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PRESS RELEASE

BUDGET TRANSPARENCY IN CROATIAN COUNTIES, CITIES AND MUNICIPALITIES: NOVEMBER 2021 – APRIL 2022

The Institute of Public Finance has conducted analyses of budget transparency in all Croatian counties, cities and municipalities, and today presented the results of the latest cycle of research that lasted from November 2021 to April 2022.

The overall average level of budget transparency in Croatian local government units, expressed as the number of budget documents published on their respective official websites, stands at 4.5 (out of a maximum 5). All counties published all 5 requested documents, cities an average of 4.7 documents, and municipalities an average of 4.4 documents.

An [interactive map](#) of all 576 counties, cities and municipalities has been published on the website of the Institute of Public Finance, where detailed descriptions of the results of this most recent analysis can be found.

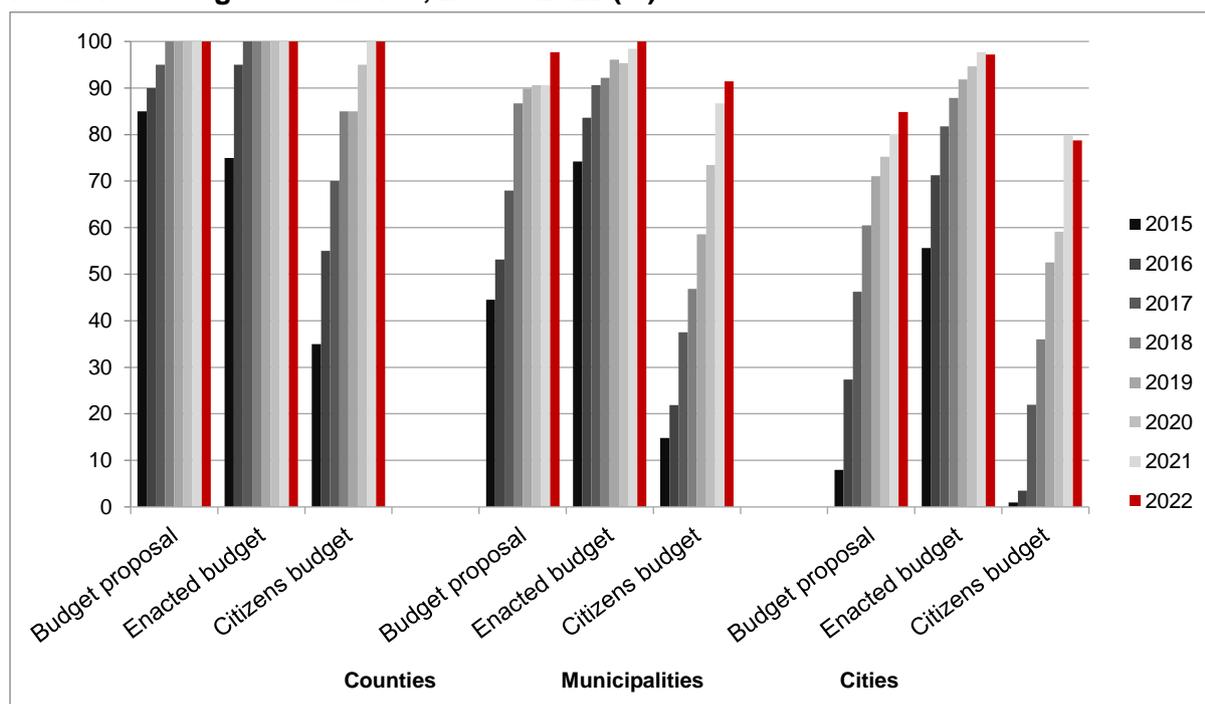
Despite the excellent averages, still 19 cities and 92 municipalities do not publish all three documents for which there is a legal obligation for publication, and as much as 14 cities and 124 municipalities do not publish two documents that the Ministry of Finance recommended to publish. Two municipalities did not publish any of the searched for budget documents.

“The aim of the research was to determine whether all counties, cities and municipalities publish five key budget documents on their websites in a timely manner each year. We are very satisfied seeing that the situation has been improving from year to year. This means that in more and more local government units, citizens, councilors and journalists have the opportunity to be involved in decision-making on local budgets”, said **Mihaela Bronić**, head of the research within the project [Does Transparency Pay-off? The political and socio-economic impacts of local budget transparency in Croatia](#), funded by the Croatian Science Foundation.

Bronić emphasized that the mere publication of five key budget documents – 2020 year-end report, 2021 mid-year report, 2022 budget proposal, 2022 enacted budget, 2022 citizens budget – does not mean that these units are absolutely budgetary transparent or that their leadership is absolutely budgetary responsible, but it is only a confirmation that the laws and recommendations of the Ministry of Finance have been complied with.

“As budget transparency is a necessary but not a sufficient condition for quality management of public funds, it is hoped that it will continue to improve and that over time it will lead to increasing participation of citizens, media, unions, politicians, scientists. Numerous conclusions and recommendations that can facilitate local budget transparency improvement and serve as a basis for possible fiscal and territorial reforms are available to interested parties in our previous analyses of budget transparency”, said Bronić.

Published budget documents, 2015 – 2022 (%)



Source: Authors

In eight research cycles, the average budget transparency of all counties, cities and municipalities increased from 1.8 in the first cycle, to 4.5 in the last cycle. Shifts are noticeable in all types of local government units for all budget documents, and this is best shown by the publication of citizens budgets - in 2015 it was published by only 1% of municipalities, and in 2022 by as many as 79%.

In addition to representatives of the Institute of Public Finance, the presentation was attended by State Secretary of the Ministry of Finance **Zdravko Zrnušić**, State Secretary of the Ministry of Justice and Public Administration **Sanjin Rukavina**, Deputy Head of Sisak-Moslavina County **Mihael Jurić**, Mayor of the City of Pakrac **Anamarija Blažević** and Head of the Municipality of Ribnik **Dino Blažević**.

More information about the research results can be found in [IPF Notes](#).

Thanks for the support



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