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# Budget transparency of Croatian counties, cities and municipalities in 2013/2014

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*The overall average budget transparency of Croatian counties, cities and municipalities is far from being satisfactory as even the most transparent counties rate below the 50%. Although a major improvement in budget transparency cannot be expected without both a major reform of the country's territorial organization and fiscal (de)centralization, certain examples – some pertaining to smaller and relatively less well off local units – do show that, even under present circumstances, improvements can be achieved. And fiscal and economic crisis, corruption scandals and high deficit and debt levels – all requiring greater fiscal discipline and a more efficient public sector – make those improvements more and more necessary by the day.*

This paper aims to analyze the openness, i.e. the transparency of the Croatian local units' budgets and to determine whether an improvement has been achieved in the course of the last year.<sup>1</sup>

Budget transparency implies that the information regarding the budget accessible to the general public is complete, relevant, correct, issued in a timely manner and presented in an understandable format.<sup>2</sup> For the purposes of this research, budget transparency is measured by the number of key budget documents published by local units, with the level of transparency being scored on a scale from 0 to 7. Budget transparency allows the general public to obtain information and influence decisions about collecting and spending of public money. In this manner, a more efficient collection of money and provision of public goods and services can be attained, increasing accountability in the public sector and limiting the space for political corruption.

Factors normally considered beneficial for budget transparency – fiscal and economic crisis demanding tighter fiscal discipline; major corruption scandals opening up political maneuvering space for the introduction of reforms which in turn lead to improved public access to budget information; a high level of debt entailing the need to enhance the efficiency of the collection and use

<sup>1</sup> For the purposes of this paper, "local units" are to be understood as referring to all counties and cities and a sample of 100 municipalities in Croatia.

<sup>2</sup> See Bronić, Ott and Urban (2012).

of budget funds – are all at work in Croatia. It has to be hoped that these factors will truly contribute to budget transparency, both at state and local units' levels.<sup>3</sup>

The origin of this research can be traced to the **Open Government Partnership** initiative, more specifically to the recommendation issued by the Ministry of Finance under the aegis of this initiative, stating that local units should publish key budget documents on their websites.<sup>4</sup> Three research cycles have been conducted. In the period between 6 March and 15 April 2013, local units' websites were surveyed for the publication of budget proposals, enacted budgets and citizens budgets for the year 2013.<sup>5</sup> Between 15 October and 12 November 2013, we examined the websites for the publication of mid-year reports on budget execution for the year 2013. Finally, between 3 February and 23 February 2014, the extent of the web publication of budget proposals, enacted budgets and citizens budgets for the year 2014 was reviewed.

In all three cycles, we analyzed all the counties and cities, as well as a sample comprising 100 municipalities.<sup>6</sup> We wished to determine the number of published documents, but also their quality as well as the timeliness of their publication. We also tried to establish whether budget transparency was influenced by population size, total operating revenues, operating revenues per capita or the regional distribution (location in Continental or Adriatic Croatia) of the units under examination. At the level of counties, we additionally tried to determine whether total GDP and GDP per capita have had any impact.<sup>7</sup>

## RESEARCH PRINCIPLES

Research principles apply equally to all the cycles.<sup>8</sup> Documents are considered to be published if the following criteria are met:

- *Budget proposal* – if a document bearing this title (or, alternatively, draft budget proposal) has been published on the local unit's website, either separately or as part of the documentation for a meeting in which it is to be discussed.
- *Enacted budget* and *mid-year report on budget execution* – if published on the local unit's website. If published in the local unit's official gazette, for the purposes of this research they are deemed to be published only if there is a clearly named direct link (such as Budget 2014) on the local unit's website pointing to those specific documents, or to the official gazette where those documents can be found. If not, the documents are not considered to be published. We have reached such a decision due to numerous problems with the official gazette's search engines.
- *Citizens budget* – if any kind of simplified document intended for citizens has been published on the local unit's website (guides, brochures, presentations).

Accessing the local unit's websites outside the research timeframe specified above, we noticed that, on some websites, documents that were not found during the original research cycles were subsequently

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<sup>3</sup> See Ott (2014).

<sup>4</sup> **Ministry of Finance** recommended to all local units to publish the following documents on their official websites: *budget proposal* – when submitted to the representative body by the executive body; *enacted budget* – when passed by the representative body; *drafts of mid-year and end-year reports on budget execution* – when submitted to the representative body by the executive body; and *citizens budget*. This recommendation was repeated in the **Ministry of Finance's Instructions** for Drawing up Local and Regional Self-government Units' Budgets, 2014 – 2016. In its **Standard Citizens Budget Format**, the Ministry of Finance states that the citizens' budget has to be drawn up concurrently with the budget proposal, while, pursuant to Article 12 of the Amendment to the Budget Act (Official Gazette of the Republic of Croatia 136/12), all local units are required to publish in their official gazettes, in addition to the enacted budget, parts of mid-year and end-year reports on budget execution; and what is more, those two reports have also to be published in full on their official websites. The Act, unfortunately, does not prescribe the exact timelines for the publication of mentioned documents.

<sup>5</sup> For the results of this research cycle, see Ott, Bronić and Petrušić (2013).

<sup>6</sup> For details on the sample of municipalities, see Ott, Bronić and Petrušić (2013). Popovača was added to the cities' list after having been granted city status in April 2013.

<sup>7</sup> The GDP data used is for the year 2011 (CBS, 2014a), while the population size is drawn from the 2011 census (CBS, 2014b). Operating revenue data is for the year 2012 (Ministry of Finance, 2013a).

<sup>8</sup> For a detailed overview, see Ott, Bronić and Petrušić (2013).

available. We wish to emphasize that these documents were not included in this analysis and are therefore considered to be unpublished for the purposes of this research. As the research cycles were conducted well after the dates the budget documents were recommended to be published by the Ministry of finance, the results are already positively biased towards the local units' transparency. Once again, it has to be emphasized that timeliness is one of the essential characteristics of budget transparency. While the fact that key budget documents are being made available to citizens, even belatedly, is certainly positive, publishing those documents in a timely manner is essential for citizens to be able to inform themselves and participate in local budget processes.

### WHAT IS THE STATE OF BUDGET TRANSPARENCY IN CROATIAN LOCAL UNITS?

Chart D1 (see page 10) demonstrates a rather low level of budget transparency in Croatian local units. Taking into account that a maximum of 7 documents could have been published in the observed period, the leader as regards the overall average level of transparency (for all the local units situated within a county) is the Karlovac County (D1d)<sup>9</sup> with 3.4, followed by the Primorje – Gorski Kotar and Istria counties with 3.1 published documents, while the least open counties are the Bjelovar – Bilogora, Brod – Posavina and Požega – Slavonia counties with each 1.3 up to 1.4 published documents. Cities are on average (D1b) most transparent in the Karlovac (4.4 published documents) and Istria (4.2) counties, while the least transparent cities are situated in the Požega – Slavonia (1.4) and the Vukovar – Srijem (1.6) counties.

#### Chart 1

Level of budget transparency in local units, in %

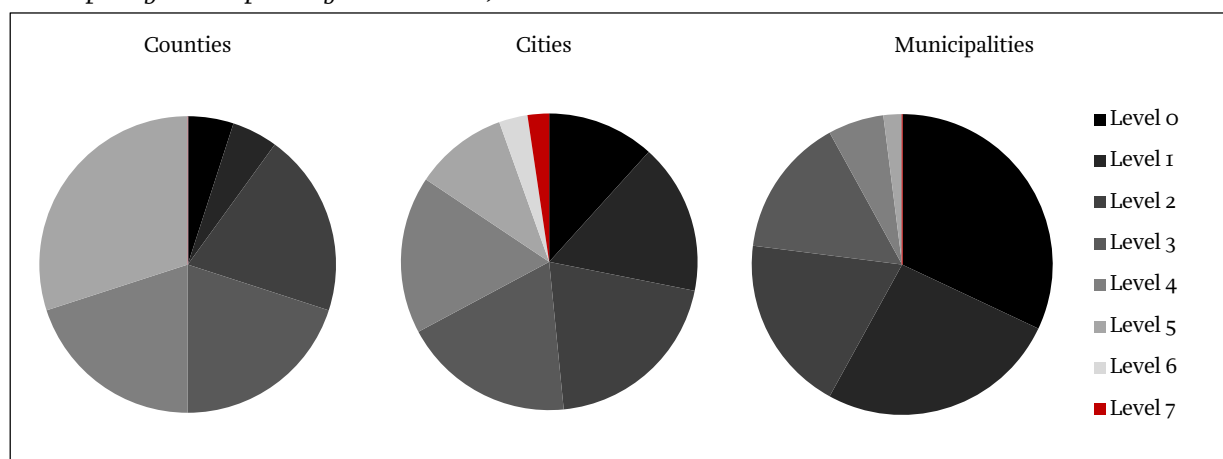


Chart 1 and Table D1 (see page 11) indicate that not one of Croatian counties published all seven or even six documents; the maximum number of documents published by any particular county is five. The worst levels of budget transparency have the Sisak – Moslavina and the Bjelovar – Bilogora counties with zero and one documents published, respectively. A special mention has to be made of the most transparent cities – Buzet, Opatija and Rijeka – that published all seven documents. Unfortunately, there are also cities with not a single document published: Belišće, Garešnica, Gospić, Grubišno Polje, Imotski, Nin, Obrovac, Oroslavje, Otok, Pleternica, Stari Grad, Supetar, Sveti Ivan Zelina, Vrgorac and Vrlika. Among those, Vrgorac, Imotski and Pleternica do not even have an official gazette on their website, making it impossible for their citizens to have any kind of access to local budget documentation. Almost in the same category is Vrlika, as it only has a few editions of its official gazette, dating back to 2012, available online. As regards the municipalities, with as many as 32% of

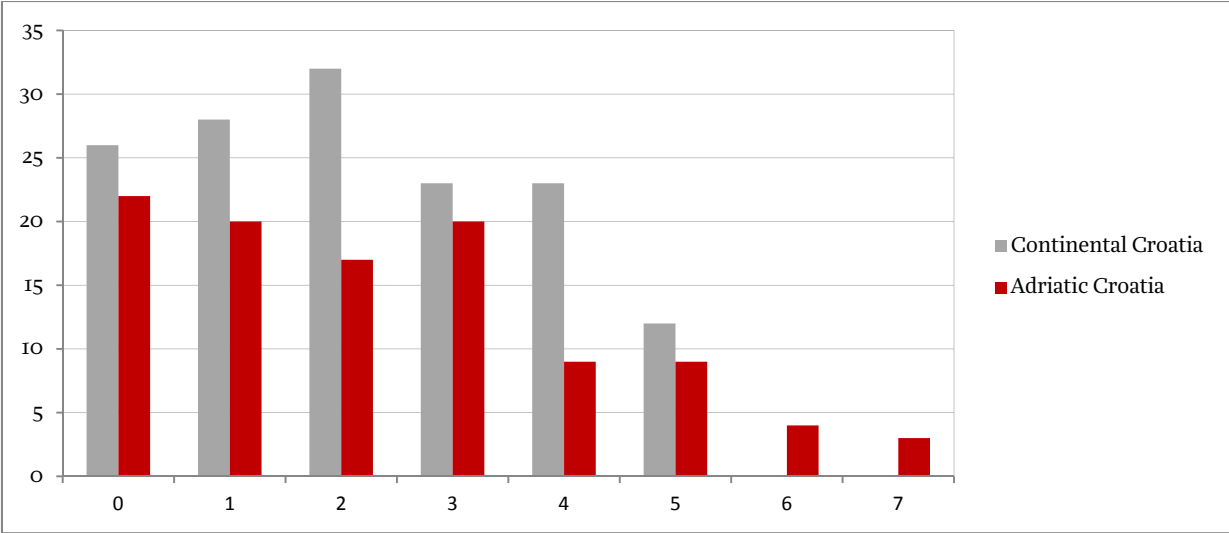
<sup>9</sup> Chart D1d is calculated by adding together the levels of transparency for a particular county, all the cities in that county and for those municipalities from the sample that are located in the said county, and dividing that sum by the total number of local units under observation in that county (county itself included).

those in our sample without a single document under analysis published, the most transparent ones – Matulji and Vrbanja, each with five of the documents published – deserve a special mention.

**REGIONAL DISTRIBUTION – BUDGET TRANSPARENCY IN ADRIATIC AND CONTINENTAL CROATIA**

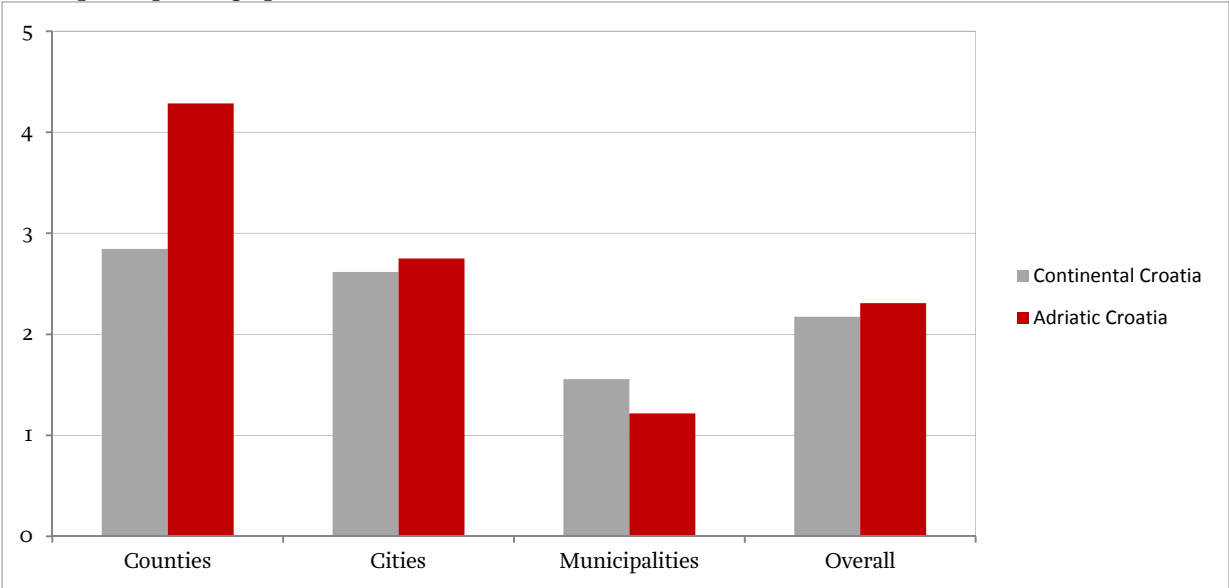
With regard to regional distribution – whether a unit is located in Continental or Adriatic Croatia – there are only minor differences in the local units’ level of transparency; however, the most transparent units are all located in Adriatic Croatia – Buzet, Opatija and Rijeka with seven, followed by Zadar, Labin, Pazin and Dubrovnik with six documents published.

**Chart 2**  
*Number of local units by level of transparency and regional distribution\**



\* All local units under observation included (all counties, all cities and one hundred municipalities).

**Chart 3**  
*Level of transparency of local units in Continental and Adriatic Croatia\**



\* Average levels of transparency are being presented for the counties, cities and municipalities. Columns labelled “overall” represent the sum of the levels of transparency for a particular county, for all the cities in that county and for those municipalities from the sample that are located in the said county, and dividing that sum by the total number of local units under observation in that county (county itself included).

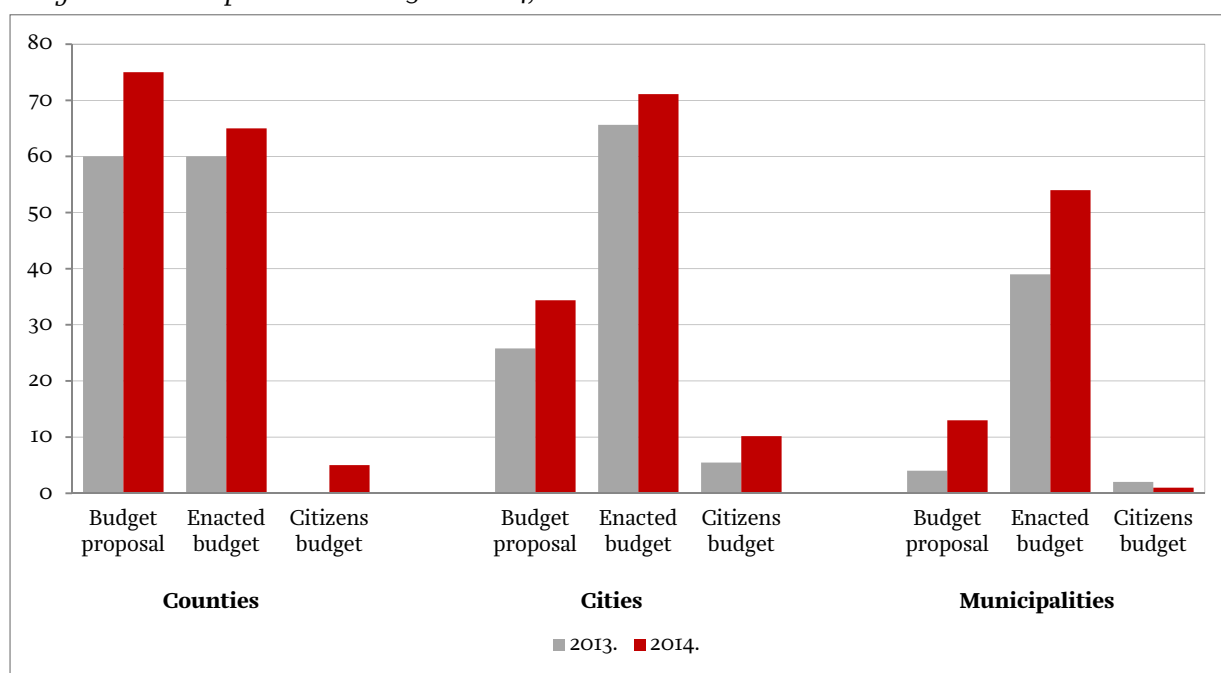
Although all seven most transparent cities are located in the Adriatic region, Chart 3 indicates that there are no major differences between the regions with regard to transparency of cities and municipalities. The cities are on average slightly more transparent in the Adriatic region, while the municipalities are, on average, again slightly more open in the Continental region. When it comes to counties, the Adriatic ones are significantly more transparent than the Continental ones, as the majority of counties in the Adriatic region have 5 documents published and not a single county in this region has less than 3 documents published.

### BUDGET TRANSPARENCY IS IMPROVING, ALBEIT SLIGHTLY

Although we cannot be satisfied with the budget transparency of the local units, it has to be said that improvement, however slight, has occurred. Chart 4 indicates that all types of local units published more budget documents in 2014 than in 2013.

**Chart 4**

*Budget documents published in 2013 and 2014, in %*



Additionally, it must be emphasized that the results indicating improvement are all the more convincing as, in 2014, the research was initiated sooner, i.e. closer to the dates when the documents were supposed to be published.<sup>10</sup>

Local units are often late with publishing citizens budgets, i.e. they are not being published concurrently with their source documents. Random searches conducted after the end of the original research cycles have shown that – for example – Brdovec and Labin did eventually publish citizens budgets, even though the same documents were not available on their websites when our examination was originally conducted. It is therefore possible that some other local units have also subsequently published certain budgetary documents, but, if they were not available on their websites in the above specified research timeframes, we could not take them in account. Timeliness of publication is among the key elements under scrutiny in this research and local units should take this fact into consideration, i.e. citizens budgets should be published no later than the budget documents they are

<sup>10</sup> *Budget proposal* should be published by November 15 and *enacted budget* by the end of the current budget year, within a timeframe allowing for the budget to be in force by 1 January of the year for which it has been prepared. In 2014, local units' websites were examined in February, while in 2013 in March and April.

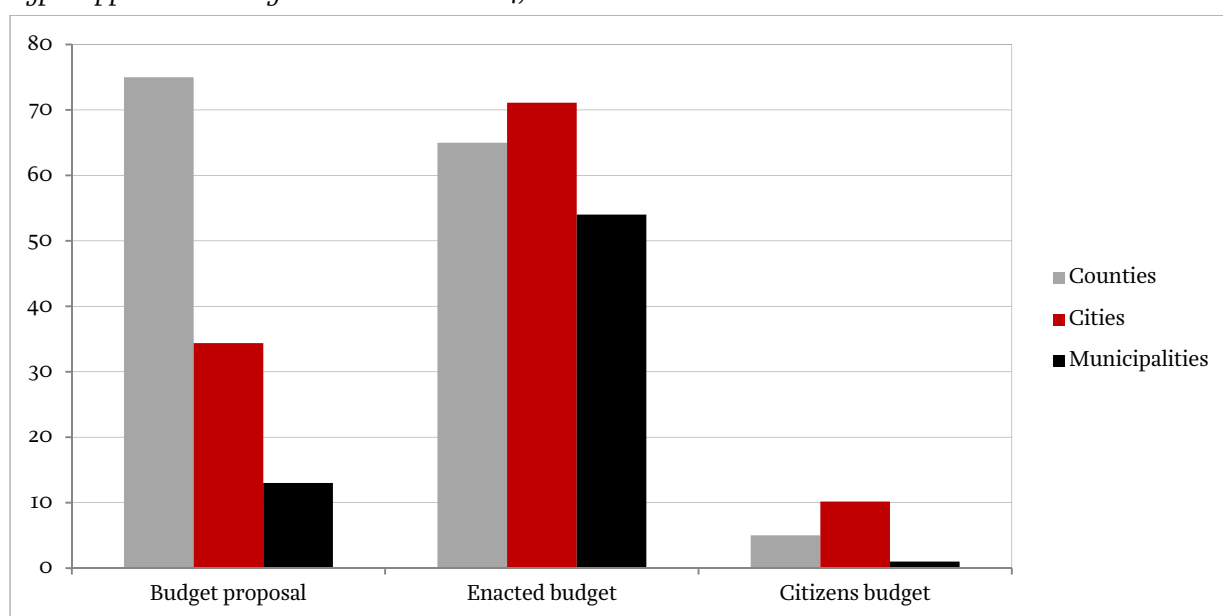
related to. For citizens to be informed and able to influence the outcome of local budgetary processes, citizens budgets need to be made available in a timely manner.

### WHICH DOCUMENTS ARE PUBLISHED NEVERTHELESS?

Chart 5 demonstrates that the documents most available to citizens are the counties' budget proposals; while budget proposals for cities are less available and those for municipalities are virtually unavailable. With regard to enacted budgets, the variation among the counties, cities and municipalities is not pronounced to the same extent. However, the fact that the cities and municipalities are far less likely to publish budget proposals than the enacted budgets is troubling as this means that the citizens are faced with a *fait accompli* and therefore unable to participate in local budgetary processes and influence the future budget.

#### Chart 5

*Types of published budget documents in 2014, in %*



As there are few local units publishing the citizens budget, those that did publish them in 2014 deserve a special mention: a single county – **Karlovac**, a single municipality – **Bizovac**, and the following cities: **Buje, Buzet, Dubrovnik, Dugo Selo, Metković, Novalja, Opatija, Poreč, Rijeka, Split<sup>ii</sup>, Zadar** and **Županja**.

### HOW SATISFACTORY IS THE QUALITY OF THE BUDGET INFORMATION AVAILABLE TO CITIZENS?

Examining the official websites of local units – from one research cycle to another – the same issues appear: a large number of dead links, search engines returning error messages, slow loading times, documents being published in official gazettes that are large in size and hard to search, documents being published as zipped files and therefore completely unsearchable, documents being mistitled or misplaced and can therefore only be found after exhaustive web searches. Unfortunately as many as five municipalities – **Dežanovac, Gornji Bogičevci, Plaški, Viškovci** and **Zažablje** – do not even have a official website. One wonders what are the prospects for citizens to obtain local budget information when some of the local units do not even have a website, while the quality of the majority of existing websites is so poor that even researchers specializing in budget issues have a hard time to navigate them. Citizens do not need to be budget experts; but they should be provided with easy and intuitive access to budget information.

<sup>ii</sup> Split published citizens budget before the enacted budget, and the enacted budget was not available on their website at the time of our survey.



However, in addition to those local units that were mentioned above for providing a substantial amount of budget documentation and/or for publishing citizens budgets, there are others that deserve to be mentioned for an effort they make in providing quality budget information to their citizens. Some local units organized public meetings and called for citizens to participate in budget discussions (Duga Resa, Koprivnica and Pula), some conducted polls on the subject of budget (Koprivnica) and others organized budget games (Rijeka) or allowed for direct citizen participation in budget preparation (Labin). Certain local units also have easily searchable websites, with excellent search engines and direct links to budget information on their homepages. Deserving a mention in this regard are some counties' websites – those of the Istria and Dubrovnik – Neretva counties, certain cities – Jastrebarsko (a special mention is due here for always stating the date of publication of the documents on their website), Buje, Daruvar, Opatija, Ozalj, Rijeka, Zadar and Županja and a couple of municipalities – Dvor and Vojnić.

### **ARE THERE CERTAIN SPECIFIC FACTORS INFLUENCING THE BUDGET TRANSPARENCY OF LOCAL UNITS?**

Being that in Croatia total GDP and GDP per capita information is not available for cities and municipalities, but only for counties, we tried to establish if GDP can be said to influence the transparency of counties.<sup>12</sup> A linear regression analysis was performed with inconclusive results, but it can be noticed that counties with higher total GDP and GDP per capita are generally more transparent. All counties with total GDP exceeding HRK 15 billion published three or more budget documents.

We also performed linear regression analyses in order to measure the influence of the population size, total operating revenues and operating revenues per capita on the transparency of counties, cities and municipalities. No significant correlation of these variables was found at the level of counties and municipalities, while at the level of cities there is a slight correlation between total operating revenues and budget transparency, i.e. the cities with higher total operating revenues are somewhat more transparent.<sup>13</sup>

### **CONCLUSION**

The analysis indicates a rather low level of budget transparency in Croatian local units. The leader as regards the overall average level of openness (for all the local units situated within a county) is the Karlovac County with a rather low score of 3.4 (out of maximum 7) documents published, followed by the Primorje – Gorski Kotar and Istria counties with 3.1. The least open counties are the Bjelovar – Bilogora, Brod – Posavina and Požega – Slavonia counties with, on average, 1.3 – 1.4 published documents. By types of local units, the following results were obtained:

- The worst county is Sisak-Moslavina, without a single document published. Only slightly better – with a single document published – is Bjelovar-Bilogora County.
- Cities are on average most transparent in the Karlovac and Istria counties, while the least transparent cities are situated in the Požega – Slavonia and the Vukovar – Srijem counties. Unfortunately, as many as 15 cities did not publish a single out of seven analysed budget documents.
- As many as 32% of the counties did not publish a single analysed budget document.
- With regard to regional distribution, there are only minor differences in levels of transparency; nevertheless, Adriatic local units are more open than the Continental ones.

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<sup>12</sup> City of Zagreb, also classified as a county, was left out on purpose as the observed variables for the City of Zagreb significantly deviate from other counties and thus might skew the results.

<sup>13</sup> Linear regression analyses were performed both with and without the cities of Zagreb (due to its markedly high number of inhabitants and total operating revenues), Matulji and Bakar (due to their markedly high total operating revenues) as their inclusion might have spoiled the results. However, there were no significant differences.



- Furthermore, the most transparent local units – cities with seven or six documents published – are all located in Adriatic Croatia. Budget transparency is nevertheless improving, as all types of local units published more budget documents in 2014 than in 2013.

The documents most available to citizens are the counties' budget proposals; budget proposals for cities are less available, while those for municipalities are virtually unavailable. The fact that the cities and municipalities are far less likely to publish budget proposals than the enacted budgets is especially troubling as this means that the citizens are unable to participate in local budgetary processes and influence the future budget of their municipality or city.

There are only a few local units publishing the citizens budgets – in 2014 only one county, one municipality and twelve cities published such documents.

A large majority of local units' websites is of low quality while as many as five municipalities from our sample do not even have a website, which means that citizens' prospects for obtaining budget information are questionable. However, there are local units that not only provided a maximum number of budget documentation to their citizens, but also provide well made, easily searchable websites, organize public meetings, call for citizens to participate in budget discussions, conduct polls on the subject of budget, organize budget games and allow for direct citizen participation in budget preparation.

Econometric methods of determining the influence of various variables on budget transparency did not provide significant results, but it is evident that counties with higher total GDP and GDP per capita are more transparent as well as the cities with higher total operating revenues.

## RECOMMENDATIONS

Despite the fact that without both a major reform of the country's territorial organization and fiscal (de)centralization no major improvement in local budget transparency can be achieved, as a substantial number of local units simply lack the administrative and financial capacity, the results of this analysis and examples set by certain local units – both small and less well off – indicate that improvements are possible even under the present circumstances. However, for these improvements to be achieved, the following conditions need to be met:

- Political awareness and will among the local units' officials, with citizens and the media demanding higher levels of budget transparency.
- Local units that have not yet achieved adequate results should emulate the example set by more transparent local units.
- The Government and Ministry of Finance should apply pressure on local units and call for an increase in their budget transparency, but it should also lead by example, as the central government itself has room for improvement in this area.
- The Ministry of Finance should follow up its recommendation for the citizens budgets to be published simultaneously with the budget proposal with an additional recommendation that citizens budgets should also be published concurrently with the enacted budget and mid-year and end-year reports on budget execution.
- Croatian Counties Association and the association of cities and municipalities should increase their efforts in raising the awareness of the importance of budget transparency in local units, possibly by fostering competition in budget openness.
- There is a need for greater emphasis and concrete measures from the Open Government Partnership action plan in promoting local units' budget transparency.

We hope that the results of this research will help in raising the awareness of the importance of budget transparency in local units as well as motivate the local units to achieve better results in the upcoming cycles of our research (the next cycle is set to commence following the publication of 2014

mid-year reports on budget execution). By improving the transparency of their budgets, both the central government and the local units can make huge steps forward in increasing their accountability towards the citizens, more efficient collection and use of public money, lowering corruption and increasing wellbeing.

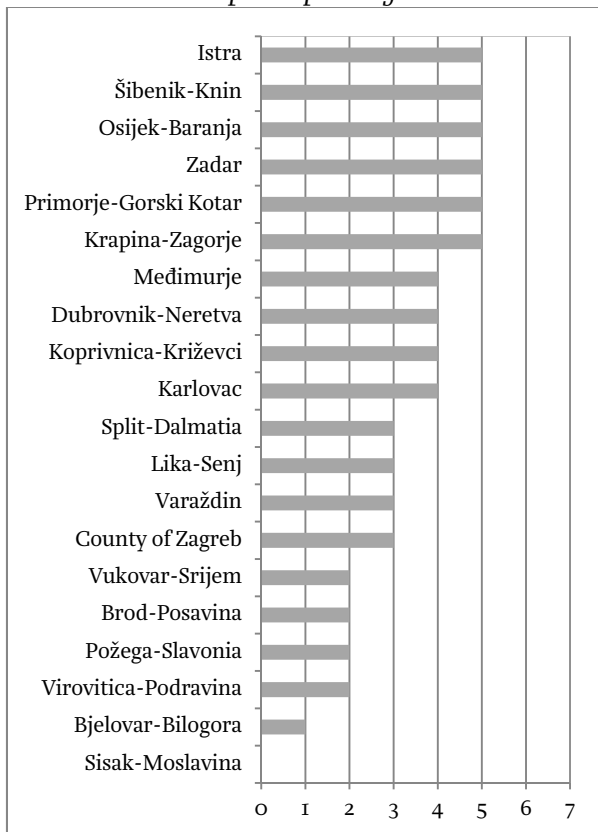
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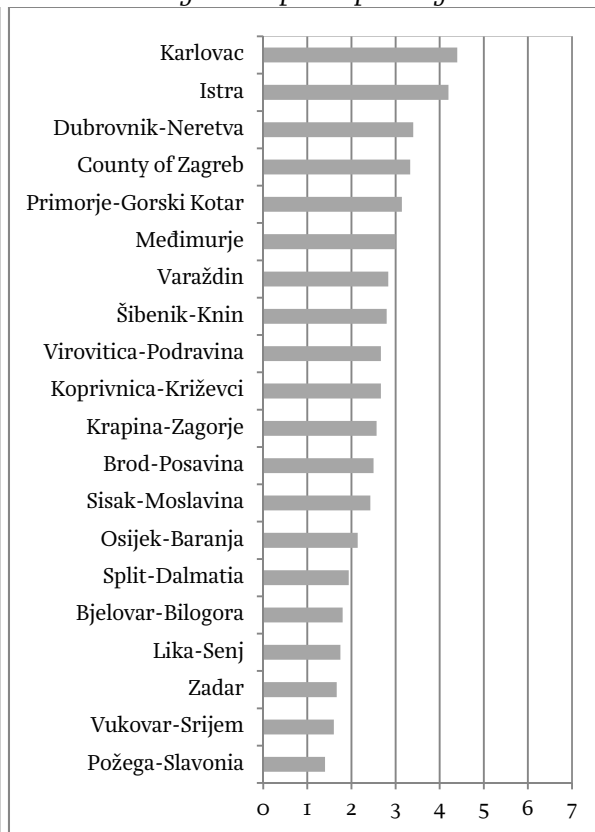
**Chart D1**

*Local units' budget transparency*

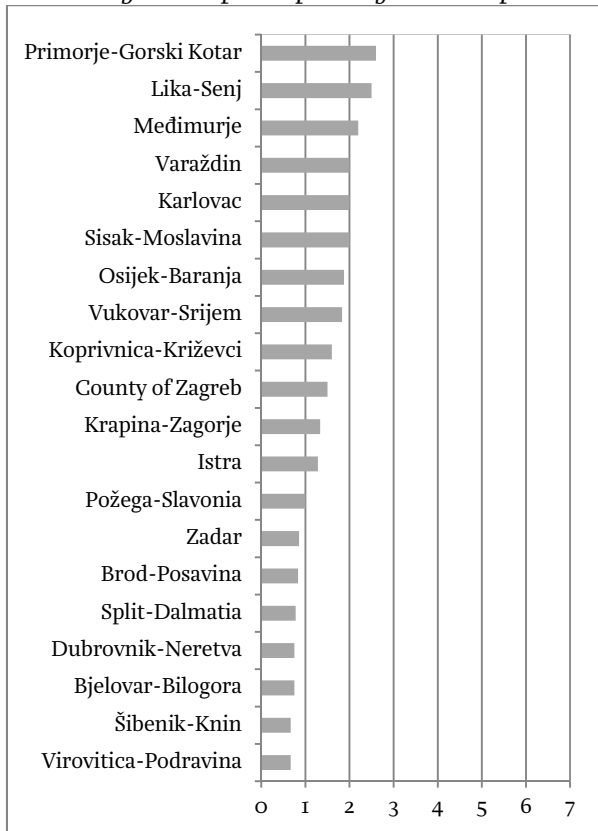
*D1a Level of transparency in counties*



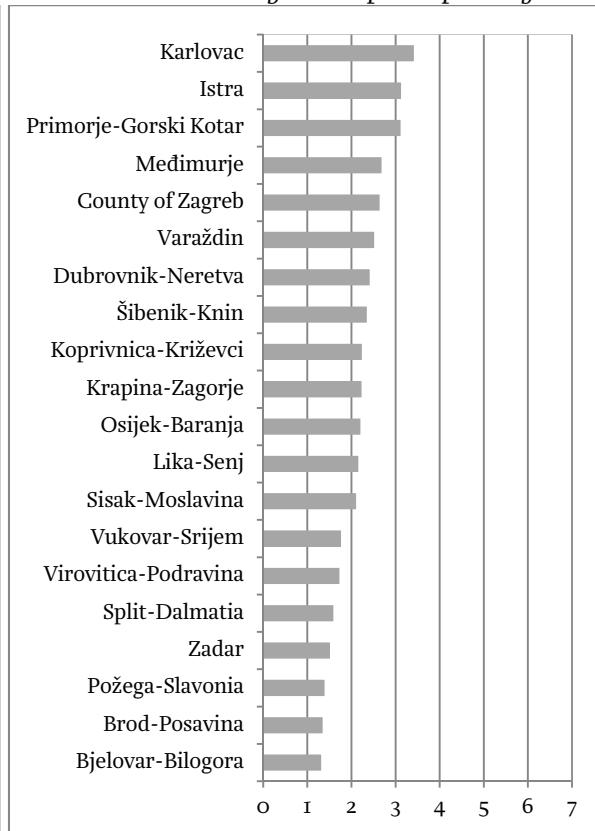
*D1b Average level of transparency in cities*



*D1c Average level of transparency in municipalities*



*D1d Overall average level of transparency*



**Table D1***Counties, cities and sampled municipalities ranked according to the level of budget transparency*

<b>Transparency level</b>	<b>Local units</b>
7	Cities Buzet, Opatija, Rijeka
6	Cities Dubrovnik, Labin, Pazin, Zadar
	Counties Istra, Krapina-Zagorje, Osijek-Baranja, Primorje-Gorski Kotar, Šibenik-Knin, Zadar
5	Cities Čakovec, Jastrebarsko, Karlovac, Kaštela, Ogulin, Osijek, Ozalj, Pula, Split, Šibenik, Velika Gorica, Zagreb, Županja
	Municipalities Matulji, Vrbanja
	Counties Dubrovnik-Neretva, Karlovac, Koprivnica-Križevci, Međimurje
4	Cities Bakar, Bjelovar, Crikvenica, Daruvar, Duga Resa, Dugo Selo, Ivanec, Koprivnica, Krapina, Kutina, Lubbreg, Novalja, Novigrad, Novska, Omiš, Poreč, Pregrada, Slavonski Brod, Sveta Nedelja, Trogir, Zabok, Zaprešić
	Municipalities Belica, Bizovac, Fažana, Križ, Sveti Križ Začretje, Vojnić
	Counties Lika-Senj, Split-Dalmatia, Varaždin, County of Zagreb
3	Cities Buje, Cres, Delnice, Donja Stubica, Drniš, Đakovo, Glina, Hrvatska Kostajnica, Komiža, Korčula, Krk, Lipik, Našice, Opuzen, Orahovica, Ploče, Samobor, Slunj, Solin, Umag, Varaždinske Toplice, Virovitica, Vodice, Vrbovec
	Municipalities Beretinec, Dubravica, Dvor, Feričanci, Koprivnički Bregi, Kotoriba, Krnjak, Ljubešćica, Podgorač, Punat, Ravna Gora, Selca, Starigrad, Sveta Nedjelja, Udbina
	Counties Brod-Posavina, Požega-Slavonia, Virovitica-Poslavina, Vukovar-Srijem
2	Cities Beli Manastir, Biograd na Moru, Čabar, Đurđevac, Hvar, Ivanić-Grad, Kastav, Klanjec, Knin, Kraljevica, Križevci, Lepoglava, Mali Lošinj, Metković, Mursko Središće, Novi Marof, Novi Vinodolski, Pakrac, Prelog, Rab, Rovinj, Senj, Sinj, Slatina, Varaždin, Vodnjan
	Municipalities Babina Greda, Brinje, Brodski Stupnik, Cestica, Čaglin, Donja Motičina, Hlebina, Jarmina, Klis, Marijanci, Martinska Ves, Nova Rača, Okučani, Pakoštane, Sokolovac, Strahoninec, Sveti Juraj na Bregu, Štitar, Trnovec Bartolovečki
	Counties Bjelovar-Bilogora
1	Cities Benkovac, Čazma, Donji Miholjac, Ilok, Kutjevo, Makarska, Nova Gradiška, Otočac, Pag, Petrinja, Popovača, Požega, Sisak, Skradin, Trilj, Valpovo, Vinkovci, Vis, Vrbovsko, Vukovar, Zlatar
	Municipalities Brdovec, Buđinščina, Cista Provo, Dobrinj, Ervenik, Generalski Stol, Gradina, Janjina, Krašić, Kumrovec, Lekenik, Ližnjan, Lokve, Novo Virje, Orebić, Petrovsko, Rogoznica, Satnica Đakovačka, Slivno, Tkon, Tuhelj, Velika Kapanica, Velika Pisanica, Višnjan, Zadvarje, Zdenci
	Counties Sisak-Moslavina
0	Cities Belišće, Garešnica, Gospić, Grubišno Polje, Imotski, Nin, Obrovac, Oroslavje, Otok, Pleternica, Stari Grad, Supetar, Sveti Ivan Zelina, Vrgorac, Vrljika
	Municipalities Baška Voda, Bedenica, Bibinje, Čačinci, Davor, Dežanovac, Donja Voća, Gornja Stubica, Gornji Bogičevci, Gračac, Hrvace, Kanfanar, Kaptol, Koprivnički Ivanec, Kukljica, Levanjska Varoš, Marina, Markušica, Plaški, Podgora, Privlaka, Promina, Rugvica, Sibirj, Sveti Filip i Jakov, Sveti Lovreč, Svetvinčenat, Šolta, Veliko Trojstvo, Viškovci, Vratišinec, Zažablje