

# Open Budget Survey 2017

## Questionnaire

### Croatia

January 2018

## COUNTRY QUESTIONNAIRE: CROATIA

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjedn...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjednica%2014%20vlade//7%20-%201.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-2:** When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** d.

**Sources:** <https://vlada.gov.hr/sjednice/7-sjednica-vlade-republike-hrv...> (<https://vlada.gov.hr/sjednice/7-sjednica-vlade-republike-hrvatske-19719/19719>)

**Comments:** Researcher: The PBS was made available to the public on 28 November 2016, ten days before the Executive's Budget Proposal was introduced to the legislature (08 December 2016 - see <http://www.vecernji.hr/hrvatska/vlada-uputila-prijedlog-drza...> (<http://www.vecernji.hr/hrvatska/vlada-uputila-prijedlog-drzavnog-proracuna-za-2017-u-sabor-1134167>)). The practice of the government is to publish all accompanying documents on the same day when the session is held. This was indeed the case this time, since we checked the official website on 28 November 2016.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Additional information on the day when the Executive's Budget Proposal was introduced to the legislature can be found at the following web page: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** According to the Budget Law, the PBS should be introduced to the legislature by the end of July (3,5 months before the Executive's Budget Proposal is introduced to the legislature). However, due to the extraordinary parliamentary elections PBS was made available to the public on 28 November 2016.

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 28 November 2016

**Sources:** The government session held on 28 November 2016 (<https://vlada.gov.hr/sjednice/7-sjednica-vlade-republike-hrvatske-19719/19719>)

**Comments:** Researcher: The document was published as a part of the government session held on 28 November 2016. The practice of the government is to publish all accompanying documents on the same day when the session is held. This was indeed the case this time, since we checked the official website on 28 November 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The document was published on 28 November 2016, as a part of the government session . The practice of the government is to publish all accompanying documents on the same day when the session is held. This was indeed the case this time, since we checked the official website on 28 November 2016.

**Sources:** The Government session on 28 November 2016 (<https://vlada.gov.hr/sjednice/7-sjednica-vlade-republike-hrvatske-19719/19719>) For more information see: <https://vlada.gov.hr/news/gov-t-adopts-2017-budget-guideline...> (<https://vlada.gov.hr/news/gov-t-adopts-2017-budget-guidelines/19723>) Newspaper article (<http://www.jutarnji.hr/vijesti/hrvatska/vlada-donijela-smjer...> (<http://www.jutarnji.hr/vijesti/hrvatska/vlada-donijela-smjernice-za-proracun-2017.-predvideni-deficit-68-milijardi-kuna-ministarstvu-obrane- napokon-povecan-budzet/5318443/>))

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjednica%2014%20vlade//7%20-%201.pdf>

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjednica%2014%20vlade//7%20-%201.pdf>

**Comments:** Researcher: The document is in PDF format. There are not any accompanying documents in a machine readable format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** a.

**Sources:** n/a

**Comments:** Researcher: The PBS was made available to the public on 28 November 2016, which is just ten days before the Executive's Budget Proposal was introduced to the legislature (08 December 2016).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6b:** If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Smjernice za izradu Državnog proračuna Republike Hrvatske za 2017. i projekcija za 2018. i 2019. [Guidelines for the Preparation of the State Budget of the Republic of Croatia for 2017 and Projections for 2018 and 2019]

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-8:** Is there a "citizens version" of the PBS?

- a. Yes
- b. No

**Answer:** b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017

Sources: n/a

Comments: Researcher: The above attached document is a merged collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778)). Those are: 1) 1.1. Nacrt prijedloga državnog proračuna Republike Hrvatske za 2017. godinu s prijedlogom projekcija za 2018. i 2019. godinu (2-7) 1.2. Nacrti prijedloga finansijskih planova izvanproračunskih korisnika za 2017. godinu, s prijedlogom projekcija za 2018. i 2019. godinu za: 2) 1.2.a) Hrvatske vode 3) 1.2.b) Hrvatske ceste 4) 1.2.c) Centar za restrukturiranje i prodaju 5) 1.2.d) Fond za zaštitu okoliša i energetske učinkovitost 6) 1.2.e) Državna agencija za osiguranje štednih uloga i sanaciju banaka 7) 1.2.f) Hrvatski zavod za zdravstveno osiguranje 8) 1.3. 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Nacrt konačnog prijedloga zakona o izvršavanju državnog proračuna Republike Hrvatske za 2017. godinu The exact URLs for these 16 document-items are: 1) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf) 2) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20a.pdf) 3) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20b.pdf) 4) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20c.pdf) 5) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20d.pdf) 6) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20e.pdf) 7) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20f.pdf) 8) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.3.pdf) 9) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf) 10) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.5.pdf) 11) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.6.pdf) 12) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.7.pdf) 13) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.8.pdf) 14) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.9.pdf) 15) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.10.pdf) 16) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%202.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 08 December 2016

**Sources:** <https://vlada.gov.hr/vijesti/predsjednik-vlade-plenkovic-pri...> (<https://vlada.gov.hr/vijesti/predsjednik-vlade-plenkovic-prijedlog-proracuna-kvalitetan-je-i-racionalan-odrazava-politicke-prioritete-nase-vlade/19785>) <http://www.vecernji.hr/hrvatska/vlada-uputila-prijedlog-drza...> (<http://www.vecernji.hr/hrvatska/vlada-uputila-prijedlog-drzavnog-proracuna-za-2017-u-sabor-1134167>)

**Comments:** Researcher: The document was submitted to the Parliament for consideration immediately after being adopted by the government (i.e. the same day – 08 December 2016).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** c. (33)

**Sources:** <https://vlada.gov.hr/vijesti/predsjednik-vlade-plenkovic-pri...> (<https://vlada.gov.hr/vijesti/predsjednik-vlade-plenkovic-prijedlog-proracuna-kvalitetan-je-i-racionalan-odrazava-politicke-prioritete-nase-vlade/19785>) <http://www.vecernji.hr/hrvatska/vlada-uputila-prijedlog-drza...> (<http://www.vecernji.hr/hrvatska/vlada-uputila-prijedlog-drzavnog-proracuna-za-2017-u-sabor-1134167>)

**Comments:** Researcher: The document was published on 08 December 2016, which is less than a month in advance of the budget year, but at least in advance of the budget being approved by the legislature (see <https://eblnews.com/news/croatia/croatian-parliament-adopts-...> (<https://eblnews.com/news/croatia/croatian-parliament-adopts-2017-state-budget-48567>)). The practice of the government is to publish all accompanying documents on the same day when the session is held. This was indeed the case this time, as we checked the official website on 08 December 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 08 December 2016

**Sources:** <https://vlada.gov.hr/vijesti/predsjednik-vlade-plenkovic-pri...> (<https://vlada.gov.hr/vijesti/predsjednik-vlade-plenkovic-prijedlog-proracuna-kvalitetan-je-i-racionalan-odrazava-politicke-prioritete-nase-vlade/19785>) <http://www.vecernji.hr/hrvatska/vlada-uputila-prijedlog-drza...> (<http://www.vecernji.hr/hrvatska/vlada-uputila-prijedlog-drzavnog-proracuna-za-2017-u-sabor-1134167>)

**Comments:** Researcher: The document was published as a part of the government session on 08 December 2016. The practice of the government is to publish all accompanying documents on the same day when the session is held.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The document was published as a part of the government session held on 08 December March 2016. The practice of the government is to publish all accompanying documents on the same day when the session is held. This was indeed the case this time, as we checked the official website of the government on 08 December 2016.

**Sources:** <https://vlada.gov.hr/vijesti/predsjednik-vlade-plenkovic-pri...> (<https://vlada.gov.hr/vijesti/predsjednik-vlade-plenkovic-prijedlog-proracuna-kvalitetan-je-i-racionalan-odrazava-politicke-prioritete-nase-vlade/19785>) <http://www.vecernji.hr/hrvatska/vlada-uputila-prijedlog-drza...> (<http://www.vecernji.hr/hrvatska/vlada-uputila-prijedlog-drzavnog-proracuna-za-2017-u-sabor-1134167>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)

**Sources:** n/a

**Comments:** Researcher: The above attached document is a merged collection of 16 EBP document-items (all available at:

<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). Those are: 1) 1.1. Nacrt prijedloga državnog proračuna Republike Hrvatske za 2017. godinu s prijedlogom projekcija za 2018. i 2019. godinu (2-7) 1.2. Nacrti prijedloga financijskih planova izvanproračunskih korisnika za 2017. godinu, s prijedlogom projekcija za 2018. i 2019. godinu za: 2) 1.2.a) Hrvatske vode 3) 1.2.b) Hrvatske ceste 4) 1.2.c) Centar za restrukturiranje i prodaju 5) 1.2.d) Fond za zaštitu okoliša i energetske učinkovitost 6) 1.2.e) Državna agencija za osiguranje štednih uloga i sanaciju banaka 7) 1.2.f) Hrvatski zavod za zdravstveno osiguranje 8) 1.3. Nacrt prijedloga državnog proračuna i financijskih planova izvanproračunskih korisnika za 2017. godinu, s prijedlogom projekcija za 2018. i 2019. godinu (konsolidirano) 9) 1.4. Obrazloženje prijedloga državnog proračuna Republike Hrvatske i prijedloga financijskih planova izvanproračunskih korisnika za 2017. godinu, s prijedlogom projekcija za 2018. i 2019. godinu 1.5. Nacrt prijedloga državnog proračuna Republike Hrvatske za 2017. godinu i projekcije za 2018. i 2019. godinu po korisnicima proračuna-prilog 11) 1.6. Nacrt prijedloga državnog proračuna Republike Hrvatske za 2017. godinu i projekcije za 2018. i 2019. godinu po korisnicima proračuna i ekonomskoj klasifikaciji-prilog 12) 1.7. Nacrt prijedloga državnog proračuna Republike Hrvatske za 2017. godinu i projekcije za 2018. i 2019. godinu po korisnicima proračuna i izvorima financiranja-prilog 13) 1.8. Nacrt prijedloga državnog proračuna Republike Hrvatske za 2017. godinu i projekcije za 2018. i 2019. godinu po svim izvorima financiranja - prilog 14) 1.9. Račun financiranja državnog proračuna Republike Hrvatske za 2017. godinu i projekcije za 2018. i 2019. godinu (analitika)-prilog 15) 1.10. Obrazloženje prijedloga financijskih planova korisnika državnog proračuna za 2017. godinu i projekcije za 2018. i 2019. godinu-prilog 16) 2. Nacrt konačnog prijedloga zakona o izvršavanju državnog proračuna Republike Hrvatske za 2017. godinu The exact URLs for these 16 document-items are: 1)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.1.pdf>) 2)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.2%20a.pdf>) 3)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.2%20b.pdf>) 4)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.2%20c.pdf>) 5)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.2%20d.pdf>) 6)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.2%20e.pdf>) 7)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.2%20f.pdf>) 8)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.3.pdf>) 9)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.4.pdf>) 10)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.5.pdf>) 11)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.6.pdf>) 12)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.7.pdf>) 13)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.8.pdf>) 14)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.9.pdf>) 15)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.10.pdf>) 16)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%202.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** n/a

**Comments:** Researcher: The document is in PDF format. There are not any accompanying documents in a machine readable format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** Nacrt prijedloga državnog proračuna Republike Hrvatske za 2017. godinu, s prijedlogom projekcija za 2018. i 2019. godinu [The Proposal of the State Budget of the Republic of Croatia for 2017 and Projections for 2018 and 2019], produced by the Ministry of Finance

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The exact title of the document is: "Prijedlog državnog proračuna Republike Hrvatske za 2017. godinu i projekcije za 2018. i 2019. godinu". However, the English translation is correct.

**Government Reviewer**

**Opinion:** Agree

**EBP-8:** Is there a “citizens version” of the EBP?

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: Citizens Budget for the EBP was not produced.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2017

**Sources:** [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599...](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599.html))

**Comments:** Researcher: By the cut-off date, the 2017 EB was only available in HTML format. The attached document was therefore created by the researchers, primarily to ease understanding of the answers on questions 59-63 in Section 2.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 15 December 2016

**Sources:** <http://www.sabor.hr/parliament-adopts-2017-state-budget> (<http://www.sabor.hr/parliament-adopts-2017-state-budget>)  
<https://www.total-croatia-news.com/politics/15256-parliament...> (<https://www.total-croatia-news.com/politics/15256-parliament-adopts-2017-state-budget>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** a. (100)

**Sources:** [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599...](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599.html))

**Comments:** Researcher: The document was published on the website of the Official Gazette on 23 December 2016, eight days after it was adopted by the Parliament. We check the website of the Official Gazette on a daily basis, so we are certain that the document was published online on the date stated above.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Based on the date on the following URL: [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599...](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599.html)) it can be concluded that the document was published on 20 December, 2016.

**Government Reviewer**

**Opinion:** Agree

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** 23 December 2016

**Sources:** [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599...](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599.html))

**Comments:** Researcher: We check the website of the Official Gazette on a daily basis, so we are certain that the document was published online on the date stated above.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** According to the date indicated on the Official Gazette No 119, the document was published on 20 December 2016. See: [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599...](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599.html))

**Government Reviewer**

**Opinion:** Agree

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** We check the website of the Official Gazette on a daily basis, so we are certain that the document was published online on the date stated above.

**Sources:** [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599...](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599.html))

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** According to the date indicated on the Official Gazette No 119, the document was published on 20 December 2016. See: [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599...](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599.html))

**Government Reviewer**

**Opinion:** Agree

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599...](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599.html))

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** n/a

**Comments:** Researcher: By the cut-off date, the 2017 EB was only available in HTML format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-6b:** If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** Državni proračun Republike Hrvatske za 2017. godinu i projekcije za 2018. i 2019. godinu [Enacted State Budget of the Republic of Croatia for 2017, and Projections for 2018 and 2019]

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-8:** Is there a "citizens version" of the EB?

**a.** Yes

**b.** No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: Citizens version of the 2017 EB was not published by the cut-off date.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** <http://www.mfin.hr/adminmax/docs/Drzavni%20proracun%20Republ...>

(<http://www.mfin.hr/adminmax/docs/Drzavni%20proracun%20Republike%20Hrvatske%20za%202017.%20i%20-%20proracunski%20vodic.pdf>)

**Researcher response:** We acknowledge that the citizens' version of the 2017 EB is publicly available. However, it cannot be taken into account as it was published after the 31st December 2016, which is the cut-off date for this round of the Open Budget Survey.

**CB-1:** What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

**Answer:** FY 2016 - Enacted Budget FY 2016 - Temporary Financing FY 2015 - Year-End Report FY 2015 - Budget Amendments

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Additionally three more Citizens Budgets were produced: FY 2017 - Enacted Budget (see: <http://www.mfin.hr/adminmax/docs/Drzavni%20proracun%20Republ...> (<http://www.mfin.hr/adminmax/docs/Drzavni%20proracun%20Republike%20Hrvatske%20za%202017.%20i%20-%20proracunski%20vodic.pdf>)) FY 2016 - Mid-Year-Report (see: <http://www.mfin.hr/adminmax/docs/Izvršenje%20drzavnog%20pror...> (<http://www.mfin.hr/adminmax/docs/Izvršenje%20drzavnog%20proracuna%20za%20prvo%20polugodiste%202016.%20godine.pdf>)) FY 2016 - Budget Amendments (see: <http://www.mfin.hr/adminmax/docs/Izmjene%20i%20dopune%20Drza...> (<http://www.mfin.hr/adminmax/docs/Izmjene%20i%20dopune%20Drzavnog%20proracuna%20Republike%20Hrvatske%20za%202016.%20godinu.pdf>))

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Comments:** Researcher: The answer above relates to the citizens' version of the 2016 Enacted Budget. It was published on 23 May 2016, which is less than three months after the legislature approved the budget. The remaining three documents were published as follows: 1) 2016 - Temporary Financing: published on 13 October 2015, which is less than three months after the document it is related to was adopted by the Parliament (adopted on 25 September 2015 - see <http://www.sabor.hr/prijedlog-odluke-o-privremenom-financira...> (<http://www.sabor.hr/prijedlog-odluke-o-privremenom-financiranju-poslov>)) 2) 2015 - Budget Amendments: published on 9 October 2015, which is less than three months after the document it is related to was adopted by the Parliament (adopted on 25 September 2015 - see <http://www.sabor.hr/prijedlog-izmjena-i-dopuna-drzavnog-pror...> (<http://www.sabor.hr/prijedlog-izmjena-i-dopuna-drzavnog-proracuna-2007>)) 3) 2015 - Year-End Report: published on 9 September 2016, which is less than 12 months after the end of the fiscal year 2015

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** 23 May 2016

**Sources:** n/a



**Answer:** 2016 - Enacted Budget: Državni proračun za 2016. godinu i projekcije za 2017. i 2018. godinu - Vodič za građane [Enacted State Budget for 2016 and Projections for 2017 and 2018 - Citizens Budget] 2016 - Temporary Financing: Odluka o privremenom financiranju poslova, funkcija i programa državnih tijela i drugih proračunskih korisnika Državnog proračuna Republike Hrvatske u prvom tromjesečju 2016. godine - Vodič za građane [The Decision on Temporary Financing of Activities, Functions and Programs of Government Agencies and Other Budget Users of the State Budget of the Republic of Croatia in the First Quarter of 2016 - Citizens Budget] 2015 - Budget Amendments: Izmjene i dopune Državnog proračuna Republike Hrvatske za 2015. godinu - Vodič za građane [Amendments of the State Budget of the Republic of Croatia for 2015 - Citizens Budget] 2015 - Year-End Report: Izvršenje Državnog Proračuna za 2015. - Vodič za građane [2015 Year-End Report - Citizens Budget]

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Additionally three more Citizens Budgets were produced: 2017 Enacted Budget: Državni proračun za 2017. godinu i projekcije za 2018. i 2019. godinu - Vodič za građane [Enacted State Budget for 2017 and Projections for 2018 and 2019 - Citizens Budget] 2016 Mid-Year-Report: Izvršenje Državnog proračuna za prvo polugodište 2016. godine - Vodič za građane [2016 Mid-Year-Report - Citizens Budget] 2016 Budget Amendments: Izmjene i dopune Državnog proračuna Republike Hrvatske za 2016. godinu - Vodič za građane [Amendments of the State Budget of the Republic of Croatia for 2016 - Citizens Budget]

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** Državni proračun Republike Hrvatske za 2016. godinu i projekcije za 2017. i 2018. godinu [Enacted State Budget of the Republic of Croatia for 2016, and Projections for 2017 and 2018]

**Sources:** n/a

**Comments:** Researcher: The information above relates to the document entitled: Enacted State Budget for 2016, and Projections for 2017 and 2018 - Citizens' guide The remaining three documents are related as follows: 1) 2016 - Temporary Financing - related to the decision on temporary financing (which resulted from the parliamentary elections being held in November 2015 - <https://vlada.gov.hr/UserDocsImages//Sjednice/2015/252%20sje...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2015/252%20sjednica%20Vlade//252%20-%204.pdf>) 2) 2015 - Budget Amendments: related to the the amendments of the 2015 Budget - <https://vlada.gov.hr/UserDocsImages//Sjednice/2015/252%20sje...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2015/252%20sjednica%20Vlade//252%20-%201.pdf>) 3) 2015 - Year-End Report: related to the 2015 Year End Report - <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015 and FY 2016

**Sources:** n/a

**Comments:** Researcher: Besides the attached documents, the Ministry of Finance also publishes additional reports with data given on a monthly basis (see: <http://www.mfin.hr/hr/vremenske-serije-podataka> (<http://www.mfin.hr/hr/vremenske-serije-podataka>)) These are the following documents (as titled on 7 December 2016): 1) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I-VIII.%202016.xlsx>)) 2) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I-VIII.%202016.xls>)) 3) Državni proračun - siječanj - kolovoz 2016. ([http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj...](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj...) ([http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj-kolovoz%202016.xlsx](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj-kolovoz%202016.xlsx))) These three excel sheets are being constantly edited during the year by adding the latest data (which results in a change of the name for the third document).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** c. (33)

**Sources:** n/a

**Comments:** Researcher: 11 out of 12 reports were published within three months after the end of the reporting period. However, only four were published less than one month after the end of the reporting period. Besides these documents, the Ministry of Finance also publishes additional reports with data given on a monthly basis (see: <http://www.mfin.hr/hr/vremenske-serije-podataka>) These are the following documents (as titled on 7 December 2016): 1) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I-VIII.%202016.xlsx>) 2) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I-VIII.%202016.xls>) 3) Državni proračun - siječanj - kolovoz 2016. ([http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj-kolovoz%202016.xlsx](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj-kolovoz%202016.xlsx)) These three excel sheets are being constantly edited during the year by adding the latest data (which results in a change of the name for the third document).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** Monthly Report January - July 2016: 5 September 2016 Monthly Report January - June 2016: 26 July 2016 Monthly Report January - May 2016: 19 July 2016 Monthly Report January - April 2016: 19 July 2016 Monthly Report January - March 2016: 5 May 2016 Monthly Report January - February 2016: 5 May 2016 Monthly Report January 2016: 5 May 2016 Monthly Report January - December 2015: 11 March 2016 Monthly Report January - November 2015: 29 December 2015 Monthly Report January - October 2015: 24 November 2015 Monthly Report January - September 2015: 24 November 2015 Monthly Report January - August 2015: 30 September 2015

**Sources:** n/a

**Comments:** Researcher: The Ministry of Finance also publishes additional reports with data given on a monthly basis (see: <http://www.mfin.hr/hr/vremenske-serije-podataka>) These are the following documents (as titled on 7 December 2016): 1) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I-VIII.%202016.xlsx>) 2) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I-VIII.%202016.xls>) 3) Državni proračun - siječanj - kolovoz 2016. ([http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj-kolovoz%202016.xlsx](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj-kolovoz%202016.xlsx)) These three excel sheets are being constantly edited during the year by adding the latest data (which results in a change of the name for the third document).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Ministry of Finance also published: Monthly Report January - August 2016: 3 October 2016 Monthly Report January - September 2016: 31 October 2016 Monthly Report January - October 2016: 8 December 2016 Monthly Report January - November 2016: 30 December 2016

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** This information was obtained on request from the Ministry of Finance.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** <http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-s...> (<http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-srpanj%202016.xls>)

**Sources:** n/a

**Comments:** Researcher: The above link refers to the report for the period January–July 2016. All other documents can be found at: <http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-...> (<http://www.mfin.hr/hr/mjesecni-izvjestaj-po-organizacijskoj-klasifikaciji-drzavnog-proracuna-i-racunima-3-i-4-ekonomske-klasifikacije>) Besides these documents, the Ministry of Finance also publishes additional reports with data given on a monthly basis (see: <http://www.mfin.hr/hr/vremenske-serije-podataka> (<http://www.mfin.hr/hr/vremenske-serije-podataka>))

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Link on the report for the period January–November 2016: <http://www.mfin.hr/adminmax/docs/Izvjestaj> (<http://www.mfin.hr/adminmax/docs/Izvjestaj>) za sijecanj-studeni 2016..xls

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** n/a

**Comments:** Researcher: All data are in .xls form.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6a:** If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only

- d. Not produced at all  
e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6b:** If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-srpanj 2016) [Monthly Report by Administrative Units of the State Budget (January-July 2016)]

**Sources:** n/a

**Comments:** Researcher: 2) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj- lipanj 2016) [Monthly Report by Administrative Units of the State Budget (January-June 2016)] 3) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-svibanj 2016) [Monthly Report by Administrative Units of the State Budget (January-May 2016)] 4) 2) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-travanj 2016) [Monthly Report by Administrative Units of the State Budget (January-April 2016)] 5) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-ožujak 2016) [Monthly Report by Administrative Units of the State Budget (January-March 2016)] 6) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-veljača 2016) [Monthly Report by Administrative Units of the State Budget (January-February 2016)] 7) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj 2016) [Monthly Report by Administrative Units of the State Budget (January 2016)] 8) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-prosinac 2015) [Monthly Report by Administrative Units of the State Budget (January-December 2015)] 9) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-studenj 2015) [Monthly Report by Administrative Units of the State Budget (January-November 2015)] 10) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-listopad 2015) [Monthly Report by Administrative Units of the State Budget (January-October 2015)] 11) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-rujan 2015) [Monthly Report by Administrative Units of the State Budget (January-September 2015)] 12) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-kolovoz 2015) [Monthly Report by Administrative Units of the State Budget (January-August 2015)] Besides these documents, the Ministry of Finance also publishes additional reports with data given on a monthly basis (see: <http://www.mfin.hr/hr/vremenske-serije-podataka>) (http://www.mfin.hr/hr/vremenske-serije-podataka) These are the following documents (as titled on 7 December 2016): 1) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu (http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20prema%20racunskom%20planu%20I.%20VIII.%202016.xlsx)) 2) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu (http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20prema%20racunskom%20planu%20I.%20VIII.%202016.xls)) 3) Državni proračun - siječanj - kolovoz 2016. (http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\_sijecanj%20kolovoz%202016.xlsx)) These three excel sheets are being constantly edited during the year by adding the latest data (which results in a change of the name for the third document).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Addition: - Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-kolovoz 2016) [Monthly Report by Administrative Units of the State Budget (January-August 2016)] - Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-rujan 2016) [Monthly Report by Administrative Units of the State Budget (January-September 2016)] - Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-listopad 2016) [Monthly Report by Administrative Units of the State Budget (January-October 2016)] - Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna (siječanj-studen 2016) [Monthly Report by Administrative Units of the State Budget (January-November 2016)]

**IYRs-8:** Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-1:** What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-2:** When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>)). However, it again (as in previous rounds) does not contain a forecast for the remaining six months, and therefore it cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The half-year report also contain a forecast for the remaining six months on the page 655 (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>))

**Researcher response:** The part of the document the government reviewer is referring to does not provide any essential information related to the forecasts for the remaining six months. In (<http://months.in>) line with this, the document cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>) However, it again (as in previous rounds) does not contain a forecast for the remaining six months, and therefore it cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The MYR is published on date 13 September 2016.

**Comments:** The MYR is published on date 13 September 2016 (see: <https://vlada.gov.hr/sjednice/39-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/39-sjednica-vlade-republike-hrvatske-19417/19417>))

**Researcher response:** The part of the document the government reviewer is referring to does not provide any essential information related to the forecasts for the remaining six months. In (<http://months.in>) line with this, the document cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** The document was published as a part of the government session on 13 September 2016. The practice of the government is to publish all accompanying documents on the same day when the session is held.

**Comments:** The document was published as a part of the government session on 13 September 2016. The practice of the government is to publish all accompanying documents on the same day when the session is held.

**Researcher response:** The part of the document the government reviewer is referring to does not provide any essential information related to the forecasts for the remaining six months. In (<http://months.in>) line with this, the document cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>)

**Comments:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20vlade//39%20-%201.pdf>)

**Researcher response:** The part of the document the government reviewer is referring to does not provide any essential information related to the forecasts for the remaining six months. In (<http://months.in>) line with this, the document cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** These data are available in a machine readable format on the official website of the Ministry of Finance (see: <http://www.mfin.hr/hr/drzavni-proracun-2016-godina>) (<http://www.mfin.hr/hr/drzavni-proracun-2016-godina>)

**Researcher response:** The part of the document the government reviewer is referring to does not provide any essential information related to the forecasts for the remaining six months. In (<http://months.in>) line with this, the document cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20vlade//39%20-%201.pdf>)) However, it again (as in previous rounds) does not contain a forecast for the remaining six months, and therefore it cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The document is publicly available.

**Researcher response:** The part of the document the government reviewer is referring to does not provide any essential information related to the forecasts for the remaining six months. In (<http://months.in>) line with this, the document cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**MYR-6b:** If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

**Answer:** Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...>)

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>) However, it again (as in previous rounds) does not contain a forecast for the remaining six months, and therefore it cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>)  
**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** n/a

**Comments:** The answer is "n/a" because the document is publicly available.

**Researcher response:** The part of the document the government reviewer is referring to does not provide any essential information related to the forecasts for the remaining six months. In (<http://months.in>) line with this, the document cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a  
**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** Polugodišnji izvještaj o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2016. godine (The Mid-Year Report on the Executed State Budget of the Republic of Croatia for the first semester 2016.)

**Comments:** Polugodišnji izvještaj o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2016. godine (The Mid-Year Report on the Executed State Budget of the Republic of Croatia for the first semester 2016.)

**Researcher response:** The part of the document the government reviewer is referring to does not provide any essential information related to the forecasts for the remaining six months. In (<http://months.in>) line with this, the document cannot be classified as Mid-Year Review according to the IBP's Guidelines.

**MYR-8:** Is there a "citizens version" of the MYR?

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a  
**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** <http://www.mfin.hr/adminmax/docs/Izvršenje%20drzavnog%20pror...>  
(<http://www.mfin.hr/adminmax/docs/Izvršenje%20drzavnog%20proracuna%20za%20prvo%20polugodiste%202016.%20godine.pdf>)

**IBP comment:** As discussed in previous questions, a Mid-Year Review that complies with the OBS content requirements, is not produced in Croatia.

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** a. (100)

**Sources:** <https://vlada.gov.hr/sjednice/23-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/23-sjednica-vlade-republike-hrvatske-19023/19023>) (document 1)

**Comments:** Researcher: The 2015 Year-End Report was published on 17 May 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 17 May 2016

**Sources:** <https://vlada.gov.hr/sjednice/23-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/23-sjednica-vlade-republike-hrvatske-19023/19023>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The document was published as a part of the government session on 17 May 2016. The practice of the government is to publish all accompanying documents on the same day when the session is held. We regularly check the official websites of the Croatian Government, Croatian Parliament, Ministry of Finance and State Audit Office.

**Sources:** <https://vlada.gov.hr/sjednice/23-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/23-sjednica-vlade-republike-hrvatske-19023/19023>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** <http://www.mfin.hr/hr/drzavni-proracun-2015-godina> (<http://www.mfin.hr/hr/drzavni-proracun-2015-godina>) The link contains following machine readable documents related to 2015 YER: 1) Opći dio Državnog proračuna RH za 2015. g.: a) Sažetak A. Računa prihoda i rashoda i B. Računa financiranja b) A. Račun prihoda i rashoda za 2015. godinu c) B. Račun financiranja za 2015. godinu d) Račun financiranja za 2015. godinu - analitika 2) Posebni dio Državnog proračuna RH za 2015. g. po proračunskim korisnicima: a) Organizacijska klasifikacija b) Ekonomska klasifikacija c) Programska klasifikacija (programi, aktivnosti i projekti) 3) Izvještaj o zaduživanju na domaćem i stranom tržištu novca i kapitala u 2015. g. a) Stanje obveza 4) Izvještaj o korištenju proračunske zalihe u 2015.g. a) Izvještaj o korištenju proračunske zalihe u 2015. godini 5) Izvještaj o danim državnim jamstvima i izdacima po državnim jamstvima u 2015.g. a) Jamstva 6) Izvršenje financijskih planova izvanproračunskih korisnika u 2015. g. a) Izvršenje financijskog plana za 2015. DAB b) Izvršenje financijskog plana za 2015. Hrvatske vode c) Izvršenje financijskog plana za 2015. Fond za zaštitu okoliša i energetsku učinkovitost d) Izvršenje financijskog plana za 2015. Hrvatske ceste e) Izvršenje financijskog plana za 2015. CERP f) Izvršenje financijskog plana za 2015. HZZO 7) Obrazloženje ostvarenja prihoda i primitaka, rashoda i izdataka izvanproračunskih korisnika u 2015.g. a) Obrazloženje izvršenja programa iz posebnog dijela Državnog proračuna Republike Hrvatske u 2015. godini

**Comments:** Researcher: These data are available on the official website of the Ministry of Finance (see <http://www.mfin.hr/hr/drzavni-proracun-2015-godina> (<http://www.mfin.hr/hr/drzavni-proracun-2015-godina>)).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6b:** If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Godišnji izvještaj o izvršenju Državnog proračuna Republike Hrvatske za 2015. godinu - Nacrt prijedloga [The Report on the Executed State Budget of the Republic of Croatia for 2015 - Proposal], produced by the Ministry of Finance

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-8:** Is there a “citizens version” of the YER?

a. Yes

b. No

**Answer:** a.

**Sources:** <http://www.mfin.hr/adminmax/docs/Izvršenje%20proracuna%20za%202015.%20godinu.pdf>  
(<http://www.mfin.hr/adminmax/docs/Izvršenje%20proracuna%20za%202015.%20godinu.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2015

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

## AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** a. (100)

**Sources:** Media reports: 1) <http://m.tportal.hr/biznis/431382/Revizori-zbrojili-Milanovi...> (<http://m.tportal.hr/biznis/431382/Revizori-zbrojili-Milanoviceve-i-Lalovceve-grijehe-lose-slabo-nelogicno.html>) 2) <http://www.jutarnji.hr/vijesti/hrvatska/revizija-otkrila-umj...> (<http://www.jutarnji.hr/vijesti/hrvatska/revizija-otkrila-umjesto-da-zaradi-lalovac-uz-negativne-kamate-deponirao-novac-u-bundesbank/4418574/>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 31 May 2016

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** This information was obtained on request from the State Audit Office.

**Sources:** Related media reports: 1) <http://m.tportal.hr/biznis/431382/Revizori-zbrojili-Milanovi...> (<http://m.tportal.hr/biznis/431382/Revizori-zbrojili-Milanoviceve-i-Lalovceve-grijehe-lose-slabo-nelogicno.html>) 2) <http://www.jutarnji.hr/vijesti/hrvatska/revizija-otkrila-umj...> (<http://www.jutarnji.hr/vijesti/hrvatska/revizija-otkrila-umjesto-da-zaradi-lalovac-uz-negativne-kamate-deponirao-novac-u-bundesbank/4418574/>)

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** [http://www.revizija.hr/datastore/filestore/84/drzavni\\_prorac...](http://www.revizija.hr/datastore/filestore/84/drzavni_prorac...)  
([http://www.revizija.hr/datastore/filestore/84/drzavni\\_proracun\\_republike\\_hrvatske\\_za\\_2015\\_1.pdf](http://www.revizija.hr/datastore/filestore/84/drzavni_proracun_republike_hrvatske_za_2015_1.pdf))

**Sources:** n/a  
**Comments:** Researcher: n/a

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** n/a  
**Comments:** Researcher: The document is in PDF format and there are not any accompanying files.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** n/a  
**Comments:** Researcher: n/a

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** n/a  
**Sources:** n/a  
**Comments:** Researcher: n/a

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Izvješće o obavljenoj reviziji Godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2015. godinu [Audit Report on the Executed State Budget of the Republic of Croatia for 2015]

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-8:** Is there a “citizens version” of the AR?

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** 1. Vlada Republike Hrvatske [government]: <https://vlada.gov.hr/> (<https://vlada.gov.hr/>) 2. Hrvatski sabor [parliament]: <http://www.sabor.hr/> (<http://www.sabor.hr/>) 3. Ministarstvo financija Republike Hrvatske [ministry of finance]: <http://www.mfin.hr/> (<http://www.mfin.hr/>) 4. Državni ured za reviziju [audit office]: <http://www.revizija.hr/> (<http://www.revizija.hr/>) 5. Narodne novine [official gazette]: <http://www.nn.hr/> (<http://www.nn.hr/>)

**Comments:** Researcher: Pre-Budget Statement, Executive’s Budget Proposal, Mid-Year Review and Year-End Report are published on the official website of the Croatian Government, as documentation related to the sessions at which they were adopted (<https://vlada.gov.hr/sjednice/9> (<https://vlada.gov.hr/sjednice/9>)). Pre-Budget Statement, Executive’s Budget Proposal, Mid-Year Review, Year-End Report and Audit Report are published on the official website of the Croatian Parliament, as documentation related to the sessions at which they are discussed (<http://www.sabor.hr/Default.aspx?sec=36> (<http://www.sabor.hr/Default.aspx?sec=36>)). Enacted Budget, Mid-Year Review and Year-End Report are published in the Official Gazette (<https://www.nn.hr/> (<https://www.nn.hr/>)). Pre-Budget Statement, Executive’s Budget Proposal, Enacted Budget, Mid-Year Review, Year-End Report, Citizens Budgets and In-Year Reports are published on the official website of the Ministry of Finance (<http://www.mfin.hr/> (<http://www.mfin.hr/>)). The Audit Report is published on the official website of the State Audit Office (<http://www.revizija.hr/hr/izvjesca> (<http://www.revizija.hr/hr/izvjesca>)).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** <http://www.mfin.hr/hr/vremenske-serije-podataka> (<http://www.mfin.hr/hr/vremenske-serije-podataka>)

**Comments:** Researcher: The data can be downloaded in a machine readable format at: <http://www.mfin.hr/hr/vremenske-serije-podataka> (<http://www.mfin.hr/hr/vremenske-serije-podataka>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** a.

**Sources:** <http://www.mfin.hr/hr/vremenske-serije-podataka> (<http://www.mfin.hr/hr/vremenske-serije-podataka>)

**Comments:** Researcher: The data for 2002 onwards can be downloaded in a machine readable format at: <http://www.mfin.hr/hr/vremenske-serije-podataka> (<http://www.mfin.hr/hr/vremenske-serije-podataka>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: No such tools are available.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

**Answer:** a.

**Sources:** 1. Zakon o proračunu [Budget Act]: <http://www.mfin.hr/adminmax/docs/Budget%20Act%20-%20consolidated%20text.pdf> (<http://www.mfin.hr/adminmax/docs/Budget%20Act%20-%20consolidated%20text.pdf>) 2. Zakon o izvršavanju Državnog proračuna Republike Hrvatske za 2016. godinu [2016 Act on Execution of the State Budget of the Republic of Croatia]: [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_03\\_26\\_783.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_03_26_783.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](http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701.html) 4. Zakon o fiskalnoj odgovornosti [Fiscal Responsibility Act]: [http://narodne-novine.nn.hr/clanci/sluzbeni/2011\\_07\\_80\\_1701.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701.html)

novine.nn.hr/clanci/sluzbeni/2010\_12\_139\_3530... ([http://narodne-novine.nn.hr/clanci/sluzbeni/2010\\_12\\_139\\_3530.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2010_12_139_3530.html)) and [http://narodne-novine.nn.hr/clanci/sluzbeni/2014\\_02\\_19\\_366.h...](http://narodne-novine.nn.hr/clanci/sluzbeni/2014_02_19_366.h...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2014\\_02\\_19\\_366.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2014_02_19_366.html))

**Comments:** Researcher: Budget Act stipulates comprehensiveness of Pre-Budget Statement, Executive's Budget Proposal, Mid-Year Review and Year-End Report. In addition, the principle of budget transparency is defined by article 12, while article 116 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. Act on the State Audit Office (article 12) stipulates comprehensiveness of Audit Report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

**Answer:** a.

**Sources:** Zakon o pravu na pristup informacijama [Freedom of Information Act]: <http://www.pristupinfo.hr/wp-content/uploads/2014/03/ZPPI-pr...> (<http://www.pristupinfo.hr/wp-content/uploads/2014/03/ZPPI-procisceni-tekst-eng.pdf>)

**Comments:** Researcher: According to article 10 of Freedom of Information Act public authority bodies are obliged to publish the following information in an easily searchable and machine readable format on their websites: 1) laws and other regulations relevant to their scope of activity; 2) general acts and decisions they enact, which influence the interests of beneficiaries, together with the reasons for their enactment; 3) draft proposals of laws and other regulations and general acts; 4) annual plans, programmes, strategies, instructions, work reports, financial reports and other relevant documents referring to activities of the public authority bodies; 5) registers and databases or information on registers and databases within their jurisdiction and the manner of access thereto; 6) information on public services provided by the public authority; 7) information on financing sources, budget, financial plan or other appropriate document that determine the revenues and expenditures of public authority bodies, and data and reports on budget execution, financial plans and other appropriate documents; 8) information on allocated grants, sponsorships, donations or other aid, including a list of beneficiaries and amounts; 9) information on public procurement procedures, tender documents, information on fulfilling the contract obligations, and other information required pursuant to the law governing public procurement; 10) information on announced tenders, documents necessary for participation in the tender procedure, and information on the outcome of tender procedures; 11) information on the internal organisation of public authorities, with the names of persons heading the authority and heads of organisational units with their contact information; 12) conclusions from official sessions of public authority bodies and the official documents enacted at these sessions, including information on the work of the formal work bodies within their jurisdiction where decisions are made on the rights and interests of beneficiaries; 13) information on the manner and conditions of exercising rights of access to and re-use of information in a visible place, including contact details of the information officer, the necessary forms or links to forms, and the level of fees for access to information and reuse of information, and 14) responses to frequently asked questions, on the manner of submitting requests by citizens and the media, and other information (news, press releases, data on activities), for the purpose of informing the public about their work and exercising their rights and executing obligations. Regarding consultations with the interested public see article 11 of Freedom of Information Act.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**1:** 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For expenditures by administrative units see the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: Expenditures classified by administrative units for the budget year (BY) 2017 are given on pages 9-716.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

- a. (100) Yes, expenditures are presented by functional classification.  
b. (0) No, expenditures are not presented by functional classification.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For expenditures by functional classification see the document-item 1.4: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: Expenditures by functional classification for BY 2017 are presented on page 23. The answer selected demonstrates an improvement in performance from the previous round of research, as now the functional classification is included in the EBP.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**3: 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. (100) Yes, the functional classification is compatible with international standards.  
b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For expenditures by functional classification see page 23 of the document-item 1.4: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: The answer selected demonstrates an improvement in performance from the previous round of research, as now the functional classification is included in the EBP. The classification is compatible with international standards, although the table includes only the main headings, which correspond to the main headings of the COFOG classification (general public services; defence; public order and safety; economic affairs; environmental [protection]; housing and community [amenities]; health; recreation, culture and religion; education; social protection).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**

- a. (100) Yes, expenditures are presented by economic classification.  
b. (0) No, expenditures are not presented by economic classification.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For expenditures by economic classification see the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: Expenditures by economic classification for BY 2017 are presented on pages 9-716. The given pages actually specify expenditures by administrative units, but there is an economic classification of expenditures within each administrative unit. Summarised data for public expenditures by economic classification are given on pages 4-5.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For expenditures by economic classification see the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: Compare the headings on pages 4-5 with those given on p. 179 of the IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>) (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>). For instance: Rashodi za zaposlene (Eng. Compensation of employees) Plaće (Bruto) (Eng. Salaries) Doprinosi na plaće (Eng. Social contributions) Materijalni rashodi (Eng. Expenses for fixed capital) Subvencije (Eng. Subsidies) Subvencije trgovačkim društvima u javnom sektoru (Eng. Subsidies to public corporations) Subvencije trgovačkim društvima, poljoprivrednicima i obrtnicima izvan javnog sektora (Eng. Subventions to private enterprises, craftsmen and farmers) Pomoći dane u inozemstvo i unutar općeg proračuna (Eng. Grants given abroad and to the users of the public budget) Pomoći inozemnim vladama (Grants to foreign governments) Pomoći međunarodnim organizacijama te institucijama i tijelima EU (Eng. Grants to international organizations and EU bodies) Pomoći unutar općeg proračuna (Eng. Grants to other general government units) Naknade građanima i kućanstvima na temelju osiguranja i druge naknade (Eng. Social benefits) Ostali rashodi (Eng. Other expenses)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For expenditures by individual programs see the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: Expenditures by individual programs for BY 2017 are presented on pages 9-716. See for instance the part on expenses of the Ministry of Defence (pages 130-139). There are headings OPREMANJE, MODERNIZACIJA I IZGRADNJA (Eng. Acquisition of equipment, construction and modernisation of the existing equipment and infrastructure), UPRAVLJANJE I POTPORA OSOBLJU (Eng. Management and staff support), KOMUNIKACIJSKO-INFORMACIJSKI SUSTAVI I POTPORA (Eng. Communication and information systems and support), etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-items 1.1 and 1.4: A) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>) B) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: Expenditure estimates by administrative and economic classification for the period 2015-2019 are given on pages 9-716 of the document A) Expenditure estimates by functional classification for the period 2015-2019 are given on page 23 of the document B). The answer selected demonstrates an improvement in performance from the previous round, as now the EBP includes expenditure estimates by functional classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: The attached document presents expenditure estimates by individual programs for the period 2015-2019 (see pages 9-716). The given estimates account for all expenditures.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question

refer to the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: The individual sources of tax revenue for BY 2017 are presented on page 2. The given overview accounts for all tax revenue.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**10:** 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: The individual sources of non-tax revenue for BY 2017 are presented on pages 2-3. The given overview accounts for all non-tax revenue.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**11:** 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: Revenue estimates by category for the period 2015-2019 are given on pages 2-3.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**12:** 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH/10%20-%201.1.pdf>)

**Comments:** Researcher: Information on individual sources of revenue for the period 2015-2019 is presented on pages 2-3. The given overview accounts for all revenue.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**13:** 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH/10%20-%201.1.pdf>)

**Comments:** Researcher: Information on the amount of net new borrowing is presented on page 6 of the attached document. None of the 16 EBP documents gives information on the central government's total debt burden. Information on the interest payments on the outstanding debt is given on page 4 of the attached document (items 341 and 342). Unlike the previously evaluated EBP, this one does not say anything about the central government's total debt burden. The answer selected therefore demonstrates deterioration in performance from the previous round the research.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The information on the central government's total debt burden is given on the page 4 of the document on link:

<http://www.mfin.hr/adminmax/docs/Obrazlozenje%20drzavnog%20p...>

(<http://www.mfin.hr/adminmax/docs/Obrazlozenje%20drzavnog%20proracuna%20i%20financijskih%20planova%20izvanproracunskih%20korisnika%20za%20>

**Researcher response:** The last paragraph on page 4 of the document suggested by the Government Reviewer starts with the following sentence: "The described fiscal trends, both on the revenue and on the expenditure side of the budget, will result in deficit accounting for 1.6 percent of GDP in 2017, which will contribute to further reductions in the share of the public debt to the level below 83% of GDP in 2017." This does not show any actual amounts of borrowing, debt, and interest payments for BY 2017, which is what the question asks about. The response remains unchanged.

**14:** 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: None of the 16 EBP document-items do not give any information on the central government's total debt. Unlike the previously evaluated EBP, this one does not say anything in this respect. The answer selected therefore demonstrates deterioration in performance from the previous round the research.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**15:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.4: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: On page 6 of the attached document there is information on three core elements: nominal GDP level, inflation rate and real GDP growth (see Tablica 1). Yet, none of the 16 EBP document-items presents information on interest rates, and therefore the answer c) applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**16:** 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: None of the 16 EBP document-items provides the sensitivity analysis.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**17:** 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.4: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: Pages 13-23 provide information on expenditures (by sources of financing, as well as by economic and functional classifications) for the period 2015-2019, alongside narratives explaining how new policy proposals affect the budget outlays. The provided estimates are much more detailed than in the previous EBP, and the same applies for the accompanying narratives. Therefore, the answer selected demonstrates an improvement in performance from the previous EBP in this respect.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**18:** 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.4: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: Pages 8-12 just briefly present new policy changes, but without comprehensive discussion about the effect of each individual measure. For example, fifteen changes in the income tax system are mentioned, but no exact estimates on how much each of them will affect revenues are provided. There is no significant improvement in comparison with the previous EBP in this respect.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**19:** 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-items 1.1 and 1.4: A) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>) B) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: Expenditure estimates by administrative and economic classification for two preceding years (2015 and 2016) are given on pages 9-716 of the document A) Expenditure estimates by functional classification for two preceding years (2015 and 2016) are given on page 23 of the document B). The answer selected demonstrates an improvement in performance from the previous round of research, as now the EBP includes expenditure estimates by functional classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**20:** 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: The attached document presents expenditure estimates by individual programs for two preceding years - 2015 and 2016 (see pages 9-716). The given estimates account for all expenditures.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**21:** 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-item 1.1: A) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>) For comparison of the values, see the revised budget for 2016: B) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/4%20sjedn...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/4%20sjednica%2014%20Vlade//4%20-%209.pdf>)

**Comments:** Researcher: On 14 November 2016 the government proposed revision of the 2016 Budget (which was adopted by the Parliament on 29 November 2016). In the 2017 EBP these revised estimates for 2016 have been updated from the original enacted levels to reflect actual expenditures. Compare for instance values on p. 4 in document A with those on p. 4 in document B cited in the "Sources" box.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**22:** 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-items 1.1 and 1.4: A) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>) B) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: Expenditure estimates by administrative and economic classifications for two preceding years (2015 and 2016) are given on pages 9-716 of the document A) Expenditure estimates by functional classification for two preceding years (2015 and 2016) are given on page 23 of the document B). The answer selected demonstrates a significant improvement in performance from the previous round of the survey. Firstly, now the EBP includes expenditure estimates by functional classification. Secondly, the 2017 EBP gives data for two preceding years, which was not the case before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**23:** 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: The attached document presents expenditure estimates by individual programs for two preceding years - 2015 and 2016 (see pages 9-716). The given estimates account for all expenditures. The answer selected demonstrates an improvement in performance from the previous round of research, as the 2017 EBP gives data for two preceding years, which was not the case before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**24:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: The most recent year with expenditures reflecting actual outcomes is 2015, which is two years prior to the budget year in consideration (compare values for 2015 on pages 9-716 of the attached document with those given in the 2015 YER: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)). The answer selected demonstrates an improvement in performance from the previous round of research.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

Opinion: Agree

**25:** 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.1: <https://vlada.gov.hr/UserDocsImages/Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages/Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: Revenue estimates by category for two preceding years (2015 and 2016) are given on pages 2-3.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**26:** 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-item 1.1: <https://vlada.gov.hr/UserDocsImages/Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages/Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: Estimates for individual sources of revenue for two preceding years (2015 and 2016) are given on pages 2-3.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**27:** 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-item 1.1: (A) <https://vlada.gov.hr/UserDocsImages/Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages/Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>) For comparison of the values, see the revised budget for 2016: (B) <https://vlada.gov.hr/UserDocsImages/Sjednice/2016/4%20sjedn...> (<https://vlada.gov.hr/UserDocsImages/Sjednice/2016/4%20sjednica%2014%20Vlade//4%20-%209.pdf>)

(<https://vlada.gov.hr/UserDocsImages/Sjednice/2016/4%20sjednica%2014%20Vlade//4%20-%209.pdf>)

(<https://vlada.gov.hr/UserDocsImages/Sjednice/2016/4%20sjednica%2014%20Vlade//4%20-%209.pdf>)

**Comments:** Researcher: On 14 November 2016 the government proposed revision of the 2016 Budget (which was adopted by the Parliament on 29 November 2016). In the 2017 EBP these revised estimates for 2016 have been updated from the original enacted levels to reflect actual revenue collection. Compare values on pages 2-3 in document (A) with those on pages 2-3 in document (B).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**28:** 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: Revenue estimates by category for two preceding years (2015 and 2016) are given on pages 2-3. The answer selected demonstrates an improvement in performance from the previous round of research.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**29:** 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: Estimates for individual sources of revenue are given on pages 2-3. The values are given for two preceding years (2015 and 2016) and therefore answer a) applies. The answer selected demonstrates an improvement in performance from the previous round of research.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**30:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question

refer to document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: The most recent year with actual revenues presented is 2015, which is two years prior to the budget year in consideration (compare values for 2015 on pages 2-3 of the attached document with those given on pages 6-8 of the 2015 YER:

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)). The answer selected demonstrates an improvement in performance from the previous round of research.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**31:** 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-item 1.1: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>)

**Comments:** Researcher: Information presented for BY-1 includes just some of the core elements. For instance, information on the amount of net new borrowing required during 2016 (more precisely, for the period 2015- 2019) is given on page 6 of the attached document. Also, information on the interest payments on the outstanding debt is given on page 4 of the attached document. However, there is no information on the central government's total debt burden and its structure. Also, none of the 16 EBP document-items gives information about interest rates on the debt instruments. Since there is information on two out of six core elements, the answer c) applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**32:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: Even though there are some details related to debt (such as interest payments), there is no information on total debt burden, neither as projections for BY 2017 nor as actual debt information for the previous years. The answer selected therefore demonstrates deterioration in performance from the previous round the research.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-items 1.2a - 1.2f: (A) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20a.pdf>) (B)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20b.pdf>) (C)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20c.pdf>) (D)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20d.pdf>) (E)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20e.pdf>) (F)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.2%20f.pdf>)

**Comments:** Researcher: The documents (A)-(F) present estimates of income, expenditure and financing for the extra-budgetary funds. Each document gives information for one particular extra-budgetary fund, as follows: A) Extra-budgetary fund 'Hrvatske vode'. B) Extra-budgetary fund 'Hrvatske ceste'. C) Extra-budgetary fund 'Centar za restrukturiranje i prodaju'. D) Extra-budgetary fund 'Fond za zaštitu okoliša i energetske učinkovitost'. E) Extra-budgetary fund 'Državna agencija za osiguranje štednih uloga i sanaciju banaka'. F) Extra-budgetary fund 'Hrvatski zavod za zdravstveno osiguranje'. However, statements of purpose or policy rationale for the extra-budgetary funds are not given. In line with this, answer c) applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**34: 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-item 1.3: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.3.pdf>)

**Comments:** Researcher: Central government finances (both budgetary and extra-budgetary) on a consolidated basis for the period 2015-2019 are given on pages 2-3.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.

e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-items 1.1. and 1.4.: (A) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>) (B) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: Aggregate estimates are presented on page 4 of document (A) cited in the "Sources" box. Estimates by administrative units and programs are presented on pages 9-716 of document (A), specifically all items under Heading 363 - "Pomoći unutar općeg proračuna". In particular, on pages 59-101 there is a complete list of individual transfers from the central government to regions, municipalities and cities. Narrative discussion is provided on pages 18-19 (section "Pomoći") of document (B) cited in the "Sources" box.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**36:** 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

**Answer:** d.

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: None of the 16 EBP document-items presents alternative displays of expenditures.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**37:** 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to the document-items 1.1 and 1.4.: (A) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>) (B) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: Aggregate estimates are presented on page 4 of the document (A) (Heading 351 - 'Subvencije trgovačkim društvima u javnom sektoru' [Eng. Transfers to public corporations]). Estimates by administrative units and programs are presented on pages 9-716 of the document (A) (all items under Heading 351 - 'Subvencije trgovačkim društvima u javnom sektoru'). Yet, only totals are given as there are no details on exact allocation. For instance, p. 350 of the document provides information on subventions given by the Ministry of the Sea, Transport and Infrastructure to public corporations so as to enhance structural reforms of railway services. However, as in all other cases, transfers are here presented only as totals and therefore it is not possible to determine which public corporations were given these resources nor the exact amounts given to each of them. There is also rather insufficient narrative discussion on this matter (see pages 17-18 of the document B)). In line with the presented, the answer c) applies.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

**Comments:** Estimates of all transfers to public corporations, by administrative units and programs, are presented on pages 9-716 of the document A) (all items under Heading 351 - 'Subvencije trgovačkim društvima u javnom sektoru'). For instance, p. 344 of the document provides information on subventions given by the Ministry of the Sea, Transport and Infrastructure to public corporations Bina Istra and Highway Rijeka-Zagreb.

**Researcher response:** Indeed, there are some examples where it is evident which individual public corporation was given these resources (as properly noted by the GR in the case of Bina Istra and Highway Rijeka-Zagreb). However, since in most other cases only totals are given (i.e. there are no details on exact allocation), we have not changed our answer.

**38:** 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: None of the 16 EBP document-items gives information on quasi-fiscal activities.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** e.

**Comments:** The Executive's Budget Proposal or any supporting budget documentation do not present information on quasi-fiscal activities because they do not represent a significant problem in the Republic of Croatia.

**Researcher response:** It might indeed be the case that quasi-fiscal activities do not represent a significant problem in Croatia, but one cannot know that for sure as there isn't any information on these activities. The question only asks whether quasi-fiscal activities were discussed in the document or not. In line with this, we have not changed our answer.

**39:** 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: None of the 16 EBP document-items gives information on financial assets held by the government.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**40:** 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: None of the 16 EBP document-items gives information on nonfinancial assets held by the government.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-item 1.4: <https://vlada.gov.hr/UserDocsImages/Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages/Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: Estimates of expenditure arrears by administrative units are given on p. 29 (see Tablica 10). Estimates of expenditure arrears for extra-budgetary funds are given on p. 30 (see Tablica 11). Yet, narrative discussion is not included and therefore the answer b) applies. The answer selected demonstrates an improvement in performance from the previous round of research.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: None of the 16 EBP document-items gives information on contingent liabilities as defined above.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**43:** 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: None of the 16 EBP document-items presents such projections.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**44:** 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-items 1.1 and 1.4.: (A) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.1.pdf>) (B)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: The head 63 'Pomoć iz inozemstva i od subjekata unutar općeg proračuna' (Assistance from abroad and from the entities within the general budget) contains the following subheads: 631 Pomoći od inozemnih vlada [Assistance from foreign governments] 632 Pomoći od međunarodnih organizacija te institucija i tijela EU [Assistance from international organisations and EU bodies] 633 Pomoći proračunu iz drugih proračuna [Assistance from other budgets] 634 Pomoći od izvanproračunskih korisnika ostalih subjekata unutar općeg proračuna [Assistance from extra-budgetary users] 636 Pomoći proračunskim korisnicima iz proračuna koji im nije nadležan [Assistance to budgetary users from non-related budgets] 638 Pomoći iz državnog proračuna temeljem prijensa EU sredstava [Assistance based on transfers of EU funds] 639 Prijenosi između proračunskih korisnika istog proračuna [Transfers between budgetary users] However, only the aggregated amounts are shown (see p. 2 of document (A)) and no further differentiation is given. There is also a rather short narrative discussion on this matter (see p. 11 of document (B)). In line with the presented, the answer c) applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**45:** 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: None of the 16 EBP document-items gives information on tax expenditures.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**46:** Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: The EBP gives estimates for some of earmarked revenues. For instance, information on social security contributions, which are used to finance pension, health, and unemployment funds, is given on p. 2 of the attached document. However, many other earmarked revenues are not individually identified. For example, according to the Health Insurance Act - 80/13, 137/13 (Article 72), the Croatian Health Insurance Fund is entitled to 32% of collected excise tax on tobacco products. Also, according to the Roads Act - 84/11, 22/13, 54/13, 148/13, 92/14 (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). Yet, estimates for these earmarked revenues are not given separately. In line with this, the answer c) applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Executive's Budget Proposal presents estimates of all earmarked revenues, aggregated on the second level of organizational classification. There are many types of earmarked revenues and it is impossible to present them all individually. In the EBP, below the subtitle "Proračun glave/RKP-a po izvorima" are presented all sources of revenues on the second level of organizational classification. So there are presented also earmarked revenues named "41 prihodi od igara na sreću, 42 Prihodi od spomeničke rente, 43 Ostali prihodi za posebne namjene".

**Researcher response:** We do not believe that the number of earmarked revenues in Croatia represents a significant obstacle in presenting this information in the EBP. In line with this, we have not changed our answer.

**47:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-items 1.10 and 1.4: (A) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.10.pdf>) (B)

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: The whole document (A) is dedicated to this matter. There is also an additional discussion on pages 13-23 of the document (B).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**48:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** a. (100)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-items 1.10 and 1.4: (A) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.10.pdf>) (B) <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20vlade%20RH//10%20-%201.4.pdf>)

**Comments:** Researcher: See document (A), as well as pages 13-23 of the document (B).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**49:** 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)).

**Comments:** Researcher: None of the 16 EBP document-items presents nonfinancial data on inputs to be acquired. There has not been any change in this respect in comparison with the previous round of the Survey.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.

**Comments:** The nonfinancial data on inputs by administrative units and programs are presented in Executive's Budget Proposal Justification (see: <http://www.mfin.hr/adminmax/docs/Obrazlozenje%20prijedloga%20...>

([http://www.mfin.hr/adminmax/docs/Obrazlozenje%20prijedloga%20financijskih%20planova%20proracunskih%20korisnika%20drzavnog%20proracuna%20za%](http://www.mfin.hr/adminmax/docs/Obrazlozenje%20prijedloga%20financijskih%20planova%20proracunskih%20korisnika%20drzavnog%20proracuna%20za%20...)

**Researcher 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.

**50:** 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-item 1.10: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.10.pdf>)

**Comments:** Researcher: Nonfinancial data on results for programs within administrative units are given in the attached document. However, in some important cases not all essential information is presented. For instance, there is no information on the number of beneficiaries of the Guaranteed Minimum Income (see section 'Zajamčena minimalna naknada' on pages 766-767), which was also the case in the previous round of the survey. Similarly, there is no information on the number of beneficiaries of the Living Equality platform for Roma minority (see pages 51 and 52), etc. Since there has not been any change in this respect in comparison with the previous round of the Survey, the answer c) applies as before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

**Answer:** c. (33)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-item 1.10: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.10.pdf>)

**Comments:** Researcher: Performance targets are assigned only to some of the presented nonfinancial data on results. For instance, the government is planning to amend the Maternity and Parental Benefits Act in order to increase the amount of benefits during parental leave. Yet, the discussion in this respect, which is given on pages 755-756, does not include the estimates of how this change will affect fertility rate. Since there has not been any change in this respect in comparison with the previous round of the Survey, the answer c) applies as before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

**Answer:** c. (33)

**Sources:** The Executive's Budget Proposal is a collection of 16 EBP document-items (all available at: <https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/10-sjednica-vlade-republike-hrvatske-19778/19778>)). For clarification of the answer on this question refer to document-item 1.10: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/10%20sjednica%2014%20Vlade%20RH//10%20-%201.10.pdf>)

**Comments:** Researcher: Pages 757-771 show the programs of the Ministry of Demographics, Family, Youth and Social Policy intended for the most vulnerable groups. However, the discussion does not contain all essential indicators (such as the number of beneficiaries, their income status, poverty rate, etc.). Since there has not been any change in this respect in comparison with the previous round of the Survey, the answer c) applies as before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**53:** 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A) <http://www.mfin.hr/adminmax/docs/State%20Budget%20Act%20Consolidated%20text.pdf> B) <http://www.mfin.hr/hr/proracun> (<http://www.mfin.hr/hr/proracun>)

**Comments:** Researcher: A detailed timetable is given in articles 22-39 of the Budget Act (see document A). In addition, the summarised timetable is provided at the official website of the Ministry of Finance (see subheading: "Planiranje državnog proračuna" [State Budget Planning] at the link B)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**54:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjednica%2014%20vlade//7%20-%201.pdf>

**Comments:** Researcher: The Pre-Budget Statement does not comply with the timeliness public availability criteria (See Section 1), and therefore this question is marked "d". If the document had been published within the required time framework (i.e. at (<http://i.e.at>) least one month before the Executive's Budget Proposal was introduced to the legislature), the answer would have been 'c'. Namely, the forecasts for the nominal GDP level, real GDP growth and inflation rate are given on p. 5 (see Tablica 1). Yet, no information on interest rates is given in the document, and therefore not all core elements are presented. The answer selected demonstrates deterioration in performance from the previous round of the survey.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The Pre-Budget Statement could not be published within the required time framework because of parliamentary elections that were held 11 September 2016. The Parliament was constituted 14 October 2016 and the Government was constituted 19 October 2016. However, the Pre-Budget Statement was produced and it presents information on the macroeconomic forecast upon which the budget projections are based.

**Researcher response:** According to the OBS methodology, when a document is not publicly available, all responses to the questions related to that document receive a "d" answer, irrespective of whether the information is included in the document or not. In this specific case, the Pre-Budget Statement is available, but it was not published within the required time framework. For that reason, it cannot be considered publicly available.

**55:** 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjedn...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjednica%2014%20Vlade//7%20-%201.pdf>)

**Comments:** Researcher: The Pre-Budget Statement does not comply with the timeliness public availability criteria (See Section 1), and therefore this question is marked "d. If the document had been published within the required time framework (i.e.at (<http://i.e.at>) least one month before the Executive's Budget Proposal was introduced to the legislature), the answer would have been 'a'. Explicitly, the discussion about expenditure policies and priorities is given on pages 12-17. Estimates of total expenditures for the period 2016-19 are given on p. 14 (Tablica 5). Besides these core elements, the document also contains some additional information. For instance, estimates of the expenditures by administrative units are given on pages 17-19.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Pre-Budget Statement could not be published within the required time framework because of parliamentary elections that were held 11 September 2016. The Parliament was constituted 14 October 2016 and the Government was constituted 19 October 2016. However, the Pre-Budget Statement was produced and information beyond the core elements is presented for the government's expenditure policies and priorities.

**Researcher response:** According to the OBS methodology, when a document is not publicly available, all responses to the questions related to that document receive a "d" answer, irrespective of whether the information is included in the document or not. In this specific case, the Pre-Budget Statement is available, but it was not published within the required time framework. For that reason, it cannot be considered publicly available.

**56:** 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjedn...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjednica%2014%20Vlade//7%20-%201.pdf>)

**Comments:** Researcher: The Pre-Budget Statement does not comply with the timeliness public availability criteria (See Section 1), and therefore this question is marked "d. If the document had been published within the required time framework (i.e.at (<http://i.e.at>) least one month before the Executive's Budget Proposal was introduced to the legislature), the answer would have been 'a'. Explicitly, the discussion about revenue policies and priorities is given on pages 9-12. Estimates of total revenues for the period 2016-19 are given on p. 12 (Tablica 2). Besides these core elements, the same table also contains estimates for the major individual (tax and non-tax) sources of revenue (income tax and surtax, VAT, revenue from the financial and nonfinancial assets, etc.).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Pre-Budget Statement could not be published within the required time framework because of parliamentary elections that were held 11 September 2016. The Parliament was constituted on 14 October 2016 and the Government was constituted on 19 October 2016. However, the Pre-Budget Statement was produced and information beyond the core elements is presented for the government's revenue policies and priorities.

**Researcher response:** According to the OBS methodology, when a document is not publicly available, all responses to the questions related to that document receive a "d" answer, irrespective of whether the information is included in the document or not. In this specific case, the Pre-Budget Statement is available, but it was not published within the required time framework. For that reason, it cannot be considered publicly available.

**57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjedn...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjednica%2014%20Vlade//7%20-%201.pdf>)

**Comments:** Researcher: The Pre-Budget Statement does not comply with the timeliness public availability criteria (See Section 1), and therefore this question is marked "d. If the document had been published within the required time framework (i.e.at (<http://i.e.at>) least one month before the Executive's Budget Proposal was introduced to the legislature), the answer would have been 'c' since: 1) There is no information on the amount of net new borrowing needed in 2017. 2) There is no information on the central government's total debt burden at the end of 2017. 3) Interest payments on the outstanding debt are briefly discussed on p. 13.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Pre-Budget Statement could not be published within the required time framework because of parliamentary elections that were held 11 September 2016. The Parliament was constituted 14 October 2016 and the Government was constituted 19 October 2016. However, the Pre-Budget Statement was produced and two of the three estimates related to government borrowing and debt are presented. Information on the central government's total debt burden at the end of 2017. is presented on p. 4.

**Researcher response:** According to the OBS methodology, when a document is not publicly available, all responses to the questions related to that document receive a "d" answer, irrespective of whether the information is included in the document or not. In this specific case, the Pre-Budget Statement is available, but it was not published within the required time framework. For that reason, it cannot be considered publicly available.

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjedn...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/7%20sjednica%2014%20Vlade//7%20-%201.pdf>)

**Comments:** Researcher: The Pre-Budget Statement does not comply with the timeliness public availability criteria (See Section 1), and therefore this question is marked "b. If the document had been published within the required time framework (i.e.at (<http://i.e.at>) least one month before the Executive's Budget Proposal was introduced to the legislature), the answer would have been 'a'. Namely, estimates of total expenditures for the period 2017-19 are given on p. 20 (Tablica 7), as well as on p. 14 (Tablica 5).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Pre-Budget Statement could not be published within the required time framework because of parliamentary elections that were held 11 September 2016. The Parliament was constituted 14 October 2016 and the Government was constituted 19 October 2016. However, the Pre-Budget Statement was produced and multi-year expenditure estimates are presented.

**Researcher response:** According to the OBS methodology, when a document is not publicly available, all responses to the questions related to that document receive a "d" answer, irrespective of whether the information is included in the document or not. In this specific case, the Pre-Budget Statement is available, but it was not published within the required time framework. For that reason, it cannot be considered publicly available.

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599...](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599.html))

**Comments:** Researcher: By the cut-off date, the 2017 EB was only available in HTML format. The attached document was therefore created by the researchers, primarily to ease understanding of the answers on questions 59-63. Expenditure estimates by administrative and economic classifications are given on pages 11-282 of the attached document. Expenditure estimates by functional classification are not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Expenditure estimates by functional classification are given on pages 22-23 in the document on link:

<http://www.mfin.hr/adminmax/docs/Obrazlozenje%20drzavnog%20p...>

(<http://www.mfin.hr/adminmax/docs/Obrazlozenje%20drzavnog%20proracuna%20i%20financijskih%20planova%20izvanproracunskih%20korisnika%20za%20>

**Researcher response:** The document the Government Reviewer is referring to is part of the Executive's Budget Proposal, not part of the Enacted Budget. In line with this, the document was evaluated in the part of the questionnaire related to the EBP, and thus should not be considered here. The response remains unchanged.

**60: Does the Enacted Budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599...](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599.html))

**Comments:** Researcher: Expenditure estimates for individual programs are given on pages 11-282 of the attached document. See for instance the part on expenses of the Office of the President of the Republic of Croatia (pages 18-21). There are headings ADMINISTRACIJA I UPRAVLJANJE (Eng. Administration and management), TEHNIČKI I POMOĆNI POSLOVI UREDA PREDsjedNICE (Eng. Other responsibilities of the Office), OBVEZE PO SUDSKIM SPOROVIMA (Eng. Liabilities arising from legal proceedings), INFORMATIZACIJA (Eng. Computerisation), UREĐENJE OKOLIŠA PREDsjedNIČKIH DVORA (Eng. Landscaping work related to the Presidential palace), etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599...](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2016\\_12\\_119\\_2599.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2016_12_119_2599.html))

**Comments:** Researcher: Revenue estimates by category are given on pages 2-5 of the attached document.

**Peer Reviewer**

**Opinion:** Agree



discussed on p. 2 3) The macroeconomic forecast upon which the budget is based is presented on p. 3 (see Tablica 1) Yet, no contact information for follow-up by citizens is provided. In line with this, the answer c) applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.mfin.hr/adminmax/docs/Drzavni%20proracun%20Republ...>

(<http://www.mfin.hr/adminmax/docs/Drzavni%20proracun%20Republike%20Hrvatske%20za%202016.%20i%20projekcije%20za%202017.%20i%202018.%20>

**Comments:** Researcher: Given that the Public Budget for 2017 was adopted quite late (15 December 2016), the associated Citizens Budget was not published by the cut-off date. In line with this, the Citizen's version of the 2016 Public Budget was used to answer this part of the survey. The 2016 Citizens Budget was disseminated to the public only by posting it on the official website of the Ministry of Finance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** 1) <http://www.mfin.hr/adminmax/docs/Drzavni%20proracun%20Republ...>

(<http://www.mfin.hr/adminmax/docs/Drzavni%20proracun%20Republike%20Hrvatske%20za%202016.%20i%20projekcije%20za%202017.%20i%202018.%20>

2) <http://www.mfin.hr/hr/proracun-za-gradane> (<http://www.mfin.hr/hr/proracun-za-gradane>)

**Comments:** Researcher: We have not found evidence that the executive has established mechanisms to consult with the public about the design of the Citizens Budget. The cited document does not contain invitation to give feedback information, nor does anything in this respect exist on the official website of the Ministry of Finance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.

- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.  
d. (0) No citizens version of budget documents is published.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** 1) <http://www.mfin.hr/adminmax/docs/Drzavni%20proracun%20Republ...>  
(<http://www.mfin.hr/adminmax/docs/Drzavni%20proracun%20Republike%20Hrvatske%20za%202016.%20i%20projekcije%20za%202017.%20i%202018.%20>  
2) <http://www.mfin.hr/adminmax/docs/Izvršenje%20proracuna%20za%20>  
(<http://www.mfin.hr/adminmax/docs/Izvršenje%20proracuna%20za%202015.%20godinu.pdf>)

**Comments:** Researcher: Citizens versions of budget documents are regularly published for the enactment stage (document 1 above) and the execution stage (document 2).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).  
b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.  
c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.  
d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.  
e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units]: <http://www.mfin.hr/adminmax/docs/Izvestaj%20za%20sijecanj-k...> (<http://www.mfin.hr/adminmax/docs/Izvestaj%20za%20sijecanj-kolovoz%202016..xls>) B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun- siječanj-kolovoz 2016 [Time series according to GFS2001 methodology - State Budget - January-August 2016]: [http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj-kolovoz%202016.xlsx](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj-kolovoz%202016.xlsx) C) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I.-%20VIII.%202016.xlsx>) D) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.-%20VIII.%202016.xls>)

**Comments:** Researcher: Expenditures by administrative units are given in document A) above. Expenditures by economic classification are given in documents B) and D) above. Expenditures by functional classification are not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**69:** Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.  
b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.  
c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.  
d. (0) No, the In-Year Reports do not present actual expenditures by program.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units]: <http://www.mfin.hr/adminmax/docs/Izvestaj%20za%20sijecanj-k...> (<http://www.mfin.hr/adminmax/docs/Izvestaj%20za%20sijecanj-kolovoz%202016..xls>) B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun- siječanj-kolovoz 2016 [Time series according to GFS2001 methodology - State Budget - January-August 2016]: [http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj-kolovoz%202016.xlsx](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj-kolovoz%202016.xlsx) C) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20...>

(<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xlsx>) D) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xls>

(<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xls>)

**Comments:** Researcher: None of the enumerated documents presents actual expenditures for individual programs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**70:** 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units]:

<http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-k...> (<http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-kolovoz%202016.xls>) B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun- siječanj-kolovoz 2016 [Time series according to GFS2001 methodology – State Budget - January-August 2016]: [http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj...](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj...)

([http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj-kolovoz%202016.xlsx](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj-kolovoz%202016.xlsx)) C) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]:

<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xlsx>) D) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xls>

(<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xlsx>) D) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xls>

(<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xls>)

**Comments:** Researcher: Documents (A) and (D) above provide a comparison of the actual expenditures to-date with actual expenditures for the same period in 2015 (see for instance columns F and H of the document A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units])

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**71:** Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units]:

<http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-k...> (<http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-kolovoz%202016.xls>) B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun- siječanj-kolovoz 2016 [Time series according to GFS2001 methodology – State Budget - January-August 2016]: [http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj...](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj...)

([http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj-kolovoz%202016.xlsx](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj-kolovoz%202016.xlsx)) C) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]:

<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xlsx>) D) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xls>

(<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xlsx>) D) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xls>

(<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.%20VIII.%202016.xls>)

**Comments:** Researcher: See the first tab, with heading "Prihodi" ("Revenue"), in document (B).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Agree**72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.  
b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.  
c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.  
d. (0) No, In-Year Reports do not present individual sources of actual revenue.  
e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units]: <http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-k...> (<http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-kolovoz%202016.xls>) B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun- siječanj-kolovoz 2016 [Time series according to GFS2001 methodology – State Budget - January-August 2016]: [http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj...](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj...) ([http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj-kolovoz%202016.xlsx](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj-kolovoz%202016.xlsx)) C) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I.-%20VIII.%202016.xlsx>) D) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.-VIII.%202016.xls>)  
**Comments:** Researcher: See the first tab, called "Prihodi" ("Revenue"), in document (B).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.  
b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units]: <http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-k...> (<http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-kolovoz%202016.xls>) B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun- siječanj-kolovoz 2016 [Time series according to GFS2001 methodology – State Budget - January-August 2016]: [http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj...](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj...) ([http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj-kolovoz%202016.xlsx](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj-kolovoz%202016.xlsx)) C) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I.-%20VIII.%202016.xlsx>) D) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.-VIII.%202016.xls>)  
**Comments:** Researcher: Document (C) compares actual year-to-date revenues with the same period in previous years (starting from January 2009).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units]: <http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-k...> (<http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-kolovoz%202016.xls>) B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun- siječanj-kolovoz 2016 [Time series according to GFS2001 methodology - State Budget - January-August 2016]: [http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj...](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj...) ([http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj-kolovoz%202016.xlsx](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj-kolovoz%202016.xlsx)) C) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I.-%20VIII.%202016.xlsx>) D) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.-VIII.%202016.xls>)

**Comments:** Researcher: Information on net new borrowing is given in document (B) (see tab with heading 'Transakcije u obvezama'). Information on interest payments are also given in document (B) (see tab with heading 'Rashodi' = "expenditure"), as well as in document (D). Information on debt is not given.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** A) Mjesečni izvještaj po organizacijskoj klasifikaciji Državnog proračuna [Monthly Report by Administrative Units]: <http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-k...> (<http://www.mfin.hr/adminmax/docs/Izvjestaj%20za%20sijecanj-kolovoz%202016.xls>) B) Vremenske serije podataka prema GFS2001 metodologiji - Državni proračun- siječanj-kolovoz 2016 [Time series according to GFS2001 methodology - State Budget - January-August 2016]: [http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj...](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj...) ([http://www.mfin.hr/adminmax/docs/Drzavni%20proracun\\_sijecanj-kolovoz%202016.xlsx](http://www.mfin.hr/adminmax/docs/Drzavni%20proracun_sijecanj-kolovoz%202016.xlsx)) C) Najznačajnije kategorije prihoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20prihoda%20DP%20prema%20racunskom%20planu%20I.-%20VIII.%202016.xlsx>) D) Najznačajnije kategorije rashoda državnog proračuna prema računskom planu [Central government budget expenditures according to the accounting plan]: <http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije...> (<http://www.mfin.hr/adminmax/docs/Najznacajnije%20kategorije%20rashoda%20DP%20prema%20racunskom%20planu%20I.-VIII.%202016.xls>)

**Comments:** Researcher: In-Year Reports do not present any information related to the composition of the total actual debt outstanding.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>)). However, this document cannot be recognized as the Mid-Year Review according to the IBP's Guidelines as it lacks updated forecasts for expenditures, revenues, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. The same issue was identified in the previous rounds of the survey.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>)). However, this document cannot be recognized as the Mid-Year Review according to the IBP's Guidelines as it lacks updated forecasts for expenditures, revenues, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. The same issue was identified in the previous rounds of the survey.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months but also contains updated expenditure estimates for the budget year underway on the page 655 (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>))

**IBP comment:** Given the researcher's assessment in Section 1, the document cited by the Government Reviewer does not qualify as a Mid-Year Review, and is therefore not used to respond to any of the questions in this section of the questionnaire. The response remains unchanged.

### 78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>). However, this document cannot be recognized as the Mid-Year Review according to the IBP's Guidelines as it lacks updated forecasts for expenditures, revenues, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. The same issue was identified in the previous rounds of the survey.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months but also contains expenditure estimates by economic classification on the page 655 (see:

<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>))

**IBP comment:** Given the researcher's assessment in Section 1, the document cited by the Government Reviewer does not qualify as a Mid-Year Review, and is therefore not used to respond to any of the questions in this section of the questionnaire. The response remains unchanged.

## 79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>)). However, this document cannot be recognized as the Mid-Year Review according to the IBP's Guidelines as it lacks updated forecasts for expenditures, revenues, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. The same issue was identified in the previous rounds of the survey.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months but also contains updated expenditure estimates for the budget year underway on the page 655. The Mid-Year Review does not present expenditure estimates by program.

## 80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>)). However, this document cannot be recognized as the Mid-Year Review according to the IBP's Guidelines as it lacks updated forecasts for expenditures, revenues, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. The same issue was identified in the previous rounds of the survey.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months but also contains updated revenue estimates for the budget year underway on the page 644 (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>))

**IBP comment:** Given the researcher's assessment in Section 1, the document cited by the Government Reviewer does not qualify as a Mid-Year Review, and is therefore not used to respond to any of the questions in this section of the questionnaire. The response remains unchanged.

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>)). However, this document cannot be recognized as the Mid-Year Review according to the IBP's Guidelines as it lacks updated forecasts for expenditures, revenues, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. The same issue was identified in the previous rounds of the survey.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>)). However, this document cannot be recognized as the Mid-Year Review according to the IBP's Guidelines as it lacks updated forecasts for expenditures, revenues, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. The same issue was identified in the previous rounds of the survey.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** Given the researcher's assessment in Section 1, the document cited by the Government Reviewer does not qualify as a Mid-Year Review, and is therefore not used to respond to any of the questions in this section of the questionnaire. The response remains unchanged.

### 83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.

e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months (see: <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/39%20sjednica%20Vlade//39%20-%201.pdf>)). However, this document cannot be recognized as the Mid-Year Review according to the IBP's Guidelines as it lacks updated forecasts for expenditures, revenues, and debt, reflecting the impact of actual experience to-date and revised projections for the full fiscal year. The same issue was identified in the previous rounds of the survey.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Ministry of Finance regularly produces the half-year report which contains the overview of macroeconomic indicators and a detailed review of revenues and expenditures during the first six months but also contains updated expenditure estimates for the budget year underway on the page 655. In the Mid-Year Review estimates of government borrowing and debt have not been updated.

**84:** 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)

**Comments:** Researcher: Differences between the enacted levels and the actual outcome for all expenditures are presented on pages 524-530, along with a narrative discussion.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...> (<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)

**Comments:** Researcher: Expenditure estimates by administrative classification are given on pages 23-26. Expenditure estimates by economic classification are given on pages 28-169, as well as on pages 9-12. Expenditure estimates by functional classification are given on pages 532-536.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**86: Does the Year-End Report present expenditure estimates for individual programs?**

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)

**Comments:** Researcher: Expenditure estimates for individual programs are given on pages 171-472. For instance, under expenditures of the Ministry of Science and Education (pages 345-398) there are headings: PREVENCIJA OVISNOSTI U ŠKOLAMA (Prevention of addiction in schools), OBRAZOVANJE DJECE HRVATSKIH GRAĐANA U INOZEMSTVU (Eng. Education of children of Croatian citizens living abroad), PREVENCIJA NASILJA U ŠKOLAMA (Eng. Prevention of violence in schools), etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>) See pages 4-8 and pages 514-523.

**Comments:** Researcher: Numerical values are given on pages 4-8. Narrative discussion is presented on pages 514-523, which also provide additional numerical information on differences between the enacted levels and the actual outcome for revenues.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>

(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)

**Comments:** Researcher: See pages 6-8 and pages 514-523.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)  
**Comments:** Researcher: See pages 6-8 and pages 514-523.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** c. (33)

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)  
**Comments:** Researcher: The amount of net new borrowing required during the budget year is given on pages 14-21. The central government's total debt burden at the end of the budget year is given on pages 480-486. The interest payments on the outstanding debt for the budget year are given on pages 9-10. Yet, information on interest rates and maturity profile is given only for some of the total borrowing (see pages 474-479) and therefore the answer c) applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** c. (33)

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)  
**Comments:** Researcher: Estimates of the differences between original forecasts and the actual outcome are given only for the real GDP growth (Tablica 2 on p. 510). However, there is no information on differences for other macroeconomic assumptions and therefore the answer c) applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)

**Comments:** Researcher: There is no information on nonfinancial data on inputs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** a. (100)

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)

**Comments:** Researcher: Estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are presented on pages 605-2126.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** c. (33)

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)

**Comments:** Researcher: There is just a brief overview of this matter on pages 1938-1947 (1334-1343). Only total expenditures for this purpose are presented, without detailed elaboration on individual policy measures that have been implemented. In line with this, the answer c) applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** a. (100)

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)

**Comments:** Researcher: The differences between the original estimates of extra-budgetary funds and the actual outcome are given on pages 546-600. However, there is no narrative discussion and therefore the answer b) applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented on pages 546-600, along with a narrative discussion on pages 602-604.

**Researcher response:** We accept the suggestion of the Government Reviewer, so we changed the response from "b" to "a".

**96: Is a financial statement included as part of the Year-End Report or released as a separate report?**

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** <https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjed...>  
(<https://vlada.gov.hr/UserDocsImages//Sjednice/2016/23%20sjednica%20Vlade//23%20-%201a.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?**

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

**Answer:** a. (100)

**Sources:** [http://www.revizija.hr/datastore/filestore/84/drzavni\\_prorac...](http://www.revizija.hr/datastore/filestore/84/drzavni_prorac...)

([http://www.revizija.hr/datastore/filestore/84/drzavni\\_proracun\\_republike\\_hrvatske\\_za\\_2015\\_1.pdf](http://www.revizija.hr/datastore/filestore/84/drzavni_proracun_republike_hrvatske_za_2015_1.pdf))

**Comments:** Researcher: The report presents findings for all three types of audits. See for instance section 'Ciljevi i područja revizije' (Eng. 'Goals of the Audit and Audited Areas') on p.18. Regarding performance-related information: there are recommendations related to the principles of economy, efficiency and effectiveness in the document. For instance, the second paragraph on p.26 (starting with 'Državni ured za reviziju predlaže...') says: "In order to achieve savings in the state budget, The State Audit Office recommends to the Executive to more precisely determine the conditions for the acquisition of nonfinancial assets financed by general revenues, as well as to establish control mechanisms for the accompanying expenditures at the stage of preparation of the financial plans of budget users." Similarly, the second paragraph on p. 29 (starting with 'Državni ured za reviziju je mišljenja...') says: "The State Audit Office argues that it is necessary to accelerate the implementation of projects financed under the operational programs 'Transport, Regional Competitiveness, Environment Protection and Development of Human Potential' and 'IPARD', given the significant amount of unspent financial resources at the end of 2015, which can be spent by the end of 2016."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://www.revizija.hr/datastore/filestore/84/drzavni\\_prorac...](http://www.revizija.hr/datastore/filestore/84/drzavni_prorac...)

([http://www.revizija.hr/datastore/filestore/84/drzavni\\_proracun\\_republike\\_hrvatske\\_za\\_2015\\_1.pdf](http://www.revizija.hr/datastore/filestore/84/drzavni_proracun_republike_hrvatske_za_2015_1.pdf)) (see p.18)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** [http://www.revizija.hr/datastore/filestore/84/drzavni\\_prorac...](http://www.revizija.hr/datastore/filestore/84/drzavni_prorac...)

([http://www.revizija.hr/datastore/filestore/84/drzavni\\_proracun\\_republike\\_hrvatske\\_za\\_2015\\_1.pdf](http://www.revizija.hr/datastore/filestore/84/drzavni_proracun_republike_hrvatske_za_2015_1.pdf))

**Comments:** Researcher: There are no publicly available reports relating to audits of extra-budgetary funds for the analysed fiscal year (2015). In line with this, the answer d) applies. There is no change in this respect in comparison with the previous round of the survey. Clarification: In order to make the management of the resources for the major extra-budgetary users (the Croatian Pension Insurance Institute and the Croatian Employment Service) more efficient, their revenue and expenditure have been included in the public budget since 2007 (the same applied to the Croatian Health

Insurance Fund until 2015, but its revenue and expenditure are now again presented separately). Since the Croatian Pension Insurance Institute and the Croatian Employment Service are technically inside the state budget, the question 99 does not apply to them. The question 99 therefore applies only to 'Hrvatske vode [Croatian Water]; 'Hrvatske ceste' [Croatian Roads]; Restructuring and Sale Center; Environmental Protection and Energy Efficiency Fund; State Agency for Deposit Insurance and Bank Resolution; and Croatian Health Insurance Fund. Yet, there are no audit reports for any of these six institutions.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**100:** Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://www.revizija.hr/datastore/filestore/84/drzavni\\_prorac...](http://www.revizija.hr/datastore/filestore/84/drzavni_prorac...)  
([http://www.revizija.hr/datastore/filestore/84/drzavni\\_proracun\\_republike\\_hrvatske\\_za\\_2015\\_1.pdf](http://www.revizija.hr/datastore/filestore/84/drzavni_proracun_republike_hrvatske_za_2015_1.pdf))

**Comments:** Researcher: An executive summary of the Audit Report is given on pages i-iii.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <https://vlada.gov.hr/> (<https://vlada.gov.hr/>)

**Comments:** Researcher: According to our review of the websites and published documents, the executive does not provide any report on steps it has taken to address recommendations from the audit. The practice is identical to that in the previous period, but researcher's reassessment has led to a change in response. This is because the question specifically asks whether the Executive itself reports on the steps taken to address the audit recommendations, and not whether the audit report contains such information.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The audit report contains steps that has been taken to address audit recommendations from last year. The Government, as an executive, gives an opinion on the audit report and submit it to the Parliament. The audit report is available to the public on link: <https://vlada.gov.hr/sjednice/28-sjednica-vlade-republike-hr...> (<https://vlada.gov.hr/sjednice/28-sjednica-vlade-republike-hrvatske-19178/19178>).

**Researcher response:** We acknowledge that the audit report contains such information (see our original comment). However, the question asks whether the Executive itself reports on the steps taken to address the audit recommendations, which is not the case in Croatia. The document suggested by the GR cannot be recognized as such report, as it does not contain any relevant information in this respect. The response remains unchanged.

**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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** [http://www.revizija.hr/datastore/filestore/84/drzavni\\_prorac...](http://www.revizija.hr/datastore/filestore/84/drzavni_prorac...)

([http://www.revizija.hr/datastore/filestore/84/drzavni\\_proracun\\_republike\\_hrvatske\\_za\\_2015\\_1.pdf](http://www.revizija.hr/datastore/filestore/84/drzavni_proracun_republike_hrvatske_za_2015_1.pdf))

**Comments:** Researcher: Steps taken to address recommendations from previous audits are always given in the latest Audit Report by the State Audit Office. For instance, the Audit Report on the Executed State Budget of the Republic of Croatia for 2015 brings the overview of the executive's responses to the recommendations from earlier audits (see pages 19-23).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** (A) Email sent by Mr. Vjekoslav Bratić [member of the Commission on Fiscal Policy], October 12, 2016. (B) Email sent by Mr. Danijel Nestić [member of the Commission on Fiscal Policy], October 13, 2016.

**Comments:** Researcher: We have a fiscal council named Fiscal Policy Commission (Povjerenstvo za fiskalnu politku) with main task to envisage and evaluate the implementation of fiscal rules. It does not conduct budget analyses for the budget formulation and/or approval process. For more details about Commission on Fiscal Policy, see Internet: <http://www.sabor.hr/commission-on-fiscal-policy0002> (<http://www.sabor.hr/commission-on-fiscal-policy0002>) The independence of the Fiscal Policy Commission is defined in Decision about its establishment (Article 1), see Internet: [www.sabor.hr/fgs.axd?id=26981](http://www.sabor.hr/fgs.axd?id=26981) (<http://www.sabor.hr/fgs.axd?id=26981>) The respondents selected "b" because of insufficient staffing and resources.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** I would not agree that the answer b) is correct. Namely, the question is: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process? The researcher him/herself commented that the Fiscal Policy Commission does not conduct budget analyses for the budget formulation and/or approval process. In that sense, answer c) would be more appropriate, since the Fiscal Policy Commission lacks funding necessary to perform budget analyses.

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** According to the researcher's assessment, the independence of the Fiscal Policy Commission is set in law, but the institution does not have sufficient staffing and resources. Some IFIs (Fiscal Councils) are responsible for macroeconomic estimates rather than budget evaluations. Hence response "b" remains unchanged.

**104:** Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** (A) Email sent by Mr. Vjekoslav Bratić [member of the Commission on Fiscal Policy], October 12, 2016 (B) Email sent by Mr. Danijel Nestić [member of the Commission on Fiscal Policy], October 13, 2016

**Comments:** Researcher: See published Positions of the Fiscal Policy Commission. Internet: <http://www.sabor.hr/positions0001> (<http://www.sabor.hr/positions0001>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**105:** Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** (A) Email sent by Mr. Vjekoslav Bratić [member of the Commission on Fiscal Policy], October 12, 2016 (B) Email sent by Mr. Danijel Nestić [member of the Commission on Fiscal Policy], October 13, 2016

**Comments:** Researcher: The IFI does not publish its own costings of new policy proposals. See published Positions of the Fiscal Policy Commission Internet: <http://www.sabor.hr/positions0001> (<http://www.sabor.hr/positions0001>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**106:** In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** (A) Email sent by Mr. Vjekoslav Bratić [member of the Commission on Fiscal Policy], October 12, 2016 (B) Email sent by Mr. Danijel Nestić [member of the Commission on Fiscal Policy], October 13, 2016

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**107:** Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** d.

**Sources:** Croatian Parliament: Minutes of the Finance and Budget Committee. Internet: <http://www.sabor.hr/odbor-za-financije-i-drzavni-proracun> (<http://www.sabor.hr/odbor-za-financije-i-drzavni-proracun>)

**Comments:** Researcher: Only at the moment when the Executive's Budget Proposal should be voted on it is 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 2015 or 2016 Executive's Budget Proposal, there was no formal debate.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?**

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Vlada danas u Sabor šalje prijedlog proračuna za 2017. [Government today sends budget proposal to Parliament], December 8, 2016, Internet: <http://www.dnevno.hr/vijesti/hrvatska/vlada-danas-u-sabor-sa...> (<http://www.dnevno.hr/vijesti/hrvatska/vlada-danas-u-sabor-salje-prijedlog-proracuna-za-2017-980819/#axzz4TbnYjfYO>)

**Comments:** Researcher: The 2017 budget process was not normal due to parliamentary elections.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**109: When does the legislature approve the Executive's Budget Proposal?**

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

**Answer:** b. (67)

**Sources:** Sabor izglasao proračun za 2017- godinu [Parliament approves 2017 state budget], December 15, 2016, Internet: <http://dnevnik.hr/vijesti/hrvatska/sabor-posljednjeg-dana-ov...> (<http://dnevnik.hr/vijesti/hrvatska/sabor-posljednjeg-dana-ovogodisnjeg-zasjedanja-odlucuje-o-proracunu---460587.htm>)

**Comments:** Researcher: The legislature approved The Proposal of the State Budget of the Republic of Croatia for 2017, with Projections for 2018 and 2019 on December 15, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?**

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Article 38 in Zakon o proračunu [Budget Act], <http://www.mfin.hr/adminmax/docs/Zakon%20o%20proracunu%20-%202...>  
(<http://www.mfin.hr/adminmax/docs/Zakon%20o%20proracunu%20-%20prociseni%20tekst.pdf>)

**Comments:** Researcher: Limitations are described in Article 38 of the Budget law. The legislature is restricted from changing the deficit. 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 and expenses above an amount stated in the budget proposal, then a decrease of expenditures and expenses for another budget item should be proposed at the same time. Proposals which seek an increase in expenditures and expenses must not require additional indebtedness or may not burden the budgetary reserve or liabilities assumed before.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Hrvatski Sabor usvojio proračun: Prihvaćeni amandmani zastupnika iz BiH i dijaspore teški 4 milijuna kuna (engl. Croatian parliament adopted budget: Adopted amendments of representatives of Bosnia and Herzegovina and Diaspora heavy HRK 4m). Internet: <http://poskok.info/wp/hrvatski-sabor-usvojio-proracun-prihva...> (<http://poskok.info/wp/hrvatski-sabor-usvojio-proracun-prihvaceni-amandmani-zastupnika-iz-bih-i-dijaspore-teski-4-milijuna-kuna/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** (A) Hrvatski Sabor: Izvješće Odbora za financije i državni proračun o Prijedlogu državnog proračuna Republike Hrvatske za 2016. godinu i projekcijama za 2017. i 2018. godinu (Croatian Parliament: Report of Finance and Budget Committee on Budget Proposal for 2016 with Projections for 2017 and 2018), Internet: <http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-p...> (<http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-proracun0145>) (B) Government of the Republic of Croatia: Prime Minister Oreskovic says 2016 budget could favourably impact credit rating. Internet: <https://vlada.gov.hr/news/prime-minister-oreskovic-says-2016...> (<https://vlada.gov.hr/news/prime-minister-oreskovic-says-2016-budget-could-favourably-impact-credit-rating/18579>) (C) Government of the Republic of Croatia: Parliament adopts 2016 state budget. Internet: : <https://vlada.gov.hr/news/parliament-adopts-2016-state-budge...> (<https://vlada.gov.hr/news/parliament-adopts-2016-state-budget/18630>)

**Comments:** Researcher: Due to the elections and complicated post-election negotiations, the new Government did not come into force before 21 January 2016. For that reason, EBP was prepared and made available after the budget year had started (temporary financing was in place for the period January-March 2016). The Executive Budget Proposal was submitted to the Parliament for consideration on 10 March 2016 (one day after being adopted by the Government). There is a news published on the website of the Croatian Government confirming this (<https://vlada.gov.hr/news/prime-minister-oreskovic-says-2016...> (<https://vlada.gov.hr/news/prime-minister-oreskovic-says-2016-budget-could-favourably-impact-credit-rating/18579>)). The Enacted Budget was approved (enacted) by the legislature on 21 March 2016. See newspaper article (<https://vlada.gov.hr/news/parliament-adopts-2016-state-budge...> (<https://vlada.gov.hr/news/parliament-adopts-2016-state-budget/18630>)).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Agree

**113:** During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** (A) Hrvatski Sabor: Izvešće Odbora za zdravstvo i socijalnu politiku o Prijedlogu državnog proračuna Republike Hrvatske za 2016. godinu, s projekcijama državnog proračuna za 2017. i 2018. godinu (Croatian Parliament: Report of Health and Social Policy Committee on Budget Proposal for 2016 with Projections for 2017 and 2018), Internet: <http://www.sabor.hr/izvjesce-odbora-za-zdravstvo-i-socijalnu...> (<http://www.sabor.hr/izvjesce-odbora-za-zdravstvo-i-socijalnu-polit0049>) (B) Croatian Parliament: Health and Social Policy Committee Members, Internet: <http://www.sabor.hr/Default.aspx?sec=5265> (<http://www.sabor.hr/Default.aspx?sec=5265>) (C) Hrvatski Sabor: Izvešće Odbora za gospodarstvo o Prijedlogu državnog proračuna Republike Hrvatske za 2016. godinu, s projekcijama državnog proračuna za 2017. i 2018. godinu (Croatian Parliament: Report of Committee on Economy on Budget Proposal for 2016 with Projections for 2017 and 2018), Internet: <http://www.sabor.hr/izvjesce-odbora-za-gospodarstvo-s-raspra...> (<http://www.sabor.hr/izvjesce-odbora-za-gospodarstvo-s-rasprave-o-i0009>) (D) Government of the Republic of Croatia: Prime Minister Oreskovic says 2016 budget could favourably impact credit rating. Internet: <https://vlada.gov.hr/news/prime-minister-oreskovic-says-2016...> (<https://vlada.gov.hr/news/prime-minister-oreskovic-says-2016-budget-could-favourably-impact-credit-rating/18579>) (E) Government of the Republic of Croatia: Parliament adopts 2016 state budget. Internet: <https://vlada.gov.hr/news/parliament-adopts-2016-state-budge...> (<https://vlada.gov.hr/news/parliament-adopts-2016-state-budget/18630>)

**Comments:** Researcher: Due to the elections and complicated post-election negotiations, the new Government did not come into force before 21 January 2016. For that reason, EBP was prepared and made available after the budget year had started (temporary financing was in place for the period January-March 2016). The Executive Budget Proposal was submitted to the Parliament for consideration on 10 March 2016 (one day after being adopted by the Government). There is a news published on the website of the Croatian Government confirming this (<https://vlada.gov.hr/news/prime-minister-oreskovic-says-2016...> (<https://vlada.gov.hr/news/prime-minister-oreskovic-says-2016-budget-could-favourably-impact-credit-rating/18579>)). The Enacted Budget was approved (enacted) by the legislature on 21 March 2016. See newspaper article (<https://vlada.gov.hr/news/parliament-adopts-2016-state-budge...> (<https://vlada.gov.hr/news/parliament-adopts-2016-state-budget/18630>)).

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** (A) Email from Ms. Marija Vrhovski October 24, 2016. - Finance and Budget Committee Secretary (B) Minutes from Finance and Budget Committee regarding 2015 half-year report on state budget execution and 2015 half-year report on implementation of fiscal rules Internet: <http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-p...> (<http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-proracu0131>)

**Comments:** Researcher: In the last 12 months Finance and Budget Committee have not examined any in-year implementation of enacted budget during the relevant budget execution period, but since we had two times national elections in last 12 months and the parliament was not active very much, for this question as reference year we use budget year 2015. The Committee met 23 times in 2015. When they met, on September 17, they discussed two mentioned implementation documents (2015 half-year report on state budget execution and 2015 half-year report on implementation of fiscal rules).

**Peer Reviewer****Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**115:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Article 46 in Zakon o proračunu [Budget Act] Internet: <http://www.mfin.hr/adminmax/docs/Zakon%20o%20proracunu%20-%20prociseni%20tekst.pdf>

**Comments:** Researcher: The Minister of Finance needs to approve these shifts of funds, but not the legislative. According to Budget Act, the reallocation of funds under budget items at budgetary users or between budgetary users and at extra-budgetary users may be executed up to 5% of expenditures and expenses on the budget item adopted by the Parliament, if the Minister of Finance approves it. Exceptionally, the reallocation of up to 15% of expenditures and expenses on the budget item adopted by the Parliament, if the Minister of Finance approves it, is allowed if it ensures an increase in the funds for the national participation planned in the budget for financing projects co-financed by the European Union.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**116:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** (A) Article 50 in Zakon o proračunu [Budget Act] Internet: <http://www.mfin.hr/adminmax/docs/Zakon%20o%20proracunu%20-%20prociseni%20tekst.pdf> (B) Article 52 in Zakon o proračunu [Budget Act], (C) Article 41 in Zakon o izvršavanju Državnog proračuna Republike Hrvatske za 2016. godinu [2016 Act on Execution of the State Budget of the Republic of Croatia], Internet: <http://www.zakon.hr/z/841/Zakon-o-izvr%C5%A1avanju-Dr%C5%BEa...> (<http://www.zakon.hr/z/841/Zakon-o-izvr%C5%A1avanju-Dr%C5%BEavnog-prora%C4%8Duna-Republike-Hrvatske-za-2016.-godinu>)

**Comments:** Researcher: Article 50 of Budget Act stipulates the following: 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. Earmarked receipts from borrowing that 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. Actual revenues from 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: 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. 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. 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.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** (A) Article 50 in Zakon o proračunu [Budget Act] Internet: <http://www.mfin.hr/adminmax/docs/Zakon%20o%20proracunu%20-%20prociseni%20tekst.pdf> (B) Article 52 in Zakon o proračunu [Budget Act] Internet: <http://www.mfin.hr/adminmax/docs/Zakon%20o%20proracunu%20-%20prociseni%20tekst.pdf>

**Comments:** Researcher: Article 50 stipulates that if earmarked revenues and receipts are paid in at a level lower than that presented in the state budget, the user may assume and pay liabilities only to the level of actually paid-in, or available funds. Article 52 stipulates that if own revenues are paid in amounts less than the level shown in the state budget, the user may assume and settle liabilities only to the level of actually generated, or available funds.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** (A) Croatian Parliament: Description of duties of Finance and Central Budget Committee, Internet: <http://www.sabor.hr/Default.aspx?sec=5259> (<http://www.sabor.hr/Default.aspx?sec=5259>) (B) Hrvatski sabor: Izvješće Odbora za financije i državni proračun s rasprave o Izvješću o obavljenoj reviziji Godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2014. godinu (Croatian Parliament: The report of the Committee on Finance and Central Budget on the Audit Report of the State Budget of the Republic of Croatia for 2014), May, 29, 2015 Internet: <http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-p...> (<http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-proracu0105>) (C) Hrvatski sabor: Izvješće Odbora za financije i državni proračun s rasprave o Izvješću o obavljenoj reviziji Godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2015. godinu (Croatian Parliament: The report of the Committee on Finance and Central Budget on the Audit Report of the State Budget of the Republic of Croatia for 2015), November, 25, 2016 Internet: <http://edoc.sabor.hr/Views/AktView.aspx?type=HTML&id=2020843> (<http://edoc.sabor.hr/Views/AktView.aspx?type=HTML&id=2020843>)

**Comments:** Researcher: Due to early elections in September 2016 the Parliament was dissolved in June 2016, and since Audit Report was published on May 31, 2016 it was not possible to use budget year 2016 as a reference year for this question. Thus we used budget year 2015 as reference year for this question. Budget year 2016 is an exception and in previous years (not only in 2015), Parliament has regularly examined and discussed the Audit Report. The Audit Report on the 2014 annual budget was produced in May, 2015. Internet: [http://www.revizija.hr/datastore/filestore/57/drzavni\\_prorac...](http://www.revizija.hr/datastore/filestore/57/drzavni_prorac...) ([http://www.revizija.hr/datastore/filestore/57/drzavni\\_proracun\\_republike\\_hrvatske\\_za\\_2014.pdf](http://www.revizija.hr/datastore/filestore/57/drzavni_proracun_republike_hrvatske_za_2014.pdf)) Very soon after the Parliament was formed, the Parliamentary Committee examined the 2015 Audit Report (on November 25, 2016), and it seems that Parliament did not seem to lose time and is working notwithstanding the delays caused by the elections.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**119:** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** (A) Article 8 in Zakon o Državnom uredu za reviziju [Act on the State Audit Office], Internet: [http://narodne-novine.nn.hr/clanci/sluzbeni/2011\\_07\\_80\\_1701...](http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2011\\_07\\_80\\_1701.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701.html)) (B) Email sent by Ms. Biserka Čoh Mikulec, who works as public relations officer in the State Audit Office, October 27, 2016.

**Comments:** Researcher: Article 8 of the Law on the State Audit Office stipulates the following: "The head of the SAI is appointed by the Croatian Parliament at the proposal of the Elections, Appointments and Administration Parliamentary Committee, with the opinion of the Parliamentary Committee for Finance and Central Budget."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**120:** 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. (100) 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. (0) 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).

**Answer:** a. (100)

**Sources:** (A) Article 10 in Zakon o Državnom uredu za reviziju [Act on the State Audit Office], Internet: [http://narodne-novine.nn.hr/clanci/sluzbeni/2011\\_07\\_80\\_1701...](http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2011\\_07\\_80\\_1701.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701.html)) (B) Email sent by Ms. Biserka Čoh Mikulec, who works as public relations officer in the State Audit Office, October 27, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**121:** Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

**Answer:** a. (100)

**Sources:** (A) Article 3 in Zakon o Državnom uredu za reviziju [Act on the State Audit Office], Internet: [http://narodne-novine.nn.hr/clanci/sluzbeni/2011\\_07\\_80\\_1701...](http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2011\\_07\\_80\\_1701.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701.html)) (B) Email sent by Ms. Biserka Čoh Mikulec, who works as public relations officer in the State Audit Office, October 27, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**122:** Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** (A) Article 9 and article 12 in Zakon o Državnom uredu za reviziju [Act on the State Audit Office], Internet: [http://narodne-novine.nn.hr/clanci/sluzbeni/2011\\_07\\_80\\_1701...](http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701...) ([http://narodne-novine.nn.hr/clanci/sluzbeni/2011\\_07\\_80\\_1701.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2011_07_80_1701.html)) (B) Email sent by Ms. Biserka Čoh Mikulec, who works as public relations officer in the State Audit Office, October 27, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**123:** Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Email sent by Biserka Čoh Mikulec, who works as public relations officer in the State Audit Office, July 18, 2014 and October 27, 2016.

**Comments:** Researcher: 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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**124:** In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** (A) Email sent by Ms. Biserka Čoh Mikulec, who works as public relations officer in the State Audit Office, October 27, 2016. (B) Hrvatski sabor: Izvješće Odbora za financije i državni proračun s rasprave o Izvješću o obavljenoj reviziji Godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2014. godinu (Croatian Parliament: The report of the Committee on Finance and Central Budget on the Audit Report of the State Budget of the Republic of Croatia for 2014), Internet: <http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-proracu0105> (C) Hrvatski sabor: Izvješće Odbora za regionalni razvoj i fondove Europske unije s rasprave o Izvješću o obavljenoj reviziji Godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2014. godinu (Croatian Parliament: The report of the Committee on Regional Development and European Union Funds on the Audit Report of the State Budget of the Republic of Croatia for 2014), Internet: <http://www.sabor.hr/izvjesce-odbora-za-regionalni-razvoj-i-f...> (<http://www.sabor.hr/izvjesce-odbora-za-regionalni-razvoj-i-fondove0027>) (D) Hrvatski sabor: Izvješće Odbora za pomorstvo, promet i infrastrukturu s rasprave o Izvješću o obavljenoj financijskoj reviziji lučkih uprava (Croatian Parliament: The report of the Committee on Maritime Affairs, Transportation and Infrastructure on financial

audits of port authorities), Internet: <http://www.sabor.hr/izvjesce-odbora-za-pomorstvo-promet-i-in...> (<http://www.sabor.hr/izvjesce-odbora-za-pomorstvo-promet-i-infrastr0037>)

**Comments:** Researcher: Email sent by Biserka Čoh Mikulec, who works as public relations officer in the State Audit Office, October 27, 2016. Ms. Biserka Čoh Mikulec answered "a" to this question writing that "the head or a senior staff member of the Supreme Audit Institution took part and testified in hearings of Finance and Central Budget Committee, Committee on Regional Development and European Union Funds, Committee on Human and National Minority Rights and Committee on Maritime Affairs, Transportation and Infrastructure". The website of the parliament is under construction at the moment (minutes from some legislative committee meetings are not available) and we were able to find the minutes from three reports on which it is written that the head or a senior staff member of the Supreme Audit Institution took part and testified in hearings of a committee of the legislature. It should also be mentioned that the minutes from the legislature committee meetings are not very detailed (for example often all attendees are not mentioned and it is not mentioned who argued what at the meeting) - thus it would be had to find proof for this answer solely from the publicly available minutes of the committee meetings.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?**

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** (A) Email sent by Mr. Mladen Novosel, president of the Economic and Social Council on national level, October, 26 2016 (B) Interview with Ms. Ivana Jakir-Bajo, Assistant Minister and Chief State Treasurer (Ministry of finance, October, 26 2016) (C) Gospodarsko socijalno vijeće (engl. Economic and Social Council) Internet: <http://www.sssh.hr/en/static/fields-of-work/social-dialogue/...> (<http://www.sssh.hr/en/static/fields-of-work/social-dialogue/economic-and-social-council-43>) Internet: <http://gsv.socijalno-partnerstvo.hr/> (<http://gsv.socijalno-partnerstvo.hr/>) (D) Sporazum o osnivanju Gospodarsko-socijalnog vijeća (engl. Agreement establishing Economic and Social Council) Internet: <http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/...> ([http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV\\_05072013.pdf](http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV_05072013.pdf)) (E) 200. sjednica Nacionalnog gospodarskog vijeća - mišljenje o prijedlogu državnog proračuna za 2016. (engl. 200. meeting of National Economic and Social Council - opinion on 2016 EBP) Internet: <http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2016/...> ([http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2016/03/GSV\\_200\\_mišljenje.pdf](http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2016/03/GSV_200_mišljenje.pdf)) (F) Ministarstvo financija - Savjetovanje sa zainteresiranom javnošću (engl. Ministry of Finance - Consultation with interested public) Internet: <http://www.mfin.hr/hr/savjetovanje-s-javnosc>

**Comments:** Researcher: The Economic and Social Council (ESC) on the national level according to Agreement establishing Economic and Social Council evaluates and gives opinions on measures for the realization of macroeconomic stability, competitiveness, balanced economic and social development, gives opinion on the budget proposal, etc. Thus Ms. Jakir-Bajo thinks that the answer to this questions should be c. However, the president of the Economic and Social Council on national level (Mr. Mladen Novosel) argues that although the proposal of the state budget is presented to the ESC prior to the budget being tabled in parliament, at that point the state budget proposal is already defined and there is not much space for any possible interventions or amendments, so the answer to this question should be "d". The national-level ESC is composed of representatives of the Government (different ministries), employers' associations of a higher level (Croatian Employers' Association) and trade union associations of a higher level (four trade union confederations), that have been determined through a relevant law or other act to meet the prescribed conditions for the determination of representativeness for participation in tripartite bodies at the national level. Also through the public consultations in line with the Code on Consultation with the Interested Public in Procedures of Adopting Laws, other Regulations and Acts public can comment acts which regulate issues concerning general well-being (such as Fiscal Responsibility Act, Budget Act, Audit Act), but not the annual budget proposal itself. Thus, the public consultations in line with the Code on Consultation cannot be considered as the participation in formulation of the annual state budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** During the formulation of the annual budget, consultations are held with key macroeconomic experts. Also, planning of revenues from games of chance is done in cooperation with Interdepartmental committee for the coordination of financing policies for NGO projects and programs from the State Budget of the Republic of Croatia. At the sessions of the committee are present also the NGOs.

**Researcher response:** Since this question is asking whether participation takes place, and it is not asking that public participation has an impact on the budget (although it is of course desirable) the response was changed from "d" to "c".

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** (A) Email sent by Mr. Mladen Novosel, president of the Economic and Social Council on national level (October, 26 2016) (B) Interview with Ms. Ivana Jakir-Bajo, Assistant Minister and Chief State Treasurer (Ministry of finance, October, 26 2016) (C) Gospodarsko socijalno vijeće (engl. Economic and Social Council) Internet: <http://www.sssh.hr/en/static/fields-of-work/social-dialogue/...> (<http://www.sssh.hr/en/static/fields-of-work/social-dialogue/economic-and-social-council-43>) Internet: <http://gsv.socijalno-partnerstvo.hr/> (<http://gsv.socijalno-partnerstvo.hr/>) (D) Sporazum o osnivanju Gospodarsko-socijalnog vijeća (engl. Agreement establishing Economic and Social Council) Internet: <http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/...> ([http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV\\_05072013.pdf](http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV_05072013.pdf))

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget formulation stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** c. (33)

**Sources:** (A) Email sent by Mr. Mladen Novosel, president of the Economic and Social Council on national level (October, 26 2016) (B) Interview with Ms. Ivana Jakir-Bajo, Assistant Minister and Chief State Treasurer (Ministry of finance, October, 26 2016) (C) Gospodarsko socijalno vijeće (engl. Economic and Social Council) Internet: <http://www.sssh.hr/en/static/fields-of-work/social-dialogue/...> (<http://www.sssh.hr/en/static/fields-of-work/social-dialogue/economic-and-social-council-43>) Internet: <http://gsv.socijalno-partnerstvo.hr/> (<http://gsv.socijalno-partnerstvo.hr/>) (D) Sporazum o osnivanju Gospodarsko-socijalnog vijeća (engl. Agreement establishing Economic and Social Council) Internet: <http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/...> ([http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV\\_05072013.pdf](http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV_05072013.pdf))

**Comments:** Researcher: The executive does not use public participation mechanisms during the budget formulation stage.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The executive's engagement with citizens cover macroeconomic issues and public services.

**Researcher response:** Since the answer to question 125 was changed (to "c"), the answer to this question has been changed accordingly. The executive's engagement with citizens covers macroeconomic issues and public services.

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** (A) Email sent by Mr. Mladen Novosel, president of the Economic and Social Council on national level (October, 26 2016) (B) Interview with Ms. Ivana Jakir-Bajo, Assistant Minister and Chief State Treasurer (Ministry of finance, October, 26 2016) (C) Gospodarsko socijalno vijeće (eng. Economic and Social Council) Internet: <http://www.sssh.hr/en/static/fields-of-work/social-dialogue/...> (<http://www.sssh.hr/en/static/fields-of-work/social-dialogue/economic-and-social-council-43>) Internet: <http://gsv.socijalno-partnerstvo.hr/> (<http://gsv.socijalno-partnerstvo.hr/>) (D) Sporazum o osnivanju Gospodarsko-socijalnog vijeća (eng. Agreement establishing Economic and Social Council) Internet: <http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/...> ([http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV\\_05072013.pdf](http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV_05072013.pdf)) (E) Minutes from the Economic and Social Council meeting regarding employment policy Internet: <http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2016/...> ([http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2016/06/203\\_sjednica\\_ZAKLJUČAK\\_politika-zapo%C5%A1ljavanja.pdf](http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2016/06/203_sjednica_ZAKLJUČAK_politika-zapo%C5%A1ljavanja.pdf)) (F) Email sent by Mr. Mladen Novosel, president of the Economic and Social Council on national level (December, 12 2016)

**Comments:** Researcher: The Economic and Social Council (ESC) on the national level according to Agreement establishing Economic and Social Council, among other things, monitors the situation in the area of employment, pension and health insurance, education, labor market and safety at work and proposes measures for their stimulation and improvement. Both Ms. Jakir-Bajo and Mr. Mladen Novosel think that the answer to this questions should be "c". Mr. Novosel argues that at the meetings of the national-level ESC the effectiveness of policies and the manner of their implementation is discussed, as well as the possible problems in the implementation and the potential solutions, but figures on budget execution are not discussed. The national-level ESC is composed of representatives of the Government (different ministries), employers' associations of a higher level (Croatian Employers' Association) and trade union associations of a higher level (four trade union confederations), that have been determined through a relevant law or other act to meet the prescribed conditions for the determination of representativeness for participation in tripartite bodies at the national level.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Gospodarsko socijalno vijeće (eng. Economic and Social Council) Internet: <http://www.sssh.hr/en/static/fields-of-work/social-dialogue/...> (<http://www.sssh.hr/en/static/fields-of-work/social-dialogue/economic-and-social-council-43>) Internet: <http://gsv.socijalno-partnerstvo.hr/> (<http://gsv.socijalno-partnerstvo.hr/>)

**Comments:** Researcher: The national-level ESC is composed of representatives of the Government (different ministries), employers' associations of a higher level (Croatian Employers' Association) and trade union associations of a higher level (four trade union confederations), that have been determined through a relevant law or other act to meet the prescribed conditions for the determination of representativeness for participation in tripartite bodies at the national level.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**130:**

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances

2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics  
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics  
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** (A) Email sent by Mr. Mladen Novosel, president of the Economic and Social Council on national level (October, 26 2016) (B) Interview with Ms. Ivana Jakir-Bajo, Assistant Minister and Chief State Treasurer (Ministry of finance, October, 26 2016) (C) Gospodarsko socijalno vijeće (engl. Economic and Social Council) Internet: <http://www.sssh.hr/en/static/fields-of-work/social-dialogue/>... (<http://www.sssh.hr/en/static/fields-of-work/social-dialogue/economic-and-social-council-43>) Internet: <http://gsv.socijalno-partnerstvo.hr/> (<http://gsv.socijalno-partnerstvo.hr/>) (D) Sporazum o osnivanju Gospodarsko-socijalnog vijeća (engl. Agreement establishing Economic and Social Council) Internet: <http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/...> ([http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV\\_05072013.pdf](http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV_05072013.pdf)) (E) Minutes from the Economic and Social Council meeting regarding employment policy Internet: <http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2016/...> ([http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2016/06/203\\_sjednica\\_ZAKLJUČAK\\_politika-zapo%C5%A1ljavaanja.pdf](http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2016/06/203_sjednica_ZAKLJUČAK_politika-zapo%C5%A1ljavaanja.pdf))

**Comments:** Researcher: The Economic and Social Council (ESC) on the national level according to Agreement establishing Economic and Social Council, among other things, monitors the situation in the area of employment, pension and health insurance, education, labor market and safety at work, and proposes measures for their stimulation and improvement. Both Ms. Jakir-Bajo and Mr. Mladen Novosel think that the answer to this question should be "c". Ms. Jakir-Bajo states that executive's engagement with citizens covers implementation of issues like health, employment policy.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**131:**

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.  
b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).  
c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.  
d. (0) The requirements for a "c" response or above are not met.  
e. Not applicable (Please comment).

**Answer:** c. (33)

**Sources:** (A) Email sent by Mr. Mladen Novosel, president of the Economic and Social Council on national level (October, 26 2016) (B) Sporazum o osnivanju Gospodarsko-socijalnog vijeća (engl. Agreement establishing Economic and Social Council) Internet: <http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/...> ([http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV\\_05072013.pdf](http://gsv.socijalno-partnerstvo.hr/wp-content/uploads/2014/02/Sporazum-o-osnivanju-GSV_05072013.pdf)) (C) Poslovnik o radu Gospodarsko-socijalnog vijeća i njegovih radnih tijela (engl. Rules of procedure of Economic and Social Council and its working bodies) Internet: <http://www.nhs.hr/gsv/poslovnik/> (<http://www.nhs.hr/gsv/poslovnik/>) (D) Interview with Ms. Ivana Jakir-Bajo, Assistant Minister and Chief State Treasurer (Ministry of finance, October, 26 2016) (E) Email sent by Mr. Mladen Novosel, president of the Economic and Social Council on national level (December, 12 2016)

**Comments:** Researcher: Mr. Mladen Novosel argues that answer should be "c". Ms. Jakir-Bajo states that this process of the engagement is mostly defined by Rules of procedure of Economic and Social Council and its working bodies. According to Mr. Novosel the prior information is provided only in the implementation phase (see question 125). The prior information on the scope, limitations, the process and the timeline are available to the lesser extent. The prior information on the purpose is fully available.

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.**Sources:** Ministry of finance Internet: <http://www.mfin.hr/> (<http://www.mfin.hr/>)**Comments:** Researcher: The executive does not provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** The executive use public participation mechanisms during the budget formulation stage but do not provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget.

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.**Sources:** Ministry of finance, Internet: <http://www.mfin.hr/> (<http://www.mfin.hr/>)**Comments:** Researcher: The executive does not provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.**Sources:** (A) Ministarstvo financija: Proračun (Ministry of Finance: Budget), Internet: <http://www.mfin.hr/hr/proracun> (<http://www.mfin.hr/hr/proracun>) (B) Ministarstvo financija: Uputa za izradu prijedloga državnog proračuna Republike Hrvatske za razdoblje 2016.-2018. (Ministry of Finance: The Guidelines for the Preparation of the State Budget for the period 2016-2018), Internet:

<http://www.mfin.hr/adminmax/docs/Uputa%20za%20izradu%20prije...>

(<http://www.mfin.hr/adminmax/docs/Uputa%20za%20izradu%20prijedloga%20drz.%20proracuna%20RH%20za%20razdoblje%202016.%20-%202018..pdf>)

**Comments:** Researcher: The Guidelines for the Preparation of the State Budget for the period 2016-2018 did not include any reference to public engagement and there is no formal legislation where we can see participation embedded in the budget formulation process.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?**

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** (A) Gong: Indeks dobrog upravljanja u Hrvatskoj 2012. - rezultati istraživanja (engl. The index of good governance in Croatia 2012 - research results) page 27. Internet: <http://www.udruga-gradova.hr/wordpress/wp-content/uploads/20...> ([http://www.udruga-gradova.hr/wordpress/wp-content/uploads/2013/04/duh\\_izvjestaj.pdf](http://www.udruga-gradova.hr/wordpress/wp-content/uploads/2013/04/duh_izvjestaj.pdf)) (B) Interview with Ms. Ivana Jakir-Bajo, Assistant Minister and Chief State Treasurer (Ministry of finance, October, 26 2016)

**Comments:** Researcher: According to the research results from the project "The index of good governance in Croatia 2012" four line ministries (Ministry of Tourism, Ministry of Culture, Ministry of Regional Development and EU Funds and Ministry of Entrepreneurship and Crafts) used participation mechanisms through which the public could provide input during the formulation or implementation of the annual budget. Ms. Jakir-Bajo could not recall any structured and well established open participation mechanisms that line ministries use on regular basis through which the public can provide input during the formulation or implementation of the annual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?**

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** (A) Croatian Parliament: Description of duties of Finance and Central Budget Committee, Internet: <http://www.sabor.hr/Default.aspx?sec=5259> (<http://www.sabor.hr/Default.aspx?sec=5259>) (B) Croatian Parliament: Finance and Budget Committee Members, Internet: <http://www.sabor.hr/Default.aspx?sec=5259> (<http://www.sabor.hr/Default.aspx?sec=5259>) (C) Email from Mr. Nikola Mijatović December 16, 2014. - Finance and Budget Committee Member (D) Email from Ms. Marija Vrhovski October 24, 2016. - Finance and Budget Committee Secretary

**Comments:** Researcher: We are referring to the budget discussions after the budget has been tabled to parliament and before it is approved. Some of Parliamentary Committees members are appointed as representatives of public (e.g. researchers, representatives of trade unions or civil society organizations). For example see Finance and Budget Committee Members. During the Parliamentary Committee meetings appointed members (who are not MPs) are allowed to comment on issues presented at those meetings, but they do not have voting rights. All Parliamentary Committee members receive the materials before the first reading in Parliament, however there are usually disputes among members of the governing and parties in coalition and as the governing parties have a stable majority, everything is voted in. Proposals of the appointed members are regularly dismissed, even if they are important and substantial. Appointed members and opposition party members have no chance to intervene. The members of the press and citizens can attend those meetings, but cannot testify (Mr. Nikola Mijatović). In the 7th term of the Parliament, the Parliamentary Committees

members were appointed as representatives of public for the period December, 12 2012 to September 25, 2015. At the moment there are no Parliamentary Committees members appointed as representatives of public since we had two times parliamentary elections in last 12 months, but they are expected to be appointed (Ms. Marija Vrhovski).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** (A) Hrvatski Sabor: Izvješće Odbora za financije i državni proračun o Prijedlogu državnog proračuna Republike Hrvatske za 2016. godinu i projekcije za 2017. i 2018. godinu (Croatian Parliament: Report of Finance and Budget Committee on Budget Proposal for 2016 with Projections for 2017 and 2018), Internet: <http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-p...> (<http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-proracu0145>) (B) Hrvatski Sabor: Izvješće Odbora za zdravstvo i socijalnu politiku o Prijedlogu državnog proračuna Republike Hrvatske za 2016. godinu i projekcije za 2017. i 2018. godinu (Croatian Parliament: Report of Health and Social Policy Committee on Budget Proposal for 2016 with Projections for 2017 and 2018), Internet: <http://www.sabor.hr/izvjesce-odbora-za-zdravstvo-i-socijalnu...> (<http://www.sabor.hr/izvjesce-odbora-za-zdravstvo-i-socijalnu-polit0049>) (C) Croatian Parliament: Finance and Budget Committee Members, Internet: <http://www.sabor.hr/Default.aspx?sec=5259> (<http://www.sabor.hr/Default.aspx?sec=5259>) (D) Croatian Parliament: Health and Social Policy Committee Members, Internet: <http://www.sabor.hr/Default.aspx?sec=5265> (<http://www.sabor.hr/Default.aspx?sec=5265>)

**Comments:** Researcher: Some of the Parliamentary Committees members are appointed as representatives of the public (e.g. researchers, representatives of trade unions or civil society organizations). For example see the Finance and Budget Committee Members. During the Parliamentary Committee meetings appointed members (who are not MPs) are allowed to comment on issues presented at those meetings, but they do not have voting rights.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** (A) Croatian Parliament: Description of duties of Finance and Central Budget Committee, Internet: <http://www.sabor.hr/Default.aspx?sec=5259> (<http://www.sabor.hr/Default.aspx?sec=5259>) (B) Croatian Parliament: Finance and Budget Committee Members, Internet: <http://www.sabor.hr/Default.aspx?sec=5259> (<http://www.sabor.hr/Default.aspx?sec=5259>) (C) Hrvatski Sabor: Izvješće Odbora za financije i državni proračun o Prijedlogu državnog proračuna Republike Hrvatske za 2016. godinu i projekcije za 2017. i 2018. godinu (Croatian Parliament: Report of

Finance and Budget Committee on Budget Proposal for 2016 with Projections for 2017 and 2018), Internet: <http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-p...> (<http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-proracu0145>)

**Comments:** Researcher: The legislature provides a written record which includes the list of the inputs received (see source C "Izvešće Odbora za financije i državni proračun o Prijedlogu državnog proračuna Republike Hrvatske za 2016. godinu i projekcije za 2017. i 2018. godinu").

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**139:** Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** c. (33)

**Sources:** (A) Croatian Parliament: Description of duties of Finance and Central Budget Committee, Internet: <http://www.sabor.hr/Default.aspx?sec=5259> (<http://www.sabor.hr/Default.aspx?sec=5259>) (B) Hrvatski sabor: Izvešće Odbora za financije i državni proračun s rasprave o Izvešću o obavljenoj reviziji Godišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za 2014. godinu (Croatian Parliament: The report of the Finance and Central Budget Committee on the Audit Report of the State Budget of the Republic of Croatia for 2014), Internet: <http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-p...> (<http://www.sabor.hr/izvjesce-odbora-za-financije-i-drzavni-proracu0105>) (C) Croatian Parliament: Finance and Budget Committee Members, Internet: <http://www.sabor.hr/Default.aspx?sec=5259> (D) Email from Marija Vrhovski October 24, 2016. - Finance and Budget Committee Secretary

**Comments:** Researcher: Due to early elections in September 2016 the Parliament was dissolved in June 2016, and since Audit Report was published on May 31, 2016 it was not possible to use budget year 2016 as a reference year for this question. Thus we used budget year 2015 as reference year for this question. Budget year 2016 is an exception and in previous years (not only in 2015), Parliament has regularly examined and discussed the Audit Report. Each year parliament and parliamentary committees discuss the Audit Report of the Execution of the State Budget for the previous budget year. As said before, some of Parliamentary Committees members are appointed as representatives of public and they are not MPs. During the Parliamentary Committee meetings, they are allowed to comment on issues presented at those meetings, but they do not have voting rights. The members of the press and citizens can attend those meetings, but cannot testify. In the 7th term of the Parliament, the Parliamentary Committees members were appointed as representatives of public for the period December, 12 2012 to September 25, 2015. At the moment (October 2016) there are no Parliamentary Committees members appointed as representatives of public since we had two times parliamentary elections in last 12 months, but they are expected to be appointed (Mr. Marija Vrhovski).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** a. (100)

**Sources:** (A) Email sent by Ms. Biserka Čoh Mikulec, who works as public relations officer in the State Audit Office (June 1 2016, October 26 2016, and October 27 2016)

**Comments:** Researcher: There are several statutory audits which must be performed every year (one of them is the audit of the execution of the state budget of the Republic of Croatia). The audits of all other entities that are performed are determined on the following criteria: risk assessment, the financial significance of the audited entity, the results of earlier audits and collected information on the operations of the audited entities. Information on the operations of the audited entities are collected, among other things, from the natural and legal persons and media. The natural and legal persons report irregularities in business entities for which the State Audit Office is responsible to the State Audit Office (anonymous or non-anonymous), through the website or mail. The contacts are on the State Audit Office webpage <http://www.revizija.hr/> (<http://www.revizija.hr/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** State Audit Office, Internet: <http://www.revizija.hr/hr/> (<http://www.revizija.hr/hr/>)

**Comments:** Researcher: There are no publicly available written documents relating to feedback on how the State Audit Office has used public inputs to determine its audit program.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** (A) Email sent by Ms. Biserka Čoh Mikulec, who works as public relations officer in the State Audit Office (1.6.2016)

**Comments:** Researcher: Ms. Biserka Čoh Mikulec answers that there are no formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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