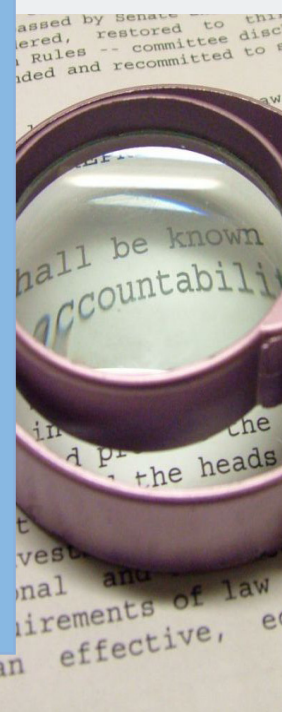


## **PUBLIC ACCESS TO LOCAL BUDGETS: Making Local Government Budget Documents Easily Available to Citizens in Bosnia and Herzegovina**

**By Mirna Jusić**

Easy access to and the availability of budget documents is considered to be a key indicator of transparent budgeting practices. In Bosnia and Herzegovina (BiH), important budget documents at the local government level are frequently not easily available to citizens. Some documents that would facilitate understanding of budgetary matters among citizens – such as citizens budgets – are not produced at all. Such practice can contribute to citizen distrust and lower political participation, reflected in a lower voter turnout. Moreover, a lack of transparency can weaken oversight of local government performance. Although local government budgeting in BiH certainly needs to undergo substantial reform in the long run to achieve greater transparency, there are a number of smaller-scale reforms that policymakers in BiH can focus on to yield more accessible, more transparent budgets as a first step towards such reform.

### **EXECUTIVE SUMMARY**



### **BACKGROUND**

Budget transparency is defined as “the full disclosure of all relevant fiscal information in a timely and systematic manner” (OECD 2001). Public availability of budgets and budget-related documents is considered a key indicator of budget transparency, together with other aspects, such as comprehensive and clear budget content, and an open budget process, characterized by the participation and oversight of citizens and parliamentary bodies, as well as the possibility of scrutiny by external audit.

There are a number of reasons that justify why policymakers should support open and easy access to budget documents:

- It contributes to greater trust in government by citizens, the private sector, and international donors/investors;
- It can point towards waste or abuse of public money, and thus create space for greater oversight and accountability;
- It can foster inter-governmental competition as a result of more visible and comparable performance;
- It can complement the implementation of freedom of access to information legislation;
- It can motivate government employees to be more accountable in their work;
- It can contribute to an image of a modern government.
- It can help improve the management of local government by offering easy access to budget-related information both externally and internally.

## RECOMMENDATIONS

- Local governments should have a legal obligation to have official websites.
- Entity budget laws should prescribe timely publishing of all relevant local budget documents on official websites and in official gazettes for easier information access.
- Documents that would facilitate the understanding of budgetary matters among citizens – such as citizens budgets - should become a legal obligation for local governments in BiH.
- Policymakers should plan capacity-building activities for local governments on online availability of documents, as well as the creation of citizen-friendly budgets.

Public access to budget documents is advocated by a number of international guidelines and frameworks for budget and fiscal transparency. According to the OECD Best Practices for Budget Transparency (2001), budget reports should be publically available by a certain date and their disclosure should be timely; reports should be available free of charge

on the Internet. The IMF Code of Good Practices on Fiscal Transparency (2007a) advises that comprehensive information should be provided to the public, with a commitment for timeliness. The Public Expenditure and Financial Accountability (PEFA) framework (World Bank 2005) also advocates public access to key fiscal information.

**Table 1: Timely release of relevant budget reports**

| Report                                  | Time of release  |
|---|--|
| <b>Pre-budget statement<sup>1</sup></b> | At least 1 month before the budget proposal is submitted to the legislature.   |
| <b>Budget summary</b>                   | Before or during legislature's deliberations on the proposal and its approval.   |
| <b>Budget proposal</b>                  | Simultaneously when presented to the legislature, at minimum while the legislature is still considering it, before approval.                             |
| <b>Supporting documents<sup>2</sup></b> | At the same time as the proposal.  |
| <b>Enacted budget</b>                   | No later than 3 months after the legislature has approved the budget.  |
| <b>Citizens budget</b>                  | If simplified version of the proposal, concurrently with the proposal; if simplified version of the enacted budget, concurrently with the enacted budget |
| <b>In-year/mid-year reports</b>         | No later than 3 months after the end of the reporting period.  |
| <b>Year-end report</b>                  | No later than 2 years after end of the reporting period.   |
| <b>Audit report</b>                     | No later than 2 years after end of the reporting period.   |

Table 1 reflects documents whose timely availability is deemed important by the International Budget Partnership's Open Budget Questionnaire (2007/2009a):

<sup>1</sup>This document is to disclose budget proposal parameters, such as total expenditures, total revenue forecast, and debt to be incurred in the upcoming budget year (IBP 2009b, 8).

<sup>2</sup>Refers to documents released by the executive simultaneously or within a few days after it presents the legislature with the proposal (ibid, 9).

The International Budget Partnership defines documents as publically available when they are made available to the public either free of charge, or at a minimum fee, upon request to the relevant government office, or if they can be accessed directly (e.g. via the Internet, in public libraries). They are not considered to be publically available if only available through subscription to a specialized bulletin or publication issued by the executive, unless accessible free of charge or for a small fee (IBP 2009b, 12-13).

The existence of legislation on freedom of access to information can clearly facilitate access to budget documentation. According to the IMF Manual on Fiscal Transparency, freedom of information legislation “can create a presumption in favor of public release and place the onus on government to demonstrate an overriding public interest in case of nondisclosure (IMF 2007b, 102).”

## BUDGET ACCESS IN BIH: CURRENT POLICIES

In BiH, the availability of budget documents at the local government level is defined by a set of different laws.<sup>3</sup>

Freedom of access to information acts (FOIA) in the two entities, Republika Srpska (RS) and the Federation (FBiH), define access procedures for requested public information, and thus give citizens the opportunity to access budget documents.

Entity local self-government laws also contain general provisions on the publicity

of local government work, frequently defined in greater detail in local government statutes. The laws also prescribe the publishing of the annual budget in the local official gazettes (RS local self-government law 2004, a.75; FBiH local self-government law 2006, a.18).

Entity budget laws reflect upon the preparation, adoption and publishing of budget documents.<sup>4</sup> In short, a majority of the above-mentioned budget documents,<sup>5</sup> as portrayed in Table 1, are to be prepared by the responsible organ within the local government, and are adopted either by the mayor or the council/assembly,<sup>6</sup> with some differences between the two entities.<sup>7</sup> For example, the RS budget system law prescribes publishing of the local budgets in the respective local official gazettes. This provision only pertains to the enacted budget, however, and a precise timing for the publishing is not given (RS budget system law 2008, a.33).

On the other hand, article 76 of the FBiH budget law lists a number of documents that should be published in official gazettes of respective governments that the article pertains to within 10 days of their adoption, including framework budget papers, budgets, laws on budget execution, all changes and amendments to the budgets, all uses of current reserves, decisions on borrowing, etc. Budget execution reports (quarterly, mid-year and year-end) are also to be published 10 days after adoption. Moreover, monthly execution reports and all of the other documents listed under article 76 are also to



Mirna Jusić is a researcher at Analitika - Center for Social Research. She holds an MA in Public Policy, with a specialization in decentralized governance, from Central European University, Budapest, and an MA in State Management and Humanitarian Affairs from the Center for Interdisciplinary Post-Graduate Studies, University of Sarajevo, in cooperation with La Sapienza, Rome. Her studies and areas of interests are in the field of local government reform, with a special focus on government transparency and accountability, as well as citizen participation.

<sup>3</sup>Although towns and municipalities are considered local government units in BiH, this document will use the terms local governments and municipalities interchangeably.

<sup>4</sup>Deadlines set out by budget laws could be more precise in some instances: e.g., it is currently not clear what the timeframe is for the mayor to submit to the local assembly the budget proposal in the RS, although a deadline is given by when the assembly is to adopt the budget (RS budget system law 2008, a.20 and 29).

<sup>5</sup>This pertains to those documents that are relevant to the local government level. Supplementary documents, as well as pre-budget statements, were not considered here.

<sup>6</sup>Representative decision-making bodies have different names in the two entities, councils in FBiH and assemblies in the RS.

<sup>7</sup>For a detailed table outlining the budget cycle at the local government level, see Jusić 2011, 44. With respect to publishing, there are even some differences between laws in the same entity: For example, the FBiH self-government law prescribes that the mayor prepares and submits to the council the budget draft and budget proposal for adoption (2006, a.15), while the FBiH budget law does not prescribe the mayor's obligation to submit a draft budget to the council.

be published on the official website of the Ministry of Finance. However, the article doesn't explicitly state the timeframe for publishing documents online, i.e. whether the 10 day timeframe also applies in this case.

Article 77 prescribes that provisions from article 76 also pertain to local governments: thus, one can interpret this to mean that local governments, in their official gazettes and their official websites, should also publish documents that are mentioned in article 76 (FBiH budget law 2006).<sup>8</sup> This is significant if we take into account the fact that in the present legal framework for ICT and e-governance in BiH, an obligation for local governments to have official websites is not prescribed.

Execution reporting obligations in the two entities differ as well. While financial departments are to report to the mayor on a quarterly/mid-year/year-end basis<sup>9</sup> in both entities, the mayor reports to the council/assembly about execution on an annual basis in FBiH, and a mid-year and annual basis in the RS. In the RS budget system law, however, it is not precisely defined that the articles of the law that pertain to mid-year and year-end execution reporting at the entity level also pertain to respective organs at the local government level (see articles 45 and 48 of the RS budget system law, 2008).

To conclude, it becomes clear that reporting obligations towards councils/assemblies, as prescribed by current laws, are not sufficient to allow for an adequate oversight of budget execution by councils/assemblies and citizens, although such execution reports could theoretically be obtained through FOIA.

Some of the documents whose preparation is recommended by the Open Budget Questionnaire and other international frameworks, such as documents that contain information tailored to citizen needs and understanding, currently are not an obligation.

Laws in general lack clarity and precision when it comes to certain responsibilities and deadlines, as addressed above. However, where an obligation to prepare certain documents does exist in line with the law, the timeframes given usually are in line with the ones listed in Table 1.

## BUDGET ACCESS IN PRACTICE

Practice in BiH, with some exception, for the most part reflects the policies in place with respect to access to budget documents.

A 2010 research conducted by Analitika in six BiH municipalities (three in FBiH, three in RS)<sup>10</sup> showed that practices varied with respect to availability of information. Although the possibility of access to each budget document was not tested in all six cases, representatives of local government finance departments said that the budget documents were available to the public in a timely manner either on the official website, in the official gazette, on a notice-board or were available upon request.

All six local governments had prepared draft budgets and budget proposals, in line with the law. In most cases, the draft is also adopted or scrutinized at the council/assembly. In addition, some local governments have the practice of publishing the draft budget on the official website.

Only 26% of local governments made both the budget and year-end budget execution report available on their official websites, while 32% published only the budget and no year-end execution report on the web. A staggering 30% of local governments have not made these documents available on their websites, while 11% have no websites at all.

<sup>8</sup>Although the FBiH budget law is more detailed than the RS budget law with respect to the availability of documents, it is written from an entity perspective in terms of responsibilities of different actors in the budget process. This makes it hard sometimes to grasp what provisions really apply to the local government level. For example, an obligation of local governments to create budget framework papers can be interpreted from this law, although such documents are usually supposed to be prepared at higher levels of government.

<sup>9</sup>Also on a monthly basis in FBiH, as prescribed by the FBiH budget law.

<sup>10</sup>More on the methodology, and especially case selection, can be found in Jusić 2011, 17.

Drafts, in line with the law, are not published in official gazettes, but are available upon request. All six local governments also prepare narrative explanations of the budget as part of the draft and proposal; but only two made the narrative parts available on the official website during a budget public hearing phase.

Enacted 2010 budgets were published on the official websites in all cases, and in official gazettes in almost all cases. In general, local governments do not publish the narrative explanations in the official gazettes, but some do publish them online, together with the enacted budget.

Budget summaries, citizens budgets or budget glossaries are not prepared in any of the cases.

Reporting practices differ somewhat with respect to what is prescribed by laws: a majority of cases inform their assemblies/councils about execution more frequently (on a quarterly, mid-year and year-end basis) than is prescribed by law. In some cases, full reports with explanations are prepared even quarterly, while others prepare shorter information about execution. Although there are some positive examples, most municipalities, however, do not make in-year and year-end budget execution reports available on official websites, and practices vary with publishing in official gazettes: some only publish information that (usually year-end) reports were adopted, while others publish

entire reports. Narrative explanations that accompany the execution reports are not published in gazettes.

The fact that practice does not necessarily reflect the law in the case of execution reporting may be a result of institutionalization of budget committees within assemblies/councils in all of the six municipalities. These advisory bodies usually give their recommendations on budget drafts, proposals, execution reports and other documents, and have over the years been supported by a number of international projects.

Taking into account the legal obligation of FBiH local governments especially to publish a great amount of budget information in official gazettes and online, one can say that they do not adhere fully to the provisions of the entity budget law in this respect. This can partially be justified by the fact that the provisions are frequently imprecise with respect to what obligations specifically pertain to the local level, as mentioned above.

In order the availability of documents upon request in line with FOIA; Analitika also administered a FOIA test in 2010.<sup>11</sup> In practice, previous research has not borne optimistic results with respect to the implementation of FOIA. Analitika sent out requests to 141 municipalities, asking for 2008 year-end budget execution reports. Table 2 outlines the results of the research:

**Table 2: Adherence to FOIA in BiH<sup>12</sup>**

|                    | FBiH      |               | RS        |               | BiH        |               |
|--------------------|-----------|---------------|-----------|---------------|------------|---------------|
|                    | no.       | %             | no.       | %             | no.        | %             |
| <i>Positive</i>    | 65        | 82.28%        | 48        | 77.42%        | 113        | 80.14%        |
| <i>Partial</i>     | 2         | 2.53%         | 1         | 1.61%         | 3          | 2.13%         |
| <i>Negative</i>    | 0         | 0.00%         | 0         | 0.00%         | 0          | 0.00%         |
| <b>Response</b>    | <b>67</b> | <b>84.81%</b> | <b>49</b> | <b>79.03%</b> | <b>116</b> | <b>82.27%</b> |
| <b>No response</b> | <b>12</b> | <b>15.19%</b> | <b>13</b> | <b>20.97%</b> | <b>25</b>  | <b>17.73%</b> |
| <b>Total</b>       | <b>79</b> | <b>100%</b>   | <b>62</b> | <b>100%</b>   | <b>141</b> | <b>100%</b>   |

<sup>11</sup> For more details on the research approach and results, see Jusić 2011, 47-48.

<sup>12</sup> However, not all of the responses were received by the legal deadline. Of the total 116 responses received, 86.21% were in line with the 15-day deadline, while 13.79% were not.

Documents that would facilitate the understanding of budgetary matters among citizens – such as citizens budgets – should become a legal obligation for local governments in BiH



Taking such results into account, while one should certainly not disregard the fact that almost 18% of local governments did not even respond to the FOIA request, a higher level of responses with respect to earlier research potentially points towards greater awareness about the importance of FOIA and greater capacity of local governments to adhere to it. This is not surprising given that FOIA has continuously been promoted at the local level by a number of international projects. Moreover, taking into account a finding by an earlier FOIA research that some public institutions, at the time when the research was conducted, had never received an information request before (Mediacentar

Only 26% of local governments made both the budget and year-end budget execution report available on their official websites, while 32% published only the budget and no year-end execution report on the web. A staggering 30% of local governments have not made these documents available on their websites, while 11% have no websites at all. While usability (i.e. ease of access to documents for users) is harder to define, the 2010 budget, when available, was generally easily accessible via a direct link, while budget execution reports were usually “buried” in electronic official gazettes that had to be searched individually or via a search engine, and were thus harder to find.

**Table 3: Budget documents available on official websites**

| Documents available                                    | FBiH      |             | RS        |             | BiH        |             |
|--|-----------|-------------|-----------|-------------|------------|-------------|
|  | no.       | %           | no.       | %           | no.        | %           |
| <b>Budget and budget execution report on website</b>   | <b>22</b> | <b>28%</b>  | <b>15</b> | <b>24%</b>  | <b>37</b>  | <b>26%</b>  |
| <b>Only budget on website</b>                          | <b>26</b> | <b>33%</b>  | <b>19</b> | <b>31%</b>  | <b>45</b>  | <b>32%</b>  |
| <b>The site works, but documents are not available</b> | <b>24</b> | <b>30%</b>  | <b>19</b> | <b>31%</b>  | <b>43</b>  | <b>30%</b>  |
| <b>The site doesn't work or doesn't exist</b>          | <b>7</b>  | <b>9%</b>   | <b>9</b>  | <b>15%</b>  | <b>16</b>  | <b>11%</b>  |
| <b>Total</b>   | <b>79</b> | <b>100%</b> | <b>62</b> | <b>100%</b> | <b>141</b> | <b>100%</b> |

Sarajevo 2006, 41-42), Analitika's research results point towards time as a potentially important factor for the improvement of FOIA implementation. It could well be that ten years after the adoption of FOIA, procedures have been institutionalized locally and information officers named to process requests, in line with the acts.

An assessment of availability of budget documents on official local government websites was also made by Analitika in October 2010 to see whether local governments are aware of the importance of publishing budget data online. The assessment focused on the availability of 2010 budgets and 2009 budget execution reports. Results are summarized in Table 3.

Nevertheless, it is encouraging that almost all BiH local governments have an official website. Compared with a 2009 UNDP BiH e-readiness assessment, this research shows that 10% more municipalities have a website in 2010, when compared to 2009 (UNDP 2010).

It is certainly an important finding that official websites are not a legal obligation for BiH municipalities. However, for the most part thanks to international donor support, most municipalities do have a website in place, albeit with questionable functionality (for more, see Isanović 2010). This may point towards a potential lack of capacity and procedures in place

for the creation of web content. The above data suggest that only a small fraction of municipalities is aware of the importance of publishing budget documents online; thus, awareness of municipalities needs to be raised with respect to the publicity of their work on the Internet, along with their capacity to publish online.

## TOWARDS GREATER ACCESS TO BUDGET DATA

Budget transparency of local governments in BiH in general needs to be enhanced in the long run through comprehensive reform: this may entail an introduction of programs and performance data in local government budgeting, which will certainly require substantial changes in terms of greater human and material resources, strategic thinking and political and administrative will. Moreover, the budget process needs to become more open to citizen participation and oversight by citizens, assemblies/councils, as well as more frequent external audits (for more, see Jusić 2011). Preparation and easy access to important budget document is a first step towards more comprehensive reform.

In the short run, there are a number of changes that policymakers can support. While BiH municipalities are currently on the right path, as some budget data is certainly available, documents need to be made available in a more systematic manner, as to allow easy access for all citizens.

Bearing in mind the positive changes that access to budget information can yield, we suggest the following policy recommendations that will have an immediate effect on availability of budget documents<sup>13</sup>:

1) The obligation of having official websites should be prescribed by law for local governments as a critical precondition for making local government work more transparent. This is in line with local self-government laws' provisions on publicity of government work. Almost all local gov-

ernments in BiH already have official websites, and the majority of them update their websites regularly, which points towards existing basic financial and administrative preconditions for adhering to such an obligation. However, policymakers should have in mind that it is important to standardize domains of official websites, in line with the policies of higher levels of government, and that local governments should be given proper guidance with respect to the data that they should make available, for example through special rulebooks.

2) A legal obligation to publish documents on official websites should be followed up with capacity-building activities at the local level and support to ensure that local governments are able to develop user-friendly websites and update them regularly. Existing government training programs, as well as training programs administered by international organizations, may be consulted for such support.

3) Entity budget laws should clearly prescribe the obligation to prepare and make available in a timely manner all relevant budget documents on official websites and in official gazettes for local governments. Such an obligation should for the most part bear no additional cost or significant effort for local governments as they already prepare most of the budget documents that are prescribed by international standards and pertain to this level of government. It is just a matter of making these documents more accessible, and in a timely manner. Laws should clarify exactly which budget documents are to be prepared by the local governments and submitted to the councils/assemblies, as to avoid confusion. Provisions on publishing on the Internet should ensure its functionality. Laws should also explicitly prescribe the publishing of narrative explanations of budget documents in official gazettes and on official websites because of their significance in understanding bud-

Entity budget laws should prescribe timely publishing of all relevant local budget documents on official websites and in official gazettes for easier information access.

<sup>13</sup> Certainly, some of these recommendations would require additional research in order to opt for the best modalities of implementation.

gets and execution reports. Budget laws should be harmonized with other laws, such as entity self-government laws where needed, as to avoid inconsistencies.

4) Citizen-friendly budget documents (such as a citizens budget, and possibly a budget summary or glossary) should represent a legal obligation for all municipalities. Such amendments to the current legislation should be supported in their implemen-

tation through rulebooks detailing what citizen-friendly budget documents should entail, as well as capacity-building of local government representatives to prepare such documents. This may be done with the support of international and local organizations already working on public finance reform at the local government level and with the support of higher government levels.

#### SOURCES:

International Budget Partnership. 2009a. Open Budget Questionnaire. [http://www.internationalbudget.org/files/QuestionnaireOBI2010\\_English.pdf](http://www.internationalbudget.org/files/QuestionnaireOBI2010_English.pdf) [accessed 1.11.2010.]

International Budget Partnership. 2009b. Guide to the Open Budget Questionnaire: An Explanation of the Questions and the Response Options. [http://www.internationalbudget.org/files/GuideOBI2010\\_English.pdf](http://www.internationalbudget.org/files/GuideOBI2010_English.pdf) [accessed 1.5.2010.]

International Budget Partnership. 2007. Open Budget Questionnaire. <http://www.internationalbudget.org/files/OpenBudgetQuestionnaire2008English.pdf> [accessed 1.5.2010.]

International Monetary Fund (IMF). 2007a. Code of Good Practices on Fiscal Transparency. <http://www.imf.org/external/np/pp/2007/eng/051507c.pdf> [accessed 2.2.2010.]

International Monetary Fund (IMF). 2007b. IMF Manual on Fiscal Transparency. Washington, DC: IMF. <http://imf.org/external/np/pp/2007/eng/051507m.pdf> [accessed 2.2.2010.]

Isanović, Adla. 2010. „Novi mediji, lokalna uprava i participatorna komunikacija u Bosni i Hercegovini.“ Komunikacija i zajednica: građani, mediji i lokalna uprava u Bosni i Hercegovini, ed. Tarik Jusić, 223-270. Sarajevo: Mediacentar Sarajevo/Analitika – Center for Social Research. [http://www.media.ba/mcsonline/files/shared/Participatorne\\_komunikacije\\_Final\\_za\\_web.pdf](http://www.media.ba/mcsonline/files/shared/Participatorne_komunikacije_Final_za_web.pdf) [accessed 8.11.2010.]

Jusić, Mirna. 2011. Procjena budžetske transparentnosti u općinama u Bosni i Hercegovini. Sarajevo: Analitika – Center for Social Research. <http://www.analitika.ba/files/Analitika - Lokalna budžetska transparentnost.pdf> [accessed 8.2.2011.]

Mediacentar Sarajevo. 2006. Monitoring demokratskog razvoja u Bosni i Hercegovini: Indeks otvorenosti javnih institucija, organizacija i agencija. Sarajevo: Mediacentar Sarajevo. [http://www.media.ba/mcsonline/files/shared/Monitoring\\_Bos\\_170306.pdf](http://www.media.ba/mcsonline/files/shared/Monitoring_Bos_170306.pdf) [accessed 1.9.2010.]

OECD. 2001. Best Practices for Budget Transparency. Paris: OECD. <http://www.oecd.org/dataoecd/33/13/1905258.pdf> [accessed 1.2.2010.]

World Bank. 2005. Public Financial Management Performance Measurement Framework. PEFA Secretariat, World Bank. Washington D.C.: World Bank. <http://sitere-sources.worldbank.org/PEFA/Resources/PMFEnglishFinal.pdf> [accessed 10.2.2010.]

UNDP BiH. 2010. Izvještaj o elektronskoj spremnosti bosanskohercegovačkog društva za 2009. godinu. Sarajevo: UNDP BiH. <http://www.undp.ba/upload/publications/e-Spremnost%202009.pdf> [accessed 10.11.2010.]

World Bank BiH. 2009. Od stabilnosti do uspješnosti: Lokalna uprava i pružanje usluga u Bosni i Hercegovini. <http://www.sogfbih.ba/FederationSwordsite/Federation-Bos/elektronlink?uid=10ca5756dd639a03a83156b1ae0279ff> [accessed 10.9.2010.]

#### LAWS:

Zakon o budžetima u Federaciji BiH (Budget law of FBiH). „Official gazette FBiH“ no. 19/06; 76/08; 5/09; 32/09, 09/10, 36/10 and 45/10.

Zakon o budžetskom sistemu Republike Srpske (Budget system law of RS). „Official gazette RS“ no. 96/03; 14/04; 67/05; 34/06; 128/06, 117/07, 54/08, 126/08 and 92/09.

Zakon o lokalnoj samoupravi Republike Srpske (Law on local self-government of RS). „Official gazette RS“ no. 101/04.

Zakon o principima lokalne samouprave u Federaciji BiH (Law on the principles of local self-government FBiH). „Official gazette FBiH“ no. 51/06.

Zakon o slobodi pristupa informacijama u Federaciji BiH (Law on freedom of access to information in FBiH). „Official gazette FBiH“ no. 32/01.

Zakon o slobodi pristupa informacijama RS (Law on freedom of access to information in RS). „Official gazette RS“ no. 20/01.

For more information, contact:

Analitika – Center for Social Research  
Behdžeta Mutevečića  
10, 71000 Sarajevo  
+ 387 33 616 215  
[www.analitika.ba](http://www.analitika.ba)  
[info@analitika.ba](mailto:info@analitika.ba)

Copyright © 2011  
Analitika – Center for Social Research

This policy brief is a result of the research project “Assessment of Local Fiscal Transparency in BiH”, supported by Open Society Fund BiH.

The views and opinions expressed in this policy brief are those of the author only and do not necessarily reflect those of Analitika – Center for Social Research, or of the donor of the project.