Polish even at home (Gawin, 2018, 185).

The changing political environment in the late USSR allowed Polish activists in Belarus to achieve the implementation of Polish as a school subject in September 1988 through grassroots efforts, despite facing a complete lack of existing infrastructure (Gawin, 2010, 119, 130–131). In September 1991, two classes with Polish as the language of instruction were established in Hrodna, creating the basis for a potentially well-developed Polish minority school system (Gawin, 2010, 124). These classes also became the foundation for the first school with the Polish language of instruction – Secondary School No. 36 – opened in Hrodna in September 1996. As of the 2021/22 academic year, the school in Hrodna had 620 students (RFE/RL, 2023), being the largest minority school in Belarus.

Secondary School No. 8 in Vaŭkavysk (Polish: *Wołkowysk*) was inaugurated in October 1999 as the second school with Polish as a language of instruction in Belarus. Its origins trace back to a class with Polish as a language of instruction established at the town's Secondary School No. 2 in September 1992 (Vaŭkavysk school, s. a.). As of the 2021/22 academic year, the school in Vaŭkavysk had 250 students (RFE/RL, 2023).

In addition to these two schools, Polish was the language of instruction in some classes at Secondary School No. 9 in Brest (Polish: *Brześć*) and a subject taught in some schools in Hrodna, Brest, Mahilioŭ (Polish: *Mohylew*), Lida (Polish: *Lida*) and other Belarusian cities, but this all was discontinued after the 2022 amendments to the Education Code (Jasina, 2022; Kłysiński, 2021; Polish Radio, 2022).

An analysis of the revival and development of Polish minority education in Belarus demonstrated that its activists had to cope with considerable challenges and often uncooperative local authorities. On the one hand, it highlighted the minority's resilience and the potential for Polish-language education in Belarus. On the other hand, it revealed that serious linguistic issues are insufficiently discussed in Belarus at the official level and remain largely unresolved (Pushkin & Osipov, 2014, 118). The creation of Polish-language schools in post-Soviet Belarus depended not only on the proportion of ethnic Poles in specific towns but also on interest in such classes and grassroots efforts, with places like Lida, Voranava (Polish: *Werenowo*), and Ščučyn (Polish: *Szczuczyn*) lacking sufficient number of activists to drive their development, and commonly overcoming reluctance or even obstacles from local authorities (Kapcewicz, 2022, 131).

Belarusian authorities often cited financial constraints in their interactions with representatives of the Polish minority. The two aforementioned schools were funded by the Polish state budget. The Polish minority sought to expand the network of schools with Polish as the language of instruction. In 1994, shortly before Lukashenka's first presidency, then-Prime Minister Viachaslau Kebich promised the Union of Poles in Belarus that a second Polish school in Hrodna would be built with funding from the Belarusian budget. However, this promise was abandoned after the change in the country's leadership (Gawin, 2018, 16). In May 1997, the district government in

Navahrudak (Polish: *Nowogródek*) refused the Polish minority's appeal to construct a school funded by the Polish government, despite significant local interest in establishing such an institution. The authorities justified their decision by claiming insufficient funds in the local budget for the school's maintenance once constructed (Kapcewicz, 2022, 131).

As these cases highlight, the excessive discretionary power granted to authorities in Belarusian minority-related legislation presents a key challenge for minority advocacy. Furthermore, minorities lack effective channels for communication and influence over official decisions, and attempts to improve this situation through legislative changes, strengthening minority advocacy by curtailing such discretionary power, have been consistently ignored (Pushkin & Osipov, 2014, 119–120). Consequently, Polish minority activists shifted their focus from attempts to expand the number of schools with Polish language of instruction to protecting the two existing ones from unfavorable modifications imposed by authorities.

The vulnerability of minority schools to the authorities' discretionary power is illustrated by several examples. In 2012, Hrodna regional authorities attempted to place two Russian-language classes in Secondary School No. 36, citing overcrowding in neighboring schools. This initiative was abandoned after protests and appeals by minority activists, along with diplomatic intervention from Poland. In 2014, the attempted modification of the Education Code to require subjects like History of Belarus or Social Studies be taught only in official languages was unsuccessful, partly due to minority mobilization (Kapcewicz, 2022, 134–135).

However, access for first-graders to Polish-language education presented the biggest challenge. Despite growing interest in such education, officials employed tactics to restrict first-grade enrollment in Hrodna and Vaŭkavysk schools, preventing many students from receiving it. Authorities typically justified their actions by citing the alleged need to comply with sanitary and safety conditions in the school premises, funding capacities, complications with the introduction of a two-shift educational process, and problems with the organization of electives. However, school administrations consistently maintained that they possessed the necessary technical and material capacity to admit all applicants. Starting in 2015 in Hrodna and 2018 in Vaŭkavysk, this restriction denied many students access to education in Polish. This culminated in the 2018/19 school year when only two first-grade classes were initially allowed in Hrodna and one in Vaŭkavysk, disregarding higher demand. Following protests and Poland's involvement, the school in Hrodna admitted 84 first-graders, all applicants split among three classes. However, in Vaŭkavysk, only 18 of 31 applicants were accepted, denying 13 children education in their native language (Polish Radio, 2018).

This situation demonstrates a lack of proper communication between the Belarusian authorities under Lukashenka and the Polish minority activists in Belarus. The authorities have long exploited their significant discretionary power to control the organization and content of education. Their proactive efforts, based on a formal and often politically motivated interpretation of relevant laws and bylaws, have been disadvantageous for the implementation of citizens' constitutional rights to freely choose the language of education. For a long time, Polish minority activists effectively defended the right to education in their native language through their cultural and civic engagement. These challenges have been reported by the media on both sides of the border and have long been part of the difficult dialogue between Belarus and Poland on minority issues. However, the 2022 amendments to the Educational Code led to the collapse of Polish minority education in Belarus, as the schools in Hrodna and Vaŭkavysk switched to Russian as the language of instruction, eliminating all aspects of Polish language and culture from their curricula. Oddly, students at these schools were not offered the option of choosing whether to further study in Belarusian or Russian, as that was also decided by the authorities (Hrodna.life, 2022).

4.2 Lithuanian schools

Schools with Lithuanian as the language of instruction also appeared in Belarus only after the collapse of the USSR. There were two schools with Lithuanian as the language of instruction in Belarus, both situated in rural areas of the Hrodna region near the Belarus-Lithuania border, where the Lithuanian minority has traditionally lived. These schools were small and had relatively few students, which is typical of rural schools in Belarus.

The first school was in the village of Pieliasa (Lithuanian: *Pelesa*) in the Voranava district. Established in 1992, it was fully funded by Lithuania. Notably, the local Lithuanian minority achieved greater success than Belarus's Polish minority in securing the right to learn their native language under Soviet authorities. After numerous and consistent efforts, villagers succeeded in launching Lithuanian language classes at the local school in 1957 (Pieliasa school, s. a.). In the 2021/22 academic year, the school had 127 students and 23 teachers, 11 of whom were citizens of Lithuania (Delfi.lt, 2022). The second school was in the village of Rymdziuny (Lithuanian: *Rimdžiūnai*) in the Astraviec district. Built in 1996 with Lithuanian funding, it was financed by Belarus. During the 2021/22 academic year, the school enrolled 82 students and employed 18 teachers, 14 of whom were Lithuanian citizens (Delfi.lt, 2022).

Unlike Polish schools, Lithuanian schools in Belarus have never attracted significant media attention. At the same time, the case of Pieliasa school is interesting in terms of analyzing the official communication of the Belarusian authorities. In October 2017 and January 2018, the state-run media holding *Belarus Today* published two long articles about Pieliasa school, praising the fact that more and more children wanted to study there each year because of its modern infrastructure and comfortable, student-friendly conditions (Kandratsyeva, 2017; Sedunova, 2018). However, in August 2022, Hrodna regional officials declared that the conditions at Pieliasa School allegedly posed a threat to students' life and health (Hrodzienskaja Praŭda, 2022). As a result, the school was closed, formally due to a fire safety violation, although none of the previous inspections had ever identified this problem (LRT, 2022).

The Rymdziuny school was restructured following the 2022 Education Code amendments, merging it with another local school with Belarusian language of instruction. The school's current charter no longer includes any references to Lithuanian language or culture in its curriculum.

5 Lack of communication as the authorities' communication strategy

5.1 Domestic communication tracks

As previously noted, Belarusian authorities exercise significant discretion in shaping education policy in Belarus, drawing upon provisions within domestic legislation. The Constitution and the Law on National Minorities delegate the specifics of minority rights to other legislation, namely, the Education Code and, to a lesser extent, the Law on Languages. The wording of these laws, however, makes the realization of linguistic minority rights contingent upon the decisions of the authorities. This dependence is evident in phrases from Article 82 (formerly Article 90) of the Education Code such as "by decision of local executive and administrative bodies, in coordination with the Ministry of Education of the Republic of Belarus," which illustrate how the efforts of minorities to exercise their constitutional rights can be obstructed by inaction at either decision-making level.

The cited bilateral agreements with Poland and Lithuania are not particularly helpful in this situation either. Their literal and formal interpretation suggests that the countries involved should offer opportunities for minority language study, but not necessarily full education in those languages. Therefore, simply offering minority language instruction as a subject, instead of using it as the primary language of instruction, would technically satisfy the agreements' requirements.

Some commentators argue that the Lukashenka regime's strategy toward the Polish minority, by obstructing minority language education, violates Article 8 of the cited bilateral agreement on cooperation in the sphere of education (Kłysiński, 2021, 3–4). Even after the 2022 Education Code amendments, this type of the situation assessment is not entirely accurate. Technically, the law permits minorities to study their languages as a school subject, seemingly consistent with the Constitution and Belarus' minority-related bilateral agreements. The Lukashenka administration's approach should be interpreted as the erasure of previously existing forms of minority education by formally allowing it at the bare minimum level. Access to this minimal level is heavily regulated by at least two levels of administrative decision-makers. Moreover, because establishing minority language classes requires civic activism, the state has effective tools to suppress these efforts before they even reach the relevant local executive and administrative bodies. In practice, this undoubtedly violates minority education rights, yet legally it maintains the lowest possible level of formal compliance, offering little to no chance for their practical implementation.

This implies a lack of proper dialogue between the state and minority activists, affecting access to information. Minority issues have always been a niche topic in Belarus, and the problem of minority education attracted attention from main opposition media only after the 2022 Education Code was adopted. However, the problem originated much earlier, as illustrated by several interconnected examples below.

Amendments to the Education Code were first drafted in 2017 and preliminarily approved by the government in 2018 (Kłysiński, 2021, 3). Prior campaigns by minority activists to protect schools with Polish as the language of instruction, especially the one in Hrodna, which was more vulnerable, against local officials' attempts to alter their linguistic profiles, invoked constitutional rights, the schools' unique curricula, Belarusian-Polish agreements, and Polish financial support. In 2017, authorities promised that these Hrodna and Vaŭkavysk schools would maintain Polish as their language of instruction and remain unaffected by the proposed Education Code amendments (Hrodna.life, 2022). Following the 2022 Education Code amendments, Polish minority activists advocated for retaining Polish as the language of instruction in Hrodna and Vaŭkavysk schools. The Ministry of Education responded that national minority language study is governed by domestic legislation, and the amendments introduced no violations. The Parliament maintained that the Education Code amendments followed all necessary procedures, thus preventing further changes (Belsat, 2022). This illustrates how the authorities strategically employed their discretion in shaping education policies, effectively curtailing the ability of minority activists to advocate for their rights.

Yet, the dismantling of minority education was gradual. On 21 June 2021, a ministerial order acknowledged the distinct requirements of minority schools, explicitly listing Lithuanian and Polish as compulsory graduation exams for students in schools with those respective languages of instruction.[9] This was reversed shortly thereafter. On 11 August 2021, the Ministry

[9] Postanovlenie Ministerstva obrazovaniya Respubliki Belarus "O perechne uchebnykh predmetov, po kotorym provodyatsya vypusknye ekzameny, formakh provedeniya vypusknykh ekzamenov v 2021/2022 uchebnom godu" [Order of the Ministry of Education of the Republic of Belarus "On the list of academic subjects for which school-leaving exams are held, the formats of school-leaving exams in the 2021/2022 academic year"]. 21 June 2021, No. 129. Online: https://pravo.by/document/?guid=12551&p0=W22136853&p1=1&p5=0

of Education issued order No. 170.[10] Published on 24 August 2021, and effective 1 September 2021, this order removed the written school-leaving exams in Lithuanian and Polish for the 2021/22 academic year. It also amended ministerial order No. 38 of 20 June 2011, further suggesting that this shift was intended to be a permanent measure. Consequently, students in Lithuanian and Polish minority schools now faced the same compulsory exam requirements as those studying in Belarusian or Russian. This abrupt change, largely unnoticed by the media, was reported only by Sputnik Belarus (2021), a branch of the Russian state-owned news agency frequently cited as a propaganda tool. Other Belarusian media outlets were largely silent on this crucial change.

During the summer of 2021, Lukashenka's administration escalated its suppression of civic organizations, which may partially explain the closure of minority schools. He admitted to a "purge" of NGOs and later reported that authorities had identified 185 organizations as threats to national security. Accusing them of serving foreign interests, the authorities launched a widespread campaign to shut down various organizations, including those of national minorities (Kascian, 2023). In any case, the short interval between the two contradictory ministerial orders suggests a lack of consultation with national minority representatives. In turn, lack of media attention suggests that the wider Belarusian public remained largely unaware of the issue. Thus, the communication track between the Belarusian authorities and the country's national minorities is heavily state-dominated. This, combined with restrictive law enforcement practices, further limits minorities' ability to exercise their rights in the sphere of education.

5.2 International communication tracks

The communication track between the country of residence and the kin-states also proved ineffective. After the 2020 contested election in Belarus, Lithuania and Poland became the most vocal critics of the Lukashenka administration while simultaneously attracting a considerable number of Belarusian citizens fleeing political persecution for their opposition to the regime. In this situation, minorities found themselves targeted by changes in education policies that affected schools with Lithuanian and Polish as languages of instruction in Belarus.

The Polish Ministry of Foreign Affairs condemned the liquidation of schools with the Polish language of instruction in Belarus, viewing it as a violation of international law and discrimination against the Polish minority. It stressed that this move violated agreements between Poland and Belarus, as well as wider international obligations to safeguard minority rights. The ministry referenced the 1992 Treaty on Good Neighborliness and Friendly Cooperation, along with international instruments such as the 1975 Helsinki Final Act, the Charter of Paris for a New Europe, and the 1990 Copenhagen Document, all of which protect the cultural and linguistic rights of national minorities (Jasina, 2022).

However, the Lithuanian situation reveals a particularly striking illustration of the failures in interstate communication regarding minority rights. Following the 2020 amendments to the Belarusian Education Code, Lithuanian authorities worked as long as possible to maintain

[10] Postanovlenie Ministerstva obrazovaniya Respubliki Belarus "Ob izmenenii postanovleniy Ministerstva obrazovaniya Respubliki Belarus ot 20 iyunya 2011 g. № 38 i ot 21 iyunya 2021 g. № 129" [Order of the Ministry of Education of the Republic of Belarus "On the amendments of the orders of the Ministry of Education of the Republic of Belarus No. 38 of 20 June 2011 and No. 129 of 21 June 2021"]. 11 August 2021, No. 170. Online: https://pravo.by/document/?guid=12551&p0=W22137077&p1=1&p5=0

Lithuanian as the language of instruction, though these efforts ultimately failed. On 12 August 2022, the Lithuanian MFA lodged a protest with the Belarusian embassy in Vilnius regarding the closure of the Pieliasa school. The MFA condemned this action, asserting it was a deliberate attempt by Belarusian authorities to suppress Lithuanian-language education, violating bilateral agreements between the two countries and international conventions protecting the right of national minorities to education in their native language (LRT, 2022). The Lukashenka regime held firm in its decision. Lithuanian authorities, striving to preserve Lithuanian language and culture in the curriculum, attempted to negotiate a transition period for Rymdziuny school students (Jakubauskas, 2022), likely believing Lithuanian would simply be downgraded from the primary language of instruction to a regular subject, as could be read from the wording of the amended Education Code. These efforts ultimately failed, as the school's revised charter omits any mention of Lithuanian language or culture within its curriculum.

The Lukashenka regime's unilateral termination of the bilateral education agreement with Lithuania in September 2022, further exemplifies its uncooperative stance. On 27 September 2022, the Lithuanian Seimas (Parliament) adopted a resolution asserting that Belarus' suppression of Lithuanian-language education demonstrated a discriminatory policy against ethnic communities in Belarus, and strongly condemned such actions.[11] The resolution cited international frameworks protecting minority rights, including the 1960 UNESCO Convention against Discrimination in Education and the 1992 UN Declaration on the Rights of National Minorities, and called on international bodies, such as the UN Human Rights Council, the EU, UNESCO, and the OSCE, to take action against Belarus' discriminatory education policies. The adoption of this resolution, however, underscored Lithuania's limited leverage, both bilaterally and internationally, to effectively counter the Lukashenka administration's detrimental policies towards its ethnic-kin and other national minorities in Belarus.

6 Conclusion

The 2022 Belarusian Education Code revision, eliminating minority language instruction in Lithuanian and Polish, reflects a broader push for linguistic and cultural uniformity under Lukashenka. Although framed as allowing minority language study, the new code effectively dismantles existing programs by restricting instruction to language and culture classes, conditional upon formal student requests and official approvals. This policy shift, when viewed through Brubaker's triadic nexus framework, highlights the complex dynamics between the Belarusian state, its minorities, and neighboring kin-states in shaping minority language policy. This analysis reveals how Belarusian authorities use their discretionary power to weaken minority language rights, suppress minority voices, and dismantle prior educational gains.

Belarus' non-participation in the Council of Europe's legally binding minority-related instruments significantly amplifies the vulnerability of minority language education. While bilateral agreements with Poland and Lithuania address minority education, their wording, focused on the discretion of the state of residence to choose between language study as a subject and providing education fully in those languages, creates loopholes exploited by Belarusian

[11] Resolution of the Seimas of the Republic of Lithuania on the closure of Lithuanian schools by the Belarusian authorities. 27 September 2022, No. XIV-1431. Valstybės žinios, 10 May 1996, Nr. 43-1047. Online: https://www.lrs.lt/sip/getFile3?p fid=50251

authorities. This allows the government to technically fulfill treaty obligations while still significantly curtailing minority language instruction to the lowest possible level. Consequently, the lack of robust international oversight combined with vaguely worded bilateral agreements creates a permissive environment for the erosion of minority language rights in education in Belarus.

The Lukashenka administration's political reasoning behind these changes appears multifaceted. By restricting minority language education, the regime likely aims to consolidate its control over the educational sphere potentially appease segments of the population wary of external influences, particularly from neighboring countries with historical ties to these minority groups. The regime's communication tactics surrounding the code revision have been characterized by a lack of transparency and meaningful dialogue with minority communities. This has created an environment of uncertainty and distrust, further marginalizing minority voices and hindering efforts to preserve their linguistic and cultural heritage.

Neighboring kin-states, Poland and Lithuania, have expressed concerns regarding the erosion of minority language rights in the sphere of education in Belarus, advocating for stronger protections for their respective kin-minorities. However, Belarus' position outside the Council of Europe limits the influence of that organization's legally binding framework. While the FCNM is itself considered a relatively weak instrument (Morris, 2005, 251), other international frameworks cited by Poland and Lithuania potentially offer even less leverage. This situation demonstrates the difficulties in protecting minority rights when political tensions hinder dialogue between kin-states and countries of residence, effectively making minorities pawns in larger political disputes.

The case of minority language education in Belarus underscores the precariousness of minority rights when legal protections are weak, and state control is substantial. The Lukashenka regime's actions demonstrate how seemingly neutral legal revisions can be exploited to undermine minority language rights under the pretext of administrative procedure. This is compounded by the lack of transparency and genuine dialogue with minority communities, suppressing their voices and impeding their advocacy for linguistic and cultural rights. The absence of strong legal mechanisms and avenues for redress ultimately limits the ability of minorities and their kin-states to effectively challenge these policies, making them pawns in larger political disputes. The Belarusian case serves as a cautionary tale about the vulnerability of minority communities when state power is employed to achieve political goals.

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Establishing a System for Verifying Matriculation Exam in Polish Administrative Law: Selected Aspects

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Abstract

The secondary school leaving exam exists under various names and with varying characteristics across the globe. The Polish matriculation exam ("matura") deserves special attention as it has assumed a new, external aspect since its overall reform in 2005. Unfortunately, the first years after the reform revealed a significant problem with its assessment: numerous cases of incorrectly graded papers have been reported which fueled large-scale social unrest as there was no procedure in place for appealing against the matura results. After more than ten years, the regulations were changed for the better, and a special body, the College of Examination Arbitration was installed. In this paper, I consider this historic development, and I offer a general treatment of its administrative and constitutional implications as to the educational rights and civic liberties within the Polish legal context.

Keywords

secondary school leaving exam; matriculation exam; external examination; higher education admission; control of examinations

1 Introduction

Arguably, the most important phase in the course of secondary education is its conclusion, that is the school-leaving exam. At least in the Western tradition, the school-leaving exam is associated with compulsory education, with widely accessible public options, and maturity date normally coincides with taking the school-leaving exam, or matura. There are of course several region-, nation-, or culture specific peculiarities, but even within that vast array of national varieties, the Polish solutions stand out.

With the educational reform of examination in 2005, the matriculation (matura) exam has attained a novel and much more important function in Poland both for the students concerned and education system-wise. However, the said reform also fueled considerable social unrest and posed certain legal dilemmas with respect to assessing the correctness of the individual exam results. Many errors were discovered yearly, but due to the lack of appropriate procedures, these errors could not have been challenged by the candidates. As a result of this growing social

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tension, a system for verifying the results in a two-instance procedure was established and a new body, the Examination Arbitration College, was set up to address the incorrect assessment of matura exams.

In this article, I consider the historical development of this regulatory framework, together with the special circumstances of the Polish legal context, and I do so with the single purpose of offering a policy proposal for remedying its verificatory discrepancies. My conclusion could be generalized, however, and extended to all legal systems in which entrance into higher education, that is, the right to education, depends entirely on the results of the secondary school-leaving exam.

2 Matura exam in Poland: recent historical developments

The secondary school leaving exam serves different purposes around the globe, its concrete function is mostly dependent on the structure of the given educational system. It can be simply an examination at the end of secondary education, without any further implication as to higher education, it may be a condition for entering higher education, or both at the same time. It could be obligatory or optional. And its nature exhibits a country specific variety as well: it can be external (organized, conducted and assessed by institutions independent of schools and universities) or internal (organized and assessed by teachers of a specific school for their own students). Moreover, the matriculation exam may exist simultaneously with university entrance exams (in such a model, admission to studies is determined by the results of entrance exams organized by universities, and passing the matriculation exam is only a condition for taking the entrance exams), or instead of them (in such a model, the results of high school leaving exams directly determine the result of recruitment to studies).

Matriculation exam has a long tradition in Poland, but since 2005 it has assumed a completely different character. After the education reform of 1999 (see Jakubowski et al., 2010; Jakubowski et al., 2016), it became a standardized and external exam, conducted by examination commissions, independent of schools (Radó et al., 2021, 130; Jakubowski, 2015; Kierznowski, 2023c, 152–154). Exam papers are checked by specially trained examiners with double anonymity, and most of the organizational and coordinating competences were also transferred to the newly established Central Examination Commission, including the competence of assessing exams together with its logistical and technical side, which was delegated to eight district examination commissions (Pilich, 2015, 185, 194–195). Schools are only places where students take the exam, under the supervision of their teachers who ensure its procedural correctness. Teachers do not have any influence on the content of the questions, nor do they check their own students' exam sheets.

For these reasons, the matura exam, being an objective measure of the level of students' achievements and the effectiveness of their teachers or even entire schools, began to fulfill new functions, such as diagnostics, evaluation, and information (see Kellaghan & Greaney, 2020; Kellaghan & Madaus, 2003) that did not exist with the "old" matura exam. But the most important novelty consists in matura exam being the key criterion for admission to first-cycle studies and long-cycle Master's studies. Passing the matura exam remains a condition for starting studies (just like before the reform), but since the reform, it has become the single criterion for selecting applicants, except for some given disciplines and fields of study. Needless to say that it has, thus, completely changed the recruitment conditions for first-cycle studies and long-cycle Master's studies.

Since 2005, regulations regarding the functioning of universities has deprived the universities of their right to conduct respective entrance examinations, and obliged them to conduct recruitment based on the results of the matura exam in subjects selected by the university. Universities may conduct entrance examinations exceptionally and only in those areas not covered by the matura. However, matura does cover almost all subjects taught in general education (Jakubowski, 2015), leaving therefore room for the inspection of rather special skills and knowledge only (e.g. artistic studies). Hence, the outcome of the matura is of key importance with a view to the future of the candidates, not only in the educational, but also in the legal sense. In practice, this is the only selection criterion for accessing higher education in Poland, especially if one wishes to be admitted to a prestigious university or a popular field of study (Kierznowski, 2023a, 1–3).

These peculiarities set the Polish model aside from the vast majority of countries, wherein access to higher education is usually based on entrance exams, conducted by the universities themselves. It has a clear rational of maintaining the universities' autonomy, which is firmly established in Western legal systems. And a vital component of this autonomy consists in the right to independently organize and assess exams and to establish entry requirements. Universities may set their own entry requirements, depending on the given legal system's understanding of university autonomy and the right to education and equal access to education which are *prima facie* not necessarily compatible with one another.

In Poland, the said autonomy is considered a guarantor of human rights and civic liberties, which, in line with the Constitutional Tribunal's interpretation, must ensure the widest possible implementation of the right to education, understood in terms of equal opportunities (Judgment of the Constitutional Tribunal of November 8, 2000, SK 18/99). The Polish universities' autonomy is limited, therefore, to deciding on which subjects and in what proportions are being considered in the course of admission, and this system, based on the current form of the matura exam, has a clearcut focus on ensuring equal opportunities in university admission. As such, applicants may apply for any number of studies at any number of universities without the need to prepare separately for multiple different entrance examinations, and they may take or retake this exam multiple consecutive times.

3 The problem of incorrect assessment of matura exams in Poland

As mentioned above, the Polish reform of the secondary school leaving exam, implemented in 2005, significantly increased the importance of its results in terms of determining access to higher education. And this phenomenon has also reinforced the problem of possible errors in the course of assessment. Such errors are of considerably less consequence in the context of examinations whose outcomes do not influence educational trajectories and serve solely an informative purpose. However, should the exam's results have a selective function, determining candidates qualification to university studies, potential errors in the assessment, especially those of the unfavorable ones, could bear significant legal consequences. Such is the inability to enroll to some selected studies or universities offering those studies, or the involuntary subscription for a gap-year. With the most highly sought after fields of study, especially at the best universities, each point is extremely important and allows to outdo many competitors in the ranking list. The matura exam thus plays a critical role in realizing the constitutional right to education, especially in highly competitive, elite metropolitan universities where strict meritocratic criteria (based on the matura exam) are being observed (Kwiek, 2013).

Unfortunately, the first years of the matura exam, following its 2005 reform, revealed a significant issue regarding the correctness of assessments. As it turned out, the subscription to rigid and uniform answer keys does not prevent incorrect assessments. Each year, the Polish Ombudsman receives a significant number of complaints related to alleged grading errors, and has publicly acknowledged that the "scale of the problem is huge". Moreover, many other initiatives were issued by human rights' organizations and private individuals alike. For instance, the Helsinki Committee for Human Rights has warned of incorrect exam evaluation for years, private individuals held public campaigns, and the media coverage was so extensive that articles on the matriculation exam rages to the hundreds. It is hardly surprising that incentives were raised by Members of Parliament as well (Kierznowski, 2023a, 4–5).

The breakthrough event in the official 'disclosure' of the problem of incorrect assessment of high school final exams in Poland was the report of the Supreme Audit Office (NIK), published in 2015. The audit revealed that in the years 2009–2013 access to exams papers was granted to 40,266 high school graduates, while 10,065 were reassessed on grounds of graduate petitions. Correction was necessary in 2,596 cases, which means that 25.8% of the exams being reassessed were assessed incorrectly by the first examiner. The audit also revealed that even if an exam was assessed incorrectly, all of the other exams assessed by the same examiner were not investigated at all. What is more, examiners erring in the process were not excluded from the examination procedure (Supreme Audit Office, 2015).

After the publication of the Supreme Audit Office's report, the growing problem of incorrect assessment of secondary school leaving examinations in Poland became an issue commented not only by state authorities, but even discussed in the mainstream Polish media. This problem could no longer be confined to specialist or administrative discourse, but became a subject of general discussion and eroding social trust. The ensuing social tension (in those years, several hundred thousand people passed the high school leaving examination every year) cried for guaranties for a reliable procedure of verifying the accuracy of examination results issued by the examination boards. This pressure was fueled both by matura's legal significance and its being an integral part of the Polish cultural code: a symbolic and transgenerational "entry into adulthood". Consequently, undermining trust in the matura results in distrust in the entire education system, and therefore in the state institutions and legal framework as a whole.

However, the establishment of a system for verifying the results of the high school leaving exam was essential not only from the perspective of the individual legal position of candidates for higher education (and their constitutional right to education), but also for the effective functioning of the entire education system. The effects of incorrect assessment of matura exam extended beyond the individual level and assumed a systemic dimension. Unreliable results of external exams cannot serve as a sound basis for broader systemic conclusions and decisions regarding education. The pressure to create a system of appeals against the matura results came not only from individuals who made their future dependent on the exam, but it was also articulated by state institutions, which recognized that errors in matura evaluations disrupted the informational and diagnostic functions of these examinations. And this, in turn, hindered the planning and implementation of the state's public policy in the fields of education and science.

4 The lack of a procedure for appealing the matura exam result and judicial review

The findings of the Supreme Audit Office, which revealed the scale of errors in the assessment of matura exams, made it increasingly difficult to justify the lack of effective measures to address

this issue, particularly in light of the absence of any mechanism for external, independent verification of exam results. Since the after-the-reform matura exam has assumed such great educational and legal importance, it would be reasonable to expect that the examination procedure should include some external, independent mechanism of reviewing the results obtained at the request of the examinee. This is due to the fact that the result of the exam, having such ample legal significance, cannot be excluded from procedural verification, otherwise it is impossible to control the legality of the actions of public authorities that have legal effects. This concern is further amplified, then, by the standardized nature of matura answer sheets, which makes the correctness of the assessment easy to check.

However, no such appeals mechanism was introduced. For over 10 years, there was no form of appeal against the matura exam results. Quite the opposite, regulations (Education System Act[1] and subsequent implementing acts enacted on the basis thereof) provided that "the result of the examination is final." This was not the only legal problem related to external exams, the regulations also provided for the inability to appeal against the invalidation of an exam after taking it and submitting the exam paper by the high school graduate. In 2015, the Polish Constitutional Tribunal (with five votum separatum) made a very controversial ruling, holding that the inability to appeal to an administrative court the decision on the invalidation of the exam is consistent with the Constitution of the Republic of Poland (see Jackowski, 2017).[2]

What is important here is that the cases of re-evaluation of exam sheets, described by the Supreme Audit Office, took place despite the lack of a regulated procedure and even with provisions entailing the finality of the results. Therefore, it was an "contra-legal" procedure, carried out by examination commissions without a clear legal basis, motivated by discretionary goodwill and unclear principles freely adopted by those boards. The lack of regulations also resulted in inconsistencies among regional examination commissions regarding the permissibility of modifying exam results in the event of identified errors. While some commissions allowed such corrections, others categorically refused, so the legal situation of different candidates differed depending on which district examination commission was responsible for the exam in their voivodeship. Moreover, since at that time there was no procedure in the regulations for changing the results in the event of an error, there was also no procedure ordering universities to conduct supplementary recruitment for those high school graduates whose amended results moved them up on the university ranking list (Kierznowski, 2016). Therefore, if an error was discovered and the results were corrected, that could in most cases have no effect as to the candidates score in the given enrollment period.

Meanwhile, the lack of procedures for appealing against matura exam result has incurred less and less social trust over the years. Cases of high school graduates who, after inspecting their work at the headquarters of the district examination commission, discovered the examiners' error began to be increasingly reported in the media, and the Polish Ombudsman is also still intervening in the matter of the high school graduates' rights. Some high school graduates filed complaints to the administrative court, but the courts found that they were not entitled to adjudicate in such cases, because they interpreted the 'finality' of the results as barring them from recognition in court. And this applies even to controlling the exams' legality, a denial of examination activities being recognizable as administrative decisions.

[1] Act of September 7, 1997 on the education system, Journal Of Laws of 1991, No. 95, item 425 with further amendments.

[2] Judgment of the Constitutional Tribunal of June 22, 2015, SK 29/13.

The Provincial Administrative Courts ruled that

> the matura examination constitutes a form of assessment of the level of general education, checking knowledge and skills established in the standards of requirements underlying the conduct of the matura examination, as specified in separate regulations. This means that the matura examination is a form of committee-based assessment of the general education level of secondary school graduates in subjects defined by the regulations. The matura score is solely the result of checking the knowledge of the examined person by determining the correctness of the writings provided. When the examination board determines the result of the written part of the exam, it merely confirms a specific factual state, to which it has no direct influence, and establishes the number of correct answers. It thus does not create any legal relationship. As a result, it must be concluded that the points obtained in individual subjects are not issued within the administrative procedure and are not administrative decisions. The matura certificate itself also does not constitute an administrative decision, as it is not an authoritative determination of the rights and obligations of the party.[3]

Similarly, the Supreme Administrative Court ruled that

> the action of determining the result of the matura examination (conducting the examination) and the result itself, as they merely confirm a specific factual state, do not constitute an administrative decision or an authoritative determination of the rights and obligations of the party, and are not subject to administrative court review […] When the regional examination board determines the matura exam score, it does not make an authoritative decision about granting a specific right. It does not create a new legal relationship but rather assesses knowledge and skills.[4]

This view has been strongly criticized in the scholarly literature, for instance Aleksander Jakubowski (2011, 62) is of the opinion that such an interpretation of the administrative courts lack of competence with respect to the matura exam poses a threat to the civic liberties (see Flisek, 2017, 202–206; Króliczek, 2016).

This closure of the judicial path before administrative courts prompted some individuals taking the exam just to attempt to challenge its results before the common courts. However, their judiciary practice has reaffirmed their lack of jurisdiction in matters concerning the results of external exams, and consequently, there is no possibility of verifying the correctness of the exam results by such a court.

As the Court of Appeal in Kraków stated,

> the finality and non-appealability of the maturity exam result means, according to the Court of Appeal, that even when this result is, so to speak, "in the background," i.e., as in the present case, serves as the basis for a claim for the protection of personal rights, it cannot be subject to verification in judicial proceedings. The adequacy of the substantive grade issued is not subject to such control.[5]

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[3] Judgment of the Provincial Administrative Court in Gorzów Wielkopolski of April 25, 2012, II SA/Go 213/12.

[4] Judgment of the Supreme Administrative Court of September 12, 2012, I OSK 1901/12.

[5] Judgment of the Court of Appeal in Kraków of July 15, 2016, I ACa 494/16.

5 The system for verifying the results of the matura exam in Polish law

The above-mentioned reasons finally led to the creation of a two-instance appeal procedure against the matura exam results. The 2015 and 2016 amendments to the Education System Act introduced the possibility of verifying the sum of the points and appealing against the verification result.

The general shape of the procedure for challenging the matura exam results is currently regulated in Art. 44zzz of the Education System Act and looks as follows. The condition for challenging the exam results is the prior inspection of the graded exam paper, which is possible within six months from the date of issuance of the document containing the exam results by the district examination commission. Then, the examinee may apply to the director of the district examination commission (within two days from the date of inspection) to verify the sum of the points which is the first instance. The verification is carried out, then, within seven days from the receipt of the application, and an examiner, other than the original, is appointed to carry out the verification. Information about the verification result is provided to the examinee within fourteen days from the receipt of the application. If the examinee is dissatisfied with the result of the verification, there is room for appeal which constitutes the second instance of the procedure. The appeal is submitted to the College of Examination Arbitration through the director of the district examination commission. The College considers, anonymously, the appeal and brings it to a decision within twenty-one days from its submission by the director of the district examination commission. This deadline may be extended once, but by no more than seven days. The decision of the College of Examination Arbitration is final and cannot be appealed to an administrative court.

The above-mentioned College of Examination Arbitration is a new body established specifically to adjudicate appeals. Appeals at the College are considered by two-person panels of arbitrators, one of whom is a senior high school leaving examination examiner, while the other being an academic faculty member, specializing in the given field. The administrative support of the College is provided by the Central Examination Commission (see Kierznowski, 2023b). Giving the competence to consider appeals to a newly formed, independent body was intended to make final decisions separated from examination boards, whose faulty operation was perceived as one of the causes of the problem of incorrect assessment exams throughout Poland.

Importantly, in the newly established system for verifying the matura exam results, the exclusion of examination procedures from the Code of Administrative Procedure has been maintained.[6] Therefore, neither the determination of the exam results, nor the appeal procedure in each instance against it takes place by way of an administrative decision under the Code. Moreover, the exclusion of decisions regarding the verification of the matura exam results or an appeal against this verification from judicial control was also upheld, it is therefore not possible to file a complaint to the administrative court against the decision on the matura exam results (which, due to the Polish model of judicial control of administration, would be reviewed solely according to the criterion of legality anyway).

[6] Code of Administrative Procedure by the Act of June 14, 1960, Journal Of Laws of 1960, No. 30, item 168 with further amendments.

6 Discussion

There are plentiful precious incites that can be drawn from the above problem of incorrect assessment and its Polish solution of establishing the College of Examination Arbitration together with its two-instance procedure. These findings could be generalized and be applied to similar problems, existing in other countries that employ various types of public exams as part of their educational policies.

The creation of procedures for verification and appeal against the matura exam results should be perceived as an attempt by the legislator to minimize the problem of incorrect assessment in Poland. The lack of a reliable procedure for verifying the results of the final exams (i.e. the possibility for candidates to appeal against the results) was one of the reasons for the persistence of the phenomenon of incorrect grading and the concealment of its actual scale, as demonstrated in juristic literature (Kierznowski, 2023a, 87–89).

However, the establishment of a system for verifying high school final exam results is not free from controversy and legal dilemmas. The issue of judicial control over examination procedures remains a significant problem. In Poland, administrative courts rule based solely on the criterion of legality, and as such, they do not adjudicate on the merits of the appeal (Gut, 2024; Skoczylas & Swora, 2007). Therefore, determining the exam results or assessing the answers provided by a high school graduate in court is excluded. Still, theoretically, a complaint about the legality of the examination procedure cannot be ruled out, including, for example, the non-compliance of the assessment with the national rules for assessing this examination, as well as the legality of the decisions made during the examination process. But this possibility has been barred a while ago, and the administrative courts' case law consistently denies their jurisdiction over complaints regarding activities and decisions issued within the examination procedure, which was left intact even after the establishment of the Examination Arbitration College (in relation to its decisions). This means that currently neither the exam results from the district examination commission (as has been the case since 2005), nor the decisions of the Examination Arbitration College are subject to judicial review. Hence, the legal problem attending on the lack of judicial review over the matura exam results has amplified. Graduates can appeal against their matura exam results, but the legality of the entire exam procedure, including the appeal procedure and decisions of the Examination Arbitration College, remains beyond the jurisdiction of any court.

Thus, administrative courts upholds their view on this matter, finding no violation of the constitutional principle of the right to a court.

> In the present case, the contested information from the Director does not fall under any act or action covered by the aforementioned provision. The final result of the vocational exam is not determined within the framework of administrative proceedings that end with the issuance of an administrative decision or another act within the scope of public administration. The result of the vocational exam does not constitute an authoritative decision regarding the rights and obligations of the party. The request for verification of the points sum in the exam paper, submitted by the complainant based on Article 44zzz(3) of the Education System Act, could not have initiated any proceedings where the decisions could be appealed to the administrative court. Therefore, the appeal against the information provided by the Director in response to the aforementioned request is not subject to the jurisdiction of that court. This fact is also confirmed by the content of Article 44zzzy of the Education System Act, according to which, inter alia, the results

> of the vocational exam are final and no appeal to an administrative court is allowed. The above position is supported by the case law of administrative courts, which, although concerning the maturity exam, is similarly applicable in the present case due to the provisions of Article 44zzzy of the aforementioned Act.[7]

This is a very controversial solution, which has already been criticized in the academic literature (see Bąkowski, 2017). After the establishment of the system for verifying exam results, the issue of excluding judicial review and significantly limiting the constitutional right to a court remains a current concern. Indirectly, this issue significantly affects the conditions for the exercise of the constitutional right to education, as the examination determining the access to this right is effectively insulated from judicial review. Although, it is clear that in the Polish administrative justice system, courts could not assess exam results, they could examine whether the result was determined in accordance with the law. For instance, courts could verify whether the assessment was made in accordance with the official rules for assessing task solutions, but such a review is still a legality check, not a substantive, scientific assessment of the exam. The admissibility and scope of judicial review of examinations in different countries would naturally depend on the model of judicial control of administration existing in the given country.

It is also worth the noting that the current model is inconsistent with the other exams existing in Polish administrative law. Administrative courts in Poland have allowed review of the legality of other exams, conducted on the basis of administrative provisions (e.g. driving tests or entrance exams for certain professions). Therefore, it remains unclear what exact factors determine that the conduct of some exams may be subject to judicial review, but others may not. There are no uniform regulations concerning the judicial review of exams conducted by public administration bodies and there are no objective criteria established to resolve the dilemma of which state examinations should be subject to judicial review and which should not. This normative inconsistency seems to be unacceptable from a constitutional standpoint.

Moreover, the socio-legal background of the problem of incorrect assessment of secondary school leaving examinations in Poland and the attempt to partially solve it by creating the College of Examination Arbitration and a two-instance appeal procedure attests to a broader principle. If the legislator establishes an examination whose outcome determines the legal possibility of pursuing further educational paths (implementation of the right to education), then the right of appeal against the result must be an integral element of the procedure for its implementation. The Polish case, characterized by numerous incorrectly graded papers and the lack of any appeal procedure for over a decade, shows that such procedural guarantees are necessary conditions for any external examination system to have social trust and legitimacy, and for the results to be accepted by the candidates. However, this argument may apply not only to the high school leaving exam, but simply to any examination whose result has legal implications. The education sector is much more sensitive in this context due to the consequences that students face if their exam is not graded correctly. And this is one of the general features of educational law: its application is related to youngsters, and so any potential defects can have grave practical consequences which are difficult to reverse over time (Jakubowski, 2014, 202). In the case of the high school leaving exam, it is that of vocation-wise significance.

Finally, the procedure for re-marking exams at the request of candidates must be objective and transparent. Having appeals reviewed by the same body that determined the exam results

[7] Judgment of the Provincial Administrative Court in Poznań of April 22, 2021, IV SA/Po 1815/20.

is not considered sufficient by the candidates, and it is not an administrative procedure in the strict sense (jurisdictional procedure). Trust in the fairness of the verification system is seriously undermined by such phenomena as re-marking carried out by the same examiner or allowing incompetent examiners to continue assessing exams in subsequent examination sessions. Furthermore, the integrity of the external examination system requires independent oversight and evaluation. If there had been no such control in Poland (conducted by the Supreme Audit Office), the scale of incorrectly graded matura exams would probably never have been revealed, and the procedure for appealing exam results would never have been adopted, because the examination commissions responsible for conducting exams downplayed the problem and concealed its real scale.

7 Conclusion

In conclusion, the case of the Polish matriculation exam and its problems of incorrect assessment shows that the process of establishing the external examination system in Poland was not without serious legal problems many years after its establishment. The introduction of regulations regarding the verification of the correctness of the assessment may be considered one of the most important legal devices to minimize the problem of incorrect assessment and its effects. The establishment of an appeal procedure in the Polish legal system may be an important point of reference for other countries with examinations that determine access to higher education or influence other various rights of individuals that are conducted and assessed through administrative procedure. This solution should be regarded as innovative in the Polish legal system, in which, until now, examinations in the education system were not accompanied by administrative procedures that would allow any form of administrative review in terms of the assessment's correctness.

It is too soon to estimate whether this trend will extend to other types of examinations conducted under Polish administrative law, as the current model applies only to selected and external exams in the education system. However, certain conclusions seem to have broader, universal applicability: the more the results of a given exam determines an individual's legal situation, the greater procedural guarantees should be established to minimize the risk of incorrect assessment of this exam and to provide the examinee with a sense of trust and participation in a due process.

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