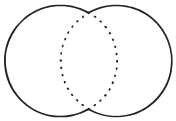
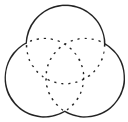
OPEN BUDGET SURVEY 2025

Croatia

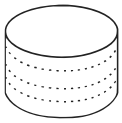
Overview



Transparency:
62 /100



Public Participation:
17 /100



Oversight:
61 /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 10th edition of the OBS covers 82 countries.

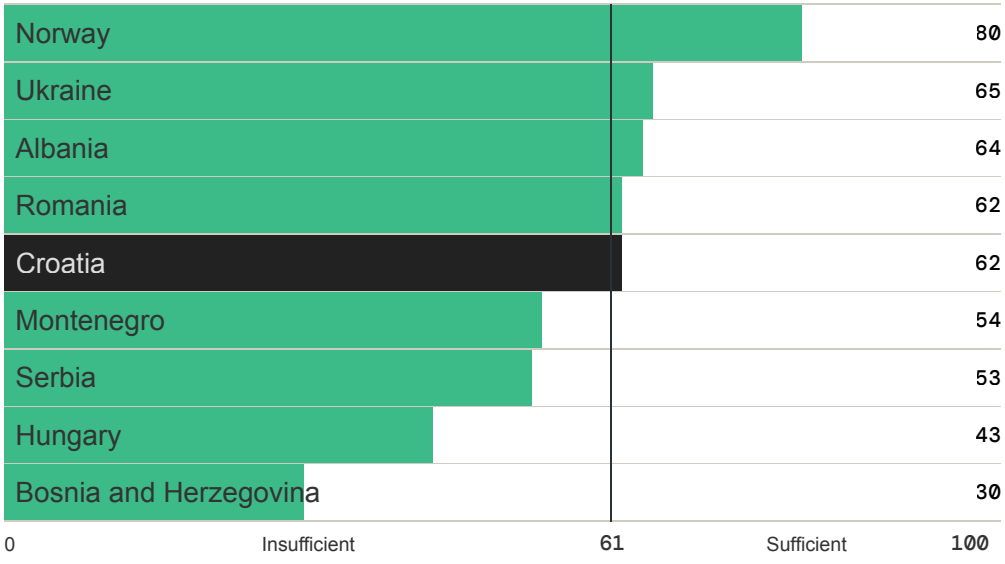
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.

Transparency

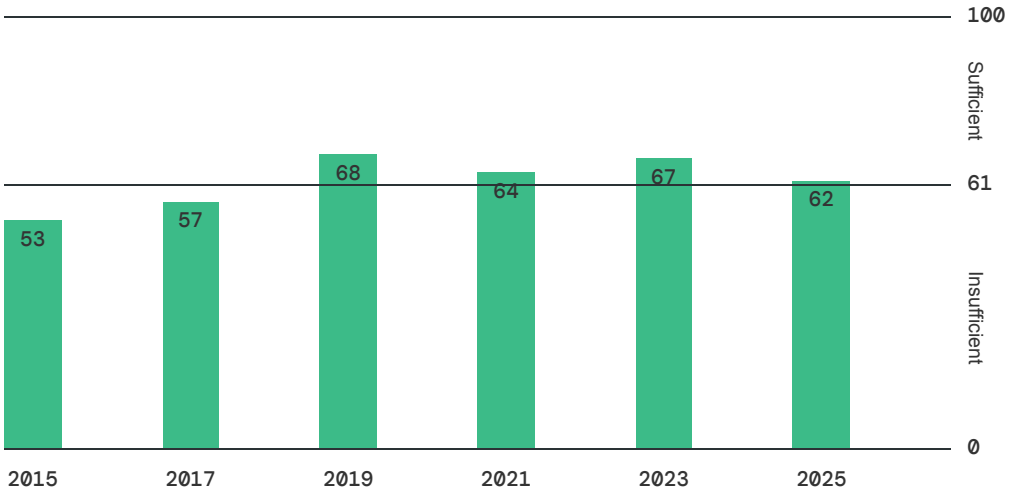
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates that a country is publishing a sufficient volume of budget information, and that this information provides meaningful coverage of core fiscal data, enabling the public to understand government budget decisions and supporting informed public debate on fiscal policy.

Croatia has a transparency score of **62** (out of 100).

Transparency in Croatia compared to others



How has the transparency score for Croatia changed over time?



Public availability of budget documents in Croatia

KEY

- Available to the Public
- Published Late, or Not Published Online, or Produced for Internal Use Only
- None

Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	●	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	⊘	⊘	●	●	●	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

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

KEY

- 61-100 / 100
- 41-60 / 100
- 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.	2025	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.	2025	67
Enacted Budget	The budget that has been approved by the legislature.	2025	89
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.	2025	42
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2023-24	59
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.	2024	41
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.	2023	74
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2023	76

Croatia's transparency score of **62** in the OBS 2025 is near its score in 2023.

What changed in OBS 2025?

Croatia has decreased the availability of budget information by:

- Failing to publish the Pre-Budget Statement online in a timely manner.

Recommendations

Croatia should prioritize the following actions to improve budget transparency:

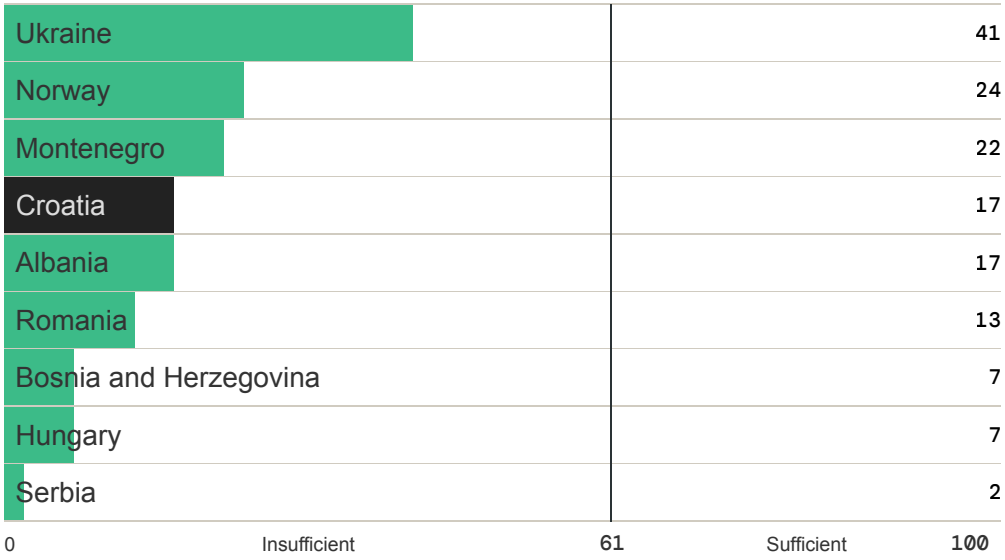
- Publish the National Medium-Term Fiscal-Structural Plan at least one month before the Executive's Budget Proposal is submitted to the legislature.
- Enhance policy and performance information in the Executive's Budget Proposal by expanding disclosures on government assets, tax expenditures, and alternative breakdowns of spending (e.g., by gender, age, or other population groups) to better illustrate the distributional impact of budget policies.
- Strengthen the disclosure of fiscal risks in the Executive's Budget Proposal by providing more comprehensive information on government liabilities, contingent liabilities, quasi-fiscal activities, expenditure arrears, and long-term fiscal sustainability.
- Improve the comprehensiveness of the Year-End Report by systematically comparing original macroeconomic forecasts and borrowing projections with actual outcomes, including detailed reporting on debt.
- Expand coverage of key fiscal and policy information in the Citizens Budget and strengthen public dissemination and outreach efforts.
- Improve the comprehensiveness of the Mid-Year Review by including updated macroeconomic forecasts for the budget year underway and revised projections for individual revenue sources, reflecting expected outturns based on in-year performance, along with updated estimates of government borrowing and debt.
- Supplement the data in In-Year Reports by publishing methodological notes, including explanations of any breaks in time series due to policy changes.

Public Participation

The OBS assesses the extent to which governments provide formal and meaningful opportunities for public participation across the different stages of the budget process. It examines participation practices used by the central government's executive (including line ministries), the legislature, and the supreme audit institution (SAI), recognizing that engagement can occur across different institutions. Using 18 equally weighted indicators, the OBS evaluates whether these participation mechanisms are timely, inclusive, transparent, and responsive, in line with the Global Initiative for Fiscal Transparency (GIFT) Principles of Public Participation in Fiscal Policies . Each country is scored on a scale from 0 to 100, reflecting the strength of its formal public participation practices across institutions and throughout the budget process.

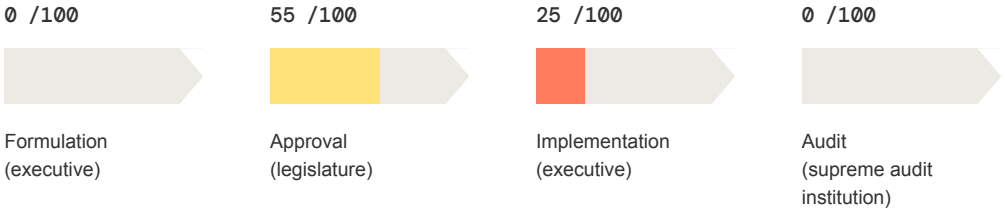
Croatia has a public participation score of **17** (out of 100).

Public participation in Croatia 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

Croatia's Ministry of Finance has established engagement through the tripartite economic and social council (esc) during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Pilot mechanisms to engage the public during budget formulation.
- Expand mechanisms during budget implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with underrepresented communities, directly or through civil society organizations representing them.

Croatia's Parliament has established committee hearings and consultations related to the approval of the annual budget and committee hearings related to the review of the Audit Report, 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 any member of the public or any civil society organization to testify during its hearings on the Audit Report.

Croatia's State Audit Office should prioritize the following actions to improve public participation in the budget process:

- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Oversight

The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The legislature and supreme audit institution in Croatia, together, provide adequate oversight during the budget process, with a composite oversight score of **61** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight

limited

Audit oversight

adequate

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

Recommendations

Croatia's Parliament provides limited oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To 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.

- The Executive's Budget Proposal should be submitted to legislators at least two months before the start of the budget year.
- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year, at least when the change is larger than a specified threshold.

To strengthen independence and improve audit oversight by the Croatia State Audit Office, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

The benefit of establishing independent fiscal institutions

Croatia's independent fiscal institution (IFI) is the Fiscal Policy Commission. Its independence is set in law, and it reports to the legislature. It publishes an assessment of the official macroeconomic and fiscal forecasts produced by the executive.

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

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.

- The survey is based on a questionnaire completed in each country by independent budget experts:
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- To further strengthen the research, in Croatia the draft questionnaire is reviewed by a representative of the Ministry of Finance.