



Determinants of combining budgetary innovations at the local level: experience from Slovakia

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Abstract

Slovakia belongs to a highly decentralised group of European countries, especially in terms of autonomy of local governments. The structure of local governments is extremely fragmented and therefore the individual capacities of many of them can be quite limited. Programme performance-based budgeting was introduced as a compulsory budgetary innovation for all larger local governments several years ago. Moreover, dozens of them have already experienced participatory budgeting. The aim of this article is to analyse the links between programme performance-based budgeting and participatory budgeting as local budgetary innovations and to identify the key political factors influencing the spread and durability of participatory budgeting in Slovakia. The findings show that in most municipalities there is a link between PB and PPBB, which is rather positive and could help to sustain PB in the municipality. The second part of the research reveals two political determinants influencing the success of participatory budgeting in Slovakia.

Keywords: programme performance-based budgeting, participatory budgeting, transparency, accountability, local government, Slovakia

1 INTRODUCTION

Significant reform efforts have challenged policy-making at all levels of government in almost all democratic countries in recent decades (De Vries, Nemeč and Špaček, 2019; Eymeri-Douzans and Pierre, 2011; Hammerschmid et al., 2016; Koprić, Wollmann and Marcou, 2018; Kuhlmann and Bouckaert, 2016; Pollitt and Bouckaert, 2011; Ramesh, Araral and Wu, 2010). Many of them have been based on the introduction and adoption of various innovative budgetary measures. While some of them were implemented strategically, others were seen more as experiments and their implementation was not guided by strategies. Participatory budgeting, which is one of the topics of our article, is somewhere in between these two poles – experience from different countries shows us different observational results, and the situation varies greatly if one compares various countries (De Vries, Nemeč and Špaček, 2022; Džinić, Murray Svidroňová and Markowska-Bzducha, 2016; Klimovský et al., 2021; Krenjova and Raudla, 2013; Mikuš, Brix and Šmatlánek, 2021; Oliveira, 2017; Sintomer, Herzberg and Röcke, 2008; Wampler, McNulty and Touchton, 2018).

Participatory budgeting (hereafter “PB”) is an innovation that promotes the democratic nature of public budgeting through the direct involvement of citizens (or the wider public) in certain budgetary processes. “Its central institutional feature of interfacing civil society through neighbourhood-based deliberation regardless of local levels of organisation also sets it apart from participatory governance schemes that rely on organised civil society, often through sectoral interfaces” (Baiocchi, 2001: 43). The original PB model was invented in Porto Alegre, Brazil in the late 1980s, and has changed considerably over the last three decades. Its modifications have been rooted not only in the necessity to adapt this innovation

to very different legal, social, economic, political and administrative environments, but also in the different driving forces that have played decisive roles in the processes of its introduction. Moreover, according to Baiocchi and Ganuza (2014), the global diffusion of PB has been accompanied by different expectations and intentions on the part of governments, policy makers, active citizens, NGOs or international organisations.

The path of PB across Latin America during the 1990s has traditionally been typically associated with strengthening politically or socially excluded communities and improving participatory or deliberative approaches in policy-making. Outside this region, the introduction of PB was divorced from these political considerations, and innovators instead emphasised, for example, co-creation or targeted spending. This development is explained by Bartocci, Grossi and Mauro (2019), who highlighted those rational logics of governance and community building that replaced or coexisted at least with the traditional political logic.

Although the literature on PB is not scarce, the topics addressed in this article have not yet received much attention in the scientific literature. The fact that the links between programme performance-based budgeting (henceforth “PPBB”) and PB have rarely been the focus of researchers’ attention is not surprising because the two systems coexist in very few countries. In Slovakia, local governments mainly use public financial resources, more specifically their own revenues for PB purposes. Since almost all of the local governments that have adopted PB must simultaneously apply a programme performance-based approach to public budgeting, it is to be expected that participatory budgets (i.e., documents created through public engagement in certain PB budgeting processes) are clearly part of the public budgets of the same local governments. At this point, we are not focusing only on some separate budgetary lines or items. Given the programmatic nature of budgeting, the adoption of PB in such circumstances could or even should be linked to some official policy priorities and budgetary goals.

Moreover, research on the political determinants affecting the implementation and durability of PB is more complex, but as of today this dimension has not been explored in depth for most, if not all, post-transition countries in Central and Eastern Europe (CEE). This led us to formulate the following objective of our article: to analyse the link between PPBB and PB as local budgetary innovations and to identify the core political factors influencing the diffusion of PB in Slovakia. At this point, we can emphasise the fact that different budgetary innovations are usually analysed separately; this happens although they are commonly adopted and used at the same time, and therefore they may mutually condition each other’s success. It opens an interesting and stimulating research gap and our intention is to address it by analysing relevant data from Slovakia. However, filling this gap, our research aims to contribute to the ongoing international research discourse with global insights on both the PB and PPBB domains and, moreover, to support further international research on the determinants of combining budgetary innovations in general.

The structure of this article is as follows. The first part briefly introduces the concept of PB and provides a review of the literature related to our research questions. The second part presents a brief picture reflecting the implementation of PB and PPBB in Slovakia. The following two parts explain the methodology employed and show our results and findings.

2 PARTICIPATORY BUDGETING

“PB represents a direct-democracy approach to public budgeting. It offers citizens as a whole the opportunity to learn about government operations and to negotiate, discuss and influence the allocation of public resources. It is a tool to educate, involve and empower citizens and strengthen the demand for good governance” (Shah, 2007: 1). The very first PB initiative appeared in Porto Alegre, Brazil in 1989, and was part of broader local political and administrative reforms (Abers, 1998). Diffusion of this democratic innovation across the Latin American region was rapid. Its popularity was positively determined in particular by the activities of left-leaning political parties (Goldfrank, 2007). It took almost a decade for this innovation to reach other regions, especially North America, Europe and Asia. Various NGOs, international associations of local government representatives, and a few international donors, e.g., the World Bank, USAID (Goldfrank, 2012; Teivainen, 2010) played an important role in these processes. However, as pointed out by Röcke (2014), focussing in particular on Europe, the adoption of PB under different political, administrative, economic, and societal circumstances inevitably challenged the original Brazilian model, and these challenges led to rapid and multiple variations. For example, Sintomer, Herzberg and Röcke (2008) distinguished six different PB models that are now commonly used in different parts of the globe. Other researchers, e.g., Krenjova and Raudla (2013), offered a similar typology. They also outline the main environmental variables (i.e., financial autonomy, political culture, size of local government, heterogeneity and prosperity of the local government) that are likely to influence the applicability and feasibility of PB in different local governments. Obviously, PB models differ, but each model enables citizens to participate in the approval of the local government budget either directly or in a mediated way by various intermediaries (NGOs, community groups) (Džinić, Murray Svidroňová and Markowska-Bzducha, 2016). One could even say that there are no two PB processes alike, as each municipality adapts this tool to its own needs.

TABLE 1

Determinants influencing the implementation and durability of PB

Category	Determinant	Authors
	Better budget allocation	Švaljek, Rašić Bakarić and Sumpor (2019), Akyel, Korkusuz-Polat and Arslankay (2012)
Economic	Budgetary process	Tanase (2013), Callahan (2002)
	Efficiency	Sintomer et al. (2010), Džinić, Murray Svidroňová and Markowska-Bzducha (2016)

Category	Determinant	Authors
Social	Social justice, gender mainstreaming	Sintomer, Röcke and Herzberg (2016), Baiocchi and Ganuza (2014), Lüchmann (2017)
	Citizen empowerment, socio-economic development, culture	Saguin (2018), Wampler and Touchton (2019), Röcke (2014), Talpin (2012)
Political	Uncertainty of decision-making	Baranowski (2020), Bardovič and Gašparík (2021), Cho, Jérôme and Maurice (2021), Klimovský et al. (2021), Popławski (2020)
	Level of administration maturity, level of political decentralisation	Beuermann and Amelina (2018)
	Voter turnout, direct democracy, public/citizen participation	Kukučková and Bakoš (2019), Freitag and Stadelmann-Steffen (2010), Šabović, Milosavljević and Benković (2021), Kukučková and Poláchová (2021)
	Democratic change, good governance	Cabannes and Lipietz (2018), Baiocchi (2001)
	Re-election of the party or the mayor, political affiliation of the mayor	Spada (2009), Wampler and Avritzer (2005), Klimovsky and Murray Svidronova (2021), Klun and Benčina (2021)
	Transparency of political decisions, transparency of public resources	Jacobi (1999), Carroll et al. (2016), Cabannes and Lipietz (2018)

Source: Authors' elaboration.

Not only do the models vary; there are different ways of adopting and implementing the above-mentioned models of PB; most notably PB based on bottom-up initiatives and PB implemented as a result of top-down process developed and coordinated by governments, depending on a number of factors that show that the approach may not be so simple, but can be a hybrid. Moreover, Bartocci, Grossi and Mauro (2019) point out that the traditional political rationale for the adoption of PB has lost its centrality and in some cases has been replaced by managerial or community-building rationales. Political issues have dominated the research on PB, especially in the first two decades after the very first introduction of this innovation (e.g., Cabannes, 2004; Goldfrank and Schneider, 2006; Sintomer, Herzberg and Röcke, 2008). In later developments, they still attracted the interest of many researchers (Goldfrank, 2011; Rossmann and Shanahan, 2011; Krenjova and Raudla, 2013; Holdo, 2015; Montambeault, 2016; Wampler and Touchton, 2019; etc.), but the scope and focus of international research has become not only much broader but also multidisciplinary. At this point we can mention: Im et al. (2014) who studied the relationship between citizens' preferences and resource allocation; Brun-Martos and Lapsley (2017) demonstrated the potential of participatory budgeting on the effectiveness of city governance; Shybalkina and Bifulco (2019) focused on the links between PB and public spending; Kuo, Chen and Su (2020)

highlighted the contribution of this innovation to better urban governance while Wampler and Touchton (2019) focused on the effects of PB on public policies or programmes. Authors have also argued that the adoption of PB (in combination with PPBB) could lead to greater transparency (Jacobi, 1999; Baiocchi, 2001; Carroll et al., 2016; Cabannes and Lipietz, 2018) and greater accountability of the relevant decision makers (Spada, 2009; Wampler and Avritzer, 2005; Beuermann and Amelina, 2018; Kukučková and Bakoš, 2019). Of course, the disappointments associated with some PB initiatives inevitably lead to budgetary cuts, major rule changes or even cancellations (e.g., Soukop, Šaradin and Zapletalová, 2021). In this context, the durability of participatory budgeting has already been recognised as an important area of research (Melgar, 2014; Wampler and Goldfrank, 2021). Unsurprisingly, the uncertainty of decision-making caused by the COVID-19 pandemic has already become a topic of research topic, and more attention has begun to be paid in this context to the durability of PB budgeting under highly volatile circumstances (Bardovič and Gašparík, 2021; Baranowski, 2020; Cho, Jérôme and Maurice, 2021; Popławski, 2020).

From the perspective of our research, and based on a literature review, the most common determinants influencing the implementation and durability of PB can be grouped into three categories (table 1).

3 BACKGROUND: PROGRAMME AND PERFORMANCE-BASED BUDGETING AND PARTICIPATORY BUDGETING IN SLOVAKIA

In 2004, Slovakia, with the support of the World Bank, undertook a major reform of public finances. Part of this reform was linked to the introduction of PPBB at both state and local government level. PPBB was seen as a qualitative managerial upgrade from conventional public budgeting, leading to an increase in the information value of public budgets, and helping elected representatives as well as managers in the public sector to achieve better informed decision-making based on good quality information in order to make the most efficient use of limited resources, to improve the quality of public administration services provided to the public and, last but not least, to improve communication with the public (Hronec, 2019). PPBB was first implemented at the state government level (phased implementation between 2000 and 2004) and then its use at the local government level was enacted (since 2009); and today it is mandatory for all local government units in municipalities with a population of over 2,000 inhabitants. Since Slovakia is one of the most fragmented of European countries, more than 85% of all municipalities are below this level, and thus almost 400 local governments out of 2,890 have to fulfil this obligation. Regardless of their urban or rural character, of the population or territorial size of a municipality, every local government unit in Slovakia enjoys the same number of powers and responsibilities (Klimovský and Nemeč, 2021). However, from a financial or budgetary perspective, the state of individual local governments varies considerably, and regional and district centres in particular can redistribute large amounts of funds through their local public budgets.

The results of the implementation of PPBB at the local level in Slovakia are unsatisfactory according to most existing evaluations. Hronec (2019), for example, argues that no conditions have been created for the actual implementation of this performance enhancer. As he himself pointed out, notwithstanding the methodological guidelines developed to achieve the smooth implementation of this tool, local governments have used very different numbers of performance indicators. In addition, local governments prefer to use nominal performance indicators that do not include the capacity for mutual comparisons; ratio performance indicators that could form the basis for comparisons have rarely been used because local governments have not understood the additional managerial value of actually monitoring performance outcomes. According to Hronec (2019), the administrative and technical complexity of this budgeting system is the primary source of the PPBB's dysfunctionality. The same set of problems has been reported by several other researchers (e.g., Bajusova, 2013).

Regarding PB, the group of the first three local governments to adopt PB is the capital city, Bratislava (2011), followed by Ružomberok, a district centre, (in 2013), and Banská Bystrica, a regional centre, (in 2014). In all three cases, the PB process was started by a local initiative supported by an NGO (the Utopia civic association), and the work of volunteers (Džinić, Murray Svidroňová and Markowska-Bzducha, 2016). The local governments of both Bratislava and Ružomberok stopped the process of PB after a few years, mainly due to the negative perception of local activists that very limited resources had been allocated for PB-defined purposes. On the other hand, PB is still used in Banská Bystrica, which has the longest experience with PB in Slovakia, from 2014 to the present day.

Subsequent PB initiatives have been initiated by local activists or other NGOs, but usually in collaboration with local politicians or even local governments. The fact is that local governments have had to improvise with PB, as PB is not yet explicitly regulated by any law in Slovakia (Klimovský, 2021). Regarding the common goals of the initiators, many cases of PB adoption have rooted their importance in making the budgetary decision-making more accessible to the public and strengthening the quality of transparency of all related processes.

To date (October 2021) 60 local governments in Slovakia have experienced implementation of PB at least once (table 2). Out of this total, PB has been adopted in three district-centre local governments, all of which are also the headquarters of regional governments (there are eight regional centres in Slovakia) (Bardovič, 2021); in 28 cases, PB has been adopted by the local government of a district centre (there are 72 district centres in Slovakia); and in 29 cases, PB has been adopted by local governments in other municipalities (the majority were urban municipalities, but in some cases it was also done in rural municipalities; which together represent only one per cent of all other municipalities in Slovakia).

TABLE 2

The spread of PB among local governments in Slovakia

Type of municipality	Total number	Total number with PB experience	Share of those with PB experience (%)
Regional centres	9	3	33
District centres	79	28	35
Other municipalities	2,802	29	1

Source: Authors' elaboration.

In Slovakia, PB has also been extended to the level of regional governments. Four out of eight regional governments have already experienced PB, namely the Trenčín regional government (starting in 2017), the Bratislava regional government (2018), the Trnava regional government (2019) (Klimovský and Murray Svidroňová, 2021; Novák, 2021), and more recently the Košice regional government (2021).

If we look at the experience of PB in Slovakia in terms of COFOG (Classification of the Functions of Government), the public in Slovak municipalities or towns can decide on projects in the fields of public order and safety, economic affairs, environmental protection, housing and community amenities, health, recreation, culture, religion, education, or social protection within PB. At this point it is important to stress that local governments in Slovakia do not usually use thematically determined PB years, and thematically open years are common. In relation to the total local public budgets, financial resources for PB initiatives are commonly less than one per cent of the total amount of local public budgets (Murray Svidroňová and Klimovský, 2021).

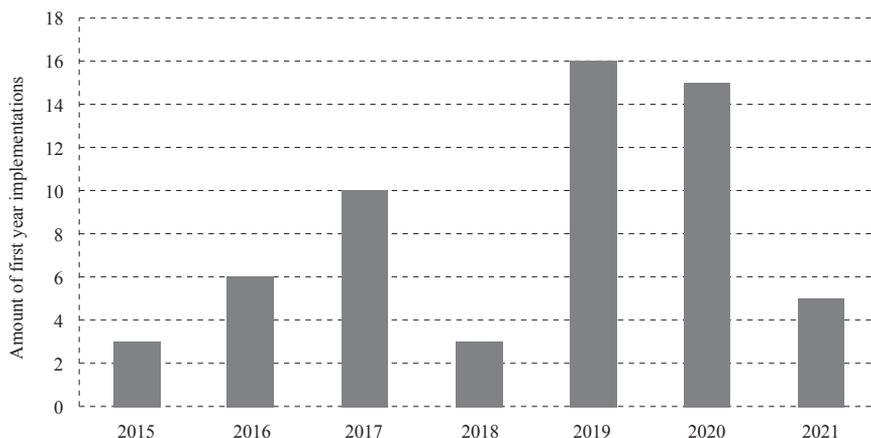
The pace of PB application in the regions is evenly spread with no further differences between regions or municipalities. Based on this observation, the spatial determinant PB diffusion could come to the fore, rather than the determinants of size and political importance. More precisely, the spread of PB in terms of spatial distribution and pace has been homogeneous, and there is no region in Slovakia that lags significantly behind in the experience with PB. On the other hand, there are noticeable differences in PB uptake between the more politically important local governments, namely those in regional and district centres (i.e., those local governments which redistribute significantly larger amounts of funds through their local public budgets) and those in other municipalities.

The spread of the gradual adoption of PB is presented in figure 1. Due to the outbreak of the COVID-19 pandemic in 2020, various local governments have decided to suspend or cancel the implementation of PB initiatives, including both pilot and well-established initiatives (Bardovič and Gašparik, 2021). According to the research results of Bardovič and Gašparik (2021), a high number of local governments decided to suspend PB initiatives even though their initial plans for its implementation had been declared at the beginning of 2020: approximately 50 regional or local governments announced the implementation of PB in January 2020

(Murray Svidroňová and Klimovský, 2022), and only 21 of them decided to continue with implementation of PB up until the project approval phase (Bardovič and Gašparík, 2021). The high level of uncertainty accompanied by inefficient or confusing measures introduced by central authorities (Klimovský et al., 2021) severely challenged local governments, and even their stability within a system of multi-level governance also faced challenges (Jüptner and Klimovský, 2021). Although the initial fears of local governments linked to any potential shortfalls in their expected revenues were not confirmed by real developments (Čajková et al., 2021; Černěnko, Neubauerová and Zubaľová, 2021); this environment of uncertain decision-making might have motivated them their decisions to postpone or cancel the PB processes.

FIGURE 1

Evolution of the adoption of PB initiatives in Slovakia



Source: Authors' elaboration.

4 RESEARCH DESIGN

The aim of this article is to analyse the link between PPBB and PB as local budgetary innovations, and to identify the key political determinants influencing the spread and durability of PB in Slovakia. To meet the objective, we formulated the following research questions:

1. How are the PB results (i.e., participatory budgets) integrated with the PPBB results (i.e., public budgets) at the level of local governments in Slovakia?

PPBB was implemented in Slovakia more than a decade ago to improve the quality of public budgeting and strengthen its strategic dimension. Previous models were based on strict incrementalism, with only limited attempts to plan beyond the office of political representatives to the inherent one-term nature of political representatives. However, approval of new legal provisions did not change the attitudes of local policy makers (Hronec, 2019). Unsurprisingly, the new regulations have not led to better financial management but rather to a formalistic compliance with legal requirements and the copying of budgetary documents by local

governments without regard to their own needs. If we accept the conclusion of Hronec (2019: 206), who pointed out that staff in the finance departments of local governments often lacked the adequate training, and the staff responsible for PPBB were mostly specialised in routine accounting operations, then the previous statement should hold true especially for smaller towns or rural municipalities. Larger towns and cities, e.g., regional or some district centres usually have sufficient capacity and are able to attract educated individuals to be employed alongside properly trained staff, and are therefore more likely to use effective PPBB to improve their own financial management (Nemec et al., 2021).

The municipalities' own revenues are used for PB purposes and therefore this use of funds must be included in official budgetary documents (in particular the official local public budget). No legislation in relation to PB has led to any improvisation by local governments (Klimovský, 2021). From this perspective, it is interesting to see whether local governments have acknowledged PB as an impetus to include, for example, a new programme as well as new objectives or priorities in their official budgetary documents, or whether they at least mention it as a simple budgetary item.

2. Which of the selected critical political determinants influence the adoption and further usage of PB at local level:
 - a) political affiliation of decision-makers;
 - b) political experience of decision-makers;
 - c) transparency of local policy-making?

The impact of the selected political determinants is measured in accordance with the determinants identified in the literature review on the following basis:

- Political affiliation
 - Was the mayor who adopted PB a candidate of a political party or an independent candidate? Did the majority in a local council that adopted PB consist of councillors affiliated with some political party or were they independents?
 - Was the mayor who adopted PB a member of a political party belonging to the then ruling national coalition? Did the majority of a local council that adopted PB consist of councillors affiliated with a political party belonging to the then ruling national coalition?

The data was collected based on the results of local elections in 2010, 2014 or from 2018 when the most recent local elections were held. Due to the rules for deciding local public budgets, the positions of mayors and local councils are balanced. More precisely, while mayors are the proposers, local councils are the approvers. Given this equilibrium, we decided to include the political affiliation of local councillors in the political determinants. We measured the affiliation of the majority of local councillors in absolute numbers and the rationale behind this is as follows: Slovakia belongs to a group of countries with a medium degree of

party politicisation at local level (Gendzwiłł, Kjaer and Steyvers, 2022: 507). According to Klimovský (2016), the recent results of local elections showed a kind of “escape-from-party-domination” trend. In addition, few national political parties have nationwide structures with sufficient numbers of their own members forming potential local cadres that are ready to compete in subnational elections (Klimovský, 2022: 342-343). From this perspective, Slovakia is a country where political parties play only a minor role in the daily practice of local government councillors (Egner, Sweeting and Klok, 2013). Last but not least, stable government coalitions and oppositions are not so common at the local level, and mayors often seek the support of independent councillors during budget negotiations, who remain outside the government coalitions and can thus advance their particular interests. We therefore suggest that the proportion of independent councillors can be a decisive factor in the smooth adoption of the local budget.

- Political experience
 - Has the mayor who adopted PB in his municipality been re-elected?

Data were collected based on the results of the local government elections in each year (2014 or 2018) and in the previous election period (e.g., if local government introduced PB after the 2018 local elections, we checked whether the mayor was also elected in 2014; similarly, if PB was introduced after the election in 2014, we checked the results of the 2010 local elections).

- Transparency of local policy-making
 - What is the transparency rating score (conducted by Transparency International Slovakia) of those local governments that adopted PB?

Transparency International Slovakia (TIS) has selected 11 areas and 105 determinants, which include mainly information on local government powers under the law (e.g., sale and lease of property), as well as policies that, according to TIS, the local governments should have developed (e.g., ethics and conflict of interest). Access to information, public participation in local government decision-making, public procurement and the area of budgets and contracts are given the greatest weight. In most cases, the questions reflect the existence of some transparency tool (e.g., do you also use electronic auctions for sales? Yes / No), i.e., they are based on publicly available, easily measurable and objectively verifiable data. The maximum number of points that a local government could receive for all areas was 100. Rankings are only done for the 100 largest municipalities in Slovakia; therefore, some data are missing. More specifically, according to TIS, while in 2018 PB was used in 17 of the 100 largest municipalities, in 2020 the total number of local governments offering PB was 54 (Murray Svidroňová and Klimovský, 2022).

In order to gather the information about the state of PB initiatives and incorporation of their main results, i.e., participatory budgets in local public budgets, we conducted exploratory research consisting of a thorough review of the local public

budgets of 60 local governments that have tried PB processes at least once. Their local public budgets (2018, 2019, 2020, and 2021) developed by the employment of a PPBB scheme were analysed in order to gather the information necessary to respond to questions about the incorporation of (new processes of) PB into a PPBB scheme (already running). For RQ1, for each local government, we examined whether a participatory budget was embedded as a separate item or article, or whether it was incorporated as part of the various items or articles of the respective local public budget already established through the PPBB scheme put in place years ago; expenditures on the PB process, such as the administration and management of the PB processes, were incorporated separately or together with other expenditures from the PB initiative. In addition, the amount of resources devoted to project implementation; if a distinction has been made, what resources should be spent on projects selected through PB (the so-called winning projects) and what resources should be invested in adopting or sustaining a PB initiative from the local public budget. The research sample consists of all 60 local governments that have implemented PB (table 2).

The original idea was to perform a regression analysis to create a model with political determinants influencing the introduction and durability of PB in Slovak local governments. However, none of the models were statistically significant so we decided to perform a correlation analysis.

The correlation analysis is supplemented by the views of local decision-makers and other stakeholders, obtained through the focus group method. The group consisted of ten people with specific expertise or experience in PB; two local decision-makers (local politicians), two local policy makers (local government officials responsible for adoption or further use of PB), three representatives of NGOs involved in the adoption or further use of PB, and three local activists who have been involved in the processes of adoption or further use of PB. We invited these individuals through an open call, but due to the stay-at-home policy adopted in the framework of the anti-pandemic measures, the focus group was organised as a virtual event. These experts discussed all the selected political determinants and researchers facilitated the discussion. The experts came from the following municipalities (in order to secure their anonymity, we do not specify further): Banská Bystrica, Bratislava-Nové Mesto, Hlohovec, Piešťany, Prievidza, Rožňava, Senec, and Veľký Šariš. In each of these municipalities, PB was introduced, but they dealt with the situation caused by the COVID-19 pandemic differently.

5 FINDINGS AND DISCUSSION

5.1 LINKS BETWEEN PROGRAMME PERFORMANCE-BASED BUDGETING AND PARTICIPATORY BUDGETING

According to our findings, out of the 60 local governments that have experience with PB, 44 local governments explicitly included participatory budgets in their local public budgets. More specifically, this means that participatory budgets were actually listed as one of the items, articles or programmes in the local public

budgets. In these local governments, financial resources dedicated to PB project development or financial resources allowing administration and management of PB to be realised, or both, were specified in a separate category in the local public budgets, where it was explicitly stated that it was a budget item, article or programme for PB purposes. In other local governments, although PB was in action and financial resources were allocated to this process, including funding of the selected projects, a participatory budget was not explicitly mentioned in a local public budget. As the processes took place, a lot of funds were allocated, the information had to be merged with other activities and placed in a different category (programme) in the local public budget; at the end of the day, this is contrary to transparency and openness. In sum, this means that overall 73% of participatory budgeting initiatives were explicitly specified in the local public budgets. Those that did not create a specific budget structure for PB and translated these resources into already existing budgetary structure, were mainly local governments of the “other municipalities” category: 56% in relation to all unincorporated cases came from this type of municipality; nine other municipalities in total, meaning one third of local governments in the other municipalities did not create any specific structure for PB in their own local public budgets (table 3).

TABLE 3

Links between participatory budgets (as results of PB initiatives) and local public budgets (as results of the PPBB scheme)

Type of municipality	Participatory budgets not explicitly specified in local public budgets	
	Number	Share (%)
Regional centres	1	6
District centres	6	38
Other municipalities	9	56
Total	16	100

Source: Authors' elaboration.

We have detected three different modalities of incorporating participatory budgets in local public budgets. We based our examination of PPBB on the details of the specification and distribution of items, articles or programmes in local public budgets. We furthermore ascertained the depth of PPBB change in local public budgets that the adoption of PB has brought about. The categories observed are as follows:

1. resources for PB are incorporated through a different programme and a participatory budget does not figure in the local public budget;
2. resources for projects selected through PB are specified in a local public budget, but expenditures for administration and management of PB are incorporated under another programme and do not figure in the local public budget;
3. resources for projects collected through the PB and expenditure for the administration and management of the PB are included in the local public budget.

Slovakia, like many other countries in Central and Eastern Europe, uses the “Porto Allegro for Europe” (“project based”) model of PB. Accordingly, the Slovak

practice revealed has a high potential to serve as a learning tool for all other countries in the region about the factors, barriers and results of combining chosen budgetary innovations.

In some cases, only resources for winning PB projects are listed under the PB label. An illustrative example is offered by Vrakuňa, a city district in the capital, Bratislava. From the local public budget of this urban district for the year 2021 it can be learned that the local government of this city district will allow local residents to propose projects that meet their needs for public benefit and decide on the use of allocated funds in the total amount of €10,000. Therefore, the expenditure related to the administration and management of PB had to be included in another programme or article of the mentioned local public budget. Another similar example is offered by Svidník, a small district centre located in the very fragmented north-eastern area of Slovakia. The local government of Svidník has earmarked €5,000 for PB activities, with the understanding that for the purpose of PB, the local government intends to allocate a total amount of €5,000 from the local public budget for projects in 2021 (this amount should be specifically redistributed between winning projects selected through a public vote).

Regarding projects, some of the local governments have created a separate programme or subprogramme for the PB projects, where all PB projects are listed, no matter what their scope (e.g., environmental, infrastructural, educational); for example, the local government of Prievidza has all PB projects and related processes listed under the “Planning, and Management” programme and the “Strategic Planning and Projects” subprogramme. However, this approach of local governments is not so rare: in Topoľčany, all PB projects were listed under the “Social Assistance and other Social Services” programme, in Bratislava-Vrakuňa all PB projects were listed under the “General Public Services” programme, in Svidník they were listed under the “Residential Services” programme, in Lučenec (until 2020) they were listed under the “Environment for Life” programme, the local government of another city district of the capital, Bratislava-Lamač, listed them under the “Subsidies and Grants” programme, similar to the “Subsidies” programme used in Ivánka pri Dunaji and the programme called “Grant Program” used in Považská Bystrica.

Other local governments categorised projects of PB into the structure of already existing programmes and subprogrammes, created in their local public budgets before the PB pilot initiatives. This means that no new structure of programmes or subprogrammes followed an adoption of PB, and those options linked to PPBB scheme were not employed when local governments developed a proposal of their relevant local public budget. These local governments simply utilised an already existing structure into which they incorporated participatory budgets. For example, the local government of Hlohovec divided PB projects in 2021 into various programmes, namely: “Programme 4: Environment”, “Programme 5: Economic and spatial development”, “Programme 6: Transport and technical development”,

and “Programme 9: Cultural and monumental agility”. In addition, in the 2021 local public budget of this local government, one can also find the “Programme 1: City Administration”, where the financial resources for PB management and administration of polling were allocated.

There are also a minority of cases in which local governments have created separate categories in their local public budgets for only administrative and managerial expenditures related to PB; meanwhile projects have not (yet) been listed. For example, the local government in Hnúšťa indicated that it had PB administration and management under the “Internal Services” programme and in its local public budget for 2020, only the programme “Payroll and Administration” was directly linked to PB. Similarly, the local government of Nová Baňa listed these expenditures under the “Resources for Studies and Monitoring” article of its local public budget. The explanation for the missing resources for the winning projects of PB is simple: both local governments launched PB on a pilot basis in 2020, and therefore could not have known what area and budgetary programmes would be addressed by project proposers through the relevant PB processes. Nonetheless, a total amount for winning projects should have already been set in the local public budget at that stage of budgeting otherwise it could lead to misunderstanding or even dissatisfaction in the interested public.

Our results allow us to hypothesize that the general governance of PB tends to be included in the linear local management cells in general, rather than separated out in the budgeting process as a stand-alone. As noted at the outset, PB is still a rather new tool, and the absence of any statutory provisions associated with its adoption and continued use may be a challenge for those who should employ the PPBB scheme to propose a draft of a local public budget. The question is whether such resistance to openness is for a purpose, or whether it is related to a lack of experience with the transparent and open incorporation of PB in local public budgets.

In terms of the incorporation of PB in the local public budgets of first-timer adopters (i.e., those who have just adopted PB for the first time), a number of local governments have not included PB in any specific category or programme. Interestingly, while in 2018 all three first-timer adopters incorporated PB into their local public budgets, in 2019 when PB pilots boomed, only 56% of the first-timer PB adopters incorporated participatory budgets into their local public budgets. Presumably, as 2019 was a year where PB pilots were booming, some of them may have been driven by spontaneous political choice, and therefore proper incorporation lagged behind. Nevertheless, as we move towards the uncertainty of 2020 and 2021, the rate of changing local public budgets (in terms of the PPBB approach) in order to accommodate PB processes has been decreasing. Finally, in 2021, not all five PB pilots were included in their respective local public budgets; this was probably determined, among other things, by the fact that three of those five cases were neither regional nor district centres (table 4).

TABLE 4

The timing of incorporation of PB in local public budgets

Year	PB first-timers	PB not specified in local public budgets	PB specified in local public budgets	Percentage of PB incorporation
2018	3		3	100
2019	16	7	9	56
2020	15	9	6	40
2021	5	5	0	0

Source: Authors' elaboration.

Based on the preliminary results of our observations, it appears that those who did not incorporate the first year of PB in their local public budgets have less incentive to incorporate it later. For example, a total of seven PB pilots were not incorporated in relevant local public budgets in 2019, and four of these remained unincorporated in 2020. In comparison, nine first-timer adopters did not create any specific structure for PB in their 2020 local public budgets, with six of them continuing without incorporation in 2021. These numbers lead us to the conclusion that the observed phenomenon is probably not related to too spontaneous an adoption of PB or beginner's mistakes, but rather to goal-directed behaviour, which opens a new and very interesting research gap.

5.2 POLITICAL FACTORS DETERMINING THE IMPLEMENTATION OF PARTICIPATORY BUDGETING

Based on the data available, we identified two political determinants influencing the success of PB (based on the political determinants) in Slovakia. Other factors were statistically insignificant (see the appendix).

Spearman's Rho suggests a moderate correlation between the durability of PB (measured in years of PB implementation in the local governments) and the previous experience of mayors. These results can be interpreted as the continual support of mayors, both as political and executive heads of local governments, for the adoption and continued use of PB. More specifically, mayors who were in office when PB was adopted have a positive attitude towards the long-term usage of this budgetary innovation. Interestingly, due to the bipartisan dependence, one can also consider the interpretation that PB could contribute to the popularity of the mayor among voters in the relevant municipality. However, this interpretation seems too demanding and in our opinion would require a much deeper analysis. Our results (table 5) also confirm the existence of a relationship between transparency and the usage of PB.

According to the data in table 5, it is even possible to conclude that the following formula could hold: the higher the transparency score, the higher the likelihood of a long-term usage of PB. Of course, it does not show whether higher local government transparency facilitates easier adoption of PB or whether PB contributes in any significant way to higher local government transparency.

TABLE 5

Parametric correlation analysis of the political determinants

		Length of period of PB (years)	TIS ranking		
			2014	2016	2018
Length of period of PB (years)	Pearson correlation	1	0.317	0.450**	0.653**
	Sig. (2-tailed)		0.068	0.008	0.000
	N	53	34	34	34

Note: Table 5 shows only determinants where a correlation was proven, the full list of determinants is in appendix. **Correlation is significant at the 0.01 level (2-tailed).

Source: Authors' elaboration.

The above determinants were discussed by the participants of the focus group (hereafter referred to as “experts”). They stressed that there is no political party which has PB and its further dissemination on its agenda. This fact clearly distances it from the original Porto Alegre model, where the Workers’ Party was the main driving force in terms of successfully adapting to reform changes in local government, including the introduction of PB (Goldfrank, 2011). For example, in the Czech Republic, which inherited a similar political and administrative culture due to a common historical development (Klimovský, Pinterič and Jüptner, 2019), there is the Pirate Party, which has adopted the further expansion of direct democracy tools, including PB, into its own official agenda (Sedmíhradská, Kukučková and Bakoš, 2022). However, it differs markedly from the Workers’ Party in its goals, being an anti-system rather than a left-leaning party. A kind of parallel development has also been identified by the experts in Slovakia. Instead of any party, local activists and independent candidates have played key roles. This happened, for example, in Hlohovec, where a newly elected mayor, supported by a group of independent councillors, adopted PB during his first term of office. Another dimension of this parallel development, in comparison with the Porto Alegre development, is the fact that PB was implemented in this town as an integral part of a larger participatory package, including tools such as open data, and participatory planning for the use of public space.

Unlike the case in Latin American countries or the Czech Republic, no political party in Slovakia has yet offered an explicit programme to push for PB in Slovakia. Such lack of support from a party can be seen as one of the main barriers to a faster and smoother diffusion of this budgetary innovation among local governments in Slovakia. According to the experts, this idea can be confirmed by the role of innovators in this area having been played by various independent or local activists, who were mostly supported by NGOs, and not by any political party (e.g., in Banská Bystrica, Bratislava-Nové Mesto, Rožňava, Ružomberok). In addition, the experts also point to the lack of legal provisions on PB. In their opinion, many mayors or local councillors have a kind of reserved or even distrustful attitude towards this innovation, because its adaptation to these circumstances by any local government

in Slovakia means that their decision-makers as well as administrators must improvise to some extent (e.g., Hrabínová, 2020; Klimovský, 2021). In this context, independent candidates are more open and their willingness to implement some new or innovative solutions is higher according to experts (e.g., in Veľký Šariš).

Most NGOs in Slovakia, as well as local activists, have very limited capacity. However, neither general associations of local governments nor any other larger initiative has yet contributed to the dissemination of good practice in the field of PB. In this atmosphere, the role of policy entrepreneur has surprisingly been taken on by the Office of the Government's Plenipotentiary for Civil Society Development in cooperation with some NGOs and academics from universities. This state body began to provide expert (and in some cases financial) aid to those who were considering introducing PB. Although this aid was mainly used by regional governments and secondary schools, the government body also supported some local governments. The experts concluded with the estimate that the activities of this Office can play a key role in terms of the durability of PB initiatives in the post-pandemic period. They justified their estimate by noting that most PB initiatives were either suspended or cancelled in 2020 (Bardovič and Gašparík, 2021) for three main reasons: the shortfall in revenues of local governments; too high a level of uncertainty and the existence of turbulent problems far beyond the capacity of individual local governments; and the lack of use of appropriate electronic solutions to facilitate proper public participation in the context of social distancing and stay-at-home policies. Such an extensive series of cancellations and suspensions did not happen in several other European countries, e.g., in the Czech Republic (Klimovský et al., 2021). Cho, Jérôme and Maurice (2020) even pointed to the rise of PB initiatives at the local level in France as a response to some recent trends of centralisation. In these countries, various political determinants, including political accountability to the electorate, have contributed to the continued maintenance of PB, notwithstanding the economic challenges that followed the onset of the COVID-19 pandemic. In addition, in the Czech Republic, the widespread outsourcing of effective e-solutions for PB management and administration appears to have played a similarly important positive role (Klimovský et al., 2021).

The relationship between transparency and PB has not been assessed in a coherent way by experts. Some stressed that PB contributes to overall transparency, others felt that if transparent local governments want to improve or strengthen their transparency, they must look for innovative options, and PB is one of them. This incoherence, however, confirms our quantitative findings. On the one hand, we have no answer to the questions of whether a higher level of transparency leads to a higher likelihood of adopting PB, or whether adopting PB immediately directly leads to a higher level of transparency. On the other hand, we can confirm that higher levels of transparency are associated with more durable PB initiatives. An interesting example has been given by experts on this topic: the case of PB in Ružomberok. For various reasons, the initiative itself was not very transparent and lost the trust of local citizens. It also caused some tension between the local

government in Ružomberok and the NGO which brought this innovation there. At the end of the day, just a few years later, the PB initiative in that town was cancelled (Murray Svidroňová and Klimovský, 2022). Hlohovec offered an opposite kind of story. There, too, there was serious tension between the same NGO and local government officials (Hrabínová, 2020). However, the transparent management and administration of PB did not lead to a significant loss of citizens' trust, and after the situation calmed down, the number of citizens participating increased.

6 CONCLUSIONS

Our research answered two defined research questions. Its first analytical strand examined whether there are links between PPBB and PB – the extent to which PB is incorporated in local public budgets through a PPBB scheme. The results suggest that local governments in “other municipalities”, i.e., particularly small municipalities lag behind in adopting PB and, once adopted, lag behind in incorporating PB in local public budgets through a PPBB scheme as a separate category or programme. They seem to prefer to translate PB expenditures into the existing programmes, subprogrammes, articles and items, rather than change the programme or subprogramme structure of their local public budgets and adopt PB as a separate category or programme of its own. Most local governments tend to create a separate article or item in their local public budgets for PB winning projects, but most local governments have the expenses associated with the management and administration of PB incorporated under other, pre-existing expenditure items or articles (given the fact that ABC accounting is not used by local governments in Slovakia, the chances of these overheads being recovered through the PPBB scheme are very low). However, the simple fact that in most local governments there is a link between PB and PPBB should be viewed positively.

The second research question is multidimensional and to answer it we tested three political factors with the potential ability to influence the evolution of PB in Slovakia – political affiliation or relevant decision-makers, political experience of relevant decision-makers, and transparency. Based on the available data, we identified two political determinants influencing the success of PB in Slovakia. The durability of PB (measured in terms of the number of years that PB has been used by the local governments) seems to be related to the phenomenon of incumbency, i.e., previous experience of mayors. Such results should be realistic – the continued support of mayors, as political and executive heads of local governments in the use of PB, should be a critical factor in the development of PB. Mayors who were in office when PB was adopted, have a positive attitude towards the long-term use of this budgetary innovation.

Another statistically significant determinant was the transparency of local policy-making measured by the TIS index. The analysis showed that the higher the score of transparency, the higher the likelihood of a more durable PB. The correlation does not indicate whether higher local government transparency makes it easier to adopt PB or, conversely, PB contributes to higher local government transparency.

This article is practically a step into the unknown in the conditions of Slovakia. We would like to emphasise that it is rather the beginning of some fascinating research into this issue, which requires a more quantitative and qualitative analysis. As mentioned earlier, the missing data are a serious limitation of this article, which led to the change in methods from regression to correlation analysis. Coupled with the fact that only one focus group was conducted, the results are rather preliminary and further, more focused research is required. Firstly, more data mining might help in the collection of data on the political experience of the local councillors, which we have not included in this article. Moreover, the 2020 TIS index should be published soon, which would expand the possibilities for more comprehensive analysis. In addition, another focus group should be conducted, including citizen representatives who are actively submitting project proposals in the context of PB initiatives.

Disclosure statement

The authors declare that they have no conflict of interest.

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Approved programme budget of the local governments for the year 2021-2023 of municipalities:

Bratislava-Nové Mesto, Svätý Jur, Spišská Belá, Bratislava-Rusovce, Bratislava-Vajnory, Bratislava-Vrakuňa, Trstená, Nitra, Poniky, Bratislava-Lamač, Vysoké Tatry, Chorvátsky Grob, Krásno nad Kysucou, Ivanka pri Dunaji, Zálesie Veľký Šariš, MČ Košice-Západ, Modra, Biely Kostol, MČ Košice-Sídliisko KVP, Hnúšťa, Nová Baňa, Stará Turá, Jelšava, Rovinka, Hruštín, Dubnica nad Váhom, Malinovo, Svit

Approved programme budget of the local governments for the year 2020-2022:

Bratislava-Nové Mesto, Svätý Jur, Spišská Belá, Bratislava-Rusovce, Bratislava-Vajnory, Bratislava-Vrakuňa, Trstená, Nitra, Poniky, Bratislava-Lamač, Vysoké Tatry, Chorvátsky Grob, Krásno nad Kysucou, Ivanka pri Dunaji, Zálesie Veľký Šariš, MČ Košice-Západ, Modra, Biely Kostol, MČ Košice-Sídliisko KVP, Hnúšťa, Nová Baňa, Stará Turá, Jelšava, Rovinka, Hruštín, Dubnica nad Váhom, Malinovo, Svit

Approved programme budget of the local governments for the year 2019-2021: Bratislava-Nové Mesto, Svätý Jur, Spišská Belá, Bratislava-Rusovce, Bratislava-Vajnory, Bratislava-Vrakuňa, Trstená, Nitra, Poniky, Bratislava-Lamač, Vysoké Tatry, Chorvátsky Grob, Krásno nad Kysucou, Ivanka pri Dunaji, Zálesie Veľký Šariš, MČ Košice-Západ, Modra, Biely Kostol, MČ Košice-Sídlisko KVP, Hnúšťa, Nová Baňa, Stará Turá, Jelšava, Rovinka, Hruštín, Dubnica nad Váhom, Malinovo, Svit

Approved programme budget of the local governments for the year 2018-2020: Bratislava-Nové Mesto, Svätý Jur, Spišská Belá, Bratislava-Rusovce, Bratislava-Vajnory, Bratislava-Vrakuňa, Trstená, Nitra, Poniky, Bratislava-Lamač, Vysoké Tatry, Chorvátsky Grob, Krásno nad Kysucou, Ivanka pri Dunaji, Zálesie Veľký Šariš, MČ Košice-Západ, Modra, Biely Kostol, MČ Košice-Sídlisko KVP, Hnúšťa, Nová Baňa, Stará Turá, Jelšava, Rovinka, Hruštín, Dubnica nad Váhom, Malinovo, Svit

APPENDIX

TABLE A1

Non-parametric correlation analysis of the political determinants

Length of period of PB (years)	Affiliation				Experience of the mayor		Implementation of PB in 2020
	of the mayor (year of introduction) - independent	of the mayor (2018) - independent	of the majority of councillors (year of introduction) - independent	of the majority of councillors (2018) - independent	In year of introduction	2018	
Correlation coefficient	-0.032	0.034	-0.191	-0.101	0.035	0.453*	0.023
Sig. (2-tailed)	0.819	0.879	0.171	0.648	0.806	0.030	0.878
N	53	23	53	23	53	23	47

*Note: *Correlation is significant at the 0.05 level (2-tailed).*

Source: Authors.