

CONFERENCE

## PUBLIC SECTOR ECONOMICS 2018

### FISCAL OPENNESS: TRANSPARENCY, PARTICIPATION AND ACCOUNTABILITY IN FISCAL POLICIES

26 OCTOBER 2018 | ZAGREB, CROATIA

#### PROGRAM

8.30–9.00

#### REGISTRATION

9.00–9.30

#### OPENING

KATARINA OTT, *Institute of Public Finance*  
PAOLO DE RENZIO, *International Budget Partnership*  
MAX BRÄNDLE, *Friedrich Ebert Stiftung*  
MANICA HAUPTMAN, *European Commission Representation in the Republic of Croatia*  
IVANA JAKIR-BAJO, *Ministry of Finance of the Republic of Croatia*

9.30–10.15

#### KEYNOTE SPEECH

JAMES ALT, *Institute for Quantitative Social Science, Harvard University, Cambridge, U.S.*

10.15–10.30

Break

10.30–11.35

#### PARALLEL SESSIONS

Session 1: Transparency practices of different institutions  
Session 2: Impacts and determinants of fiscal transparency  
Session 3: Exchange of tax information, deficits and growth

11.35–11.55

Break

11.55–13.00

#### PARALLEL SESSIONS

Session 4: Determinants of fiscal transparency  
Session 5: Audits, transparency and accountability  
Session 6: The role of technology in fiscal policy

13.00–14.00

Lunch

14.00–14.45

#### KEYNOTE SPEECH

Francisco Bastida, *Faculty of Economy and Business, University of Murcia, Murcia, Spain; American University of Armenia, Yerevan, Armenia*

14.45–15.05

Break

15.05–16.10

#### PARALLEL SESSIONS

Session 7: Public participation in budget processes  
Session 8: Open local budget index workshop  
Session 9: Electoral issues

16.10–16.30

#### CLOSING REMARKS

#### PROGRAM COMMITTEE

FRANCISCO BASTIDA, *Faculty of Economy and Business, University of Murcia, Murcia, Spain; American University of Armenia, Yerevan, Armenia*

BERNARDINO BENITO, *Faculty of Economy and Business, University of Murcia, Murcia, Spain*

MIHAELA BRONIĆ, *Institute of Public Finance, Zagreb, Croatia*

JUAN PABLO GUERRERO, *Global Initiative for Fiscal Transparency*

PAOLO DE RENZIO, *International Budget Partnership, Washington, D.C., U.S.*

JOACHIM WEHNER, *London School of Economics and Political Science, London, UK*

RONNIE DOWNES, *OECD*

Our thanks for their support to the conference go to



## SESSION 1: TRANSPARENCY PRACTICES OF DIFFERENT INSTITUTIONS

(CHAIR: ARANZASU GUILLAN MONTERO, *DIVISION FOR PUBLIC INSTITUTIONS AND DIGITAL GOVERNMENT, DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS, UNITED NATIONS*)

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The transparency of law making and fiscal democracy	Lobna Mohamed Abdellatif Ahmed, <i>World Bank</i> Mohamed Zaky, <i>Cairo University, Cairo, Egypt</i>
Out of sight, out of mind? Fiscal and general accountability mechanisms and transparency practices in Croatian local public agencies	Anamarija Musa, <i>Faculty of Law, University of Zagreb, Zagreb, Croatia</i> / <i>Information Commissioner</i> Tereza Rogić Lugarić, <i>Faculty of Law, University of Zagreb, Zagreb, Croatia</i> Dana Dobrić Jambrović, <i>Faculty of Law, University of Rijeka, Rijeka, Croatia</i>
The impact of fiscal rules and fiscal councils on more responsible and transparent management of public finances	Sanja Bach, <i>Faculty of Political Science, University of Zagreb, Zagreb, Croatia</i>

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## SESSION 2: IMPACTS AND DETERMINANTS OF FISCAL TRANSPARENCY

(CHAIR: FRANCISCO BASTIDA, *FACULTY OF ECONOMY AND BUSINESS, UNIVERSITY OF MURCIA, MURCIA, SPAIN*; *AMERICAN UNIVERSITY OF ARMENIA, YEREVAN, ARMENIA*)

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Do poor countries suffer from an accountability gap?	Paolo de Renzio, <i>International Budget Partnership, Washington, D.C., U.S.</i> Joachim Wehner, <i>London School of Economics and Political Science, London, UK</i>
Fiscal transparency and FDI inflows: An empirical analysis based on longitudinal data	Lorenzo Cicatiello, <i>Department of Human and Social Sciences, University of Naples L'Orientale, Naples, Italy</i> Elina De Simone, <i>Department of Economic Studies, University of Naples Parthenope, Naples, Italy</i> Salvatore Elcorano, <i>CNR Institute of Studies on Mediterranean Societies, Naples, Italy</i> Giuseppe Lucio Gaeta, <i>Department of Human and Social Sciences, University of Naples L'Orientale, Naples, Italy</i>
Fiscal transparency and wastefulness of government spending: A panel data analysis	Lorenzo Cicatiello, <i>Department of Human and Social Sciences, University of Naples L'Orientale, Naples, Italy</i> Elina De Simone, <i>Department of Economic Studies, University of Naples Parthenope, Naples, Italy</i> Giuseppe Lucio Gaeta, <i>Department of Human and Social Sciences, University of Naples L'Orientale, Naples, Italy</i>

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### SESSION 3: EXCHANGE OF TAX INFORMATION, DEFICITS AND GROWTH

(CHAIR: GORAN VUKŠIĆ, INSTITUTE OF PUBLIC FINANCE, ZAGREB, CROATIA)

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Growth effects of the allocation of government expenditure in an endogenous growth model with physical and human capital	Christine Awiti, <i>World Bank</i>
Twin deficits revisited: A role for fiscal institutions?	António Afonso, <i>Research Unit on Complexity and Economics, ISEG-UL – Universidade de Lisboa, Lisbon, Portugal</i> Florence Huart, <i>Faculté des Sciences Economiques et Sociale, University of Lille 1, Villeneuve-d'Ascq, France</i> João Tovar Jalles, <i>Nova School of Business and Economics, Lisbon, Portugal</i> Piotr Stanek, <i>Cracow University of Economics, Cracow, Poland</i>
A call to action: From evolution to revolution on the common reporting standard	Elisa Casi, <i>University of Mannheim, Mannheim, Germany</i> Sara Nenadić, <i>PwC Frankfurt, Frankfurt, Germany</i> Mark Dinko Orlić, <i>PwC Frankfurt, Frankfurt, Germany</i> Christoph Spengel, <i>University of Mannheim, Mannheim, Germany</i>

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### SESSION 4: DETERMINANTS OF FISCAL TRANSPARENCY

(CHAIR: JOSIP FRANIĆ, INSTITUTE OF PUBLIC FINANCE, ZAGREB, CROATIA)

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Is transparency spatially determined? An empirical test for Italian municipalities	Emma Galli, <i>Department of Social and Economic Sciences, Sapienza University of Rome, Rome, Italy</i> Ilde Rizzo, <i>Department of Economics and Business, University of Catania, Catania, Italy</i> Carla Scaglioni, <i>University of Reggio Calabria "Mediterranea", Digiec, Reggio Calabria, Italy</i>
Empirical analysis of the key socio-economic determinants of fiscal transparency	Borce Trenovski, <i>Faculty of Economics, Ss. Cyril and Methodius University, Skopje, Macedonia</i> Biljana Tashevska, <i>Faculty of Economics, Ss. Cyril and Methodius University, Skopje, Macedonia</i> Marija Trpkova-Nestorovska, <i>Faculty of Economics, Ss. Cyril and Methodius University, Skopje, Macedonia</i>

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## SESSION 5: AUDITS, TRANSPARENCY AND ACCOUNTABILITY

(CHAIR: JAMES ALT, *INSTITUTE FOR QUANTITATIVE SOCIAL SCIENCE, HARVARD UNIVERSITY, CAMBRIDGE, U.S.*)

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The role of audits in enhancing transparency and accountability for the Sustainable Development Goals	Aránzazu Guillán Montero, United Nations <i>Department of Social and Economic Affairs (UNDESA)</i> David Le Blanc, UNDESA
Audits for accountability: Evidence from municipal by-elections in South Africa	Daniel Berliner, <i>London School of Economics and Political Science (LSE), London, UK</i> Joachim Wehner, <i>LSE, London, UK</i>
Management and reporting of contingent liabilities of general government in Finland – results from the fiscal policy audit conducted by the National Audit Office	Mika Sainio, <i>National Audit Office of Finland, Helsinki, Finland</i> Vuokko Mustonen, <i>National Audit Office of Finland, Helsinki, Finland</i>

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## SESSION 6: THE ROLE OF TECHNOLOGY IN FISCAL POLICY

(CHAIR: MAJA KLUN, *FACULTY OF ADMINISTRATION, UNIVERSITY OF LJUBLJANA, SLOVENIA*)

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Blockchain technology in fiscal process optimization in Ukraine	Igor Britchenko, <i>State University of Applied Sciences named prof. Stanislaw Tarnowski, Tarnobrzeg, Poland</i> Tetiana Cherniavska, <i>State University of Applied Sciences in Konin, Konin, Poland</i>
Budget explorers: A transparency innovation in the Czech local government	Lucie Sedmihradská, <i>Faculty of Finance and Accounting, University of Economics, Prague, Czech Republic</i>
Technology for fiscal openness in resource constrained and politically challenging contexts	Lesedi Bewlay, <i>The Engine Room, Gaborone, Botswana</i> Nicole Anand, <i>The Engine Room, Gaborone, Botswana</i>

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## SESSION 7: PUBLIC PARTICIPATION IN BUDGET PROCESSES

(CHAIR: NIVES MIOŠIĆ, *PERSPECTA SOCIAL DEVELOPMENT CONSULTANCY*)

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Citizens and the City: The case for participatory budgeting in the City of Zagreb	Ivana Rašić Bakarić, <i>The Institute of Economics, Zagreb, Croatia</i> Marijana Sumpor, <i>The Institute of Economics, Zagreb, Croatia</i> Sandra Švaljek, <i>The Institute of Economics, Zagreb, Croatia</i>
What determines citizen's participation and trends on budgetary transparency in municipalities in Kosovo	Berat Thaqi, <i>GAP Institute for Advanced Studies, Prishtina, Kosovo</i> Blendi Hasaj, <i>GAP Institute for Advanced Studies, Prishtina, Kosovo</i>

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## SESSION 8: OPEN LOCAL BUDGET INDEX WORKSHOP

(CHAIR: PAOLO DE RENZIO, *INTERNATIONAL BUDGET PARTNERSHIP, WASHINGTON, D.C., U.S.*)

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Analysis of Local budget transparency index in the last three years: The case of Slovenia

Jože Benčina, *Faculty of Administration, University of Ljubljana, Ljubljana, Slovenia*

Maja Klun, *Faculty of Administration, University of Ljubljana, Ljubljana, Slovenia*

Lan Umek, *Faculty of Administration, University of Ljubljana, Ljubljana, Slovenia*

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Discussing the Determinants of Online Budget Transparency by a Spatial Regression Analysis of Croatian Cities and Municipalities – Do good neighbours make you better?

Paulo Jorge Reis Mourão, *Economics & Management School, University of Minho, Braga, Portugal*

Mihaela Bronić, *Institute of Public Finance, Zagreb, Croatia*

Branko Stanić, *Institute of Public Finance, Zagreb, Croatia*

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## SESSION 9: ELECTORAL ISSUES

(CHAIR: VELIBOR MAČKIĆ, *FACULTY OF ECONOMICS AND BUSINESS, UNIVERSITY OF ZAGREB, CROATIA*)

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Does political corruption affect municipal election outcomes? An empirical evidence of Spanish local governments

Francisco José Bastida Albaladejo, *Faculty of Economy and Business, University of Murcia, Murcia, Spain;*

*American University of Armenia, Yerevan, Armenia*

María-Dolores Guillamón, *University of Murcia, Murcia, Spain*

Ana-María Ríos, *University of Murcia, Murcia, Spain*

Bernardino Benito, *University of Murcia, Murcia, Spain*

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The trinity of fiscal cyclicity, electoral systems and budget institutions: Evidence from Egypt

Sarah Mohamed El-Khishin, *Faculty of Business Administration, Economics and Political Science, The British University in Egypt, Cairo, Egypt*

Mohamed Zaky, *Cairo University, Cairo, Egypt*

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