

# Slovenia

## Overview



### Transparency:

**64** /100

(Open Budget Index score)



### Public Participation:

**9** /100



### Budget Oversight:

**78** /100

## About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

**The Open Budget Survey (OBS)** is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 9th edition of the OBS covers 125 countries.

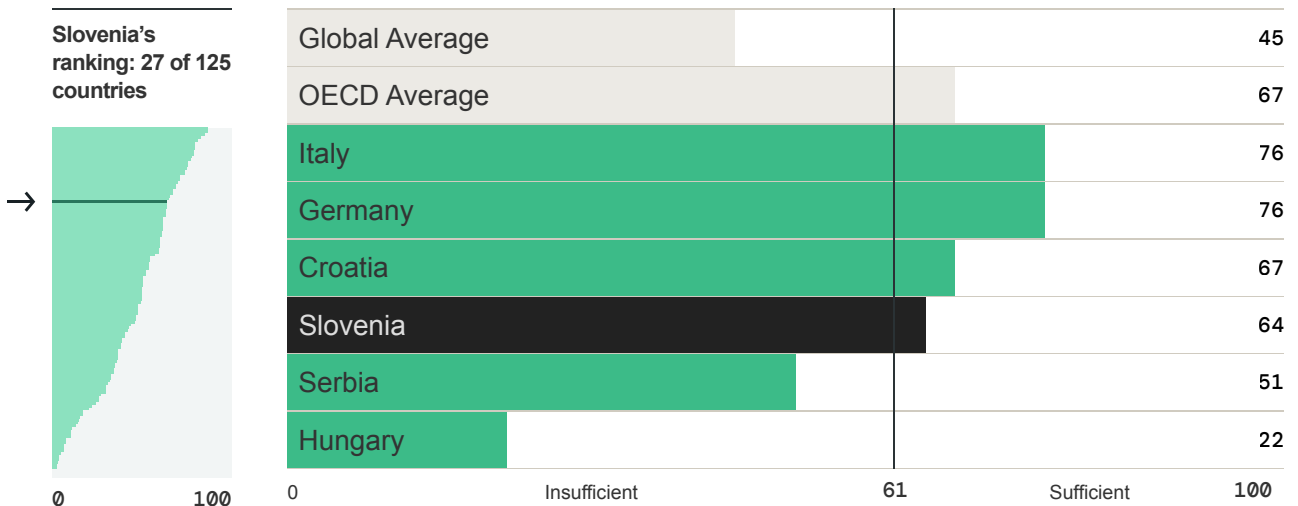
Visit [www.internationalbudget.org/open-budget-survey](http://www.internationalbudget.org/open-budget-survey) for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

# Transparency

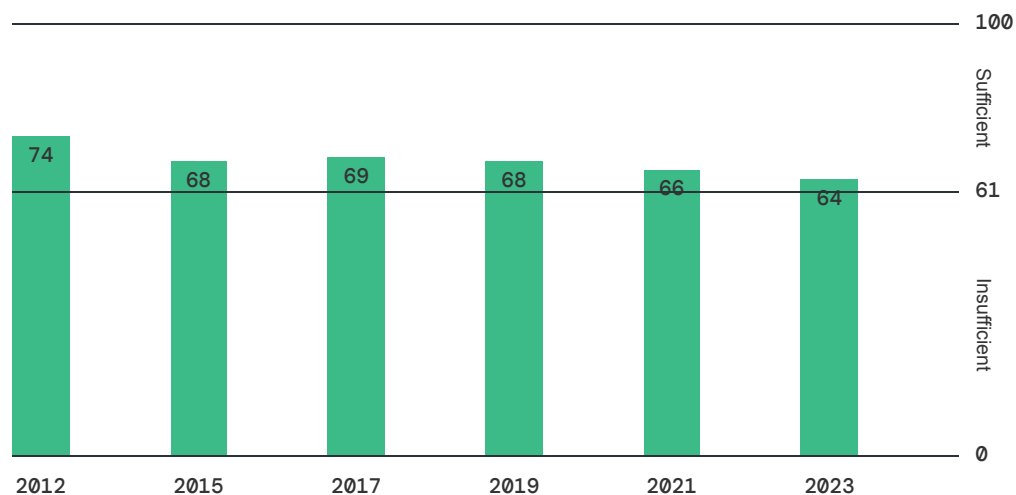
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Slovenia has a transparency score of **64** (out of 100).

## Transparency in Slovenia compared to others



# How has the transparency score for Slovenia changed over time?



## Public availability of budget documents in Slovenia

| KEY                                   |  |
|---------------------------------------|--|
| <span style="color: green;">●</span>  | Available to the Public  |
| <span style="color: yellow;">●</span> | Published Late, or Not Published Online, or Produced for Internal Use Only |
| <span style="color: red;">⊘</span>    | Not Produced   |

| Document                    | 2012                                 | 2015                                 | 2017                                  | 2019                                  | 2021                                  | 2023                                  |
|-----------------------------|--------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Pre-Budget Statement        | <span style="color: green;">●</span> | <span style="color: red;">⊘</span>   | <span style="color: yellow;">●</span> | <span style="color: yellow;">●</span> | <span style="color: yellow;">●</span> | <span style="color: yellow;">●</span> |
| Executive's Budget Proposal | <span style="color: green;">●</span> | <span style="color: green;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |
| Enacted Budget              | <span style="color: green;">●</span> | <span style="color: green;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |
| Citizens Budget             | <span style="color: red;">⊘</span>   | <span style="color: red;">⊘</span>   | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |
| In-Year Reports             | <span style="color: green;">●</span> | <span style="color: green;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |
| Mid-Year Review             | <span style="color: green;">●</span> | <span style="color: green;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |
| Year-End Report             | <span style="color: green;">●</span> | <span style="color: green;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |
| Audit Report                | <span style="color: green;">●</span> | <span style="color: green;">●</span> | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  | <span style="color: green;">●</span>  |

# How comprehensive is the content of the key budget documents that Slovenia makes available to the public?

| KEY                                   |              |
|---------------------------------------|--------------|
| <span style="color: green;">●</span>  | 61-100 / 100 |
| <span style="color: yellow;">●</span> | 41-60 / 100  |
| <span style="color: red;">●</span>    | 1-40 / 100   |

| Key budget document         | Document purpose and contents   | Fiscal year assessed | Document content score |
|-----------------------------|---|----------------------|------------------------|
| Pre-Budget Statement        | Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.  | 2023                 | Published Late         |
| Executive's Budget Proposal | Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation. | 2023                 | 64                     |
| Enacted Budget              | The budget that has been approved by the legislature.   | 2023                 | 95                     |
| Citizens Budget             | A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.   | 2023                 | 42                     |
| In-Year Reports             | Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.  | 2022                 | 63                     |
| Mid-Year Review             | A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.   | 2022                 | 67                     |
| Year-End Report             | Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.   | 2021                 | 74                     |
| Audit Report                | Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.   | 2021                 | 81                     |

Slovenia's transparency score of **64** in the OBS 2023 is near its score in 2021.

## Recommendations

Slovenia should prioritize the following actions to improve budget transparency:

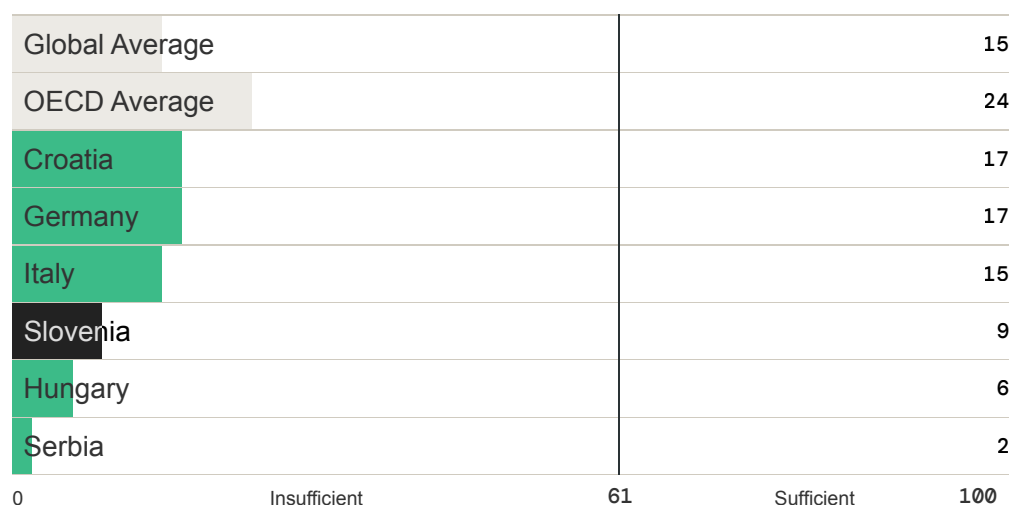
- Publish the Pre-Budget Statement online in a timely manner.
- Improve the comprehensiveness of the Citizens Budget by including information on macroeconomic forecast upon which the budget is based in the Citizens Budget graphics, as well as contact information for follow-up by citizens. We acknowledge that the latter is included on the landing page of one the websites the Citizens Budget provides the link for, but a direct reference on the leaflet itself would minimize clicks and searches.
- In addition, the process to draft the Citizens Budget could be made more inclusive and participatory by establishing accessible, citizens-friendly mechanisms to identify the public's requirements for budget information to be included in the Citizen's Budget.
- Address the accessibility issue on the website of the National Assembly (<https://www.dz-rs.si/wps/portal/Home/>), and create visual overviews of data to foster easier understanding.

# Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's [Principles of Public Participation in Fiscal Policies](#), and scores each country on a scale from 0 to 100.

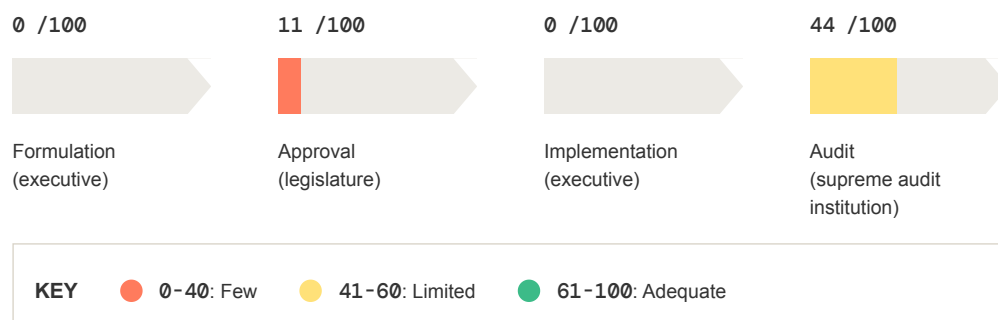
Slovenia has a public participation score of **9** (out of 100).

## Public participation in Slovenia compared to others



For more information, see [here](#) for innovative public participation practices around the world.

# Extent of opportunities for public participation in the budget process



## Recommendations

To further strengthen public participation in the budget process, Slovenia's Ministry of Finance should prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation and to monitor budget implementation.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Slovenia's Parliament has established submissions and public hearings related to the approval of the annual budget, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Slovenia's Court of Audit has established mechanisms for the public to assist in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

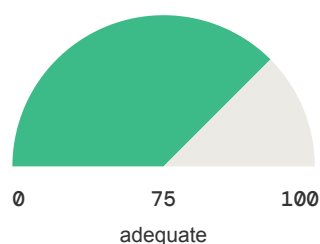
- Establish formal mechanisms for the public to contribute to relevant audit investigations.

# Budget Oversight

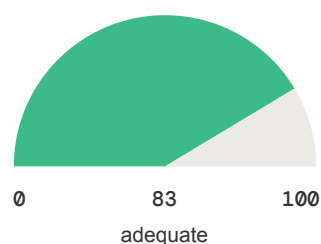
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Slovenia, together, provide adequate oversight during the budget process, with a composite oversight score of **78** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

## Legislative oversight



## Audit oversight



**KEY** ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

## Recommendations

Slovenia's Parliament provides adequate oversight during the planning stage of the budget cycle and adequate oversight during the implementation stage. To further improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Slovenia Court of Audit, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.



## **The emerging practice of establishing independent fiscal institutions**

Slovenia's independent fiscal institution (IFI) is the Slovenian Fiscal Council. Its independence is set in law, and it reports to the legislature and the executive. It publishes its own macroeconomic and fiscal forecasts, and its own cost estimates of some new policy proposals.

*The indicators on IFIs are not scored in the Open Budget Survey.*

# Methodology

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- Only documents published and events, activities, or developments that took place through 31 December 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget observer:

Transparency International Slovenia - Društvo Integriteta  
Vožarski pot 12 1000 Ljubljana Slovenia  
info@transparency.si; transparency.si

- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Slovenia by a representative of the Ministry of Finance.