

**International Budget Partnership  
OPEN BUDGET QUESTIONNAIRE  
Croatia, September 2009**

International Budget Partnership  
Center on Budget and Policy Priorities  
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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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## **Section One: The Availability of Budget Documents**

**Table 1. Budget Year of Documents Used in Completing the Questionnaire\***

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	2009
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2008/2009
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	2007

**\* Government Comments for Table 1 are available at the end of the Questionnaire**

**Table 2. Key Budget Documents Used: Full Titles and Internet Links\***

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Smjernice ekonomske i fiskalne politike za razdoblje 2009. – 2011. godine, 31.07.2008., ( <a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske</a> )
Budget Summary	News report: "Prijedlog proračuna za 2009. - deficit konsolidirane opće države 1,6 posto BDP-a," 05.12.2008., ( <a href="http://www.mfin.hr/hr/novosti/prijedlog-proracuna-za-2009-deficit-konsolidirane-opce-drzave-16-posto-bdp-">http://www.mfin.hr/hr/novosti/prijedlog-proracuna-za-2009-deficit-konsolidirane-opce-drzave-16-posto-bdp-</a> )
Executive's Budget Proposal	Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, 05.12.2008., ( <a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a> )
Budget Document One in Support of the Executive's Budget Proposal	Nacrti prijedloga financijskih planova izvanproračunskih korisnika za 2009. godinu, s prijedlogom projekcije za 2010. i 2011. godinu: a) Hrvatskih voda b) Hrvatskih cesta c) Državne agencije za osiguranje štednih uloga i sanaciju banaka d) Hrvatskog fonda za privatizaciju e) Fonda za zaštitu okoliša i energetske učinkovitost, 05.12.2008., ( <a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a> )
Budget Document Two in Support of the Executive's Budget Proposal	
Budget Document Three in Support of the Executive's Budget Proposal	
Citizens Budget	Not Produced
Enacted Budget	Državni proračun Republike Hrvatske za 2009. godinu, 18.12.2008., ( <a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2008_12_149_4090.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2008_12_149_4090.html</a> )

In-Year Reports	<p>Mjesečni statistički prikaz Ministarstva financija 160, circa July 2009, (<a href="http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf">http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf</a>)</p> <p>Izvješće o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu za prvo polugodište 2008. godine, 31.07.2008., (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske</a>)</p>
Mid-Year Review	Not Produced
Year-End Report	<p>Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. Godinu, 07.05.2009. <a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske</a></p>
Audit Report	<p>Izvješća o obavljenim revizijama, 27.06.2008, (<a href="http://www.revizija.hr/hr/izvjesce/">http://www.revizija.hr/hr/izvjesce/</a>)</p>
Other Documents	<p>Pretpristupni ekonomski program 2008. - 2010., November 2007 (<a href="http://www.mfin.hr/adminmax/docs/PEP2008Hrv.pdf">http://www.mfin.hr/adminmax/docs/PEP2008Hrv.pdf</a>)</p> <p>Pretpristupni ekonomski program 2009. - 2011., January 2009 (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/66_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/66_sjednica_vlade_republike_hrvatske</a>)</p>
Relevant Ministries & Departments	<p>Vlada Republike Hrvatske [government] (<a href="http://www.vlada.hr/">http://www.vlada.hr/</a>) Hrvatski sabor [parliament] (<a href="http://www.sabor.hr/">http://www.sabor.hr/</a>) Ministarstvo financija Republike Hrvatske [ministry of finance] (<a href="http://www.mfin.hr/">http://www.mfin.hr/</a>) Državni ured za reviziju [audit office] (<a href="http://www.revizija.hr/">http://www.revizija.hr/</a>) Porezna uprava [tax administration] (<a href="http://www.pu.mfin.hr/">http://www.pu.mfin.hr/</a>)</p>

**\* Government Comments for Table 2 are available at the end of the Questionnaire**

**Table 3. Distribution of Documents Related to the Executive's Budget Proposal\***

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	Pre-budget	<b>Executive's Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes		
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>						
	Pre-budget	<b>Executive's Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	NA	NA
2. Advance notification of release is sent to users, media	Yes	Yes	Yes	Yes	NA	NA
3. Released to public same day as official release to media	No	Yes	Yes	Yes	NA	NA
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	NA	NA
5. Free print copies available, limited distribution	No	No	No	No	NA	NA
6. Free print copies available, mass distribution	No	No	No	No	NA	NA
7. Readily available outside capital and/or big cities <sup>+</sup>	Yes	Yes	Yes	Yes	NA	NA
8. Written in more than one language	Yes	No	No	No	NA	NA
9. News conference is held to discuss release	No	Yes	Yes	Yes	NA	NA

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>+</sup>Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**\* Government Comments for Table 3 are available at the end of the Questionnaire**

**Table 4. Distribution of the Enacted Budget and Other Reports\***

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	NA	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	NA	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	No	Yes	NA	No	No
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities <sup>+</sup>	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	Yes	Yes	NA	Yes	Yes

<sup>+</sup>Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**\* Government Comments for Table 4 are available at the end of the Questionnaire**

## Section Two: The Executive's Budget Proposal

*Notes on abbreviations:*

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

**Note 1:** The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit.</li> <li>Expenditures are classified by administrative unit, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, pages 16-987.  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function.</li> <li>No expenditures classified by function are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u>  This information is not presented in the executive's budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification.</li> <li>No expenditures classified by economic classification are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, pages 16-987.  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> <li>Program-level data are presented for all expenditures.</li> <li>Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>No program-level data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, pages 16-987.  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.  b. No, multi-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, pages 16-987.  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).  b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.  c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.  d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, pages 16-987.  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> <li>All sources of tax revenue are identified individually.</li> <li>Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>No sources of tax revenue are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, pages 2-6.  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> <li>All sources of non-tax revenue are identified individually.</li> <li>Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>No sources of non-tax revenues are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 2-6  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented.  b. No, multi-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 2-6  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).  b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.  c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.  d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 2-6  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?
- Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).
  - Yes, the data reflect the outstanding debt at the end of the budget year.
  - Yes, the data reflect the outstanding debt at the start of the budget year.
  - No, data on the outstanding debt are not presented.
  - Not applicable/other (please comment).

Citation:

The supporting budget document which usually contains these information is not available.

Comment:

The performance has deteriorated since the 2008 round of research. The data on debt are present in the Pre-Budget Statement, which, however, "cannot be counted as a Supporting Budget Document" (see the *Guide to the Open Budget Questionnaire*, p. 25).

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "e." The data on the total government debt outstanding is not included in the budget documentation, but in the financial reports as balance sheet items. In accordance with the Article 21 of the Rulebook on financial reporting in budgetary accounting, the Ministry of Finance delivers financial reports for a budget year to the State Audit Office.

Rulebook on financial reporting in budgetary accounting:

[http://narodne-novine.nn.hr/clanci/sluzbeni/2005\\_02\\_27\\_471.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2005_02_27_471.html)

Amendments on the rulebook on financial reporting in budgetary accounting:

[http://narodne-novine.nn.hr/clanci/sluzbeni/2007\\_01\\_2\\_157.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2007_01_2_157.html)

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." In the previous budget proposals – in the part that contains explanations ("Obrazlozenje"), there was information on outstanding debt and some discussions (see 2008 Questionnaire), but in the 2009 budget documents, this part was absent. According to the acts cited in the governmental comments, we see that information on government assets and liabilities do exist, but they are not available in the budget proposal. It is not clear to me why it was suggested to change the response to "e."

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the Researcher.

d

<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 8 (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The supporting budget document which usually contains this information is not available.</p> <p><u>Comment:</u> The performance has deteriorated since the 2008 round of research. Some data on the composition of the debt are present in the Pre-Budget Statement, which, however, "cannot be counted as a Supporting Budget Document" (see the <i>Guide to the Open Budget Questionnaire</i>, p.25).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

- a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.
- b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
- c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
- d. No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Citation:

The supporting budget document which usually contains this information is not available.

Comment:

The performance has deteriorated since the 2008 round of research. Some information about macroeconomic forecast is present in the Pre-Budget Statement, which, however, "cannot be counted as a Supporting Budget Document" (see the *Guide to the Open Budget Questionnaire*, p.25).

d

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** Generally, the response "d" is appropriate. However, indirectly, one can get information about the assumption on real GDP growth from executive budget's proposal, since the main elements of consolidated central government budget for the 2009-2011 period are expressed in GDP terms.

**Government Comment:** Government did not dispute researcher's answer.

**Researcher Response:** The fact mentioned by the reviewer does not present an argument to change the response, as also acknowledged by the reviewer.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the Researcher.

15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?

- a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of different macroeconomic assumptions on the budget is not presented.
- e. Not applicable/other (please comment).

Citation:

The supporting budget document that should contain this information is not available.

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** I agree that the appropriate response to this question is "d" because some information on the impact of different macroeconomic assumptions on the budget is specified in the Pre-Budget Statement that is not, according to the *Guide to the Open Budget Questionnaire*, a Supporting Budget Document.

**Peer Reviewer Two Comment:**

**Government Comment:** Some information about the impact of different macroeconomic assumptions on the budget is presented in the Pre-accession Economic Programme.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." The answer is analogous to Peer Reviewer One's comment: according to the *Guide to the Open Budget Questionnaire*, the Pre-accession Economic Programme is not a Supporting Budget Document.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the Researcher.

d

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The supporting budget document that should contain these information is not available.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
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17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

No changes in the tax system were planned for 2009.

Comment:

**Researcher Response to this Question was "e"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Some information about the impact of policy proposals on revenues in 2009 is presented in the third budget revision.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "e." The comment mentions the third budget revision, but, of course, we have to stick to the original budget proposal. In the time of its issue, there were no plans for changes in taxes.

**IBP Comment:** IBP editors chose answer "e" as originally suggested by the Researcher.

e

<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 16-987  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by function for BY-1.</li> <li>No expenditures classified by function are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  According to our review of relevant documents, this information is not presented.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>No expenditures classified by economic classification are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 16-987  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>No program-level expenditure data are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 16-987  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?

- a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
- b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
- c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
- d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

(A) Revised budget for 2008: Izmjene i dopune Državnog proračuna Republike Hrvatske za 2008. godinu, Opći dio, p.6-10  
(<http://www.mfin.hr/adminmax/docs/Opcidio.pdf>)

(B) Revised budget for 2008: Obrazloženje prijedloga izmjena i dopuna državnog proračuna RH za 2008. godinu, p.4., par.2  
(<http://www.mfin.hr/adminmax/docs/Opcidio.pdf>)

(C) Executive budget proposal for 2009: Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p.7-11  
([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2008/57\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske))

Comment:

The BY-1 (2008) expenditure figures in the executive budget (C) closely correspond to the figures from the Revised budget, released on 09.07.2008. From the document (B) we can conclude that the data in 2008 revised budget (A) reflected January-May 2008 expenditures. See also the comment for question 29.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

b

<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 16-987  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> I agree that the appropriate response to this question is "a" because in the executive's budget are presented estimates of the aggregate level of expenditure for years 2007 (outurn) and 2008 (plan).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 16-987  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 16-987  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> <li>Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 16-987  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All tax revenues are identified individually for BY-1.</li> <li>Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>No tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 2-6  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All non-tax revenues are identified individually for BY-1.</li> <li>Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>No non-tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 2-6  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?

- a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.
- b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.
- c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.
- d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

(A) Revised budget for 2008: Izmjene i dopune Državnog proračuna Republike Hrvatske za 2008. godinu, Opći dio, p.2-5  
(<http://www.mfin.hr/adminmax/docs/Opcidio.pdf>)

(B) Revised budget for 2008: Obrazloženje prijedloga izmjena i dopuna državnog proračuna RH za 2008. godinu, p.4., par.2  
(<http://www.mfin.hr/adminmax/docs/Opcidio.pdf>)

(C) Executive budget proposal for 2009: Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p.2-6  
([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2008/57\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske)).

Comment:

The BY-1 (2008) revenue figures in the executive budget (C) fully correspond to the figures from the Revised budget, released on 09.07.2008. From the document (B) we can conclude that the data in 2008 revised budget (A) reflected January-May 2008 revenues. See also the comment for question 22.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

b

<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented.  b. No, such prior-year estimates of aggregate revenue are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 2-6  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> I agree that the appropriate response to this question is "a" because the executive's budget presents estimates of the aggregate level of revenues for years 2007 (outturn) and 2008 (plan).</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 2-6  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 2-6  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>Yes, but only information on the level of debt is presented.</li> <li>No, information related to the government debt for BY-1 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  The supporting budget document which usually contains this information is not available.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The supporting budget document which usually contains this information is not available.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d
<b>Comprehensiveness</b>	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Nacrti prijedloga financijskih planova izvanproračunskih korisnika za 2009. godinu, s prijedlogom projekcije za 2010. i 2011. godinu, (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u> Comprehensive quantitative estimates for multi-year period are shown, but there are no narrative discussion.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	b

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

- a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on intergovernmental transfers is not presented.
- e. Not applicable/other (please comment).

Citation:

Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 16-987  
([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2008/57\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske)).

Comment:

All transfers are shown, with only quantitative estimates by programs, and no narrative discussion. See all items under Head 363.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** I agree that the appropriate response to this question is "b" because intergovernmental transfers are presented, based on quantitative estimates with no narrative discussion. Intergovernmental transfers are presented under Head 363.

**Peer Reviewer Two Comment:** The response is appropriate. However, the transfers can be seen under Head 363 ("Pomoći unutar opće države"), and not 361.

**Government Comment:** Government did not dispute researcher's answer.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." The answer remains the same. The following sentence in the comment above, due to error revealed by reviewers, must be changed into: "See all items under Head 363."

**IBP Comment:** IBP editors chose answer "b," as originally suggested by the researcher, taking into account the comments made by the peer reviewers and the ensuing researcher's correction of the relevant citation.

b

<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on transfers to public corporations is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 16-987  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u>  All transfers are shown, with only quantitative estimates by programs, and no narrative discussion. See all items under Head 351.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	b
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on quasi-fiscal activities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  According to our review of relevant documents, this information is not presented.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?
- Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.
  - Yes, information is presented, highlighting key information, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on financial assets is not presented.
  - Not applicable/other (please comment).

Citation:

According to our review of relevant documents, this information is not presented.

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "c" because in the executive's budget are presented information regarding property income (revenue earned by government when it places financial assets). Financial assets revenues are presented under Head 641.

**Peer Reviewer Two Comment:**

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because the budget only presents the data on transactions in financial assets, but there are no data on the balances.

**IBP Comment:** Taking into account the comment made by the Peer Reviewer One, IBP editors chose answer "c." It is true that important information on financial assets is missing, but the Head 641 of the Executive's Budget Proposal indeed provides enough information for the answer "c" to be justified.

**Government Comment:** A more appropriate response to this question would be "e." The information on financial assets held by the government is not included in the budget documentation, but in the financial reports as balance sheet items. In accordance with the Article 21 of the Rulebook on financial reporting in budgetary accounting, Ministry of Finance delivers financial reports for a budget year to the State Audit Office.

Rulebook on financial reporting in budgetary accounting:

[http://narodne-novine.nn.hr/clanci/sluzbeni/2005\\_02\\_27\\_471.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2005_02_27_471.html)

Amendments on the rulebook on financial reporting in budgetary accounting:

[http://narodne-novine.nn.hr/clanci/sluzbeni/2007\\_01\\_2\\_157.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2007_01_2_157.html)

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d."

**IBP Comment:** IBP editors chose answer "c" – see the explanation above.

C

40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?
- Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.
  - Yes, information is presented, highlighting key information, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on non-financial assets is not presented.
  - Not applicable/other (please comment).

Citation:

According to our review of relevant documents, this information is not presented.

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "c" because the executive's budget presents information regarding property income (revenue earned by government when it places non-financial assets). Non-financial assets revenues are presented under Head 642.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "e." The information on financial assets held by the government is not included in the budget documentation, but in the financial reports as balance sheet items. In accordance with the Article 21 of the Rulebook on financial reporting in budgetary accounting, the Ministry of Finance delivers financial reports for a budget year to the State Audit Office.

Rulebook on financial reporting in budgetary accounting:

[http://narodne-novine.nn.hr/clanci/sluzbeni/2005\\_02\\_27\\_471.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2005_02_27_471.html)

Amendments on the rulebook on financial reporting in budgetary accounting:

[http://narodne-novine.nn.hr/clanci/sluzbeni/2007\\_01\\_2\\_157.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2007_01_2_157.html)

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." I chose my answer because the budget only presents the data on transactions in non-financial assets, but there are no data on the balances.

**IBP Comment:** Taking into account the comment made by Peer Reviewer One, IBP editors chose answer "c." It is true that important information on non-financial assets is missing, but the Head 642 of the Executive's Budget Proposal provides enough information for the answer "c" to be justified.

C

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> According to our review of relevant documents, this information is not presented.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> According to our review of relevant documents, this information is not presented.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> According to our review of relevant documents, this information is not presented.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d
<p>44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> <li>All sources of donor assistance are identified individually.</li> <li>At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>Less than two-thirds of sources of donor assistance are identified individually.</li> <li>No sources of donor assistance are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 3 (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u> According to our review of related documents, this information is not presented. Only the aggregated amounts of donor assistance are included.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The response is appropriate. The aggregate amounts are presented under Head 631 "Pomoći od inozemnih vlada" i 632 "Pomoći od međunarodnih organizacija."</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on tax expenditures is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> According to our review of relevant documents, this information is not presented.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d
<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> <li>All earmarked revenues are identified individually.</li> <li>At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>Less than two-thirds of earmarked revenues are identified individually.</li> <li>No earmarked revenues are identified individually.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 2-6 (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>One percent or less of expenditure is dedicated to secret items.</li> <li>Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 146  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u>  The expenditure of the agency "RH Sigurnosno-obavještajna agencija" is planned at 359.5 million kuna in 2009, while total budget expenditure is 128,9 billion kuna.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The response is appropriate. Figures from the above comment should be corrected – in 2009, total budgetary central government expense was HRK 125.3 billion, while the expense of the agency "RH Sigurnosno-obavještajna agencija" was HRK 359.5 million (less than 0.3 percent of the total expense).</p> <p><b><u>Government Comment:</u></b> 359.5 billion isn't correct, it is 359.5 million.</p> <p><b><u>Researcher Response:</u></b> We think that the amount of 128.9 billion HRK written in our response is an appropriate figure for total budget expenditure: it is a sum of "Expense" (Rashodi poslovanja) in the amount of 125.3 billion HRK and "acquisition of non-financial assets" (Rashodi za nabavu nefinancijske imovine) in the amount of 3.6 billion HRK. Reviewer 2 accounts only for the former amount. However, this does not change the response to this question.</p>	<p>a</p>
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<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the link between the budget and the government's stated policy goals is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> The supporting budget document which usually contains this information is not available.</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "d"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> In September 2009 the Government for the first time adopted the Strategy of the Government Programme for the period 2010 - 2012 which defines objectives and priorities in the next medium-term period. The Strategy ensures the allocation of budgetary resources to those goals that will achieve the greatest impact in priority areas. (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/12_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/12_sjednica_vlade_republike_hrvatske</a>).</p> <p><b><u>Researcher Response:</u></b> I suggest the answer should remain as I indicated in the questionnaire: "d." The "Strategy of the Government Programme" is a document that speaks in general terms; regardless, (as in case of q.15.) it cannot be considered as a budget document.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "d" as originally suggested by the Researcher.</p>	d

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?
- Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
  - Yes, information is presented, highlighting the major policy goals, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
  - Not applicable/other (please comment).

Citation:

The supporting budget document which should contain this information is not available.

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** See comment for question 48.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." The "Strategy of the Government Programme" is a document that speaks in general terms; regardless, (as in case of q.15.), it cannot be considered as a budget document.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the Researcher.

d

<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Non-financial data are presented for all programs.</li> <li>b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>d. No non-financial data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> According to our review of related documents, this information is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> <li>a. The non-financial data are very useful for assessing program performance.</li> <li>b. The non-financial data are mostly useful for assessing program performance.</li> <li>c. The non-financial data are somewhat useful for assessing program performance.</li> <li>d. No non-financial data are provided or they are not useful for assessing program performance.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> According to our review of related documents, this information is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> <li>a. Performance indicators are presented for all programs.</li> <li>b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>d. No performance indicators are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> According to our review of related documents, this information is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are well designed.</li> <li>b. Most performance indicators are well designed.</li> <li>c. Some performance indicators are well designed, but most are not.</li> <li>d. No programs have performance indicators, or they are not well designed.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> According to our review of related documents, this information is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> <li>a. All performance indicators are used in conjunction with performance targets.</li> <li>b. Most performance indicators are used in conjunction with performance targets.</li> <li>c. Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>d. No performance indicators are used in conjunction with performance targets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> According to our review of related documents, this information is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on policies intended to alleviate poverty is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> According to our review of related documents, this information is not presented.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d

<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Tax Administration (<a href="http://www.pu.mfin.hr/">http://www.pu.mfin.hr/</a>)</p> <p><u>Comment:</u> The Tax Administration maintains a website that provides updated information on changes in the tax system to the public as well as the documents required by taxpayers to fulfill their obligations. However, information regarding involvement of the private sector in different projects, such as fees and prices of concessions and franchises, and their overview, are lacking.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	b

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> <li>Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.</li> <li>Yes, some analysis is presented, but it lacks important details.</li> <li>No analysis on the distribution of the tax burden is presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> According to our review of related documents, this information is not presented.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with IFI assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Ministry of Finance web page: <a href="http://www.mfin.hr/hr/medunarodne-financije">http://www.mfin.hr/hr/medunarodne-financije</a>.</p> <p><u>Comment:</u> The Ministry of Finance webpage contains a collection of international contracts (WB, MMF, EBRD, EIB, CEB) as well as a short description of cooperation with each international financial institution. However, further work needs to be done to link available information with macroeconomic conditionality and project-specific conditionality.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	b

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.</li> <li>Yes, information is presented, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on conditions associated with donor country assistance is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Central Office for Development Strategy and Coordination of EU funds web page:  <a href="http://www.baza.strategija.hr/default.asp?akcija=51&amp;ida=24&amp;id=24&amp;jezik=0">http://www.baza.strategija.hr/default.asp?akcija=51&amp;ida=24&amp;id=24&amp;jezik=0</a>  Ministry of Foreign Affairs and European Integration web page:  <a href="http://www.mvpei.hr/MVP.asp?pcpid=2253">http://www.mvpei.hr/MVP.asp?pcpid=2253</a>.</p> <p><u>Comment:</u>  A database on all financial aid received from foreign sources has been formed and all international agreements are published. However, a narrative discussion is lacking as well as a link between available information and both macro-economic and project-specific conditionality.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p><b>b</b></p>
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<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative.  b. Yes, it provides a summary that is somewhat informative.  c. Yes, but the summary is not very informative.  d. No, it does not provide a summary.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  News report: "Prijedlog proračuna za 2009. - deficit konsolidirane opće države 1,6 posto BDP-a," 05.12.2008.,  (<a href="http://www.mfin.hr/hr/novosti/prijedlog-proracuna-za-2009-deficit-konsolidirane-opce-drzave-16-posto-bdp-">http://www.mfin.hr/hr/novosti/prijedlog-proracuna-za-2009-deficit-konsolidirane-opce-drzave-16-posto-bdp-</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	b
<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative.  b. Yes, it publishes a citizens budget that is somewhat informative.  c. Yes, but the citizens budget is not very informative.  d. No, it does not publish a citizens budget.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  The document is not produced.</p> <p><u>Comment:</u>  The performance has deteriorated since the 2008 round of research.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b> The response is appropriate. The non-technical presentation of 2008 budget can be found at <a href="http://www.mfin.hr/adminmax/docs/Proracun2008.pdf">http://www.mfin.hr/adminmax/docs/Proracun2008.pdf</a>. Such a document is not produced for 2009.</p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"><li>a. Yes, thorough definitions of budget terms are provided.</li><li>b. Yes, definitions are provided, but some details are excluded.</li><li>c. Yes, some definitions are provided, but it lacks important details.</li><li>d. No, definitions are not provided.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u> Budget law - Narodne novine No. 87/2008 (<a href="http://narodne-novine.nn.hr/clanci/sluzbeni/340390.html">http://narodne-novine.nn.hr/clanci/sluzbeni/340390.html</a>).</p> <p><u>Comment:</u> Definitions of budget terms are provided in the Budget law; paragraph 3. These definitions could be re-written in a more public-friendly manner and presented in a stand-alone document, for example, as an appendix to the citizen's budget.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<b>b</b>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> <li>a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Budget Law - Narodne novine No. 87/08 (<a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2008_07_87_2791.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2008_07_87_2791.html</a>);  Right to Access Information law - Narodne novine No. 172/03 (<a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2003_10_172_2491.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2003_10_172_2491.html</a>)  Transparency International Croatia and Gong - Imamo pravo znati! (<a href="http://www.imamopravoznati.net/">http://www.imamopravoznati.net/</a>).</p> <p><u>Comment:</u>  Citizens have the right by the Budget law and the Right to Access Information law to access governmental and budgetary information. However, citizens sometimes have problems in obtaining government information, which is why a campaign "We have a right to know!" was carried out by NGOs.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>b</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u> The researcher queried several colleagues from inside and outside the Institute, including members of Transparency International Croatia, regarding their views related to the appropriate answer to this question, and the answer that prevailed was “c.”</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The researcher queried several colleagues from and outside the Institute, including members of Transparency International Croatia, regarding their views related to the appropriate answer to this question, and the answer that prevailed was “d.”</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
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## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Budget Law - Narodne novine No. 87/08 (<a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2008_07_87_2791.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2008_07_87_2791.html</a>).</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> I agree the appropriate response to this question is "a" and Article 37 in the Budget Law defines budget proposal including all important dates.</p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> Government did not dispute researcher's answer.</p>	a
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> <li>Yes, a detailed timetable is released to the public.</li> <li>Yes, a timetable is released, but some details are excluded.</li> <li>Yes, a timetable is released, but it lacks important details.</li> <li>No, a timetable is not issued to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Ministry of Finance web page - Budget planning (<a href="http://www.mfin.hr/hr/proracun">http://www.mfin.hr/hr/proracun</a>).</p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> Government did not dispute researcher's answer.</p>	a

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u>  Ministry of Finance web page - Budget planning  (<a href="http://www.mfin.hr/hr/proracun">http://www.mfin.hr/hr/proracun</a>)  Ministry of Finance web page - News archive  (<a href="http://www.mfin.hr/hr/novosti/prijedlog-proracuna-za-2009-deficit-konsolidirane-opce-drzave-16-posto-bdp-">http://www.mfin.hr/hr/novosti/prijedlog-proracuna-za-2009-deficit-konsolidirane-opce-drzave-16-posto-bdp-</a>).</p> <p><u>Comment:</u>  The parliament should have received the budget proposal before 15 November 2008 and it got it on 5 December 2008. The selected answer shows deterioration in performance from the 2008 round of research.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	b
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> According to Vjekoslav Bratić, researcher from the Institute of Public Finance, who wrote his master’s thesis on the role of parliament in the budgetary process, the most appropriate answer would be “d.”</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b> I agree the appropriate response to this question is “d” because there is no official consultation on budget priorities.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
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70. Does the executive hold consultations with the public as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of constituencies.
- b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few constituencies.
- d. No, the executive does not typically consult with the public as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

According to our review of the Ministry of Finance's webpage (including their News Archive), and of related articles from the press, the executive does not typically consult with the public as part of the budget preparation process.

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** I agree the appropriate response to this question is "d" because there are no official or unofficial consultations with the public on budget priorities.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "c." The Government conducts a number of meetings with independent economists dealing with the public sector, commercial banks economists, union representatives, Croatian employer association.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." The government does hold consultations with different actors, but it is not clear that it is related with determining budget priorities.

**IBP Comment:** IBP editors chose answer "c," as suggested by the government, to maintain consistency with the criteria used for selecting answers across countries.

C

<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> <li>The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>The executive does not release a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Smjernice ekonomske i fiskalne politike za razdoblje 2009. – 2011. godine, 31.07.2008., (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u> It was released on 31 July 2008 (see Table 2, Pre-Budget Statement).</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a
<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Smjernice ekonomske i fiskalne politike za razdoblje 2009. – 2011. godine, (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u> Macroeconomic framework: p.7-17, Fiscal framework: p.18-42.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a

<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Smjernice ekonomske i fiskalne politike za razdoblje 2009. – 2011. godine, (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a
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<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>The legislature receives the budget at least three months before the start of the budget year.</li> <li>The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>The legislature does not receive the budget before the start of the budget year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Budget Law - Narodne novine No. 87/08 (<a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2008_07_87_2791.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2008_07_87_2791.html</a>)  Ministry of Finance web page - News archive (<a href="http://www.mfin.hr/hr/novosti/prijedlog-proracuna-za-2009-deficit-konsolidirane-opce-drzave-16-posto-bdp-">http://www.mfin.hr/hr/novosti/prijedlog-proracuna-za-2009-deficit-konsolidirane-opce-drzave-16-posto-bdp-</a>).</p> <p><u>Comment:</u>  The legislature by law has to receive the budget before 15 November but this rule was not respected in practice in 2008. The legislature received the budget on 5 December. The selected answer shows a deterioration in performance from the 2008 round of research.</p> <p><b>Peer Reviewer One Comment:</b> By the law, the legislature (Croatian Parliament) has to receive the budget proposal before 15 November but this rule was not respected in practice in 2008.</p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> Government did not dispute researcher's answer.</p>	C

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?
- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
  - b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
  - c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
  - d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
  - e. Not applicable/other (please comment).

Citation:

Croatian Parliament webpage - Report of Finance and Budget Committee on Budget Proposal for 2009 with Projections for 2010 and 2011, Minutes of 21st Meeting (<http://www.sabor.hr/Default.aspx?art=25714>).

Comment:

Minutes of the meeting do not show testimony from the public. Only representatives of the executive and members of the Finance and Budget Committee take part in the discussion.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

C

<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Croatian Parliament webpage - Report of Finance and Budget Committee on Budget Proposal for 2009 with Projections for 2010 and 2011, Minutes of 21st Meeting (<a href="http://www.sabor.hr/Default.aspx?art=25714">http://www.sabor.hr/Default.aspx?art=25714</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	C
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> <li>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Croatian Parliament webpage - Report of Finance and Budget Committee on Budget Proposal for 2009 with Projections for 2010 and 2011, Minutes of 21st Meeting (<a href="http://www.sabor.hr/Default.aspx?art=25714">http://www.sabor.hr/Default.aspx?art=25714</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> <li>Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>Yes, the committees release reports, but some details are excluded.</li> <li>Yes, the committees release reports, but they are not very informative.</li> <li>No, the committees do not release reports or do not hold public hearings.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Croatian Parliament webpage - Minutes of Meetings held by Finance and Budget Committee (<a href="http://www.sabor.hr/Default.aspx?sec=2331">http://www.sabor.hr/Default.aspx?sec=2331</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	b

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</li> <li>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The response to this question was provided by Mr. Ranko Ostojić who is head of the Internal Affairs and National Security Committee in the Croatian Parliament, and belongs to an opposition party.</p> <p><u>Comment:</u> The performance has improved since the 2008 round of research.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a
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80. Does the legislature have authority *in law* to amend the budget presented by the executive?
- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
  - b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
  - c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
  - d. No, the legislature does not have any authority *in law* to amend the budget.
  - e. Not applicable/other (please comment).

Citation:

Budget Law - Narodne novine No. 87/08 ([http://narodne-novine.nn.hr/clanci/sluzbeni/2008\\_07\\_87\\_2791.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2008_07_87_2791.html)).

Comment:

Limitations are described in Article 38 of the Budget law. All amendments have to be aligned with the established size of the budget deficit. If the goal of an amendment is to increase budget expenditures above an amount stated in the budget proposal, then a decrease of expenditures for another budget item should be proposed at the same time. Proposals which seek an increase in expenditures must not require additional indebtedness.

b

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Proposals which seek an increase in expenditures must not require additional indebtedness or may not burden the budgetary reserve.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "b." The government comment does not add any new information in terms of our original reply.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher.

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals or the approved budget is not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu,  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p><b>a</b></p>
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<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  (A) Izvješće o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu za prvo polugodište 2008. godine, (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske</a>)</p> (B) Mjesečni statistički prikaz Ministarstva financija 160 ( <a href="http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf">http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf</a> ). <p><u>Comment:</u>  This half-year report (document A) provides data on expenditures for the first six months of the year. The monthly report (document B) does not contain data by administrative unit.</p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "a," since the provided information is organized by economic classification.</p>	a

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Izvješće o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu za prvo polugodište 2008. godine, (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> <li>The in-year reports on actual expenditures organized by administrative unit contain program-level detail.</li> <li>The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.</li> <li>The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Izvješće o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu za prvo polugodište 2008. godine, (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. Yes, comparisons are made for all expenditures.
- b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.
- c. Yes, but comparisons are made for less than two-thirds of expenditures.
- d. No, comparisons are not made, or no in-year reports are released to the public.
- e. Not applicable/other (please comment).

Citation:

Izvješće o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu za prvo polugodište 2008. godine, ([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2008/38\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske)).

Comment:

Only a comparison with expenditure estimates for the whole budget year is presented.

a

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The response is appropriate. Just as additional information, monthly statistical reports containing actual expenditure (but not organized by administrative unit) do compare actual expenditure with the same period in the previous year.

**Government Comment:** Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.

**IBP Comment:** IBP editors chose answer "a" to maintain consistency within the questionnaire (see question 82).

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> <li>In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>In-year reports on actual revenue collections are released at least every quarter.</li> <li>In-year reports on actual revenue collections are released at least semi-annually.</li> <li>In-year reports on actual revenue collections by source of revenue are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Monthly Statistical Review by Ministry of Finance (<a href="http://www.mfin.hr/hr/statisticki-prikazi-2008">http://www.mfin.hr/hr/statisticki-prikazi-2008</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> <li>In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>In-year reports on actual revenue collections are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Mjesečni statistički prikaz Ministarstva financija 160, p.12 (<a href="http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf">http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all revenue sources.</li> <li>Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Mjesečni statistički prikaz Ministarstva financija 160, p.12 (<a href="http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf">http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports on actual borrowing are released at least every month.</li> <li>Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>No, in-year reports on actual borrowing are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> Mjesečni statistički prikaz Ministarstva financija 160, p.16 (<a href="http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf">http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	a

90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
- e. Not applicable/other (please comment).

Citation:

Mjesečni statistički prikaz Ministarstva financija 160, p.29  
([http://www.mfin.hr/adminmax/docs/Statistika\\_hrvatski\\_160.pdf](http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf)).

Comment:

Information about interest rates on the foreign debt, maturity profile of the foreign debt, and currency denomination of the debt are not presented.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

b

91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?

- a. Reports are released 1 month or less after the end of the period.
- b. Reports are released 2 months or less (but more than 1 month) after the end of the period.
- c. Reports are released more than 2 months after the end of the period.
- d. In-year reports are not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

At the time of filling in the questionnaire (August 2009), the most recent release was number 160, related to January 2009.

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** In August 2009 three publications were published. One was number 160, related to January 2009, second was number 161, related to February 2009 and third was number 162, related to March 2009.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "c."

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?

- a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.
- b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
- c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
- d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The response is appropriate. It has to be added that as the rule, the government revises the budget in the middle of the year. The revised budget is based on the revised forecast for the full fiscal year.

**Government Comment:** A more appropriate response to this question would be "b." Yes, the mid-year review includes a discussion of the economy, but it lacks some details.

Comment: Mid-Year Review was produced in September 2009 which included a discussion of the changes in economic outlook since the budget was enacted.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." We have been discussing this issue repeatedly in all rounds of research. According to the *OECD Best Practices for Budget Transparency*, the mid-year report should provide "a comprehensive update on the implementation of the budget, including an updated forecast of the budget outcome for the current fiscal year and, at least, the following two fiscal years." The half-year report issued by the government does not satisfy these basic conditions, and thus it cannot be considered as a mid-year review (report).

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
- b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.
- c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.
- d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." During 2009 Parliament approved three supplemental budgets (the last one on 31 July 2009) which included updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. (<http://www.mfin.hr/hr/rebalans-proracuna-2009>).

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." In the 2008 round of research we have also concluded that the revised budget should not be considered as a replacement for mid-year review.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

94. What is the most detail provided in the mid-year review for expenditures?

- a. The mid-year review includes program-level detail for expenditures.
- b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).
- c. The mid-year review includes only departmental totals (or functional totals).
- d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." In accordance with the Budget Act the mid-year review for 2009 was prepared and Government adopted it on September 10, 2009. It includes the same level of detail as the budget itself (<http://www.sabor.hr/Default.aspx?art=29680>).

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." See explanation for previous and q.92.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"><li>a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li><li>b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li><li>c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li><li>d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	d
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96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?

- a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
- b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
- c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
- d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
- e. Not applicable/other (please comment).

Citation:

Budget Law - Narodne novine No. 87/08 ([http://narodne-novine.nn.hr/clanci/sluzbeni/2008\\_07\\_87\\_2791.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2008_07_87_2791.html)).

Comment:

The executive has to seek input by law (Article 46) and this is observed in practice.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> <li>a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>d. No, the procurement process was not open and competitive in practice.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> State Commission for Public Procurement Control web page - Izvješće o radu Državne komisije za kontrolu postupaka javne nabave za 2007. (<a href="http://www.dkom.hr/onama/GodisnjeIzvjescje2007.pdf">http://www.dkom.hr/onama/GodisnjeIzvjescje2007.pdf</a>).</p> <p><u>Comment:</u> In 2007, there were 637 new filed complaints.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	C
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98. When does the legislature typically approve supplemental budgets?

- a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).
- b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).
- c. Not applicable/other (please comment).

Citation:

Croatian Parliament web page - Minutes from the 9th Meeting of the Croatian Parliament (<http://www.sabor.hr/Default.aspx?sec=2150>).

Comment:

By August 2009, there have been three budget revisions for fiscal year 2009: one in March and two in July.

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** But, legislature typically approves just one supplemental budget a year.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "a." The government comment is not directly connected to the question.

**IBP Comment:** IBP editors chose answer "a" as originally suggested by the researcher.

a

99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
- e. Not applicable/other (please comment).

Citation:

Izmjene i dopune Državnog proračuna Republike Hrvatske za 2009. godinu, 31.07.2009. (<http://www.mfin.hr/adminmax/docs/DPRH2009.pdf>).

Comment:

This applies to "most years," though not in 2009, when total expenditure in supplemental budget from July 2009 was 6% lower than in the original proposal.

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** I agree that the appropriate response to this question is "a" and this applies to "most years," excluding year 2008, when total expenditures in the supplemental budget was 2.3% higher than in the original proposal.

**Peer Reviewer Two Comment:** A more appropriate response to this question would be "b." It was only in 2009 that the total expense in supplemental budget was 6 percent lower than in the original budget. In 2007 and 2008, the supplemental budgets were more than 2 percent higher than the original budgets. In 2007, the supplemental budget was 4.4 percent higher, and in 2008, 2.3 percent higher than the original budget for the respective year. See Svaljek, S., 2009, "Government Budget Revenue Forecasting in Croatia: Why Do Errors Occur?" *Economic Trends and Economic Policy*, summer, pp. 53-69.

**Government Comment:** Government did not dispute researcher's answer.

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "a." The facts mentioned by Reviewer Two are correct, but still, in most of the years supplemental budgets were less than 2 percent of the original proposal.

**IBP Comment:** IBP editors chose answer "a," as originally suggested by the researcher, taking into account the comment made by the Peer Reviewer Two.

a

<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, p. 9  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u>  Expenditures are approved before the funds are expended.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>a</p>
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<b>Executive's Year-end Report and the Supreme Audit Institution</b>	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> <li>a. The report is released six months or less after the end of the fiscal year.</li> <li>b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. The report is released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u>  The cited year-end report related to 2008 was released on 7 May 2009.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu.  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske</a>)</p>	a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Croatian Parliament webpage - Finance and Budget Committee, Minutes of 25th meeting (<a href="http://www.sabor.hr/Default.aspx?art=26336">http://www.sabor.hr/Default.aspx?art=26336</a>) and Minutes of 10th meeting (<a href="http://www.sabor.hr/Default.aspx?sec=2331&amp;PageIndex=28&amp;Year=0">http://www.sabor.hr/Default.aspx?sec=2331&amp;PageIndex=28&amp;Year=0</a>).</p> <p><u>Comment:</u> The 2007 year-end report was submitted to the Parliament on 29 May 2008, while the audit reports for 2007 were submitted to the Parliament on 12 December 2008.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>d</p>
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103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu, p.412-418  
([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu.  
([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

a

104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu, p.412-418  
([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu.  
([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

b

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> <li>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>Yes, some explanation is presented, but it lacks important details.</li> <li>No, an explanation is not presented, or such a report is not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu, p.406-411  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu.  (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske</a>).</p>	a
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106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu, p.397-404  
([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu.  
([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

d

107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu, ([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

Comment:

According to our review of relevant documents, this information is not presented.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The response is appropriate; however, a more detailed explanation of the rationale for the reassessment would be appreciated.

**Government Comment:** Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu. ([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

**Researcher Response:** I suggest the answer should be changed to "d." The original response was wrong due to researcher's error: the term "non-financial data" from the current question was somehow confused with the data on "non-financial assets." Since the year-end report only deals with financial data, the appropriate answer is "d."

**IBP Comment:** IBP editors chose answer "d" as subsequently suggested by the researcher.

d

108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu, ([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

Comment:

According to our review of relevant documents, this information is not presented.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu. ([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

d

109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu, ([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

Comment:

According to our review of relevant documents, this information is not presented.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu. ([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

d

110. Does the year-end report present the actual outcome for extra-budgetary funds?

- a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key issues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information is not presented on extra-budgetary funds, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu, p.460-462  
([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske)).

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu.  
([http://www.vlada.hr/hr/naslovnica/sjednice\\_i\\_odluke\\_vlade\\_rh/2009/81\\_sjednica\\_vlade\\_republike\\_hrvatske](http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske))

b

<b>The Independence and Performance of the Supreme Audit Institution</b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>a. Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  State Audit Office - Audit Reports 2007  (<a href="http://www.revizija.hr/izvjesca/2009-rr/2-izvjesce-o-obavljenim-revizijama/01-drzavni-proracun-i-korisnici-drzavnog-proracuna/01-drzavni-proracun-republike-hrvatske-za-2007.pdf">http://www.revizija.hr/izvjesca/2009-rr/2-izvjesce-o-obavljenim-revizijama/01-drzavni-proracun-i-korisnici-drzavnog-proracuna/01-drzavni-proracun-republike-hrvatske-za-2007.pdf</a>).</p> <p><u>Comment:</u>  The performance has improved since the 2008 round of research.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> <li>All expenditures have been audited and the reports released to the public.</li> <li>Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> State Audit Office - Audit Reports 2007 (<a href="http://www.revizija.hr/izvjesca/2009-rr/2-izvjesce-o-obavljenim-revizijama/01-drzavni-proracun-i-korisnici-drzavnog-proracuna/01-drzavni-proracun-republike-hrvatske-za-2007.pdf">http://www.revizija.hr/izvjesca/2009-rr/2-izvjesce-o-obavljenim-revizijama/01-drzavni-proracun-i-korisnici-drzavnog-proracuna/01-drzavni-proracun-republike-hrvatske-za-2007.pdf</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> <li>The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> State Audit Office - Audit Reports 2007 (<a href="http://www.revizija.hr/izvjesca/2009-rr/2-izvjesce-o-obavljenim-revizijama/01-drzavni-proracun-i-korisnici-drzavnog-proracuna/01-drzavni-proracun-republike-hrvatske-za-2007.pdf">http://www.revizija.hr/izvjesca/2009-rr/2-izvjesce-o-obavljenim-revizijama/01-drzavni-proracun-i-korisnici-drzavnog-proracuna/01-drzavni-proracun-republike-hrvatske-za-2007.pdf</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a

<p>114. 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?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Auditing law - Narodne novine No. 49/03, Article No. 10 (<a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2003_03_49_627.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2003_03_49_627.html</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	a
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> State Audit Office - Audit Reports 2007 (<a href="http://www.revizija.hr/hr/izvjesce/">http://www.revizija.hr/hr/izvjesce/</a>).</p> <p><u>Comment:</u> Reports on Hrvatske ceste, Hrvatske vode and Fond za zaštitu okoliša i energetske učinkovitost were not released to the public. The performance has deteriorated since the 2008 round of research.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	c

<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Auditing law - Narodne novine No. 49/03, Article No. 3 (<a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2003_03_49_627.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2003_03_49_627.html</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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117. Who determines the budget of the Supreme Audit Institution?

- a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Citation:

Auditing law - Narodne novine No. 49/03, Article No. 15 ([http://narodne-novine.nn.hr/clanci/sluzbeni/2003\\_03\\_49\\_627.html](http://narodne-novine.nn.hr/clanci/sluzbeni/2003_03_49_627.html)).

Comment:

The budget is determined by the legislature. According to Mrs. Čoh Mikulec, who works in public relations of the State Audit Office, funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

a

<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> <li>a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.</li> <li>c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.</li> <li>d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Response to this question was given by Mrs. Čoh Mikulec who works in public relations of the State Audit Office.</p> <p><u>Comment:</u> The State Audit Office does not employ designated staff for auditing of the security sector.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>d</p>
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119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
- c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

State Audit Office webpage - State Audit Office Information Catalogue (<http://www.revizija.hr/documents-pdf/odluka-o-ustrojanju-kataloga-informacija.pdf>). Information about the number of communications from the public was provided by Mrs. Čoh Mikulec who works in public relations of the State Audit Office.

Comment:

The performance has improved since the 2008 round of research as the answer used to be "c," but it is possible that citizens have just become more active.

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** Government did not dispute researcher's answer.

b

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> Croatian Parliament webpage - Finance and Budget Committee, Description of Duties (<a href="http://www.sabor.hr/Default.aspx?sec=2331">http://www.sabor.hr/Default.aspx?sec=2331</a>) and Minutes of 25th meeting (<a href="http://www.sabor.hr/Default.aspx?art=26336">http://www.sabor.hr/Default.aspx?art=26336</a>).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p><b>a</b></p>
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121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

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

Citation:

Comment:

According to our review of related websites and documents, the executive does not report on steps it has taken to address audit findings.

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Report on steps taken to address State Audit Office recommendations and findings for 2007 was submitted to the Parliament:  
<http://www.sabor.hr/Default.aspx?art=30112>

**Researcher Response:** I suggest the answer should remain as I indicated in the questionnaire: "d." The government has reported on steps it has taken to address the State Audit Office recommendations. However, the report for 2007 was discussed in Parliament on 20 November 2009, after we had already filled in the questionnaire.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the Researcher.

d

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> State Audit Office - Audit Reports 2007 (<a href="http://www.revizija.hr/hr/izvjesce/">http://www.revizija.hr/hr/izvjesce/</a>).</p> <p><u>Comment:</u> Reports are released but they are not very comprehensive in terms of actions that were taken. The performance has improved since the 2008 round of research.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher's answer.</p>	<p>b</p>
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<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u> The response to this question was provided by Mr. Ranko Ostojić. He is head of the Internal Affairs and National Security Committee in the Croatian Parliament, and belongs to an opposition party.</p> <p><u>Comment:</u> The performance has improved since the 2008 round of research.</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> Government did not dispute researcher’s answer.</p>	<p>a</p>
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# Government Comments: Section One

**Table 1. Budget Year of Documents Used in Completing the Questionnaire**

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	2009
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2008/2009
Mid-Year Report	Not Available <b><u>Government Comment:</u></b> 2009
Year-End Report	2007 <b><u>Government Comment:</u></b> 2008
Audit Report	2007

**Table 2. Key Budget Documents Used: Full Titles and Internet Links**

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Smjernice ekonomske i fiskalne politike za razdoblje 2009. – 2011. godine, 31.07.2008., ( <a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske</a> )
Budget Summary	News report: "Prijedlog proračuna za 2009. - deficit konsolidirane opće države 1,6 posto BDP-a," 05.12.2008., ( <a href="http://www.mfin.hr/hr/novosti/prijedlog-proracuna-za-2009-deficit-konsolidirane-opce-drzave-16-posto-bdp-">http://www.mfin.hr/hr/novosti/prijedlog-proracuna-za-2009-deficit-konsolidirane-opce-drzave-16-posto-bdp-</a> )
Executive's Budget Proposal	Prijedlog Državnog proračuna Republike Hrvatske za 2009. godinu i projekcije za 2010. i 2011. godinu, 05.12.2008., ( <a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a> )
Budget Document One in Support of the Executive's Budget Proposal	Nacrti prijedloga financijskih planova izvanproračunskih korisnika za 2009. godinu, s prijedlogom projekcije za 2010. i 2011. godinu: a) Hrvatskih voda b) Hrvatskih cesta c) Državne agencije za osiguranje štednih uloga i sanaciju banaka d) Hrvatskog fonda za privatizaciju e) Fonda za zaštitu okoliša i energetska učinkovitost, 05.12.2008., ( <a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/57_sjednica_vlade_republike_hrvatske</a> )
Budget Document Two in Support of the Executive's Budget Proposal	
Budget Document Three in Support of the Executive's Budget Proposal	
Citizens Budget	Not Produced
Enacted Budget	Državni proračun Republike Hrvatske za 2009. godinu, 18.12.2009., ( <a href="http://narodne-novine.nn.hr/clanci/sluzbeni/2008_12_149_4090.html">http://narodne-novine.nn.hr/clanci/sluzbeni/2008_12_149_4090.html</a> )  <b>Government Comment:</b> Državni proračun Republike Hrvatske za 2009. godinu, 18.12.2008.

In-Year Reports	<p>Mjesečni statistički prikaz Ministarstva financija 160, circa July 2009, (<a href="http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf">http://www.mfin.hr/adminmax/docs/Statistika_hrvatski_160.pdf</a>)</p> <p>Izvešće o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu za prvo polugodište 2008. godine, 31.07.2008., (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/38_sjednica_vlade_republike_hrvatske</a>)</p>
Mid-Year Review	<p>Not Produced</p> <p><b>Government Comment:</b> Prijedlog polugodišnjeg izvještaja o izvršenju Državnog proračuna Republike Hrvatske za prvo polugodište 2009. godine (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/12_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/12_sjednica_vlade_republike_hrvatske</a>)</p>
Year-End Report	<p>Nacrt prijedloga godišnjeg obračuna Državnog proračuna Republike Hrvatske za 2007. godinu, 29.05.2008., (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/24_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2008/24_sjednica_vlade_republike_hrvatske</a>)</p> <p><b>Government Comment:</b> Nacrt prijedloga godišnjeg izvješća o izvršenju Državnog proračuna Republike Hrvatske za 2008. godinu. (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/81_sjednica_vlade_republike_hrvatske</a> and <a href="http://www.mfin.hr/hr/drzavni-proracun-2008">http://www.mfin.hr/hr/drzavni-proracun-2008</a>)</p>
Audit Report	<p>Izvešća o obavljenim revizijama, 27.06.2008, (<a href="http://www.revizija.hr/hr/izvjesce/">http://www.revizija.hr/hr/izvjesce/</a>)</p>
Other Documents	<p>Pretpristupni ekonomski program 2008. - 2010., November 2007 (<a href="http://www.mfin.hr/adminmax/docs/PEP2008Hrv.pdf">http://www.mfin.hr/adminmax/docs/PEP2008Hrv.pdf</a>)</p> <p><b>Government Comment:</b> Pretpristupni ekonomski program 2009. - 2011., January 2009 (<a href="http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/66_sjednica_vlade_republike_hrvatske">http://www.vlada.hr/hr/naslovnica/sjednice_i_odluke_vlade_rh/2009/66_sjednica_vlade_republike_hrvatske</a>)</p>
Relevant Ministries & Departments	<p>Vlada Republike Hrvatske [government] (<a href="http://www.vlada.hr/">http://www.vlada.hr/</a>)</p> <p>Hrvatski sabor [parliament] (<a href="http://www.sabor.hr/">http://www.sabor.hr/</a>)</p> <p>Ministarstvo financija Republike Hrvatske [ministry of finance] (<a href="http://www.mfin.hr/">http://www.mfin.hr/</a>)</p> <p>Državni ured za reviziju [audit office] (<a href="http://www.revizija.hr/">http://www.revizija.hr/</a>)</p> <p>Porezna uprava [tax administration] (<a href="http://www.pu.mfin.hr/">http://www.pu.mfin.hr/</a>)</p>

**Table 3. Distribution of Documents Related to the Executive's Budget Proposal**

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
	Pre-budget	<b>Executive's Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes		
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>						
	Pre-budget	<b>Executive's Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	Yes	NA	NA
2. Advance notification of release is sent to users, media	Yes	Yes	Yes	Yes	NA	NA
3. Released to public same day as official release to media	No	Yes	Yes	Yes	NA	NA
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	NA	NA
5. Free print copies available, limited distribution	No	No	No	No	NA	NA
6. Free print copies available, mass distribution	No	No	No	No	NA	NA
7. Readily available outside capital and/or big cities <sup>†</sup>	Yes	Yes	Yes	Yes	NA	NA
8. Written in more than one language	No <b>GC:</b> Yes	No	No	No	NA	NA
9. News conference is held to discuss release	No	Yes	Yes	Yes	NA	NA

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>†</sup>Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**GC:** Government Comment

**Government Comment:** Pre-Budget Statement is also written in English.

<http://www.mfin.hr/adminmax/docs/Economic%20and%20Fiscal%20Policy%20Guidelines%202009-2011.pdf>

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	<b>GC:</b> Yes	Yes	Yes
<b><i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i></b>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	Yes	NA <b>GC:</b> Yes	Yes	Yes
2. Advance notification of release sent to users, media	Yes	Yes	NA <b>GC:</b> Yes	Yes	Yes
3. Released to public same day as official release to media	Yes	Yes	NA <b>GC:</b> Yes	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA <b>GC:</b> Yes	Yes	Yes
5. Free print copies available, limited distribution	No	Yes	NA <b>GC:</b> No	No	No
6. Free print copies available, mass distribution	No	No	NA <b>GC:</b> No	No	No
7. Readily available outside capital/big cities <sup>+</sup>	Yes	Yes	NA <b>GC:</b> Yes	Yes	Yes
8. Written in more than one language	No	No	NA <b>GC:</b> No	No	No
9. News conference is held to discuss release	No <b>GC:</b> Yes	Yes	NA <b>GC:</b> No	Yes	Yes

<sup>+</sup>Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**GC:** Government Comment