

Foreword

UDK: 35.07(497.5)(042.3)

With the publication of this issue, the journal *Croatian and Comparative Public Administration* enters its 26th year of continuous publication. We remain committed to publishing peer-reviewed articles and other contributions (such as book reviews) that address important and timely topics in public administration, thereby contributing to the advancement of our scientific field and to a broader understanding of the complex challenges of modern public administration.

As in previous issues, this volume includes six peer-reviewed articles covering a broad range of topics in public administration. The articles are organized into three sections: Local Self-Government, Central Government and Administrative Science, and Public Management and EU Funds.

The first section comprises two papers addressing issues related to local self-government. In the article *Assessment of the Performance of Control Activities in Small Municipalities: Evidence from the Slovak Republic*, Lenka Hudáková Stašová, Assistant Professor at the Department of Finance, Faculty of Economics, Technical University of Košice (Slovakia), evaluates control systems in small local government units. These units – defined here as those with fewer than 1,500 inhabitants – represent an important focus in contemporary research, particularly regarding their organization, functioning, and capacity to sustainably perform their responsibilities. The analysis encompasses both the legal framework and the practical implementation of control mechanisms in municipalities that face several challenges in organizing control functions.

The second article in this section, *Tax Sharing and Intergovernmental Fiscal Transfers in Bulgaria and Czechia*, is authored by Desislava Kalcheva (Department of Industrial Economics and Management, Faculty of Economics and Business Administration, Sofia University “St. Kliment Ohridski”, Bulgaria) and Lucie Sedmihradská (Department of Public

Finance, Prague University of Economics and Business, Czechia). This comparative study examines systems of intergovernmental transfers and tax sharing in Bulgaria and Czechia. Based on an analysis of local revenue structures and allocation mechanisms, the authors propose adopting elements of the Czech system as a potential solution for Bulgaria. Their findings suggest that introducing a shared tax revenue mechanism in Bulgaria could help reduce inter-municipal inequalities and significantly enhance expenditure decentralisation.

The second section includes two contributions. The article *Variations on the Same Theme? The Structure of Territorial State Administration in Selected Transition Countries of the European Union*, authored by Attila Barta (Department of Administrative Law, Faculty of Law, University of Debrecen, Hungary) and Zoltán Hegyesi (Lajos Lőrincz Institute of Administrative Law, Faculty of Public Governance and Administration, Ludovika University of Public Service, Budapest, Hungary), demonstrates that there is no single model for organizing territorial branches of central administration. Instead, each country follows its own administrative tradition and is influenced by a range of contextual factors. The conclusions are based on an analysis of seven Eastern European countries: the Baltic states (Estonia, Latvia, and Lithuania), the Višegrád countries (Czechia and Slovakia), and two South-East European countries (Romania and Bulgaria).

The second contribution in this section, *Case Study in Croatian Administrative Science: Towards a Common Research Model?*, is authored by Jasmina Džinić from the Faculty of Law, University of Zagreb (Croatia). This article makes a significant contribution to the development of the case study as a qualitative research method, with particular emphasis on Croatian administrative science. It analyses academic articles and doctoral dissertations that employ the case study method, highlighting its uneven representation between Western and Eastern Europe, as well as differences between doctoral research and journal publications in *Croatian and Comparative Public Administration*.

The final section is devoted to public management, with a particular focus on the performance of public sector organizations and the management of European Structural and Investment funds. In her article *Exploring the Relationship Between Machine Learning, Good Governance, and Organizational Performance in the Moroccan Public Sector*, Saida Ifiss (National School of Business and Management, Mohammed First University, Oujda, Morocco) examines the application of machine learning (ML) in public administration. The study identifies both the potential benefits of

ML for public decision-making and the risks associated with data reliability. It concludes that the use of machine learning “represents a significant advancement in public management, enabling more informed governance focused on transparency, accountability, and innovation.”

The final article, *Challenges Faced by Local Government Units in the Use of EU Funds*, is authored by Mijo Bežovan (PhD student, Faculty of Political Science, University of Zagreb, Croatia), Jakša Puljiz (Institute for Development and International Relations, Zagreb, Croatia), and Igor Vidačak (Faculty of Political Science, University of Zagreb, Croatia). The authors identify the main factors limiting the absorption capacity of Croatian local government units, including municipalities and towns. They highlight four key challenges: limited human resource capacity, difficulties in ensuring financial sustainability, administrative complexity, and political influence. The authors advocate the amalgamation of local units as an effective measure to strengthen absorption capacity.

This issue concludes with a book review by Karlo Kožina from the Faculty of Law, University of Zagreb. The reviewed volume, *The Humanities and Public Administration: An Introduction* (Edward Elgar Publishing, Cheltenham, UK, and Northampton, MA, USA, 2025), is edited by Edoardo Ongaro, Giovanni Orsina, and Lorenzo Castellani. This review marks the completion of our coverage of the trilogy of introductory public administration books edited by Professor Ongaro, all of which have been presented in previous issues of the journal.

Professor Vedran Đulabić
Editor-in-Chief