Open Budget Survey 2015

Croatia

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

Croatia

BUDGET DOCUMENT	Full Title	Fiscal Year the Budget Document Refers to	Date of Publication
Pre-Budget Statement	Prijedlog smjernica ekonomske i fiskalne politike za razdoblje 2014. – 2016. [Economic and Fiscal Policy Guidelines for the period 2014-2016]	2014	September 26, 2013
Executive's Budget Proposal (EBP)	Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the	2014	November 14, 2013

	State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016]		
Supporting EBP Document	Not Available	Not Available	Not Available
Supporting EBP Document	Not Available	Not Available	Not Available
Supporting EBP Document	Not Available	Not Available	Not Available
Enacted Budget	Državni proračun Republike Hrvatske za 2014. godinu i projekcije za 2015. i 2016. godinu [Enacted State Budget of the Republic of Croatia for 2014, and Projections for 2015 and 2016]	2014	December 17, 2013
Citizens Budget (for EBP or Enacted Budget)	A. Državni proračun za 2014. godinu i projekcije za 2015. i 2016. godinu - Vodič za građane [State Budget for 2014, and Projections for 2015 and 2016 – Citizens Budget] B. Izvršenje državnog proračuna za prvo polugodište 2013. godine - Vodič za građane [Half-Year Execution of the State Budget for 2013 – Citizens Budget] C. Izvršenje proračuna za 2012. godinu - Vodič za građane [Execution of the State Budget for 2012 - Citizens Budget]	A. 2014 B. 2013 C. 2012	A. November 14, 2013 B. September 12, 2013 C. May 16, 2013
In-Year Report	A. Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units]	2014 (March)	May 9, 2014
Additional in-year report	B. Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun [Time series tables according	2014 (March)	May 20, 2014

	to GFS2001 methodology – State Budget]		
Additional in-year report	C. Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures, according to accounting plan]	2014 (March)	May 21, 2014
Mid-Year Review	Not Available	Not Available	Not Available
Year-End Report	Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012]	2012	May 16, 2014
Audit Report	A. Izvješće o obavljenoj reviziji Godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [Audit Report of the State Budget of the Republic of Croatia for 2012] B. Izvješća o obavljenim revizijama: Korisnici Državnog proračuna, 2012. [Audit Reports of Budgetary Users, 2012]	2012	A. May 16, 2014 B. May-November 2013

Sources: Institutions: 1. Vlada Republike Hrvatske [government]: https://vlada.gov.hr/ 2. Hrvatski sabor [parliament]: http://www.sabor.hr/ 3. Ministarstvo financija Republike Hrvatske [ministry of finance]: http://www.mfin.hr/ 4. Državni ured za reviziju [audit office]: http://www.revizija.hr/ 5. Porezna uprava [tax administration]: http://www.pu.mfin.hr/ Acts: 1. Zakon o proračunu [Budget Act] (in English): Attachment: Budget-Act.pdf, http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf 2. Zakon o izvršavanju Državnog proračuna Republike Hrvatske za 2014. godinu [2014 Act on Execution of the State Budget of the Republic of Croatia]: http://narodne-novine.nn.hr/clanci/sluzbeni/2013_12_152_3219.html 3. Zakon o pravu na pristup informacijama [Freedom of Information Act]: http://narodne-novine.nn.hr/clanci/sluzbeni/2013_02_25_403.html 4. Zakon o Državnom uredu za reviziju [Act on the State Audit Office]: http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701.html

Comments: "EBP-2014-merged.pdf" is a merged collection of 16 EBP document-items.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: - Prijedlog odluka o davanju suglasnosti na financijske planove izvanproračunskih korisnika za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu - 04.12.2013.: a) Hrvatskih voda, b) Hrvatskih cesta, c) Centra za restrukturiranje i prodaju, d) Fonda za

zaštitu okoliša i energetsku učinkovitost, e) Državne agencije za osiguranje štednih uloga i sanaciju banaka (http://www.sabor.hr/prijedlog-drzavnog-proracuna-republike-hrvatske-za) - Državni proračun Republike Hrvatske za 2014. godinu i projekcije za 2015. i 2016. godinu - 04.12.2013. (http://www.sabor.hr/prijedlog-drzavnog-proracuna-republike-hrvatske-za) - Prijedlog polugodišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2014. godine - 10.09.2014. (https://vlada.gov.hr/sjednice-i-odluke/182-sjednica-vlade-republike-hrvatske/14825)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The first two documents mentioned by the government reviewer are already included in Table 1 (as Executive's Budget Proposal; attachment: EBP-2014-merged.pdf). The third document is published after the deadline for collecting budget documents (see Half-Year-Report-2013.pdf instead).

Table 2a. Details about Availability

Croatia

	Budget Documents Tick box if answer to the questions is "yes"			
	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget
Is it produced at all?	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No
Is it produced for internal purposes only?	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No
Is it published too late compared to the accepted timeframe?	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No
Is it available to the public in hard copy, with charge?	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No
Is it available to the public in hard copy, NO charge?	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No
Is it available to the public in soft copy, with charge?	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No	( ) Yes (•) No
Is it available to the public in soft copy, NO charge?	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No
Is it available to the public online?	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No	(•) Yes ( ) No
If available online, provide internet/URL address	https://vlada.gov.hr/sjednice-i-odluke/117-sjednica-vlade-republike-	https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-	http://narodne-novine.nn.hr/clanci/sluzbeni/2013_12_152_3213.html	http://www.mfin.hr/hr/vodici-za-gradane

	hrvatske/1128	hrvatske/1137		
Is it machine readable? [only for electronic copies]	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is there a “citizens version” of the budget document?	○ Yes ◉ No	◉ Yes ○ No	○ Yes ◉ No	N/A

Sources: ----

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: Državni proračun za 2014. godinu i projekcije za 2015. i 2016. godinu - vodič za građane (http://www.mfin.hr/adminmax/docs/Vodic%20za%20gradane%20Drzavni%20proracun%20RH%20za%202014.%20i%20projekcije%20za%202015.%20i%202016.%20godinu.pdf)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The document mentioned by the government reviewer is already included in Table 1 (as Citizens Budget A; attachment: Citizens-Budget-A.pdf).

Table 2b. Details about Availability

Croatia

	Budget Documents Tick box if answer to the questions is “yes”			
	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
Is it produced at all?	◉ Yes ○ No	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No
Is it produced for internal purposes only?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is it published too late compared to the accepted timeframe?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is it available to the public in hard copy, with charge?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is it available to the public in hard copy, NO charge?	○ Yes ◉ No	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No
Is it available to the public in soft copy, with charge?	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No

Is it available to the public in soft copy, NO charge?	◉ Yes ○ No	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No
Is it available to the public online?	◉ Yes ○ No	○ Yes ◉ No	◉ Yes ○ No	◉ Yes ○ No
If available online, provide internet/URL address	A: http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije B and C: http://www.mfin.hr/hr/vremenske-serije-podataka	not available	https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100	A. http://www.revizija.hr/izvjesca/2013-rr/izvjesce-o-obavljenoj-reviziji-godisnjeg-izvjestaja-o-izvrsenju-drzavnog-proracuna-rh-za-2012.pdf B. http://www.revizija.hr/hr/izvjesce/redovne-revizije-2013/
Is it machine readable? [only for electronic copies]	◉ Yes ○ No	○ Yes ◉ No	○ Yes ◉ No	○ Yes ◉ No
Is there a “citizens version” of the budget document?	○ Yes ◉ No	○ Yes ◉ No	◉ Yes ○ No	○ Yes ◉ No

Sources: Two monthly reports are published by the Ministry of Finance: (A) Monthly Statistical Reviews [http://www.mfin.hr/en/monthly-statistical-reviews], and (B) Monthly Report by Administrative Units [http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije]. However, the report (A) is published more than 3 months after the end of the reporting period. At the moment of writing (the 13th May 2014) the last issue of report (A) available refers to November 2013, while for reports (B) are available, containing the information for the period ending with March 2014. Ministry of Finance regularly publishes the half-year report which contains the updated macroeconomic indicators and a detailed review of revenues and expenditures during the first six months [http://www.vlada.hr/hr/content/download/271841/4012006/file/115.%20-%205.a.pdf]. However, it does not contain a forecast for the remaining six months, and therefore it cannot be classified as Mid-Year Review. Audit Report consists of multiple documents which refer to the audit report of the budget 'in general' and the audit reports of individual Ministries/Departments/Agencies. All documents are available here [http://www.revizija.hr/hr/izvjesce/redovne-revizije-2013/]

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: - Izvršenje Državnog proračuna za prvo polugodište 2014. - vodič za građane (http://www.mfin.hr/adminmax/docs/Izvrsenje%20drzavnog%20proracuna%20za%20prvo%20polugodiste%202014.%20godine.pdf)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The document mentioned by the government reviewer is published after the deadline for collecting budget documents (see Citizens-Budget-B.pdf instead).

Table 3. When Are the Key Budget Documents Made Available to the Public?

Croatia

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- ○ 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ◉ 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- ○ 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- ○ 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- ○ 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- ○ 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- ◉ 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- ○ 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- ◉ 100. Two weeks or less after the budget has been enacted
- ○ 67. Between two weeks and six weeks after the budget has been enacted
- ○ 33. More than six weeks, but less than three months, after the budget has been enacted
- ○ 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- ○ 100. At least every month, and within one month of the period covered
- ◉ 67. At least every quarter, and within three months of the period covered
- ○ 33. At least semi-annually, and within three months of the period covered
- ○ 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year
(i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- ○ 100. Six weeks or less after the mid-point
- ○ 67. Nine weeks or less, but more than six weeks, after the mid-point
- ○ 33. More than nine weeks, but less than three months, after the mid-point
- ◉ 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- ◉ 100. Six months or less after the end of the budget year
- ○ 67. Nine months or less, but more than 6 months, after the end of the budget year
- ○ 33. More than nine months, but within 12 months, after the end of the budget year
- ○ 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual
expenditures of national departments audited and released (except for secret programs)?

- ○ 100. Six months or less after the end of the budget year

- (•) 67. 12 months or less, but more than 6 months, after the end of the budget year
- ( ) 33. More than 12 months, but within 18 months, after the end of the budget year
- ( ) 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: ----

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Comments: - Nacrt prijedloga polugodišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2014. godine - 10.09.2014. (https://vlada.gov.hr/sjednice-i-odluke/182-sjednica-vlade-republike-hrvatske/14825)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

The document mentioned by the government reviewer is published after the deadline for collecting budget documents (see Half-Year-Report-2013.pdf instead).

Table 4. General Questions

Croatia

	YES/NO	If yes, additional information; If no, please note N/A in the text box.
Is there a website or web portal for government fiscal information?	(•) Yes ( ) No	1. Vlada Republike Hrvatske [government]: https://vlada.gov.hr/ 2. Hrvatski sabor [parliament]: http://www.sabor.hr/ 3. Ministarstvo financija Republike Hrvatske [ministry of finance]: http://www.mfin.hr/ 4. Državni ured za reviziju [audit office]: http://www.revizija.hr/ 5. Porezna uprava [tax administration]: http://www.pu.mfin.hr/
		1. Zakon o proračunu [Budget Act]: http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf 2. Zakon o izvršavanju Državnog proračuna Republike Hrvatske za 2014. godinu [2014 Act

Is there a law (or laws) guiding public financial management?	◉ Yes ○ No	on Execution of the State Budget of the Republic of Croatia]: http://narodne-novine.nn.hr/clanci/sluzbeni/2013_12_152_3219.html 3. Zakon o Državnom uredu za reviziju [Act on the State Audit Office]: http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701.html
Are there additional laws regulating: • Access to information? • Transparency? • Citizens participation?	◉ Yes ○ No	1. Zakon o pravu na pristup informacijama [Freedom of Information Act]: http://narodne-novine.nn.hr/clanci/sluzbeni/2013_02_25_403.html

Sources: ----

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: As the law regulating public financial management one could also understand the Fiscal Responsilibity Act (Zakon o fiskalnoj odgovornosti) which can be found at http://narodne-novine.nn.hr/clanci/sluzbeni/2010_12_139_3530.html and http://narodne-novine.nn.hr/clanci/sluzbeni/2014_02_19_366.html.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.

B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 14-430 show expenditures by administrative and economic classification, and by programs, for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Croatia

B.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 14-430 show expenditures by administrative and economic classification, and by programs, for the 2013-2016 period. Expenditures by functional classification are not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Croatia

B.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 14-430 show expenditures by administrative and economic classification, and by programs, for the 2013-2016 period. Expenditures by functional classification are not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 11-13 show expenditures by economic classification. Pages 14-430 show expenditures by administrative and economic classification, and by programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, programs accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by program.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 14-430 show expenditures by administrative and economic classification, and by programs, for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 14-430 show expenditures by administrative and economic classification, and by programs, for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 14-430 show expenditures by administrative and economic classification, and by programs, for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 9-10 provide estimates for individual sources of tax and non-tax revenues, for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 9-10 provide estimates for individual sources of tax and non-tax revenues for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 9-10 provide estimates for individual sources of tax and non-tax revenues for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.

D. No, multi-year estimates for individual sources of revenue are not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 9-10 provide estimates for individual sources of tax and non-tax revenues for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: (a) information on new borrowing is presented on page 7-8 and 510 (Tablica 5). (b) information on debt is presented on page 513 (Tablica 7). (c) information on interest payments is presented on page 11 (item 34 Financijski rashodi).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Page 513 (Tablica 7) contains information on domestic/foreign classification of outstanding debt. However, information on interest rates on the debt and on maturity profile of the debt are not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 496-499 present information on all the core elements, except interest rates.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 505-508 present information on major categories of expenditures, explaining how the changes in expenditure programs affect the budget outlays. Narrative discussion and estimates are provided. For example, wages and salaries rise by 734 million HRK because the new scheme is used to calculate the employees' compensations for past years of service. However, the discussion and estimates could be much more detailed: not all policy changes are mentioned.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 500-504 presents some information about the changes in the tax system. However, no estimates are provided on the impact of these changes on tax revenue. For example, several changes in the excise tax system are mentioned, but no estimates are provided.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 14-430 show expenditures by administrative and economic classification, and by programs, for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 14-430 show expenditures by administrative and economic classification, and by programs, for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Croatia

B.

Score: 0

Sources: (A) Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137 (B) Nacrt prijedloga izmjena i dopuna Državnog proračuna Republike Hrvatske za 2013. godinu [Revised State Budget of the Republic of Croatia for 2013], Attachment: Revised-Budget-2013.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: On the very same day (November 14, 2013) when the government announced the 2014 EBP (document A in citation), the revised budget for 2013 is proposed (document B in citation). However, in EBP the estimates for BY-1 (2013) are not updated to reflect the figures from the revised 2013 budget. Instead, EBP shows the original 2013 plan figures.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 14-430 show expenditures by administrative and economic classification, and by programs, for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 14-430 show expenditures by administrative and economic classification, and by programs, for the 2013-2016 period. The answer selected demonstrates an deterioration in performance from the 2012 round of research.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all expenditures are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: The answer selected demonstrates a deterioration in performance from the 2012 round of research.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.

B. No, revenue estimates for BY-1 are not presented by category.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 9-10 provide estimates for individual sources of tax and non-tax revenues in the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

D. No, individual sources of revenue are not presented for BY-1.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 9-10 provide estimates for individual sources of tax and non-tax revenues in the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Croatia

B.

Score: 0

Sources: (A) Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137 (B) Nacrt prijedloga izmjena i dopuna Državnog proračuna Republike Hrvatske za 2013. godinu [Revised State Budget of the Republic of Croatia for 2013], Attachment: Revised-Budget-2013.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: On the very same day (November 14, 2013) when the government announced the 2014 EBP (document A in citation), the revised budget for 2013 is proposed (document B in citation). However, in EBP the estimates for BY-1 (2013) are not updated to reflect the figures from the revised 2013 budget. Instead, EBP shows the original 2013 plan figures.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

Croatia

B.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for all revenues are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.

B. Yes, the core information is presented for government debt.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to government debt is not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: (a) information on new borrowing for BY-1 is presented on page 8-9 and 510. (b) information on total debt outstanding for BY-1 is presented on page 513. (c) information on interest payments for BY-1 is presented on page 11. (d) information on domestic/foreign classification of outstanding debt for BY-1 is presented on page 513. However, information on interest rates on the debt and on maturity profile of the debt for BY-1 are not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

A. Two years prior to the budget year (BY-2).

B. Three years prior to the budget year (BY-3).

C. Before BY-3.

D. No actual data for government debt are presented in the budget or supporting budget documentation.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: (A) Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137 (B) Prijedlog smjernica ekonomske i fiskalne politike za razdoblje 2014.-2016. [Economic and Fiscal Policy Guidelines for the period 2014-2016], Attachment: Pre-Budget-Statement-2014.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/117-sjednica-vlade-republike-hrvatske/1128 (C) Godišnje izvješće Ministarstva financija za 2012. godinu [Yearly report of the Ministry of Finance for 2012], Attachment: MoF-Report-2012.pdf, Internet: http://www.mfin.hr/hr/godisnjaci-ministarstva

Comments: Information on total outstanding debt is presented on page 513 of the document A, for the period 2011-2016. The figures from 2012 (BY-2) reflect actual outcomes (see page 32 in document B and page 64 in document C).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: On pages 511-512 and 1552-1556 only the estimates of revenues and expenditures extra-budgetary funds are presented, while other details are absent.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 513; 1557-1560.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Narrative discussion discussion is provided on page 507 (section Pomoći). Aggregate estimates are presented on page 11; estimates by administrative units and programs are presented on pages 14-430 (all items under Head 363 - "Pomoći unutar opće države).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Aggregate estimates are presented on page 11; estimates by administrative units and programs are presented on pages 14-430 (all items under Head 351 - "Subvencije trgovačkim društvima u javnom sektoru). Narrative discussion is provided on pages 506-507. However, only Croatian Railways are mentioned here, whereas other receivers are not mentioned (ferry and airline companies, Croatian Radio and Television).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: None of the EBP documents presents information on quasi-fiscal activities, Internet: the documents numbered as 3.1.-4. at http://vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2013/124_sjednica_vlade_republike_hrvatske

Comments: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.

B. Yes, the core information is presented for all financial assets.

C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.

B. Yes, the core information is presented for all nonfinancial assets.

C. Yes, information is presented, but it excludes some nonfinancial assets.

D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: None of the EBP documents presents estimates of expenditure arrears, Internet: the documents numbered as 3.1.-4. at http://vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2013/124_sjednica_vlade_republike_hrvatske

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: The head 63 "Pomoći iz inozemstva (darovnice) i od subjekata unutar općeg proračuna" (Assistance from abroad and from the entities within the general budget) contains two following subheads: 631 "Pomoći od inozemnih vlada" (Assistance from foreign governments) and 632 "Pomoći od međunarodnih organizacija" (Assistance from international organizations). On page 9 the aggregated amounts are shown. On page 502 it is mentioned that 95% of revenue shown in the head 63 arrives from the European Union.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pension, health, and unemployment funds are partly financed by social security contributions, which are identified separately for each corresponding purpose (page 9; 500-504). Extra-budgetary funds are also partly financed by their earmarked revenues, but only total revenues are presented (pages 1552-1556). However, there are some earmarked revenues that are not individually identified, for example: (1) According to the Health Insurance Act (2013; Article 72), 32 percent of collected excise tax on tobacco products represents the revenue of the Croatian Health Insurance Institute. (2) According to the Roads Act (2011-2013; Article 91), a part of excise tax on petrol and gas oil used as propellant represents the revenue of Croatian Highways (Hrvatske autoceste) and Croatian Roads (Hrvatske ceste).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

D. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 505-508; 514-1551.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 505-508; 514-1551.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 514-1551 do not present these data.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Obrazloženje financijskih planova korisnika državnog proračuna za 2014. godinu i projekcija za 2015. i 2016. godinu (https://vlada.gov.hr/UserDocsImages//Sjednice/Arhiva//124.%20-%203.10.pdf)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We have not changed our response. The government reviewer does not provide any details that support the different response. In EBP we can find only non-financial data on outputs and outcomes, but not on inputs.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 514-1551 present financial and nonfinancial data, and discussions of programs. In some important cases nonfinancial data on results are not presented. For example, on page 1413 data are lacking on the number of beneficiaries of Guaranteed minimum income (zajamčena minimalna naknada). Conversely, page 1332 shows the number of beneficiaries for Unemployment benefit (novčana naknada za vrijeme nezaposlenosti).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.

B. Yes, performance targets are assigned to most nonfinancial data on results.

C. Yes, performance targets are assigned to some nonfinancial data on results.

D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 514-1551 present financial and nonfinancial data, and discussions of programs. In some important cases, nonfinancial data on results are not presented. For example, on page 1406 we can find the number of beneficiaries of "pronatality supplement" (pronatalitetni dodatak), but the estimates of how this benefit affects child poverty rate and fertility rate are not included. Conversely, page 1231 shows "the number of international scientific coauthorships per million inhabitants", as a measure of success in academic research.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: Pages 1408-1417 show the programs of the Ministry of Social Politics and Youth intended for the most vulnerable groups. However, the discussion does not contain the indicators such as the number of beneficiaries, their income status, poverty rate, etc.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

A. Yes, a detailed timetable is released to the public.

B. Yes, a timetable is released, but some details are excluded.

C. Yes, a timetable is released, but it lacks important details.

D. No, a timetable is not issued to the public.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [The Proposal of the State Budget of the Republic of Croatia for 2011, with Projections for 2012 and 2013], Attachment: EBP-2014-merged.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/124-sjednica-vlade-republike-hrvatske/1137

Comments: A detailed timetable is released to the public only: (1) at the official internet page of Ministry of Finance: "Planiranje državnog proračuna" [State Budget Planning], Internet: http://www.mfin.hr/hr/proracun (2) in articles 22-39 in Zakon o proračunu [Budget Act] (in English), Attachment: Budget-Act.pdf, http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf The timetable is released to public, but it is not this is not in the Executives Budget Proposal (EBP) or supporting document(s) to the EBP which

are considered as relevant evidence for this question.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: A detailed timetable is released to the public throught: 1. Instructions to the budget users published at the official internet page of Ministry of Finance: (http://www.mfin.hr/adminmax/docs/Upute%20za%20izradu%20prijedloga%20drzavnog%20proracuna%20Republike%20Hrvatske%20za%20razdoblje%202014.-2016.pdf) 2. in articles 22-39 in Zakon o proračunu [Budget Act] (in English), Attachment: Budget-Act.pdf, http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf The timetable is released to public, but it is not this is not in the Executives Budget Proposal (EBP) or supporting document(s) to the EBP which are not relevant evidence for this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We have not changed our response. The detailed timetable is released to the public, but it is not available in EBP or supporting documents. Therefore, the response had to be (d), which was confirmed by IBP's researcher Michael Castro (email from 08/05/2014).

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog smjernica ekonomske i fiskalne politike za razdoblje 2014.-2016. [Economic and Fiscal Policy Guidelines for the period 2014-2016], Attachment: Pre-Budget-Statement-2014.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/117-sjednica-vlade-republike-hrvatske/1128

Comments: On page 12 (Tablica 3) the forecasts of nominal GDP level, real GDP growth and inflation rate are provided. The forecasts of GDP components are also presented. On page 32 interest rates on the government bonds are presented (Table 14).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

B. Yes, the core information is presented for the government's expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog smjernica ekonomske i fiskalne politike za razdoblje 2014.-2016. [Economic and Fiscal Policy Guidelines for the period 2014-2016], Attachment: Pre-Budget-Statement-2014.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/117-sjednica-vlade-republike-hrvatske/1128

Comments: Pages 20-24 present a discussion of expenditure policies and priorities. Table 7 on page 20 presents estimates of total expenditures and main categories by economic classification. Pages 24-28 present expenditure estimates by administrative classification.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog smjernica ekonomske i fiskalne politike za razdoblje 2014.-2016. [Economic and Fiscal Policy Guidelines for the period 2014-2016], Attachment: Pre-Budget-Statement-2014.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/117-sjednica-vlade-republike-hrvatske/1128

Comments: Pages 17-20 present a discussion of revenue policies and priorities. Table 4 on page 19 presents estimates of total revenues and main categories by economic classification.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog smjernica ekonomske i fiskalne politike za razdoblje 2014.-2016. [Economic and Fiscal Policy Guidelines for the period 2014-2016], Attachment: Pre-Budget-Statement-2014.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/117-sjednica-vlade-republike-hrvatske/1128

Comments: The amount of net new borrowing needed in the upcoming budget year: pages 32; 34 The central government's total debt

burden at the end of the upcoming budget year: pages 32-33 The interest payments on the outstanding debt for the upcoming budget year: page 20-21; 34

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.

B. No, multi-year expenditure estimates are not presented.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog smjernica ekonomske i fiskalne politike za razdoblje 2014. – 2016. [Economic and Fiscal Policy Guidelines for the period 2014-2016], Attachment: Pre-Budget-Statement-2014.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/117-sjednica-vlade-republike-hrvatske/1128

Comments: Pages 20-24 present a discussion of expenditure policies and priorities. Table 7 on page 20 presents estimates of total expenditures and main categories by economic classification. Pages 24-28 present expenditure estimates by administrative classification.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: Državni proračun Republike Hrvatske za 2014. godinu i projekcije za 2015. i 2016. godinu [Enacted State Budget of the Republic of Croatia for 2014, and Projections for 2015 and 2016], Attachment: Enacted-Budget-2014.pdf, Internet: http://narodne-novine.nn.hr/clanci/sluzbeni/2013_12_152_3213.html

Comments: Table 7 on page 20 presents estimates of total expenditures and main categories by economic classification. Pages 24-28 present expenditure estimates by administrative classification.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Državni proračun Republike Hrvatske za 2014. godinu i projekcije za 2015. i 2016. godinu [Enacted State Budget of the Republic of Croatia for 2014, and Projections for 2015 and 2016], Attachment: Enacted-Budget-2014.pdf, Internet: http://narodne-novine.nn.hr/clanci/sluzbeni/2013_12_152_3213.html

Comments: Pages 10-237 present expenditures by administrative and economic classification, and by programs, for the 2013-2016 period.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Državni proračun Republike Hrvatske za 2014. godinu i projekcije za 2015. i 2016. godinu [Enacted State Budget of the Republic of Croatia for 2014, and Projections for 2015 and 2016], Attachment: Enacted-Budget-2014.pdf, Internet: http://narodne-novine.nn.hr/clanci/sluzbeni/2013_12_152_3213.html

Comments: Pages 2-4.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Državni proračun Republike Hrvatske za 2014. godinu i projekcije za 2015. i 2016. godinu [Enacted State Budget of the Republic of Croatia for 2014, and Projections for 2015 and 2016], Attachment: Enacted-Budget-2014.pdf, Internet: http://narodne-novine.nn.hr/clanci/sluzbeni/2013_12_152_3213.html

Comments: Pages 2-4.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: Državni proračun Republike Hrvatske za 2014. godinu i projekcije za 2015. i 2016. godinu [Enacted State Budget of the Republic of Croatia for 2014, and Projections for 2015 and 2016], Attachment: Enacted-Budget-2014.pdf, Internet: http://narodne-novine.nn.hr/clanci/sluzbeni/2013_12_152_3213.html

Comments: the amount of net new borrowing required during the budget year: pages 8-9 the total debt outstanding at the end of the budget year: no information the interest payments on the outstanding debt for the budget year: page 5

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.

B. The Citizens Budget provides the core information.

C. The Citizens Budget provides information, but it excludes some core elements.

D. The Citizens Budget is not published.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Državni proračun za 2014. godinu i projekcije za 2015. i 2016. godinu - Vodič za građane [State Budget for 2014, and Projections for 2015 and 2016 – Citizens Budget], Attachment: Citizens-Budget-A.pdf, Internet: http://www.mfin.hr/hr/vodici-za-gradane

Comments: expenditure and revenue totals: 4-9 the main policy initiatives in the budget: not presented the macroeconomic forecast upon which the budget is based: 2-3 contact information for follow-up by citizens: not presented

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Državni proračun za 2014. godinu i projekcije za 2015. i 2016. godinu - Vodič za građane [State Budget for 2014, and Projections for 2015 and 2016 – Citizens Budget], Attachment: Citizens-Budget-A.pdf, Internet: http://www.mfin.hr/hr/vodici-za-gradane

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Državni proračun za 2014. godinu i projekcije za 2015. i 2016. godinu - Vodič za građane [State Budget for 2014, and Projections for 2015 and 2016 – Citizens Budget], Attachment: Citizens-Budget-A.pdf, Internet: http://www.mfin.hr/hr/vodici-za-gradane

Comments: We have not found evidence that the executive has established mechanisms to consult with the public about the design of the Citizen's Budget. Web page in citation and cited document do not contain invitation to give feedback information.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are "citizens" versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: (A) Državni proračun za 2014. godinu i projekcije za 2015. i 2016. godinu - Vodič za građane [State Budget for 2014, and Projections for 2015 and 2016 – Citizens Budget], Attachment: Citizens-Budget-A.pdf, Internet: http://www.mfin.hr/hr/vodici-za-gradane (B) Izvršenje državnog proračuna za prvo polugodište 2013. godine - Vodič za građane [Half-Year Execution of the State Budget for 2013 – Citizens Budget], Attachment: Citizens-Budget-B.pdf, Internet: http://www.mfin.hr/hr/vodici-za-gradane (C) Izvršenje proračuna za 2012. godinu - Vodič za građane [Execution of the State Budget for 2012 - Citizens Budget], Attachment: Citizens-Budget-C.pdf, Internet: http://www.mfin.hr/hr/vodici-za-gradane

Comments: Document A is related to formulation stage, while B and C refer to execution phase.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: (A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units], Attachment: In-Year-Report-A-March-2014.xls, Internet: http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije (B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun [Time series tables according to GFS2001 methodology – State Budget], Attachment: In-Year-Report-B-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka (C) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures, according to accounting plan], Attachment: In-Year-Report-C-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka

Comments: Document A in citation presents expenditures by administrative classification. Documents B and C in citation present expenditures by economic classification.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: (A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units], Attachment: In-Year-Report-A-March-2014.xls, Internet: http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije (B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun [Time series tables according to GFS2001 methodology – State Budget], Attachment: In-Year-Report-B-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka (C) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures, according to accounting plan], Attachment: In-Year-Report-C-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka

Comments: None of the cited documents presents actual expenditures by programs.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.

B. No, comparisons are not made for expenditures presented in the In-Year Reports.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: (A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units], Attachment: In-Year-Report-A-March-2014.xls, Internet: http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije (B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun [Time series tables according to GFS2001 methodology – State Budget], Attachment: In-Year-Report-B-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka (C) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures, according to accounting plan], Attachment: In-Year-Report-C-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka

Comments: Document A in citation compares actual to-date expenditures with the enacted 2014 levels and with actual expenditures for the same period in 2013. Documents B and C in citation compare actual to-date expenditures with actual monthly expenditures ranging between July 2004 and January 2009, respectively, and the current month.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: (A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units], Attachment: In-Year-Report-A-March-2014.xls, Internet: http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije (B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun [Time series tables according to GFS2001 methodology – State Budget], Attachment: In-Year-Report-B-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka (C) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures, according to accounting plan], Attachment: In-Year-Report-C-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka

Comments: See table "Prihodi" in cited document B.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: (A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units], Attachment: In-Year-Report-A-March-2014.xls, Internet: http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije (B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun [Time series tables according to GFS2001 methodology – State Budget], Attachment: In-Year-Report-B-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka (C) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures, according to accounting plan], Attachment: In-Year-Report-C-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka

Comments: See table "Prihodi" in cited document B.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: (A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units], Attachment: In-Year-Report-A-March-2014.xls, Internet: http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije (B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun [Time series tables according to GFS2001 methodology – State Budget], Attachment: In-Year-Report-B-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka (C) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures, according to accounting plan], Attachment: In-Year-Report-C-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka

Comments: Table "Prihodi" in cited document B compares actual to-date revenues with actual monthly revenues ranging between July 2004 and the current month.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: (A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units], Attachment: In-Year-Report-A-March-2014.xls, Internet: http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije (B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun [Time series tables according to GFS2001 methodology – State Budget], Attachment: In-Year-Report-B-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka (C) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures, according to accounting plan], Attachment: In-Year-Report-C-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka

Comments: Information on net new borrowing are presented in table "Transakcije u obvezama" in cited document B. Information on interest payments on the debt are presented in table "Rashodi" in cited document B and in document C. Information on debt is not presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: (A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units], Attachment: In-Year-Report-A-March-2014.xls, Internet: http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije (B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun [Time series tables according to GFS2001 methodology – State Budget], Attachment: In-Year-Report-B-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka (C) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures, according to accounting plan], Attachment: In-Year-Report-C-March-2014.xls, Internet: http://www.mfin.hr/hr/vremenske-serije-podataka

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga polugodišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2013. godine [The Executed State Budget of the Republic of Croatia for the First Half of 2013], Attachment: Half-Year-Report-2013.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/115-sjednica-vlade-republike-hrvatske/1126

Comments: The cited document is the half-year report issued on September 12, 2013. This report cannot be recognized as the Mid-Year Review because it lacks a forecast of the remaining six months of the fiscal year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Obrazloženje makroekonomskih pokazatelja: (http://www.mfin.hr/hr/drzavni-proracun-2014-godina)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We have not changed our response. The cited document (report) cannot be recognized as the Mid-Year Review. It lacks updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. This was also confirmed by IBP's researcher David Robins (email from 24/04/2014).

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga polugodišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2013. godine [The Executed State Budget of the Republic of Croatia for the First Half of 2013], Attachment: Half-Year-Report-2013.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/115-sjednica-vlade-republike-hrvatske/1126

Comments: The cited document is the half-year report issued on September 12, 2013. This report cannot be recognized as the Mid-Year Review because it lacks a forecast of the remaining six months of the fiscal year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga polugodišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2013. godine [The Executed State Budget of the Republic of Croatia for the First Half of 2013], Attachment: Half-Year-Report-2013.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/115-sjednica-vlade-republike-hrvatske/1126

Comments: The cited document is the half-year report issued on September 12, 2013. This report cannot be recognized as the Mid-Year Review because it lacks a forecast of the remaining six months of the fiscal year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Polugodišnji zvještaj o izvršenju Državnog proračuna /http://www.mfin.hr/hr/drzavni-proracun-2014-godina)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We have not changed our response. The cited document (report) cannot be recognized as the Mid-Year Review. It lacks updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. This was also confirmed by IBP's researcher David Robins (email from 24/04/2014).

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga polugodišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2013. godine [The Executed State Budget of the Republic of Croatia for the First Half of 2013], Attachment: Half-Year-Report-2013.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/115-sjednica-vlade-republike-hrvatske/1126

Comments: The cited document is the half-year report issued on September 12, 2013. This report cannot be recognized as the Mid-Year Review because it lacks a forecast of the remaining six months of the fiscal year.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Polugodišnji zvještaj o izvršenju Državnog proračuna - Izvršenje po programima, aktivnostima i projektima (http://www.mfin.hr/hr/drzavni-proracun-2014-godina)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We have not changed our response. The cited document (report) cannot be recognized as the Mid-Year Review. It lacks updated estimates of expenditure, revenue, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. This was also confirmed by IBP's researcher David Robins (email from 24/04/2014).

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga polugodišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2013. godine [The Executed State Budget of the Republic of Croatia for the First Half of 2013], Attachment: Half-Year-Report-2013.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/115-sjednica-vlade-republike-hrvatske/1126

Comments: The cited document is the half-year report issued on September 12, 2013. This report cannot be recognized as the Mid-Year Review because it lacks a forecast of the remaining six months of the fiscal year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Croatia

B.

Score: 0

Sources: Nacrt prijedloga polugodišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2013. godine [The Executed State Budget of the Republic of Croatia for the First Half of 2013], Attachment: Half-Year-Report-2013.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/115-sjednica-vlade-republike-hrvatske/1126

Comments: The cited document is the half-year report issued on September 12, 2013. This report cannot be recognized as the Mid-Year Review because it lacks a forecast of the remaining six months of the fiscal year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Mid-Year Review does not present individual sources of revenue.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga polugodišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2013. godine [The Executed State Budget of the Republic of Croatia for the First Half of 2013], Attachment: Half-Year-Report-2013.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/115-sjednica-vlade-republike-hrvatske/1126

Comments: The cited document is the half-year report issued on September 12, 2013. This report cannot be recognized as the Mid-Year Review because it lacks a forecast of the remaining six months of the fiscal year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Nacrt prijedloga polugodišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2013. godine [The Executed State Budget of the Republic of Croatia for the First Half of 2013], Attachment: Half-Year-Report-2013.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/115-sjednica-vlade-republike-hrvatske/1126

Comments: The cited document is the half-year report issued on September 12, 2013. This report cannot be recognized as the Mid-Year Review because it lacks a forecast of the remaining six months of the fiscal year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: pages 379-385

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: Economic classification: pages 9-11 and 379-389 Administrative and economic classification: pages 22-334 Functional classification: pages 385-389

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: pages 111-334

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: pages 6-8; 372-378

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.

B. No, the Year-End Report does not present revenue estimates by category.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: pages 6-8; 372-378

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Year-End Report does not present individual sources of revenue.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: pages 6-8; 372-378

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: The amount of net new borrowing required during the budget year: pages 13-20; 336-339; 390-392. The central government's total debt burden at the end of the budget year: pages 340-346. The interest payments on the outstanding debt for the budget year: page 9. No narrative discussion on debt is presented.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: Pages 366-367 contain the figures and narrative discussion of the difference between the estimates and the actual outcomes for real GDP growth rate and inflation.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: Pages 450-1696 do not present these differences.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: Pages 450-1696 present financial and nonfinancial data, and discussions of programs. Planned and realized values are presented for all output indicators, but the discussion of differences is lacking.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most

impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Croatia

C.

Score: 33

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: pages 382-383; 1462-1473

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed

State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

Comments: Pages 395-448 present only the estimates of expenditures, revenues and financing, but discussion is absent.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Croatia

B.

Score: 0

Sources: Prijedlog godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [The Draft of the Executed State Budget of the Republic of Croatia for 2012], Attachment: Year-End-Report-2012.pdf, Internet: https://vlada.gov.hr/sjednice-i-odluke/90-sjednica-vlade-republike-hrvatske/1100

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

B. The SAI has conducted two of the three types of audits, and made them available to the public.

C. The SAI has conducted one of the three types of audits, and made them available to the public.

D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: State Audit Office, Internet: http://www.revizija.hr/hr/izvjesca/redovne-revizije-2013 In all audit reports under the section "Goals and Areas of Audit" (in Croatian "Ciljevi i područja revizije") it is stipulated that all three types of audit are performed. For example, see Audit report for Customs Administration (in Croatian "Carinska uprava) for 2012 (http://www.revizija.hr/izvjesca/2013-rr-2013/korisnici-drzavnog-proracuna/carinska-uprava.pdf), page 8.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: State Audit Office, Internet: http://www.revizija.hr/hr/izvjesce/redovne-revizije-2013/

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the

SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: State Audit Office, Internet: http://www.revizija.hr/hr/izvjesca/redovne-revizije-2013

Comments: There are no publicly available reports relating to audits of extra-budgetary funds for the analyzed fiscal year (2012). In Croatia in order to make the management of the money of major extra-budgetary users (the pension and health insurance institutes and employment service) more efficient, their revenue and expenditure have been included in the state budget since 2007. For more details see budget guide, p 41. http://www.ijf.hr/eng/budget-guide/guide-2009.pdf Since these three extra-budgetary users (the pension and health insurance institutes and employment service) are technically inside the state budget, the question 99 does not apply to them. The question 99 applies to e.g. Croatian Waters, Croatian Roads and other extra-budgetary funds which are technically outside the state budget.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: - Izvješće Državnog ureda za reviziju o obavljenoj financijskoj reviziji društva Hrvatske vode za 2010. (http://www.revizija.hr/izvjesca/2012-rr-2012/02-izvanproracunski_korisnici_drzavnog_proracuna/28_hrvatske_vode.pdf) - Izvješće Državnog ureda za reviziju o obavljenoj financijskoj reviziji Fonda za zaštitu okoliša i energetsku učinkovitost za 2010. (http://www.revizija.hr/izvjesca/2012-rr-2012/02-izvanproracunski_korisnici_drzavnog_proracuna/26_fonda_za_zastitu_okolisa_i_energetsku_ucinkovitost.pdf) - Izvješće Državnog ureda za reviziju o obavljenoj financijskoj reviziji Državne agencije za osiguranje štednih uloga i sanaciju banaka za 2012. (http://www.revizija.hr/izvjesca/2014/rr-2014/drugi-korisnici-proracuna/drzavna-agencija-za-osiguranje-stednih-uloga-i-sanaciju-banaka.pdf)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

Documents (1) and (2), cited by the government reviewer, belong to the earlier period (2010) than investigated (2011 and 2012). Document (3) was not available at the time of research. Sources: Izvješća o obavljenim revizijama: Korisnici Državnog proračuna, 2012. [Audit Reports of Budgetary Users, 2012], Internet: http://www.revizija.hr/hr/izvjesce/redovne-revizije-2013/

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: (A) Pages 38-40 in Izvješće o obavljenoj reviziji Godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [Audit Report of the State Budget of the Republic of Croatia for 2012], Attachment: Audit-Report-State-Budget-2012.pdf, Internet: http://www.revizija.hr/izvjesca/2013-rr/izvjesce-o-obavljenoj-reviziji-godisnjeg-izvjestaja-o-izvrsenju-drzavnog-proracuna-rh-za-2012.pdf (B) Different pages in Izvješća o obavljenim revizijama: Korisnici Državnog proračuna [Audit Reports of Budgetary Users], Internet: http://www.revizija.hr/hr/izvjesce/redovne-revizije-2013/

Comments: (B) Under source B there are many different reports (Audit Reports of Budgetary Users). All individual reports have identical structure. The section Mišljenje (Opinion) includes executive summary summarizing the report's content.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. Yes, the executive reports publicly on what steps it has taken to address audit findings.

B. Yes, the executive reports publicly on most audit findings.

C. Yes, the executive reports publicly on some audit findings.

D. No, the executive does not report on steps it has taken to address audit findings.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Government of the Republic of Croatia, Internet: https://vlada.gov.hr/

Comments: According to our review of related websites and documents, the executive does not report on steps it has taken to address audit findings.

GOVERNMENT REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: The audit reports contain steps they have taken to address audit recommendations from last year. The audit reports are available to the public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

RESEARCHER'S RESPONSE

We agree with government reviewer's comment. The steps taken to address audit recommendations can be found in audit reports of budgetary users, section "Provjera izvršenja naloga i preporuka revizije". Sources: Izvješća o obavljenim revizijama: Korisnici Državnog proračuna, 2012. [Audit Reports of Budgetary Users, 2012], Internet: http://www.revizija.hr/hr/izvjesce/redovne-revizije-2013/

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

B. Yes, the SAI or legislature reports publicly on most audit recommendations.

C. Yes, the SAI or legislature reports publicly on some audit recommendations.

D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: (A) Pages 13-17 in Izvješće o obavljenoj reviziji Godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2012. godinu [Audit Report of the State Budget of the Republic of Croatia for 2012], Attachment: Audit-Report-State-Budget-2012.pdf, Internet: http://www.revizija.hr/izvjesca/2013-rr/izvjesce-o-obavljenoj-reviziji-godisnjeg-izvjestaja-o-izvrsenju-drzavnog-proracuna-rh-za-2012.pdf (B) Different pages in Izvješća o obavljenim revizijama: Korisnici Državnog proračuna [Audit Reports of Budgetary Users], Internet: http://www.revizija.hr/hr/izvjesce/redovne-revizije-2013/

Comments: (B) Under source B there are many different reports (Audit Reports of Budgetary Users). All individual reports have identical structure. In the section Provjera izvršenja naloga i preporuka revizije za 2011 (Checking the execution of auditors' findings and recommendations for 2011) actions taken by the executive to address audit recommendation can be found. The answer selected demonstrates an improvement in performance compared to last round of research.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Interview with Mr. Goran Marić [member of opposition party in the Finance and Budget Committee]. Interview took place at Croatian Parliament in Zagreb on June 4, 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Croatian Parliament: Finance and Budget Committee. Internet: http://www.sabor.hr/Default.aspx?sec=5201&PageIndex=41&Year=0

Comments: Only when the Executive's Budget Proposal should be voted on is it presented to the Parliament and then the members of the

Parliament have a chance to formally debate it. Minutes of the Finance and Budget Committee prove that prior to the tabling of the 2013 Executive's Budget Proposal, there was no formal debate.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.

B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.

C. Yes, the executive holds consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Interview with Mr. Goran Marić [member of opposition party in the Finance and Budget Committee]. Interview took place at Croatian Parliament in Zagreb on June 4, 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: Hrvatskom saboru upućen rebalans i prijedlog proračuna za 2014. godinu [Government sent to the Parliament the Executive Budget Proposal for 2014 and the Supplemental (Amending) Budget for 2013], November 14, 2013, Internet: http://www.mfin.hr/hr/novosti/hrvatskom-saboru-upucen-rebalans-i-prijedlog-proracuna-za-2014-godinu-2013-

Comments: By law, the legislature has to receive the Executive Budget Proposal up to November 15. The legislature received the Executive Budget Proposal on November 14, 2014, that is more than six weeks before the start of the budget year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: Sjednice Sabora - Prijedlog državnog proračuna Republike Hrvatske za 2014. godinu, s prijedlogom projekcija za 2015. i 2016. godinu [Parliamentary plenary session on The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016], Internet: http://www.sabor.hr/prijedlog-drzavnog-proracuna-republike-hrvatske-za

Comments: The legislature approved The Proposal of the State Budget of the Republic of Croatia for 2014, with Projections for 2015 and 2016 on December 4, 2013.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: Article 38 in Zakon o proračunu [Budget Act] (in English), Attachment: Budget-Act.pdf, http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf

Comments: Limitations are described in Article 38 of the Budget law. All amendments have to be aligned with the established size of the budget deficit. If the goal of an amendment is to increase budget expenditures above an amount stated in the budget proposal, then a decrease of expenditures for another budget item should be proposed at the same time. Proposals which seek an increase in expenditures must not require additional indebtedness or may not burden the budgetary reserve.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Article 46 in Zakon o proračunu [Budget Act] (in English), Attachment: Budget-Act.pdf, http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf

Comments: The Minister of Finance needs to approve these shifts of funds, but not the legislature. The practice is similar to that in the previous period, but researcher's reassessment has led to a change in response.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Article 46 in Zakon o proračunu [Budget Act] (in English), Attachment: Budget-Act.pdf, http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf

Comments: The Minister of Finance needs to approve these shifts of funds, but not the legislature. The practice is similar to that in the previous period, but researcher's reassessment has led to a change in response.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: (A) Article 50 in Zakon o proračunu [Budget Act] (in English), Attachment: Budget-Act.pdf, http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf (B) Article 52 in Zakon o proračunu [Budget Act] (in English), Attachment: Budget-Act.pdf, http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf (C) Article 41 in Zakon o izvršavanju Državnog proračuna Republike Hrvatske za 2014. godinu [2014 Act on Execution of the State Budget of the Republic of Croatia], Attachment: Execution-Budget-Act.pdf, Internet: http://narodne-novine.nn.hr/clanci/sluzbeni/2013_12_152_3219.html

Comments: Article 50 of Budget Act stipulates the following: a) Actual revenues from grants, donations and revenues for special purposes that are higher than planned in the state budget, may be executed above the planned level and up to the amount of actual revenues. b) Earmarked receipts from borrowing that are are higher than planned in the state budget may be executed above the planned level and up to the amount of actual receipts, with prior consent of the Ministry of Finance. c) Actual revenues form grants, donations, revenues for special purposes and earmarked receipts from borrowing, that are not planned in the state budget, may be used according to subsequently established activities and/or projects in the state budget, with a prior consent of the Ministry of Finance. Article 52 of Budget Act stipulates the following: a) Own revenues are revenues that budgetary users realize by performing the activities on the market and under market conditions, that are not financed from the Budget. b) Own resources that have been paid but have been planned at lower level may be executed above the amounts established in the Budget, and up to the level of paid funds. c) Own resources that have been paid but not planned may be used according to subsequently determined activities and/or projects in the Budget, with a prior consent of the Ministry of Finance, that is, of the financial affairs administrative body. The practice is similar to that in the previous period, but researcher's reassessment has led to a change in response.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Croatian Parliament: Acts from the 12th Meeting of the Croatian Parliament, March 18, 2014, Internet: http://www.sabor.hr/prijedlog-izmjena-i-dopuna-drzavnog-proracuna-0001

Comments: The Croatian Parliament has approved the Revised Budget submitted by the Executive (see citation).

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: (A) Article 56 and 57 in Zakon o proračunu [Budget Act] (in English), Attachment: Budget-Act.pdf,

http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf (B) Article 12 in Zakon o izvršavanju Državnog proračuna Republike Hrvatske za 2014. godinu [2014 Act on Execution of the State Budget of the Republic of Croatia], Attachment: Execution-Budget-Act.pdf, Internet: http://narodne-novine.nn.hr/clanci/sluzbeni/2013_12_152_3219.html

Comments: The law states what budgetary reserve fund is and for what purposes it can be used. The law also defines that government (executive branch - council of ministers), the Prime Minister and the Minister of Finance make a decision on the use of the budgetary reserve fund. However, there is no mention of the government (the executive branch - council of ministers) seeking approval from the entire legislature. The practice is similar to that in the previous period, but researcher's reassessment has led to a change in response.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: (A) Croatian Parliament: Description of duties of Finance and Central Budget Committee, Internet: http://www.sabor.hr/Default.aspx?sec=5259 (B) Croatian Parliament: Zapisnik sa 40. sjednice Odbora za financije i proračun [Minutes of the 40th meeting of Finance and Central Budget Committee], Internet: http://www.sabor.hr/Default.aspx?art=55155 (C) Croatian Parliament: Zapisnik sa 69. sjednice Odbora za financije i proračun [Minutes of the 69th meeting of Finance and Central Budget Committee], Internet: http://www.sabor.hr/Default.aspx?sec=5201&PageIndex=2&Year=2014

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

A. The SAI has full discretion to decide which audits it wishes to undertake.

B. The SAI has significant discretion, but faces some limitations.

C. The SAI has some discretion, but faces considerable limitations.

D. The SAI has no discretion to decide which audits it wishes to undertake.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Article 9 and article 12 in Zakon o Državnom uredu za reviziju [Act on the State Audit Office], Attachment: State-Audit-Office-Act.pdf, Internet: http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701.html

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: Email sent by Biserka Čoh Mikulec, who works as public relations officer in the State Audit Office, July 18, 2014.

Comments: The Croatian State Audit Office has established a quality control system, which applies to all audits. The results of these controls are not accessible to the public. In addition, the SAI has an Internal Audit Department, which, among other things, performs quality control of all revision procedures, according to the pattern specified by the Auditor General.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Article 10 in Zakon o Državnom uredu za reviziju [Act on the State Audit Office], Attachment: State-Audit-Office-Act.pdf, Internet: http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701.html

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

A. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

B. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

C. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

D. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

E. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: Article 3 in Zakon o Državnom uredu za reviziju [Act on the State Audit Office], Attachment: State-Audit-Office-Act.pdf, Internet: http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701.html

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: (A) Državni proračun za 2014. godinu i projekcije za 2015. i 2016. godinu - Vodič za građane [State Budget for 2014, and Projections for 2015 and 2016 - Citizens Budget], Attachment: Citizens-Budget-A.pdf, Internet: http://www.mfin.hr/hr/vodici-za-gradane (B) Article 3 in Zakon o proračunu [Budget Act] (in English), Attachment: Budget-Act.pdf, http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf

Comments: Definitions of terms are not provided in the Citizens Budget (citation A). Technical definitions are provided in paragraph 3 of the Budget Act (citation B). These definitions could be rewritten in a more citizen-friendly manner and presented in a stand-alone document, for example, as appendix in the Citizens Budget.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: (A) Article 116 in Zakon o proračunu [Budget Act] (in English), Attachment: Budget-Act.pdf, http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf (B) Article 10 and Article 11 in Zakon o pravu na pristup informacijama [Freedom of Information Act], Attachment: Freedom-of_Information-Act.pdf, http://narodne-novine.nn.hr/clanci/sluzbeni/2013_02_25_403.html

Comments: (A) The Budget Act stipulates that the budget supervision, conducted by Ministry of Finance, can be based on citizens' petitions, requests of central government administration bodies, local and regional self-government units and other legal persons which arise suspicion of irregularities and fraud, as well as by the order of the Minister of Finance. So, citizens can suggest to the Ministry of Finance what institution should be supervised. (B) Every year the legislature enacts the Budget Proposal and the Act on Execution of the State Budget for the next year. According to the Freedom of Information Act, Article 10 and 11, the public authority bodies are bound to publish on their Internet pages draft of laws (acts) that are subject to consultations with the interested public, usually in duration of 30 days, including the reasons for promulgation and goals to be reached during the consultations. This means that Ministry of Finance is bound to publish on its Internet pages the draft of the Act on Execution of the State Budget for the next year. Upon conducting the consultations, the public authority bodies are bound to inform the interested public on accepted and rejected comments and suggestions through their Internet pages, where they should publish the report on conducted consultations with the interested public. This report should also be submitted to the Government of the Republic of Croatia. Unfortunately, Ministry of Finance does not publish on its Internet pages the draft of the Act on Execution of the State Budget for the next year.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Email sent by Jelena Berković [Deputy Executive Director of GONG], June 6, 2014.

Comments: GONG, Internet: http://gong.hr/en/ GONG is a Croatian non-partisan citizens' organization founded in 1997 to encourage citizens to actively participate in political processes. Among other activities, GONG conducts non-partisan monitoring of the election process, educates citizens about their rights and duties, encourages mutual communication between citizens and their elected representatives and promotes transparency of work within public services.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Email sent by Jelena Berković [Deputy Executive Director of GONG], June 6, 2014.

Comments: GONG, Internet: http://gong.hr/en/ GONG is a Croatian non-partisan citizens' organization founded in 1997 to encourage citizens to actively participate in political processes. Among other activities, GONG conducts non-partisan monitoring of the election process, educates citizens about their rights and duties, encourages mutual communication between citizens and their elected representatives and promotes transparency of work within public services.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Email sent by Jelena Berković [Deputy Executive Director of GONG], June 6, 2014.

Comments: GONG, Internet: http://gong.hr/en/ GONG is a Croatian non-partisan citizens' organization founded in 1997 to encourage citizens to actively participate in political processes. Among other activities, GONG conducts non-partisan monitoring of the election process, educates citizens about their rights and duties, encourages mutual communication between citizens and their elected representatives and promotes transparency of work within public services.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Email sent by Jelena Berković [Deputy Executive Director of GONG], June 6, 2014.

Comments: GONG, Internet: http://gong.hr/en/ GONG is a Croatian non-partisan citizens' organization founded in 1997 to encourage citizens to actively participate in political processes. Among other activities, GONG conducts non-partisan monitoring of the election process, educates citizens about their rights and duties, encourages mutual communication between citizens and their elected representatives and promotes transparency of work within public services.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Email sent by Jelena Berković [Deputy Executive Director of GONG], June 6, 2014.

Comments: Since there are no consultations with the public, there can be no feedback loop. GONG, Internet: http://gong.hr/en/ GONG is a Croatian non-partisan citizens' organization founded in 1997 to encourage citizens to actively participate in political processes. Among other activities, GONG conducts non-partisan monitoring of the election process, educates citizens about their rights and duties, encourages mutual communication between citizens and their elected representatives and promotes transparency of work within public services.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

A. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.

B. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.

D. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: (A) Izvješće Odbora za financije i državni proračun o Prijedlogu državnog proračuna Republike Hrvatske za 2014. godinu, s projekcijama državnog proračuna za 2015. i 2016. godinu [Report of Finance and Budget Committee on Budget Proposal for 2014 with Projections for 2015 and 2016], Internet: http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-proracun-39 (B) Croatian Parliament: Finance and Budget Committee Members, Internet: http://www.sabor.hr/Default.aspx?sec=5259

Comments: Some of the Finance and Budget Committee members are appointed as representatives of public (representatives of trade unions or civil society organizations). They are allowed to comment on the macroeconomic and fiscal framework presented in the budget. The members of the press and citizens are free to attend the all Finance and Budget Committee's hearings.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: (A) Hrvatski Sabor: Izvješće Odbora za zdravstvo i socijalnu politiku s rasprave o Prijedlogu državnog proračuna Republike Hrvatske za 2014. godinu i projekcijama za 2015. i 2016. godinu [Croatian Parliament: Report of Health and Social Policy Committee on Budget Proposal for 2014 with Projections for 2015 and 2016], Internet: http://www.sabor.hr/izvjesce-odbora-za-zdravstvo-i-socijalnu-politik09 (B) Hrvatski Sabor: Izvješće Odbor za rad, mirovinski sustav i socijalno partnerstvo s rasprave o Prijedlogu državnog proračuna Republike Hrvatske za 2014. godinu i projekcijama za 2015. i 2016. godinu [Croatian Parliament: Report of Labour, Retirement System and Social Partnership Committee Members on Budget Proposal for 2014 with Projections for 2015 and 2016], Internet: http://www.sabor.hr/izvjesce-odbora-za-rad-mirovinski-sustav-i-socij05

Comments: The members of the press and citizens are free to attend the all Committee's hearings.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: (A) Hrvatski Sabor: Izvješće Odbora za zdravstvo i socijalnu politiku s rasprave o Prijedlogu državnog proračuna Republike Hrvatske za 2014. godinu i projekcijama za 2015. i 2016. godinu [Croatian Parliament: Report of Health and Social Policy Committee on Budget Proposal for 2014 with Projections for 2015 and 2016], Internet: http://www.sabor.hr/izvjesce-odbora-za-zdravstvo-i-socijalnu-politik09 (B) Hrvatski Sabor: Izvješće Odbor za rad, mirovinski sustav i socijalno partnerstvo s rasprave o Prijedlogu državnog proračuna Republike Hrvatske za 2014. godinu i projekcijama za 2015. i 2016. godinu [Croatian Parliament: Report of Labour, Retirement System and Social Partnership Committee Members on Budget Proposal for 2014 with Projections for 2015 and 2016], Internet: http://www.sabor.hr/izvjesce-odbora-za-rad-mirovinski-sustav-i-socij05 (C) Izvješće Odbora za financije i državni proračun o Prijedlogu državnog proračuna Republike Hrvatske za 2014. godinu, s projekcijama državnog proračuna za 2015. i 2016. godinu [Report of Finance and Budget Committee on Budget Proposal for 2014 with Projections for 2015 and 2016], Internet: http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-proracun-39 (D) Croatian Parliament: Health and Social Policy Committee Members, Internet: http://www.sabor.hr/Default.aspx?sec=5265 (E) Croatian Parliament: Labour, Retirement System and Social Partnership Committee Members, Internet: http://www.sabor.hr/Default.aspx?sec=5261 (F) Croatian Parliament: Finance and Budget Committee Members, Internet: http://www.sabor.hr/Default.aspx?sec=5259

Comments: Some of Parliamentary Committees members are appointed as representatives of public (e.g. researchers, representatives of trade unions or civil society organizations). During the Parliamentary Committee Meetings they are allowed to comment on issues presented at those meetings. The members of the press and citizens are free to attend the all Committee's hearings.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Croatia

B.

Score: 67

Sources: (A) Hrvatski sabor. Zapisnici sa sjednica Odbora za financije i državni proračun. [Croatian Parliament. Minutes of the meetings held by Budget and Finance Committee], Internet: http://www.sabor.hr/Default.aspx?sec=5201 (B) Interview with Mr. Goran Marić (member of opposition party in the Finance and Budget Committee), which took place at Croatian Parliament in Zagreb on June 4, 2014. The members of the press and citizens are free to attend the all Committee's hearings.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Email sent by Mrs. Čoh Mikulec, who works as public relations officer in the State Audit Office, May 29, 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: Email sent by Mrs. Čoh Mikulec who works as public relations officer in the State Audit Office, May 29, 2014.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Croatia

A.

Score: 100

Sources: State Audit Office, Internet: http://www.revizija.hr/hr/o-nama/kontakti, and http://www.revizija.hr/en/kontakt/ (in English)

Comments: State Audit Office has a public relations officer (Mrs. Biserka Čoh Mikulec) and international relations officer (Mrs. Lidija Pernar) who regularly answer citizens' questions.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Croatia

D.

Score: 0

Sources: State Audit Office, Internet: http://www.revizija.hr/hr/aktivnosti-ureda/

Comments: There are no publicly available reports relating to feedback on how the State Audit Office has used public inputs to improve Audit Reports or its audit program.

GOVERNMENT REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.