

## Transparency and Accountability in Local Public Finance: Evidence from Public Parking Fee Allocation

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**Abstract:** Municipalities worldwide play a crucial role in delivering essential public services to citizens. However, securing adequate resources and sustainable funding remains a persistent challenge for local self-governments. Depending on the state system, local circumstances, societal needs, and policy priorities, municipal revenue structures vary significantly. Yet modern urban municipalities are generally guided by common principles such as equality, solidarity, efficiency, transparency, accountability, and the promotion of public well-being. The adoption of the European Charter of Local Self-Government in the 1980s established an internationally recognized legal framework for local governance and local financing. As a member state of the Council of Europe, North Macedonia adheres to the Charter's core principles, which emphasize greater local fiscal autonomy and the responsibility of municipalities to manage both their revenues and expenditures independently of the central government. Despite the existing framework, Macedonian municipalities still rely heavily on central government transfers, with own-source revenues – such as property taxes, communal fees, and parking fees – making up a smaller share. Parking fees generally provide modest revenue, mainly funding public-space maintenance, traffic management, and minor

and use of humanitarian parking funds. The information should be simple, clear, and easy to understand for an average person. Excessive technical or organizational detail may obscure the core information, whereas overly broad explanations prevent a clear understanding of the authorities' intentions.<sup>41</sup> Publicly disclosing this information in accessible formats (e.g., through social media, local media etc.) can increase awareness and trust in the policy.

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