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PRORAČUNSKI SUSTAV FINANCIRANJA JAVNIH POTREBA U BOSNI I HERCEGOVINI

SAŽETAK

Bosna i Hercegovina vrlo brzo nakon stjecanja samostalnosti, međunarodnog priznanja, Washingtonskog te Dejtonskog mirovnog sporazuma napušta stari socijalistički sustav te prelazi na tržišno – kapitalistički model gospodarenja temeljen na privatnom vlasništvu i liberalno tržišnoj doktrini razvitka. U tom kontekstu se inauguriše i novi trodimenzionalni model financiranja općih i javnih potreba: proračunski sustav financiranja općih potreba, fondovski sustav alimentiranja zajedničkih potreba, te sustav javnih poduzeća putem kojih se namiruju javne potrebe u sferi procesa materijalne reprodukcije. Kao i sve složene države i Bosna i Hercegovina ima problema u definiranju i provođenju politike javnih financija. Provođenje politike javnih financija i u okviru nje politike javnih rashoda u BiH moguće je razumjeti tek nakon razumijevanja fiskalnih odnosa između raznih nivoa vlasti. Državno uređenje Bosne i Hercegovine sa visoko centraliziranom Republikom Srpskom, visoko decentraliziranom Federacijom BiH, te Brčko Distriktom ima za posljedicu asimetričan i teško održiv sustav javnih financija u kome država BiH ima ovlasti koje su joj dodijeljene Ustavom i one koje joj prenesu FBiH i RS. U strukturi javnih rashoda u BiH na svim razinama dominiraju državni rashodi, kompenzacije zaposlenih i socijalne pomoći. Ovakva struktura javnih rashoda u BiH dovodi je u nezavidan fiskalni položaj. S obzirom na naprijed navedeno može se reći da politika proračunskih rashoda predstavlja prioritarno pitanje za održivost svake državne zajednice. Stoga se u radu postavljaju slijedeće hipoteze:

H1: Proračunski rashodi dominiraju u finansijskom sustavu BiH

H2: Proračunski rashodi iz godine u godinu gotovo stalno rastu

H3: Proračunski rashodi su skoro u potpunosti fiskalno orijentirani, te su imali negativne efekte na stanje i zaduženost Bosansko hercegovačke države

S obzirom na postavljene hipoteze definira se predmet i cilj doktorske disertacije. Predmet istraživanja ove doktorske disertacije su proračunski rashodi u Bosni i Hercegovini. Cilj rada je utvrditi koliki su proračunski rashodi u BiH, kakva je njihova struktura i koji su to faktori koji dovode do porasta proračunskih rashoda u BiH.

Ključne riječi: Proračunski rashodi, javna potrošnja, javni dug, gospodarski razvitak, Bosna i Hercegovina

BUDGET SYSTEM OF FINANCING PUBLIC NEEDS IN BOSNIA AND HERZEGOVINA

ABSTRACT

Soon after gaining the independence, international recognition, and Washington and Dayton Peace Agreement, Bosnia and Herzegovina abandons the old socialist system and moves on to the market - the capitalist management model based on private property and liberal market doctrine. In this context, it inaugurates a new three-dimensional model of financing of general and public needs: the budget system of financing public needs, funding system alimentation of common needs, and the system of public companies through which the public needs are satisfied in the sphere of material reproduction process. Like all complex states, Bosnia and Herzegovina also has problems in defining and implementing the policy of public finances. Implementation of the policy of public finances in the context of policy of public expenditure in BiH can be understood only after understanding the fiscal relations between different levels of government. State System of Bosnia and Herzegovina with a highly centralized Serbian Republic, highly decentralized Federation of BiH and Brčko District, all that results in asymmetric and hardly sustained public finance system in which the state of Bosnia and Herzegovina has the powers that are assigned to it by the Constitution and those which are transferred to her by FBiH and SR. Regarding the structure of public expenditure in BiH, the government expenditures, employee compensation and social benefits are dominant at all levels. This structure of public expenditure brings BiH in an unfavourable fiscal position. According aforementioned, it can be said that public expenditure policies are crucial issue for the sustainability of every state entity. Therefore, in this work the following hypotheses are set up:

H1: Budget expenditures dominate the financial system of BiH

H2: Budget expenditures have increased almost steadily from year to year

H3: Budget expenditures are almost entirely fiscally oriented, and had negative effects on the condition and indebtedness of Bosnian Herzegovinian state

Based on these hypotheses the case and the purpose of the doctoral dissertation are defined. The subject of this doctoral thesis is budgetary expenditures of the Bosnia and Herzegovina. The goal is to determine the budget expenditures in BiH, how its structure look like and what are the factors that lead to an increase of budget expenditures in BiH.

Keywords: Budget Expenditure, Public Spending, Public Debt, Economic Development, Bosnia and Herzegovina