

VIRTUAL CONFERENCE

PUBLIC SECTOR ECONOMICS 2021

Does fiscal openness pay off? The political and socio-economic effects of transparency, participation and accountability

22 October 2021 | Zagreb, Croatia

PRELIMINARY PROGRAM

| | |
|---------------|---|
| 8.30 – 9.00 | Registration |
| 9.00 – 9.30 | <p>Opening VJEKOSLAV BRATIĆ, <i>Institute of Public Finance</i> SONJA SCHIRMBECK, <i>Friedrich Ebert Stiftung</i> HANA HUZJAK, <i>European Commission Representation in the Republic of Croatia</i> WARREN KRAFCHIK, <i>International Budget Partnership, Washington</i> STIPE ŽUPAN, <i>Ministry of Finance of the Republic of Croatia</i> MIHAELA BRONIĆ, <i>Institute of Public Finance</i></p> |
| 9.30 – 10.15 | <p>Keynote speech PAULO JORGE REIS MOURÃO, <i>University of Minho, Portugal</i></p> |
| 10.15 – 10.30 | Virtual coffee break |
| 10.30 – 11.30 | <p>Parallel session 1 The economic effects of transparency Parallel session 2 Defining and measuring transparency</p> |
| 11.30 – 11.45 | Virtual coffee break |
| 11.45 – 12.45 | <p>Parallel session 3 The socio-economic effects of transparency Parallel session 4 Practices for improving budget transparency</p> |
| 12.45 – 14.00 | Virtual lunch break |
| 14.00 – 14.30 | <p>Keynote speech MARÍA-DOLORES GUILLAMÓN, <i>University of Murcia, Spain</i></p> |
| 14.30 – 14.45 | Virtual coffee break |
| 14.45 – 15.45 | <p>Parallel session 5 Participation in fiscal issues Parallel session 6 The political aspects of transparency</p> |
| 15.45 – 16.00 | Virtual coffee break |
| 16.00 – 16.30 | <p>Keynote speech JAMES ALT, <i>Institute for Quantitative Social Science, Harvard University, Cambridge, U.S.</i></p> |
| 16.30 -17.15 | <p>Plenary panel discussion and closing remarks Future directions for research on the impacts of fiscal openness</p> |

Our thanks for their support to the conference go to



PARALLEL SESSION 1: THE ECONOMIC EFFECTS OF TRANSPARENCY

Chair/discussant: Francisco José Bastida Albaladejo, *Prince Sultan University, Saudi Arabia*

| | |
|---|---|
| The Effect of Transparency on the Financial Condition of Public Sector Entities: An Analysis in the Portuguese Local Government | Lara Baião, <i>University of Coimbra, Faculty of Economics, Portugal</i> Susana Jorge, <i>University of Coimbra, Faculty of Economics, and Research Centre in Political Science, Portugal</i> Pedro André Cerqueira, <i>University of Coimbra, Faculty of Economics, and Centre for Business and Economics Research, Portugal</i> |
| Budget Transparency and Financial Sustainability | Marco Bisogno, <i>University of Salerno, Italy</i> Beatriz Cuadrado-Ballesteros, <i>University of Salamanca, Spain</i> |

PARALLEL SESSION 2: DEFINING AND MEASURING TRANSPARENCY

Chair/discussant: Maroje Lang, *Croatian national bank, Croatia*

| | |
|---|---|
| Transparency in Government Forecasts | Claudio Columbano, <i>Adjunct Faculty, IE Business School, Spain</i> |
| Budget Transparency and Tax Transparency – Two Sides of the Same Coin or Opposing Concepts? | Tereza Rogić Lugarić, <i>Faculty of Law, University of Zagreb, Croatia</i> Irena Klemenčić, <i>Faculty of Law, University of Zagreb, Croatia</i> |

PARALLEL SESSION 3: THE SOCIO-ECONOMIC EFFECTS OF TRANSPARENCY

Chair/discussant: Ana-María Ríos, *University of Murcia, Spain*

| | |
|---|---|
| Local Governments' Budget Transparency, Revenues and Debts in Croatia | Paulo Reis Mourão, <i>University of Minho, Portugal</i> Mihaela Bronić, <i>Institute of Public Finance, Croatia</i> Branko Stanić, <i>Institute of Public Finance, Croatia</i> |
| What Do Human Rights Have to Offer to Fiscal Policy? | Sergio Chaparro, <i>Center for Economic and Social Rights – CESR, U.S.</i> María Emilia Mamberti, <i>Center for Economic and Social Rights – CESR, U.S.</i> Olivia Minatta, <i>Center for Economic and Social Rights – CESR, U.S.</i> |

PARALLEL SESSION 4: PRACTICES FOR IMPROVING BUDGET TRANSPARENCY

Chair/discussant: Lorena Rivero Del Paso, *International Monetary Fund, U.S.*

The Case for Area-Based Budgeting in Local Governments: A Tool for Addressing Socio-Spatial Inequalities?

Mariana Almeida, *Tide Setubal Foundation, Brazil*
Pedro de Lima Marin, *Tide Setubal Foundation, Brazil*

Local Budgetary Innovations and Effects of Their Use at the Same Time

Martina Balážová, *Comenius University in Bratislava, Slovakia*
Daniel Klimovský, *Comenius University in Bratislava, Slovakia*
Mária Murray Svidroňová, *Matej Bel University in Banská Bystrica, Slovakia*
Juraj Nemec, *Matej Bel University in Banská Bystrica, Slovakia*

Fiscal Transparency in Greece During COVID-19 Pandemic

Katerina Savvaidou, *Aristotle University of Thessaloniki, Greece*

PARALLEL SESSION 5: PARTICIPATION IN FISCAL ISSUES

Chair/discussant: Juan Pablo Guerrero, *Global Initiative for Fiscal Transparency*

Public Participation in Green Budgeting: Ways to Improve Green Budget Decisions and Transparency

Tatiana Vinogradova, *Saint Petersburg University of Management Technologies and Economics, Russian Federation, Russia*

The Impact of Public Input on Audit Process: An Analysis of the Experience of the Indonesia Supreme Audit Institution

Muhammad Wahyudi, *Institute of Local Government Studies, University of Birmingham, UK*

Is It Worth the Effort? The Effects of Public Participation in Croatian E-Consultations in Fiscal Matters

Anamarija Musa, *Faculty of Law, University of Zagreb, Croatia*
Tereza Rogić Lugarić, *Faculty of Law, University of Zagreb, Croatia*
Petra Đurman, *Faculty of Law, University of Zagreb, Croatia*

PARALLEL SESSION 6: THE POLITICAL ASPECTS OF TRANSPARENCY

Chair/discussant: Dubravko Mihaljek, *Bank for International Settlements, Switzerland*

Online Local Budget Transparency and Re-Election Prospects in Croatia

Marija Opačak, *Institute of Public Finance, Croatia*
Velibor Mačkić, *Faculty of Economics and Business, Zagreb, Croatia*
Francisco José Veiga, *Escola de Economia e Gestão, Universidade do Minho, Portugal*

When Do More Selfish Politicians Manipulate Less, Not More?

Xue Wang, *Radboud University, Institute for Management Research, Department of Economics, Heyendaalseweg, The Netherlands*
Frank Bohn, *Radboud University, Institute for Management Research; KOF Swiss Economic Institute, ETH Zurich, Switzerland*
Francisco José Veiga, *Escola de Economia e Gestão, Universidade do Minho, Portugal*

PLENARY PANEL DISCUSSION AND CLOSING REMARKS: FUTURE DIRECTIONS FOR RESEARCH ON THE IMPACTS OF FISCAL OPENNESS

Chair: Paolo de Renzio, *2021-22 Fellow, CASBS/Stanford University*

Panel participants:

Joachim Wehner, *London School of Economics and Political Science, UK*
Claudio Ferraz, *UBC and PUC-Rio*
Stuti Khemani, *World Bank*
Adil Ababou, *Gates Foundation*

Program committee

Francisco José Bastida Albaladejo, *Prince Sultan University, Saudi Arabia*
Bernardino Benito, *University of Murcia, Spain*
Jón R. Blöndal, *OECD, France*
Paolo de Renzio, *2021-22 Fellow, CASBS/Stanford University*
Dubravko Mihaljek, *Bank for International Settlements, Switzerland*
Paulo Jorge Reis Mourão, *University of Minho, Portugal*
Branko Stanić, *Institute of Public Finance, Croatia*
Joachim Wehner, *London School of Economics and Political Science, UK*