

## AN ASSESSMENT OF THE OPENNESS AND TRANSPARENCY OF LOCAL BUDGETS IN BELARUS

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### ABSTRACT

International experience shows that public participation in the budgetary process and openness in the public sector are necessary conditions for a proper economic strategy of the state. Financial openness, in the broadest sense, today represents an important feature of proper fiscal and monetary policy. In a narrow sense, it is more often associated with the openness of the budget process, especially at the local level. Financial openness contributes to the efficient collection and distribution of public resources. It increases the responsibility of governments, strengthens the trust of citizens, and eliminates opportunities for corruption. This paper attempts to develop and test a compact methodology for the operational analysis of online information openness and transparency of the budgetary process at the local level. The developed methodology involves the use of two criteria: (1) the level of transparency of local budget, and (2) an assessment of the efforts by authority in ensuring the transparency of local budgets. The basis of the methodology is expert assessments of the informational significance of particular parts of websites of local authorities in issues of local finance and budgeting. Based on expert assessments of the significance and actual availability of these information elements, we evaluate an integrated assessment of the information content of local authority sites in 2020. We interpret the resulting assessment of the information content of the site with the local budget and finances data as the online openness and transparency of local budgets (Online Local Budget Index of Transparency, OLBIT). Besides, we evaluate what factors (financial, geographical and demographic) affect the transparency level measured by the OLBIT.

KEY WORDS: *budget openness, budget transparency, local budget, open budget, fiscal decentralisation.*

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### Introduction

Fiscal transparency is a critical element of effective public financial management, one that helps in building market confidence and underpins economic sustainability. Fiscal transparency also fosters greater government accountability, by providing a window on to government budgets for citizens, helping them to hold their leadership accountable, and facilitating better-informed public debate (Alt, 2019: 6).

It is no coincidence that international financial organisations weigh up the borrowing capacity and other financial assistance to countries based on the degree of their financial openness and transparency.

Openness and transparency of the budget are particularly important for countries with economies in transition, which do not have a long tradition of public administration that is compatible with market economy traditions and advanced democracies. Low transparency can lead to a lack of public control over appointed officials and elected politicians, the misuse of public financial resources, and inefficient spending. That is why achieving a sufficient level of transparency is one of the most important goals for countries that are

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reforming their public administration and public and local finance in order to achieve modern standards of governance.

In recent years, the topic of openness and transparency have started to attract serious attention, not only from representatives of civil society, but also from the Belarusian government. Officials have become aware that financial transparency is one of the prerequisites for reliable and successful cooperation with international financial organisations in the implementation of important socio-economic projects. This has been an impetus for the study of financial openness and transparency among both non-governmental and governmental institutions. The first initiative pilot study (not an official one) on financial openness and transparency was conducted in 2017 by the non-governmental organisation SYMPA, with support from the World Bank. The results of this study showed that Belarus' position was quite low. Belarus has developed and published five of the eight key documents assessed by the 'Open Budget Survey' according to the data obtained. Its rating was in the range of 0 to 20 points, which means that there is still insufficient public provision of budget information. The interest in this topic shown by government agencies led the Ministry of Finance to apply for inclusion in the official rating 'Open Budget Survey', which will take place in 2021.

At the same time, the available research concerns only public finances and budgeting on a national level, and does not affect the finances of local authorities, which accounts for almost 50% of the total consolidated budget of the Republic of Belarus. This circumstance makes the analysis of transparency trends in local budgets in Belarus extremely relevant, especially in view of the tight links between local budget spending and real people's needs in communities.

The administrative-territorial structure of Belarus consists of the capital, the city of Minsk, and six areas (Krivorotko, 2008: 51). There are 1,308 administrative territorial units, which includes six oblasts and the city of Minsk, ten oblast cities, 14 district cities, eight settlement councils, and 1,151 village councils.

Table 1. Belarusian local authorities in administrative territorial units (01.01.2020).

Level of local authorities	Kind of administrative and territorial units	Number of local councils	Kind of executive body
REGIONAL	Oblast	6	Executive committee
	Minsk	1	Executive committee
	<b>Total</b>	<b>7</b>	<b>Regional Councils</b>
BASIC	District	118	Executive committee
	Oblast city	10	Executive committee
	<b>Total</b>	<b>128</b>	<b>Basic Councils</b>
PRIMARY	Rayon city	14	Executive committee
	Settlement	8	Executive committee
	Rural council	1151	Executive committee
	<b>Total</b>	<b>1173</b>	<b>Primary Councils</b>
	<b>Totally</b>	<b>1308</b>	<b>Councils</b>

Source: Compiled by the authors based on national statistics data

This study aims to assess the online openness and transparency of local budgets in Belarus at the basic level within the framework of district budgets (118 units) and the budgets of regional cities (ten units), recognised as administrative-territorial units (ATU), according to the existing administrative-territorial division. The study is pioneering; no similar assessments have been conducted in Belarus before.

The investigation has the following aims:

- a) to conduct an assessment of the transparency level of ATU budgets in oblasts (regions) using a simplified methodology (snapshot assessment), covering 16 indicators (plus two qualitative criteria, the

depth and relevance of the information provided), all indicators included in the ‘transparency index’ (Online Local Budget Index of Transparency, OLBIT);

- b) to find out what factors affect the transparency level measured by the OLBIT;
- c) to formulate recommendations for policy decisions relating to increasing the openness and transparency of local budgets in ATUs.

The paper is structured as follows: an outline of the importance of the local budget in the local community; the development of a methodology and tools for assessing openness and transparency of local budgets online; an analysis of budget information and definition of the results of the overall rating of openness and transparency of local budgets; an assessment of the efforts by local authorities in the disclosure of budget information; a test of the hypothesis and determination of approaches to find the factors influencing the openness and transparency of budgets; a recommendation based on the results of the study to increase the transparency of local budgets in Belarus.

## 2. A short summary of the literature

Financial transparency issues were raised for the first time by the ancient Athenians, who raised issues connected to transparency, the prevention of corruption and the development of democracy (Alt, 2019). Since the end of the 16th century, the topic of transparency has ‘surfaced’ in connection with the importance of accounting, auditing and auditing methods in economic development. However, this still did not arouse much scientific interest in the topic itself, the causes and consequences of fiscal transparency.

An important impetus for the development of scientific thought in the field of transparency was the study by Bengt Holmström in his article ‘Moral Danger and Observation’ (Holmström, 1979). Later, aspects of transparency were addressed in Paolo Mauro’s study ‘Corruption and Growth’ (Mauro, 1995), which came close to the transparency toolkit by applying quantitative indicators of measurement and evaluation in the field of transparency, such as indices of corruption, amounts of bureaucracy, indicators of the effectiveness of the judiciary, and the size of categories of political stability. However, these research findings have not yet aroused sufficient scientific interest in the causes and consequences of transparency. Later, financial transparency research was continued by Kopits, G. and Craig, J. In January 1998, they published an article entitled ‘Transparency in Government Operations’ (Kopits, Craig, 1998). They created a turning point in understanding financial transparency. Their argument was direct: the timely publication of a clearly presented budget document (i.e. transparency) allows the market to assess the intentions of the government, and provides a key to the government’s compliance with market discipline, despite the fact that this argument increases the political risks taken by politicians in the context of managing an unstable economy. More generally, the authors’ conclusions regarding increased financial transparency were that transparency increases the government’s confidence. In support of this, they showed the influence of transparency on the improvement of macroeconomic activities (such as indicators), arguing that it was a prerequisite for sustainability, responsibility and the prevention of corruption.

The results of the study by G. Kopits and J. Craig were felt quickly, and the same year Vito Tanzi published the article ‘Corruption around the World: Causes, Consequences, Scope and Medicines’ (Tanzi, 1998), and a few months later, in May 1999, another article by William Easterly ‘When Financial Regulation is an Illusion’ (Easterly, 1999) was published, where the author revealed schemes for manipulating governments in estimating their budget deficit. These publications created a new impulse for further empirical research in the area of financial transparency. In that year, D. Ferejohn suggested that, under some conditions, transparency is a deterrent fiscal factor, while reducing the negative impact of tax increases. In other words, this meant that politicians could thus agree to a greater effort towards transparency, receiving tax-based compensation in return, than if the actions were completely hidden (Ferejohn, 1999).

A similar approach was applied by J. Alt, D. Lassen and D. Skilling in their empirical article, ‘Financial Transparency, Gubernatorial Popularity, and Government Scale: News from States’, relating to governors’

approval of public opinion polling in states in the United States (Alt, Lassen, Skilling, 2002). They collected nine indicators from published sources based on reviews of public servants, and showed that the highest level of transparency was associated with higher government funding and higher governor approval ratings. Later, J. Alt, D. Lassen and S. Rose took up the causal conditionality of problems, collecting an interview-based retrospective group dataset for 30 years (from 1972 to 2002), which still remains in demand (Alt, Lassen, Rose, 2006). These data showed quite interesting dependencies, namely, that political competition was associated with greater transparency, and political radicalism was associated with lower transparency; in turn, financial instability was associated with increased transparency.

In the last decade, a lot of publications have come out devoted to analysing local budget transparency. Among them, publications devoted to budget information through the Internet were presented by D. Yannacopoulos and H. Darbyshire (Yannacopoulos et al., 2014; Darbyshire, 2010). The authors of these publications conclude that the development of the Internet has improved budget transparency, by enabling the rapid and effective dissemination of information. Local authorities use this opportunity to ease public pressure and change their own way of communicating with citizens. There are many studies assessing local budget transparency in CEE countries: Ott et al. (2006; 2018), Andronova et al. (2018), and Sedmihradská (2015). A contribution to the analysis of local fiscal transparency in Ukraine was presented by Demydenko and Nakonechna (2016), and Slukhai et al. (Слухай et al., 2019).

Since the beginning of the new century, many economists have begun to search for factors that influence changes in fiscal transparency. Attempts have been made by J. Alt, J. D. Lassen, S. Rose and D. Skilling (Alt et al., 2002; Alt et al., 2006), which noted the importance of institutional and financial factors. In the studies by A. Styles and M. Tennyson, economic factors such as the size of the municipality, population, per capita income, accounting disclosure, based on an analysis of financial reports by 300 US municipalities, were noted (Styles, Tennyson, 2007).

In the current decade, taking into account the development of the Internet and digitalisation, studies on openness and transparency have largely been based on the websites of communities, districts and regions. Among them, the studies by E. Bernick, J. Birds, K. Brekken, A. Gourrier and L. Kellogg noted the importance of socio-political factors: the leader's level of education, the size of powers, the size of staff, the level of unemployment, the age of the population, and political ratios in the population (Bernick et al., 2014). Geographic, demographic, socio-economic and institutional factors have been the subject of new findings in the studies by C. Lowatcharin, G. Menifield (2015) and J. Dvorak (2015). We can also find studies by J. Gandía, M. Lowatcharin and Menifield (2015), Lowatcharin and Menifield (2015), and Archidona, who suggest approaches based on groupings of multiple factors for transparency index calculating (Gandía, Archidona (2008), Gandía et al. (2016). Despite the updating of transparency research over the Internet, J. Alt cautions that information over the Internet often provides less possibility of verification Alt, J. (2019: 11).

Summarising the literary review in the area of fiscal transparency, it can be noted that the research methodology focused on three consecutive stages: assessing the transparency measure through the index; creating a factor model that presents various institutional, political, economic, financial and social factors; and the interpretation of the results achieved. We tried to follow this sequence in our own study of the openness and transparency of local budgets in Belarus.

### 3. Methodology research

In recent years, budget transparency assessment at different levels in Belarus has become very relevant in connection with similar studies in Central and Eastern Europe and in EaP countries. In 2017, a study of the openness of the public (state) budget in Belarus conducted by the NGO Sympa was the first pilot project in the area of budgetary openness and transparency. Although Belarus was not included in the official Open Budget Survey (OBS) rating, the study was supported by the World Bank in accordance with the official methodology. As part of the assessment, budgetary processes and documents that were implemented during 2017 were taken into account. The assessment results showed that Belarus provided little budgetary informa-

tion to the public and few opportunities for public participation in the budget process, and that the legislative authority and the Supreme Audit Body provided little budgetary supervision. This may be evidence that the level of local budget transparency in Belarus as a whole is quite low.

To sum up, we have to realise that local budget transparency assessment is only the first step, and the present study in this article is the first concrete initiative study by the NGO Lev Sapieha Foundation in the area of local budget openness and transparency in Belarus. However, it should be taken into account that the study is not comprehensive, since it does not evaluate all the budgets of all local units, but only the base level budgets (district and city local budgets, 128 units) (reference). A comprehensive study of local budget openness and transparency covering 1,173 of the lowest rural budgets will require some resources, effort, and extensive funding, with the participation of international support.

At the same time, the initiative study provided by the Lev Sapieha Foundation, an NGO, is aimed at eliminating the gap in existing studies of openness and transparency in Belarus. This goal will be achieved by applying a simplified methodology for assessing the transparency of external budget transparency, which is called 'snapshot assessment'. This methodology has advantages over others: we do not need to complete questionnaires or directly monitor local authorities' activities; the only thing that is needed is their website and the information uploaded.

Measures for the assessment of local budget transparency were provided by the following 16 informational blocks on the official local authority's website: accessibility of the economics section; accessibility of the local budget or local finance section; the socio-economic development programme; a local budget draft for the year; the budget for citizens for the year; protocols of local budget hearings; the approved annual budget and comments on it (official decision making by members of the local council); an annual performance report (official decision making by members of the local council); quarterly performance or half-year reports; a statement of borrowing policy; information on borrowing and its execution; an investment atlas or investment passport; information about the implementation of current investment projects for the year; budget programme performance reports; references in the media according to the topic of local budget and local finance (in newspapers and articles published by administrative and territorial units). This list complies with OBP recommendations. Based on these indicators (unweighted amount), we get the OLBIT score for each individual administrative-territorial unit (ATU).

All six regions of Belarus were chosen for our analysis: Brestskaya, Vitebskaya, Gomelskaya, Grodnenskaya, Minskaya and Mogilevskaya. They reflect various economic, social and cultural models, and various achievements in local development. The total number of ATUs analysed covered all 128 units, which seemed enough to draw conclusions about the general situation in transparency in Belarus' local budgets. Each item, presented on the official website of the ATU, was awarded one (1) point. So the total ATU score may reach 16 at the most. These measurements for all ATUs, in turn, are added up to achieve common indicators by region. Transparency analysis data were taken from the official web resources of district and city authorities, and the official websites of regions.

After the calculation of the OLBIT score, the authority's efforts in ensuring fiscal transparency were evaluated. After that, the factors influencing transparency through paired correlation dependence were probed. These factors were divided into two groups: i) financial factors; and ii) territorial and demographic factors. Based on the results, we suggest some conclusions on what exactly can be done to make local ATU budgets in Belarus more transparent.

#### 4. Methods for assessing the online openness and transparency of local budgets

We tried to show the openness and transparency of the local budget process through a survey of all 128 local authorities' websites at the basic territorial level in Belarus in the period from 20 November 2019 to 3 February 2020.

For this purpose, preparatory work was carried out to develop criteria for the openness and transparency of local budgets. The approaches and methods taken by different countries in their assessments were inves-

tigated. Our approach to assessing the transparency of budget systems was based on the Open Budget Index (OBI), which is compiled by the International Budget Partnership (IBP)<sup>3</sup> (IBP, 2017: 48–50). We tried to identify indicators based on the information blocks of official OBI evaluations, namely: (I) identification of key budget documents, (II) assessment of the draft budget and related information, (III) evaluation of transparency at all four stages of the budget process, (IV) assessment of the influence of the legislative power on the executive during the budget process, (V) assessment of public participation in the budget process.

We assessed not only information directly related to the budget, but also issues related to the development of local areas, such as the availability of programmes for the socio-economic development of the area, borrowing policies, the implementation of investment projects, and others.

As a result, we have identified the 16 most important blocks of information (estimated indicators) that are sufficient to ensure an appropriate level of transparency of the local budget on official websites of local authorities: 1)  $X_1$  – Section ‘Economics’; 2)  $X_2$  – Separate Section ‘Budget (and/or Finance)’; 3)  $X_3$  – Programme of Socio-Economic Development of the Territory; 4)  $X_4$  – Project Budget; 5)  $X_5$  – Citizens Budget; 6)  $X_6$  – Protocols of Public Hearings on Budgeting; 7)  $X_7$  – Adopted Decisions Approving the Budget for the Current Year; 8)  $X_8$  – Decisions on the Approval of the Report on the Execution of the Annual Budget; 9)  $X_9$  – Quarterly (Semi-Annual) Reports on the Execution of the Budget; 10)  $X_{10}$  – Statement on Borrowing Policy; 11)  $X_{11}$  – Information about Current Borrowings and Repayments; 12)  $X_{12}$  – Information ‘Investment Atlas’ (Investment Passport of District); 13)  $X_{13}$  – Information on the Implementation of Current Investment Projects; 14)  $X_{14}$  – Report on the Execution of Budget Programmes; 15)  $X_{15}$  – Feedback Interface (ability to write a query or appeal); 16)  $X_{16}$  – Articles (Informational Messages) on the Local Budget in the Local Media.

We evaluated the fact that this section is included in the structure of the site and any information relevant to this topic in particular. The availability of relevant information on the local government website was rated at 1, and its absence at 0. Thus, the criterion of compliance of OLBIT indicators for any ATU can be in the range from 0 to 16.

As a result of collecting the above-mentioned information, we have obtained a general picture of the situation with the availability of information on sites of local government in all 128 ATUs (local budgets at the basic level) covered by our investigation (see Figure 1).

As we can see, all sites have a feedback interface, which means that users can communicate and get the necessary information. This corresponds with the current legislation on appeals by citizens. The vast majority of sites have an ‘Economy’ section (or similar in name and content). An innovation of recent years, the ‘Citizens Budget’, is also widespread. However, the placing of this information is not always obvious. For example, information about the participation budget is usually placed in the ‘Economy’ or ‘Official Documents’ section, and sometimes this information is in the ‘Structural Divisions → Finance Department’ section. In rare cases, this information can be found in the ‘About the District (city)’ section. Some unusual places where information about the citizens budget is found are the ‘Business’ section (Nesvizh), and the ‘Social Sphere’ section (Tolochin).

Information about the district’s investment opportunities is also very well presented on the web. Almost 80% of websites have a section called ‘Investment Atlas’ or ‘Investment Passport’. On the other hand, information about the implementation of current investment projects can be found in only 5% of cases. There is no information at all about budget hearings (the minutes of such meetings) if they happen at all.

The following graph shows data evaluating the significance of information available on the site. This estimation is obtained based on experts’ surveys and rankings of their ratings (for more details, see Table 2 and Table 3).

The indicators that are best represented on the websites of district administrations are highlighted. According to experts, the most important thing for transparency in the budget process is the ‘Citizens Budget’. Next in terms of significance, experts identified the approved annual budget and its implementation report,

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<sup>3</sup> Examples of other assessments include research on transparency in the company’s fiscal sphere Oxford Analytica and Index of financial standards of the non-profit Financial Standards Foundation, as well as the project ‘Index of Openness of Local Budgets’ URL: <http://budget.kz/indeks-otkrytosti-mestnykh-byudzhetrov/> (accessed: 18.01.2020)

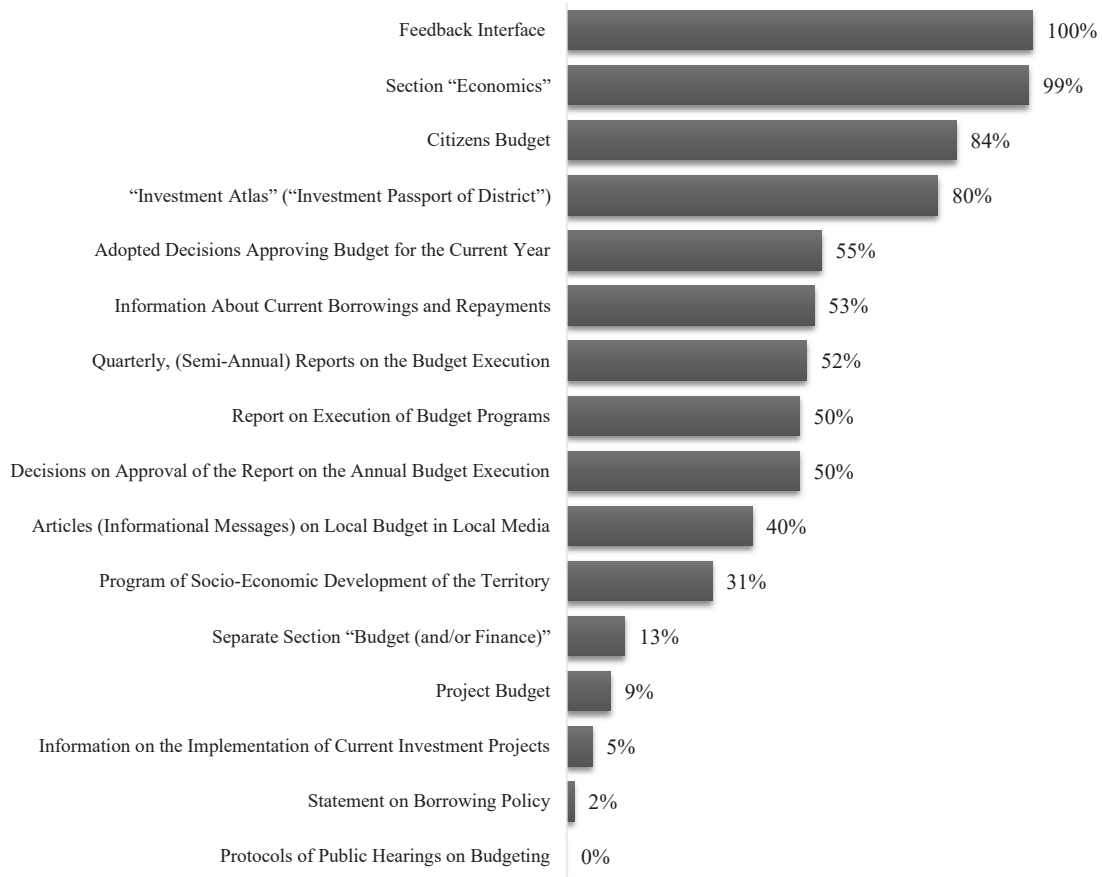


Figure 1. Structure of information content of official websites of ATUs in the Republic of Belarus (per cent).

Source: compiled by the authors.

which in practice are presented on sites in only half the cases. Experts also consider the presence of a feedback interface to be significant. But information on the implementation of investment projects, the section 'Budget and Finance', and the draft budget, which are significant indicators, are very poorly represented on the sites, by 5%, 9% and 13% respectively.

In addition to this part of the assessment, we have added information blocks relating to the depth and relevance of budget information on the sites. For the depth of the budget, data is submitted on the site in time spans of one year, one to two years, one to three years, one to four years, and more. The relevance of information on the district's budget (the latest publication) covers time spans of up to one month, for periods of two to three months, three to six months, and more than six months.

The range of experts numbers 11 personalities who represent public servants, academicians and NGOs. They assessed all 16 information indicators according to the degree of importance of budget information to the population on a ten-point system as follows (see Table 1).

The experts assessed the significance of the parameters by giving them points. The factor that the expert gives the highest rating to is awarded ten points. If the expert recognises several factors as equal, they are given the same score. Since the questionnaire table contains related ranks (identical scores) in the ratings of all experts, we made a reformulation. Ranks are reformulated without changing the expert's opinion, meaning that the corresponding ratios (greater, less or equal) should remain between the ranking numbers. A new ranking matrix was constructed based on reformulation of the questionnaire data.

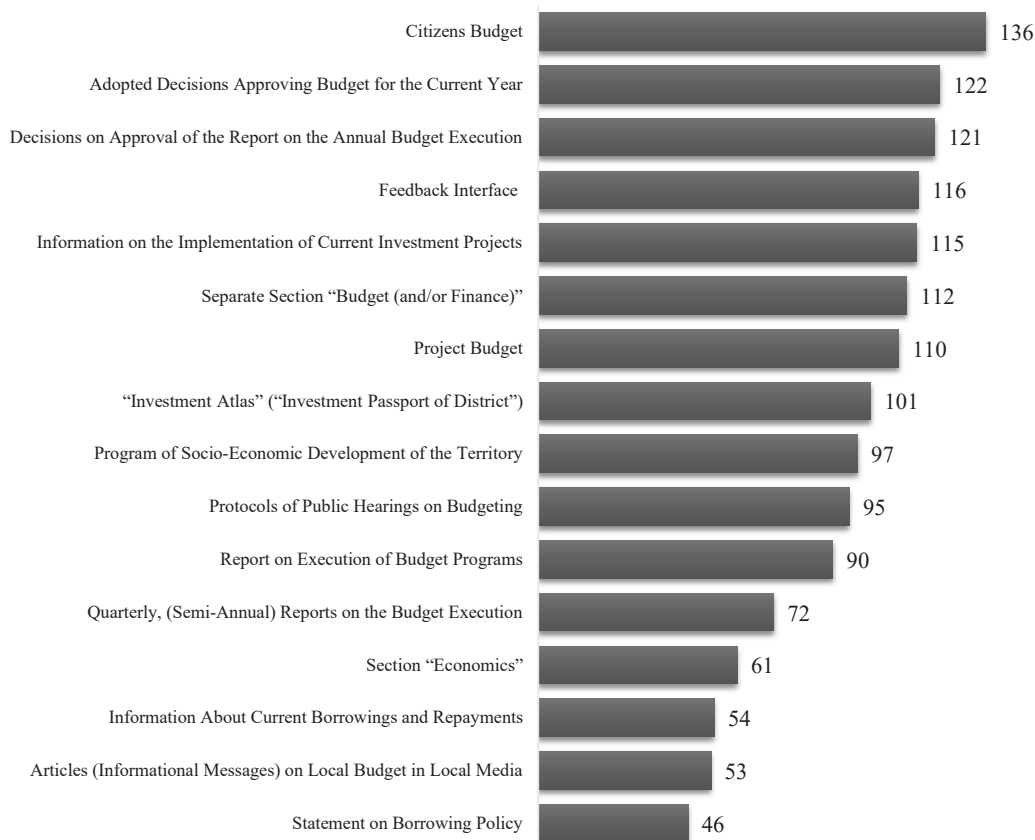


Figure 2. Budget transparency indicators ranked by the sum of expert assessment points.

Source: compiled by the authors (see Table 2).

Table 2. Expert assessment of budget information indicators

Estimated indicators	Average score	Experts*:										
		1	2	3	4	5	6	7	8	9	10	11
x <sub>1</sub>	6.2	8	5	6	7	2	1	9	4	8	9	4
x <sub>2</sub>	8.0	8	10	9	9	5	7	8	3	10	9	10
x <sub>3</sub>	7.5	10	8	8	8	5	8	10	3	10	7	5
x <sub>4</sub>	7.7	9	10	9	4	7	8	10	3	8	9	8
x <sub>5</sub>	8.8	10	10	10	10	10	8	10	3	8	8	10
x <sub>6</sub>	7.5	8	9	8	6	8	8	7	1	9	10	9
x <sub>7</sub>	8.5	10	10	10	9	9	1	10	4	9	7	7
x <sub>8</sub>	8.2	10	9	9	8	9	6	10	4	8	9	8
x <sub>9</sub>	6.3	9	9	8	1	6	7	10	3	5	5	6
x <sub>10</sub>	5.9	8	7	7	6	5	5	7	3	5	7	5
x <sub>11</sub>	6.1	8	5	6	7	7	6	7	3	5	7	6
x <sub>12</sub>	7.2	10	5	8	9	5	8	7	5	9	8	8
x <sub>13</sub>	7.9	10	6	9	8	6	8	8	6	9	8	9
x <sub>14</sub>	7.3	10	8	9	8	5	8	9	3	8	7	5
x <sub>15</sub>	7.6	10	10	10	5	3	9	10	3	10	9	5
x <sub>16</sub>	5.9	8	8	8	2	4	6	8	3	7	8	3

\* The assessment was carried out on a ten-point scale (1 – not significant, 10 – the most significant criterion).

Source: compiled by the authors.



Table 3. Matrix of the transformed ranks of the expert assessment

Indicators / experts	1	2	3	4	5	6	7	8	9	10	11	Sum of ranks	d	d <sup>2</sup>	Indicator weighting
x <sub>1</sub>	3.5	2	1.5	7.5	1	1.5	8.5	13	7	13	2	<b>60.5</b>	-33	1089	<b>4.0%</b>
x <sub>2</sub>	3.5	14	11	14	6	7.5	6	6.5	15	13	15.5	<b>112</b>	18.5	342.25	<b>7.5%</b>
x <sub>3</sub>	12.5	7	6	10.5	6	12	13	6.5	15	4	4.5	<b>97</b>	3.5	12.25	<b>6.5%</b>
x <sub>4</sub>	7.5	14	11	3	11.5	12	13	6.5	7	13	11	<b>109.5</b>	16	256	<b>7.3</b>
x <sub>5</sub>	12.5	14	15	16	16	12	13	6.5	7	8.5	15.5	<b>136</b>	42.5	1806.25	<b>9.1%</b>
x <sub>6</sub>	3.5	10	6	5.5	13	12	2.5	1	11.5	16	13.5	<b>94.5</b>	1	1	<b>6.3%</b>
x <sub>7</sub>	12.5	14	15	14	14.5	1.5	13	13	11.5	4	9	<b>122</b>	28.5	812.25	<b>8.2%</b>
x <sub>8</sub>	12.5	10	11	10.5	14.5	5	13	13	7	13	11	<b>120.5</b>	27	729	<b>8.1%</b>
x <sub>9</sub>	7.5	10	6	1	9.5	7.5	13	6.5	2	1	7.5	<b>71.5</b>	-22	484	<b>4.8%</b>
x <sub>10</sub>	3.5	5	3	5.5	6	3	2.5	6.5	2	4	4.5	<b>45.5</b>	-48	2304	<b>3.0%</b>
x <sub>11</sub>	3.5	2	1.5	7.5	11.5	5	2.5	6.5	2	4	7.5	<b>53.5</b>	-40	1600	<b>3.6%</b>
x <sub>12</sub>	12.5	2	6	14	6	12	2.5	15	11.5	8.5	11	<b>101</b>	7.5	56.25	<b>6.8%</b>
x <sub>13</sub>	12.5	4	11	10.5	9.5	12	6	16	11.5	8.5	13.5	<b>115</b>	21.5	462.25	<b>7.7%</b>
x <sub>14</sub>	12.5	7	11	10.5	6	12	8.5	6.5	7	4	4.5	<b>89.5</b>	-4	16	<b>6.0%</b>
x <sub>15</sub>	12.5	14	15	4	2	16	13	6.5	15	13	4.5	<b>115.5</b>	22	484	<b>7.7%</b>
x <sub>16</sub>	3.5	7	6	2	3	5	6	6.5	4	8.5	1	<b>52.5</b>	-41	1681	<b>3.4%</b>
Σ	136	136	136	136	136	136	136	136	136	136	136	1496		12135.5	

Source: compiled by the authors.

Table 4. Ranked expert assessments of significance and weight of indicators for assessing the openness and transparency of local budgets

Indicators, (K <sub>i</sub> )	Average ranked score, (B <sub>i</sub> )	Weight indicators, (Y <sub>i</sub> )
Section 'Economics'	5.50	4.0%
Separate Section 'Budget (and/or Finance)'	10.18	7.5%
Programme for Socio-Economic Development of the Territory	8.82	6.5%
Project Budget	9.95	7.3%
Citizens Budget	12.36	9.1%
Protocols of Public Hearings on Budgeting	8.59	6.3%
Adopted Decisions Approving the Budget for the Current Year	11.09	8.2%
Decisions on Approval of the Report on the Execution of the Annual Budget	10.95	8.1%
Quarterly (Semi-Annual) Reports on the Execution of the Budget	6.50	4.8%
Statement on Borrowing Policy	4.14	3.0%
Information about Current Borrowings and Repayments	4.86	3.6%
'Investment Atlas' (Investment Passport of District)	9,18	6.8%
Information on the Implementation of Current Investment Projects	10.45	7.7%
Report on the Execution of Budget Programmes	8.14	6.0%
Feedback Interface	10.50	7.7%
Articles (Informational Messages) on Local Budget in the Local Media	4.77	3.5%

Source: compiled by the authors.

We modelled two indicators to assess the openness and transparency of local budgets:

1. the level of transparency of local budgets (OLBIT);
2. authorities' efforts to ensure the transparency of local budgets.

The model for assessing the level of transparency of local budgets is based on the use of criteria for the compliance of information support ( $K_i$ ) and the average value of the ranked scores of expert evaluations ( $B_i$ ), as follows:

$$B_{main} = \sum_{i=1}^{16} B_i \times K_i \quad (8)$$

where,  $B_{main}$  – the sum of points for the main rating for openness and transparency of local budgets;  
 $B_i$  – scores for the openness and transparency rating for local budgets of factor  $i$ ;  
 $K_i$  – existence of corresponding blocks of information (0 – absence, 1 – presence).

In addition to the main assessment of the availability of information, we also assessed indirect parameters of the informative content and relevance of budget information on the ATU sites. The data was evaluated without the participation of experts. Here, we evaluated the significance of the criteria on a ten-point scale (to ensure the proportionality of the assessment ranks) based on the obvious usefulness of the depth of the information presented (deeper reported data is better), where the time range is: ten points for four years or more, 7.5 points for three years, five points for two years, and 2.5 points for one year. The degree of the relevance of budget information (more up-to-date and frequent publication is better) is evaluated according to the periodicity and the latest publication was: ten points for less than one month, 7.5 points for two to three months, five points for three to six months, and 2.5 points for more than for months.

The model for estimating the depth of representation of data has the following format:

$$B_{depth} = k_{4years} \times 10 + k_{3years} \times 7.5 + k_{2years} \times 5 + k_{1year} \times 2.5 \quad (9)$$

where,  $B_{depth}$  – the sum of points based on the depth of the time range of information provided,  
 $k_{*years}$  – the factor of availability of information blocks (0 – absence, 1 – presence).

The model of relevance of information is similar to the previous one:

$$B_{relev} = z_{1month} \times 10 + z_{3months} \times 7.5 + z_{6months} \times 5 + z_{>6months} \times 2.5 \quad (10)$$

where,  $B_{relev}$  – the sum of points based on the relevance of the information provided,  
 $z_{*month}$  – factor for the presence of information blocks (0 – absence, 1 – presence).

The final score of the transparency rating consists of all three elements:

$$B_{total} = B_{main} + B_{depth} + B_{relev} \quad (11)$$

The model for assessing the authorities' efforts to ensure the transparency of local budgets is based on the use of the same criteria for the compliance of information provision ( $K_i$ ) and an indicator of the weight of these criteria ( $Y_i$ ):

$$Y_{main} = \sum_{i=1}^{16} Y_i \times K_i \quad (12)$$

where,  $Y_{main}$  – the assessment of authorities' efforts to ensure the transparency of local budgets;  
 $Y_i$  – indicator of the weight of openness and transparency of local budgets of factor  $i$ ;  
 $K_i$  – existence of corresponding blocks of information (0 – absence, 1 – presence).

We assessed the indirect parameters of informative content and the relevance of budget information on the sites of the ATU by comparison with the score-based assessment of transparency of local budgets. However instead of a ten-point scale, weighted values in percentages were used, i.e. the time range: 10% for four years or more, 7.5% for three years, 5% for two years, 2.5% for one year. The assessment of the relevance of budget information was as follows: less than one month 10%, two to three months 7.5%, three to six months 5%, and more than six months 2.5%.

The final value of the authorities' efforts to ensure the transparency of local budgets consists of all three elements:

$$Y_{\text{total}} = Y_{\text{main}} + Y_{\text{depth}} + Y_{\text{relev}} \quad (13)$$

## 5. Results

### 5.1. Assessment of the openness and transparency of the local budget process (OLBIT score)

What have openness and transparency of online information about the budget and local finance for the local community shown? Before proceeding to aggregate and give a regional evaluation, the general information presented in Graph 3 should be considered. It demonstrates a still insufficient level of fiscal transparency in all of Belarus' ATUs.

According to the number of criteria, the actual level of disclosure of budget information provided by local governments was quite low. There are some areas where budget information posted on ATU sites was absolutely inadequate. Information on local authorities' statements on borrowing policies, the implementation of current investment projects, budget drafts for discussion and budget hearings with the participation of citizen representatives, and discussions regarding the annual budget, were especially scarce. The scarcity of information on forthcoming loans on the local authority's websites could be explained partly by a lack of action in this sphere, but the bulletin of the Ministry of Finance (Bulletin about Execution of Local Budgets, 2019<sup>4</sup>) evidenced the opposite, an active borrowing policy by almost all local authorities, where each local government had a debt on different budgetary credits, loans and bonds. Moreover, the size in some ATUs tends to grow.

We can also see some (even small) investment projects initiated by the population and local authorities, and financed from the local budget (for example, the construction of local roads, building repairs, etc), for which the local council should be accountable. At the same time, information about expenses should be made public. The Ministry of Finance and regional executive committees also provide information on current investment projects, but it usually remains undisclosed to the citizens at ATU sites where these projects are implemented. It appears that local authorities are unwilling to provide information on budget drafts and discussions regarding the ATU annual budget. All ATUs have a feedback interface, and citizens can appeal in the form of electronic request. The approved annual budget, the report on the execution of the annual budget, and quarterly and semi-annual reports in all ATUs, are slightly better presented; however, they are around the middle score on openness and transparency. An assessment of the openness and transparency of local budgets at the basic territorial level (ATU) by the regions is presented in Table 5.

<sup>4</sup> Bulletin on the execution of local budgets for 2019 <http://www.minfin.gov.by/upload/bp/bulletin/2019/2019.pdf> [accessed 2020-11-09]

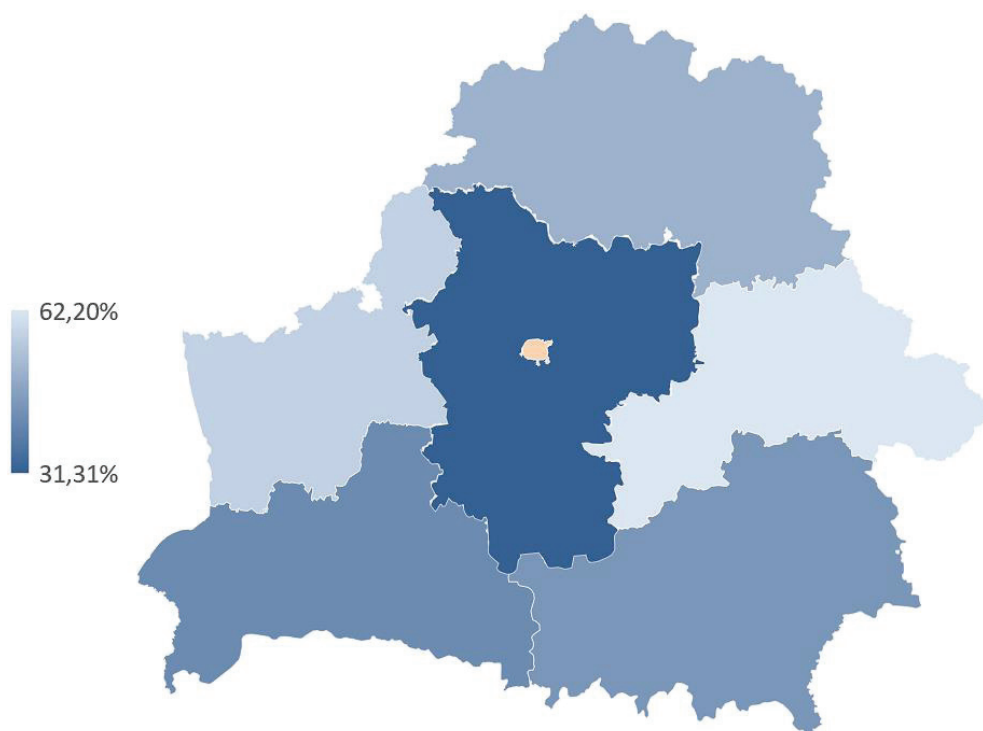


Figure 3. OLBIT heat map (regional-level) of the Republic of Belarus

Source: compiled by the authors.

Table 5. The level of transparency of the local budgets of ATUs by regions

Oblasts/regions	Number of matches in monitoring indicators, ( $K_i$ )	Local budget transparency score ( $B_i$ )	Potential local budget transparency score ( $B_{max}$ )	Transparency level of local budgets $B_i / B_{max}$
Brestskaya oblast	109	1310.55	3106.5	42.19%
Vitebskaya oblast	174	1919.27	3760.5	51.04%
Gomelskaya oblast	143	1585.95	3597.0	44.09%
Grodnenskaya oblast	161	1692.86	2943.0	57.52%
Minskaya oblast	114	1214.95	3760.5	32.31%
Mogilevskaya oblast	223	2366.23	3760.5	62.92%
<b>All ATUs</b>	<b>924</b>	<b>9147</b>	<b>20928</b>	<b>43.7%</b>

Source: data calculated by the authors on the basis of research results.

The aggregate score, which measures the disclosure of information about local budgets, shows that we get on average 43.7% of the expected information on local budgets out of the 100% possible. In our opinion, this demonstrates an insufficient level of budgetary transparency by local budgets in all ATUs in Belarus. The highest OLBIT score was achieved by the budgets of the Mogilev region, at 62.92%, the Grodno region at 57.52%, and the Vitebsk region at 51.04%. The lowest values in openness and transparency were achieved by the budgets of the Gomel region, at 44.09%, the Brest region at 42.19%, and the Minsk region at 32.31%. Overall, the transparency and openness of all base-level ATU budgets are illustrated by Figure 4.

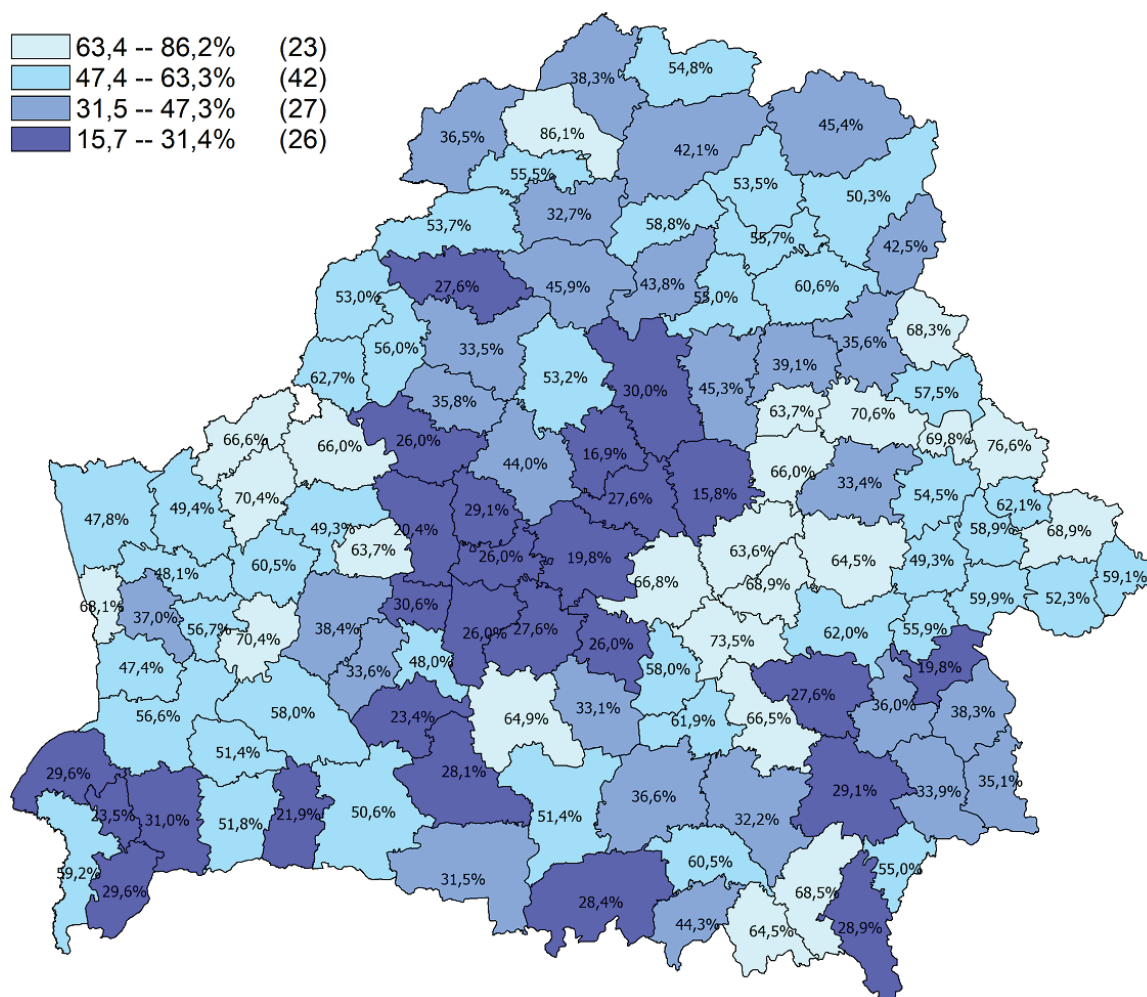


Figure 4. OLBIT heat map on the basic territorial level of Belarus

Source: compiled by the authors.

The most open and transparent local budgets were identified in the study process. Among the leaders were the Miorsky district of the Vitebsk region, at 86.1% out of 100% (140.82 points), the Mstislavsky district at 76.6% (125.18 points), and the Bobruisk city and Mogilev districts at 75% (122.64) and 74.2% (121.32) respectively. The Bobruisk district and Baranovichy city get the same at 73.5% (120.20), the Shklovsky district gets 70.6% (115.36), and the Lida and Slonim districts 70.4% (115.18). At the bottom of the list of transparency indicators, with less than 20%, are the Chechersky, Pukhovichsky, Smolevichsky and Berezinsky districts. Grouping local budgets by transparency ranges shows that out of 128 local budgets, 23 are in the maximum transparency range from 63.4% to 86.2%; 42 districts are in the range of 47.4% to 63.3%; 27 districts are in the range of 31.5% to 47.3%; and finally 26 districts are in the minimal transparency range of 15.7% to 31.4%. The fact that the specific results of assessments show that the level of local budget transparency in urban ATUs was 10.6 percentage points higher than in rural ones should be pointed out. Thus, the average local budget transparency score in cities was 57.6%, and in rural areas 47.0%.

## 5.2. Assessment of the authorities' efforts to achieve openness and transparency

The data provided on the overall state of openness and transparency of local budgets, and the leaders and laggards in this area, do not yet answer the question about the extent of local authorities' efforts to achieve openness and transparency.

For this purpose, we assessed the degree of openness and transparency of online information about the local budget, taking into account the weighting indicators ( $Y_i$ ) for all information blocks (evaluation criteria). Thus, in contrast to the score-rating assessment by experts, this indicator initially has a relative value, and shows the degree of information saturation of ATU sites on the topic of the local budget. Therefore, we interpret this assessment as the authorities' efforts to ensure the openness and transparency of local budgets, since it takes into account only the presence or absence of the relevant information factor, and its weight value, and does not take into account the sum of experts' estimated points.

Table 6. The level of the authorities' efforts to ensure the openness and transparency of ATU local budgets by region

Oblast/region	Authorities' efforts to ensure transparency of local budgets ( $Y_i$ )	Ratio of authorities' efforts to ensure transparency of local budgets ( $Y_i / (Y_{\text{average}})$ )	Local budget transparency rating points of authorities' efforts ( $B_i^{\text{auth}}$ )	Local budget transparency level ensured by authorities' efforts $B_i^{\text{auth}} / B_{\text{max}}$
Brestskaya oblast	55.38%	0.89	817.1	26.3%
Vitebskaya oblast	65.26%	1.05	1319.6	35.1%
Gomelskaya oblast	57.37%	0.92	1014.8	28.2%
Grodenskaya oblast	73.93%	1.19	1285.1	43.7%
Minskaya oblast	41.23%	0.66	567.4	15.1%
Mogilevskaya oblast	80.74%	1.30	1956.5	52.0%
<b>All ATUs</b>	<b>62%</b>			<b>33.4%</b>

Source: data calculated by the authors on the basis of research results.

The assessment results of the authorities in their efforts to ensure the disclosure of budget information are characterised by Figure 5. According to the data, the authorities' efforts in disclosing budget information, expressed in points, do not always correspond to the degree of openness and transparency of local budgets on the OLBIT index. The gap between the efforts of the authorities and the level of openness achieved is greater in lagging regions. So the gap in the Mogilev region, the leader of the OLBIT index, is 10%; while the Minsk region exceeds 17%. It turns out that compliance with formal approaches in filling websites with budget information is cheaper (easier) for local authorities, while efforts to increase awareness do not bring the same increase in the openness and transparency indicators of local budgets. This situation certainly does not motivate local government to be more open.

The distribution of efforts to disclose budget information to ensure the openness and transparency of local budgets for each of the regions is made relative to the average Republic value, which allows a ranking of the coefficient of the authorities' efforts. It shows essentially the relative productivity of all ATUs in each region, as illustrated in Figure 6.

If we take the average coefficient of the authorities' efforts as one, then the leader is the Mogilev region, with 1.3; the coefficient of the Grodno region is slightly less, at 1.19; and the Vitebsk region is 1.05. The efforts of the authorities in Gomel, Brest and Minsk to ensure the openness and transparency of local budgets were less than average: at 0.92, 0.89 and 0.66 respectively, which can be considered insufficient.

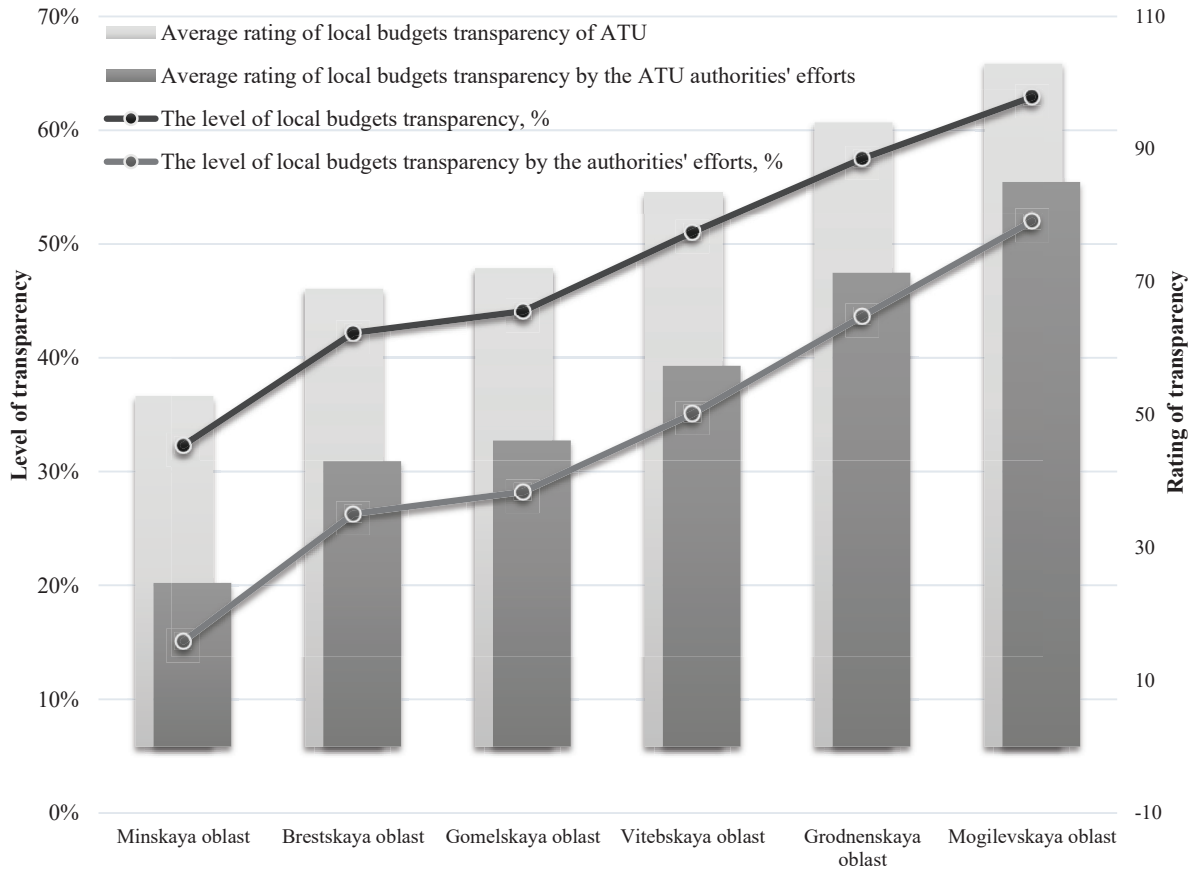


Figure 5. The ratio of efforts by the authorities in the disclosure of budget information and OLBIT by region

Source: data calculated by the authors on the basis of research results.

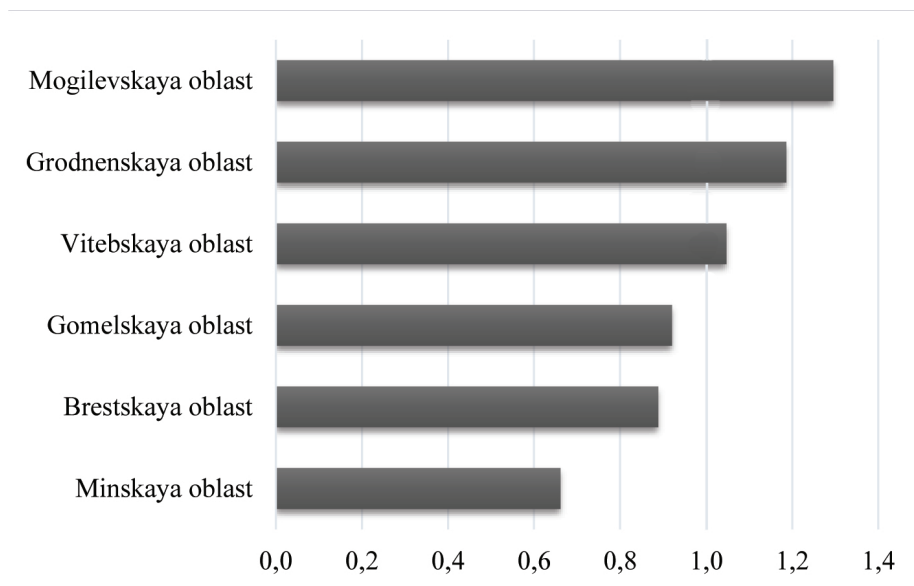


Figure 6. Authorities' efforts coefficient to ensure transparency of local budgets

Source: data calculated by the authors on the basis of research results.

### 5.3. The identification of factors for the openness and transparency of local budgets in Belarus

The identification of factors affecting the transparency of budget information is an important step in the research by many authors on the motivation for transparency of financial information (Guillamón, 2011; Stanic, 2018; Ribeiro, 2017; Tavares, 2014). Empirical studies show that there is a direct link between the level of economic development and the profitability of countries, and the degree of openness and transparency of their financial information. However, exceptions occur. A good example is the OECD countries, where the level of transparency of financial information recorded by official surveys is high compared to underdeveloped and developing countries. Taking this pattern into account, we tested the hypothesis regarding the influence of financial factors on the degree of openness and transparency of local budgets, namely, the share of own revenues in the total local budget revenues, total local budget revenues, per capita revenues, and per capita own revenues.

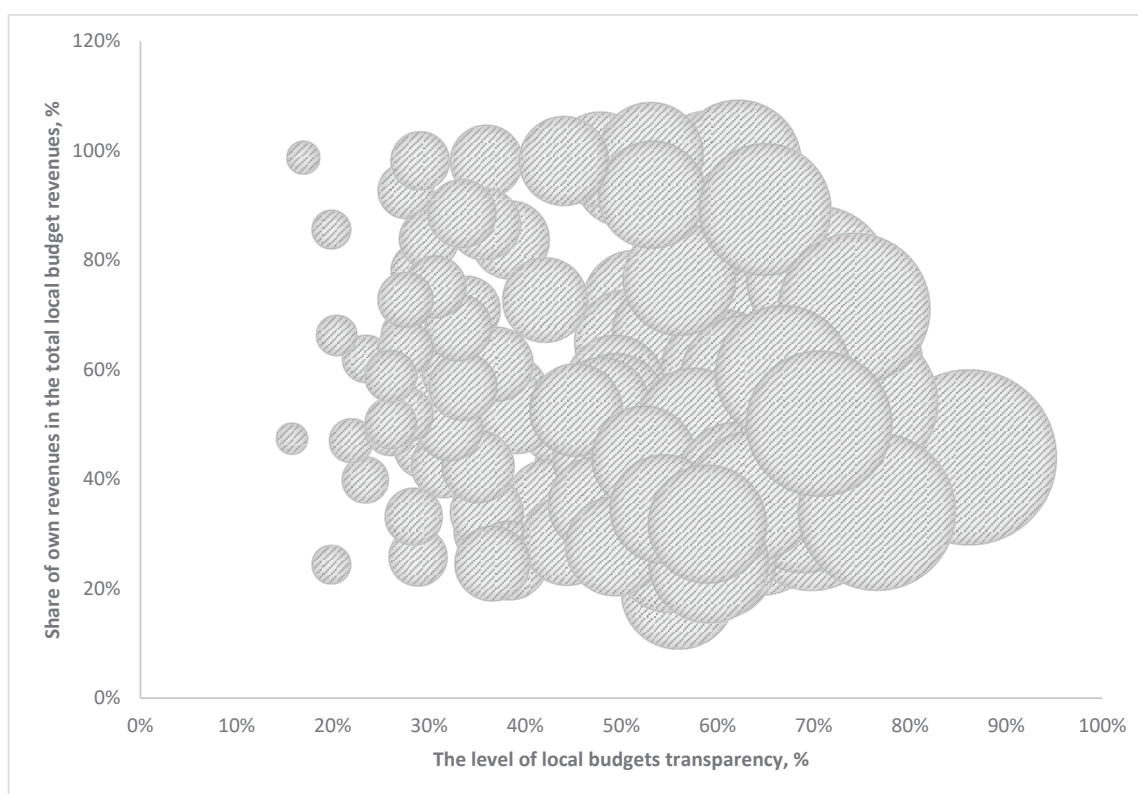


Figure 7. The correlation between the share of own revenues and OLBIT

Source: data calculated by the authors on the basis of research results.

The size of the figures in the bubble diagram reflects the level of local budget transparency achieved by the local authorities' efforts. The results of correlation-regression analysis on financial factors shows an absence of any strong significant links and dependencies with financial indicators. The correlation coefficient for these factors, in this case, did not exceed the values of 0.05958 for direct links, and -0.2165 for inverse ones. The whole calculation is presented in Table 7.



Table 7. Correlation coefficient on financial factors

ATUs	Coefficient of correlation by financial factors			
	Share of own budget revenue	Total budget revenue	Own budget revenue per capita	Total budget revenue per capita
All ATUs	-0,1766	0.0218	-0.2165	-0.0060
Urban ATUs	-0.2700	0.0050	-0.2546	0.1012
District ATUs	-0.2431	-0.1849	-0.2217	0.0015
Brestskaya oblast	0.4165	0.5037	0.1724	-0.5148
Vitebskaya oblast	0.0113	-0.1695	-0.0338	-0.0319
Gomelskaya oblast	0.0963	-0.1622	-0.0391	-0.0140
Grodnenskaya oblast	0.0881	0.0965	-0.1922	-0.1645
Minskaya oblast	0.2626	0.3696	0.0884	-0.0254
Mogilevskaya oblast	-0.1263	-0.18736	-0.3859	-0.2575

Source: data calculated by the authors on the basis of research results.

However, ‘probing’ these links in a regional context showed a somewhat noticeable reaction of openness and transparency to the total budget revenues and own revenues share in all budget revenues in the Brest region, where the correlation coefficient reached 0.5037 and 0.4165 respectively. At the same time, the factor of the total budget revenue per capita showed an inverse dependence (-0.5148).

It is noteworthy that when conducting an analysis according to the regional context, we are getting more diversity without any similarity to the total picture. The leading regions in transparency are Mogilev, Grodno and Vitebsk (on the right on Graph 6). The links between indicators of the transparency level and the capacity of local budgets to cover expenditure by own revenues turned out to be insignificant and slightly negative. At the same time, the result in these regions was distributed very densely, which indicates great uniformity in these indicators for the region. While in the outsider regions in the transparency rating, Minsk, Brest and Gomel, there is a wide spread of values for separate ATUs within the region. Another interesting feature in these regions was the weak, but still positive, links between level of transparency indicators and the capacity of own revenues to cover local budget expenditure. Of course, the links discovered do not confirm the hypothesis across the whole country, but they leave the prospect for an in-depth analysis in terms of regions in the future.

To sum up, it can be concluded that the hypothesis of the dependence of openness and transparency on financial indicators has not been confirmed. The hypothesis of the influence of territorial-demographic factors, such as population size, area and population density, at the level of budget information disclosure was not confirmed either. As an exception to the general trend, we may note the Brest region, where a noticeably tight link between the population (0.4889) and the population density per resident was found (0.4701).

Table 8. Correlation coefficient by geographical and demographic factors

ATUs	Correlation coefficient by geographical and demographic factors		
	Area (sq.km)	Population	Population density (per sq.km)
All ATUs	-0.2671	0.0579	0.1422
Urban ATUs	0.1755	-0.0867	-0.5997
District ATUs	-0.2122	-0.1676	-0.1155
Brestskaya oblast	-0.1556	0.4889	0.4701
Vitebskaya oblast	-0.3236	-0.0606	0.1909
Gomelskaya oblast	-0.1588	-0.1599	-0.1510
Grodnenskaya oblast	-0.2434	0.1254	0.1087
Minskaya oblast	0.1602	0.3442	0.0986
Mogilevskaya oblast	-0.3461	0.3389	0.3702

Source: data calculated by the authors on the basis of research results.

However, these results still do not give grounds to assert that there are significant linkages between demographic and territorial factors and the degree of openness and transparency of local budgets.

The only result that can lead us to further search for factors that encourage the openness and transparency of budgets appeared to be differences in the level of budget information disclosure in regional cities and rural areas. The only specific feature was the transparency level of local budgets in urban ATUs of 10.6 percentage points higher than in rural ones. Thus, the average transparency score of local budgets was 47.0%, and in cities 57.6%. The existence of such discrepancies poses a number of questions relating to socio-political factors. First of all, the educational background, the availability of competent scientists and specialists, civil society institutions and their activities, and proactive and active groups of citizens could serve as drivers in ensuring the budgetary awareness of the population. Confirmation of these hypotheses should be our next step in the study of the openness and transparency of local budgets. However, we should not forget that there are objectively limiting factors in this field: limited opportunities for civic participation, the lack of real local government, and a rigid system of vertical power that has been noted by a number of studies of civil society institutions.

## 6. Discussion issues concerning local budget openness and transparency in Belarus

The study proves once again that the system of local budgets has not changed significantly since the collapse of the former Soviet Union. The philosophy and the classic understanding of the role and significance of local budgets has remained the same for citizens. In people's minds, they appear as budgets subordinate to the higher state budget, and despite the fact that they are called local, they act as branches of the state budget in the regions.

The importance of the local budget is significantly undermined by its lack of visibility and legibility on local government websites. The budget heading, as an important document for citizens, has never received an independent section, due to the importance of other sections of information. Budget information was often in the economy or social block, in the structure of the Financial Department of the Executive Committee, or appeared in other non-core budget information blocks, or even dropped out of view. This took extra efforts to search for, using special search options. On some ATU websites, links on official budget approval documents and performance reports were forwarded to legal portal sites, instead of being available on their own sites, which sometimes causes difficulty in access. As a result, the current haphazard, scattered and disordered budget information creates the impression of secondary importance of budget topics to the local community, and negates the significance of the document.

The study showed that the level of centralisation in local financial management remains quite high, and the degree of local government autonomy in local budgetary processes is extremely low. These conclusions are not the result of the authors' hypothetical arguments, but proceed from the budgetary information presented on local authority websites. It is enough to mention a phrase that is often found on the websites of many regional and local executive committees, which notes that 'local budget planning is based on the basic scenario of forecasting the parameters of socio-economic development and monetary policy of the Republic of Belarus and the indicators of socio-economic plans, but not on the specific spending needs of local government.' With this understanding of the local budget, it is clear that local budgetary planning is an administrative procedure in the budget hierarchy of the Ministry of Finance, which has been handed over to local authorities for execution. In these circumstances, it is difficult to imagine that the local budget can really be 'our' own independent budget for the citizens of local communities.

Regarding open budget issues, we found that there were no budget hearings or discussions on draft budgets involving active citizen groups, despite their participation in discussions on the environment, industrial and agricultural facilities, urban planning, and other issues of public concern. Thus, a two-pronged opinion has been formed: either it is people's indifference to the local budget, or it is institutional and legal obstacles to public control.

Meanwhile, according to the Belarusian Law on Local Government and Self-Government (Article 15, Point 3.8) citizens' participation in the session is mandatory (when introducing a draft decision of the council), or it may be considered necessary in other cases by decision of the Presidium of the Council (Law on

Local Government and Self-Government, 2010). The persistence of this issue in localities can create serious problems in the openness and transparency of local budgets.

Finally, the quality of the budget information. We have found great differences in the completeness and depth of information provided about the local budget. In many ATUs, budget information (including the budget for citizens) was limited only to line-by-line data on income and expenditure. Disclosure of information about borrowing and its purpose is extremely limited. The same can be said with regard to how and to what extent budget programmes and sub-programmes were implemented, because only a limited number of ATUs have reported data. Fragmentation is the main characteristic feature of budget information presented on websites. We can find examples where information about the budget was offered on the websites of the regional Executive Committee or the Ministry of Finance. At the same time, we found good examples of depth and quality of the budget information provided. Moreover, this shows from primary-level ATUs, where the quality and completeness of providing budget information was much higher and more than on the upper level of local district authorities.

To sum up, we can conclude that the Belarusian system of local finance and budgeting is in the developmental phase, in the phase of becoming independent in the field of public finance. The first steps it takes on this path are related to the representation of this area in the information sphere. And if earlier the prevalence of traditional channels of information allowed shadowing in local small media, or being generally limited to the tools of citizens' appeals, the modern information society does not allow this to be done. The level of budget information transparency (the quality and volume of information about local budgets and finances) is an important criterion for assessing the appropriate level of public management and good governance. As our research has shown, there is no positive link between the level of online openness of local budgets and key financial and socio-demographic factors. We tend to attribute these results to the initial stage of the local finances becoming public transparency study. Following the development of this process, we believe we will manage to trace the evolution of local finance publicity in Belarus. Such studies will also allow us to find out the weaknesses, and objectively assess the quality and volume of the local budget and finance information presented online, which is an important factor in public relations (PR) and the development of the local community.

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## VIETOS BIUDŽETŲ ATVIRUMO IR SKAIDRUMO BALTARUSIJOJE VERTINIMAS

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### Santrauka

Pasaulio patirtis rodo, kad visuomenės dalyvavimas biudžeto sudarymo procese, atvirumas viešajame sektoriuje yra būtinos tinkamos valstybės ekonominės strategijos sąlygos. Finansinis atvirumas plačiąja prasme šiandien yra svarbus tinkamos fiskalinės ir pinigų politikos bruožas. Siaurąja prasme tai dažniausia siejama su biudžeto proceso atvirumu, ypač vietos lygmeniu. Finansinis atvirumas prisideda prie veiksmingo viešųjų išteklių rinkimo ir paskirstymo. Tai didina vyriausybės atsakomybę, piliečių pasitikėjimą ir užkerta kelią korupcijai.

Šiame straipsnyje išbandyta metodologija, kaip internetinės informacijos atvirumą ir biudžeto proceso skaidrumą analizuoti vietos lygmeniu. Sukurta metodologija apima du kriterijus: (1) vietos biudžeto skaidrumo lygį ir (2) valdžios institucijų pastangų užtikrinti vietos biudžeto skaidrumą vertinimą. Metodologijos pagrindas – tam tikrų vietos valdžios institucijų svetainių elementų informacinės reikšmės vietos finansų ir biudžeto klausimais ekspertiniai vertinimai. Remiantis informacijos elementų reikšmingumo ir faktinio prieinamumo ekspertų vertinimais, 2020 m. įgyvendintas integruotas vietos valdžios institucijų svetainių informacijos turinio vertinimas. Svetainės informacinio turinio su vietos biudžetu ir finansiniais duomenimis rezultatas interpretuojamas kaip internetinis vietos biudžeto atvirumas ir skaidrumas (internetinis vietos biudžeto skaidrumo indeksas – OLBIT). Be to, vertinama, kokie veiksniai (finansiniai, geografiniai ir demografiniai) turi įtakos OLBIT matuojamam skaidrumo lygiui.

PAGRINDINIAI ŽODŽIAI: *biudžeto atvirumas, biudžeto skaidrumas, vietos biudžetas, atviras biudžetas, fiskalinė decentralizacija.*

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