## When plenty is not enough: Fiscal open data in Croatia

## Abstract

The trend of enabling the reuse of public sector information by publishing data in open formats has been present worldwide for at least two decades. The open data initiatives complement the traditional movement and principle of transparency of public administration by insisting that data is available in open formats and free of charge in order to be suitable for the creation of new products and services. The EU Directive on the re-use of public sector information of 2003 (EC/2003/98, EU/2013/37) regulates the specific issues related to open data and grants the users the right to appeal if rejected with their request for open data.

The fiscal data has always been of priority concern in the transparency initiatives. The fiscal transparency, open budgets and similar concepts and initiatives have accentuated the need for fiscal data to be transparent and accessible to citizens in order to ensure the accountability and efficiency of government. For experts, including academia, the fiscal data is crucial for academic and expert analysis, as well as evidence based making.

In this paper a recent trend of fiscal transparency with an emphasis on open data in Croatia is presented, analysed and discussed. The paper first analyses the open fiscal data policy and legal framework. In the second part, by applying the assessment criteria developed in accordance to the open data assessments frameworks, the paper analyses the availability of key fiscal datasets at the national level as well as key open datasets at the local level.