

Efficiency of control in regional self-government of the Slovak Republic

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Abstract: *The importance of high quality public sector control is an obvious fact – without efficient and effective control system, the risk of wasting public funds is critical. The goal of this article was to evaluate efficiency of internal control systems on the level of regional self-administration in the Slovakia. The findings clearly document many problems related to the performance of regional control bodies and on this basis purposes and possible actions are proposed. From the point of view of "fiscal rules", the research, for example, pointed to an exceptionally poor situation in compliance with the rules and conditions of budgetary management in the Bystrica region in the period 2006-2009. The research also proves that one of the key problems of nonconceptual and non-transparent asset management of regions is confusing and disadvantageous asset sales. The quantitative analysis suggests that the efficiency (intensity) of the functioning of regional control systems does not have a direct impact on the monitored output indicators. The implemented DEA also indicates the low effectivity of the internal control systems of the regions. Our findings fully prove that there are no truly efficient systems of external and internal control at the level of self-governing regions in Slovakia. The factor of high autonomy of regions in the financial management and disposal of assets in connection with the identified high degree of failure of the regional control system generates a clear need to strengthen the system of internal control of regions, based on systemic and procedural changes.*

Keywords: Slovakia, self-governing region, control, efficiency, fiscal rules

JEL: H1, H7, H8

DOI: 10.24818/amp/2021.37-01

Introduction

Control is a professional, purposeful, organized activity, the main task of which is to identify differences and deviations between the required state and reality. The importance of control lies mainly in ensuring the existence of a

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