

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 (part 1)

Session 3: Exchange of tax information, deficits and growth

11.35–11.55

Break

11.55–13.00

PARALLEL SESSIONS

Session 4: Impacts and determinants of fiscal transparency (part 2)

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

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*

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SESSION 1: TRANSPARENCY PRACTICES OF DIFFERENT INSTITUTIONS

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

The transparency of law making and fiscal democracy	Lobna Mohamed Abdellatif Ahmed, <i>World Bank</i> Mohamed Zaky, <i>Cairo University, Cairo, Egypt</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>

SESSION 2: IMPACTS AND DETERMINANTS OF FISCAL TRANSPARENCY (PART 1)

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

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>

SESSION 3: EXCHANGE OF TAX INFORMATION, DEFICITS AND GROWTH

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

Twin deficits revisited: A role for fiscal institutions?

António Afonso, *Research Unit on Complexity and Economics, ISEG-UL – Universidade de Lisboa, Lisbon, Portugal*

Florence Huart, *Faculté des Sciences Economiques et Sociale, University of Lille 1, Villeneuve-d'Ascq, France*

João Tovar Jalles, *Nova School of Business and Economics, Lisbon, Portugal*

Piotr Stanek, *Cracow University of Economics, Cracow, Poland*

A call to action: From evolution to revolution on the common reporting standard

Elisa Casi, *University of Mannheim, Mannheim, Germany*

Sara Nenadić, *PwC Frankfurt, Frankfurt, Germany*

Mark Dinko Orlić, *PwC Frankfurt, Frankfurt, Germany*

Christoph Spengel, *University of Mannheim, Mannheim, Germany*

SESSION 4: IMPACTS AND DETERMINANTS OF FISCAL TRANSPARENCY (PART 2)

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

Is transparency spatially determined?
An empirical test for Italian municipalities

Emma Galli, *Department of Social and Economic Sciences, Sapienza University of Rome, Rome, Italy*

Ilde Rizzo, *Department of Economics and Business, University of Catania, Catania, Italy*

Carla Scaglioni, *University of Reggio Calabria "Mediterranea", Digiec, Reggio Calabria, Italy*

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*

SESSION 5: AUDITS, TRANSPARENCY AND ACCOUNTABILITY

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

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>

SESSION 6: THE ROLE OF TECHNOLOGY IN FISCAL POLICY

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

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>

SESSION 7: PUBLIC PARTICIPATION IN BUDGET PROCESSES

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

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>

SESSION 8: OPEN LOCAL BUDGET INDEX WORKSHOP

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

Analysis of Local budget transparency index in the last three years: The case of Slovenia	Jože Benčina, <i>Faculty of Administration, University of Ljubljana, Ljubljana, Slovenia</i> Maja Klun, <i>Faculty of Administration, University of Ljubljana, Ljubljana, Slovenia</i> Lan Umek, <i>Faculty of Administration, University of Ljubljana, Ljubljana, Slovenia</i>
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, <i>Economics & Management School, University of Minho, Braga, Portugal</i> Mihaela Bronić, <i>Institute of Public Finance, Zagreb, Croatia</i> Branko Stanić, <i>Institute of Public Finance, Zagreb, Croatia</i>
