

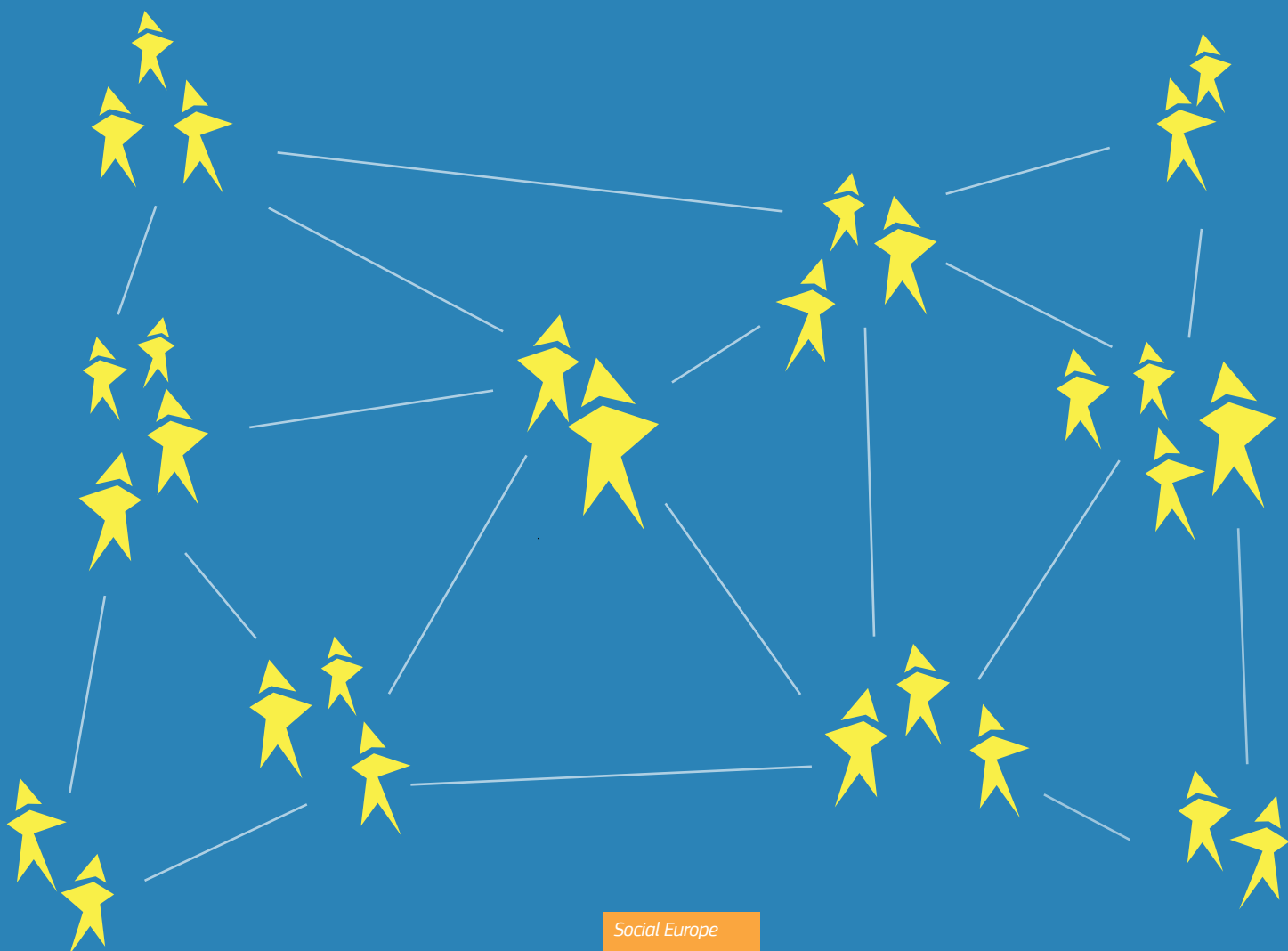


EUROPEAN SOCIAL POLICY NETWORK (ESPN)

National monitoring frameworks for public social spending

Croatia

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European Social Policy Network (ESPN)

**ESPN Thematic Report on
National monitoring frameworks
for public social spending**

Croatia

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Summary

Two main methodologies for data collection on social protection are used in Croatia: the official ESSPROS (European system of integrated social protection statistics) methodology, and the GFS (Government finance statistics) methodology of the International Monetary Fund based on the COFOG (Classification of the functions of government) approach. In addition, some ministries and public institutions monitor expenditure in specific sectors of social protection: social welfare, the pension system, the healthcare system, and unemployment protection (Ministry of Labour, Pension System, Family and Social Policy – MLPSFSP; Croatian Pension Insurance Institute – CPII; Croatian Health Insurance Institute – CHII; and Croatian Employment Service – CES). The State Audit Office conducts regular *ex post* monitoring of all state funds, companies and institutions, including those important for social expenditure. There are also three committees of the National Parliament relevant to the monitoring of public social spending.

Using the GFS methodology, the Ministry of Finance (MFIN) regularly collects data on government finances and on social protection expenditure, and publishes them in annual reports and on its website. Information on public social spending according to the ESSPROS methodology is published every year by the Croatian Bureau of Statistics (CBS) on its website: the latest information refers to the year before the previous year. The MLPSFSP publishes annual reports on social welfare spending, while the CPII, CHII and CES publish annual and monthly publications which are accessible on their websites.

Data on the social protection expenditure of local/regional authorities (municipalities, cities and counties) are partially included in the CBS reports on social spending. In 2018, the MLPSFSP decided to reform the classification of social benefits at the local level and to align the system of local benefits with the ESSPROS methodology. The aim is to create a separate framework for collecting and monitoring social protection data at local and regional levels.

There has been a noticeable increase in the number of in-work benefits paid by employers to their employees that are not considered taxable income; but they are not covered by state assessments. Emerging occupational welfare policy is not covered by research. The tax authorities have a separate monitoring framework for the above-mentioned schemes and they periodically provide data for some of these benefits in the media.

The main weakness of the national frameworks is the lack of information on the effectiveness of social spending (the frameworks mainly provide statistics). An exception is the State Audit Office, which monitors expenditure and makes ad hoc assessments of effectiveness in the implementation of social measures and social spending – such as in the case of the Strategy for Combating Poverty and Social Exclusion in the Republic of Croatia (2014-2020), where it made recommendations for change. Occasional reports on the effectiveness of social protection benefits or expenditure are produced by academics or by international organisations (in particular, the World Bank). As a rule, the World Bank's reports deal with broader economic and social issues, with one or more chapters devoted to the effectiveness of social protection benefits. The effectiveness of benefits is analysed in terms of alleviating or reducing poverty/inequality, and the reports offer various scenarios/simulations on how to increase coverage and efficiency. Another weakness is that the framework for monitoring social spending at the sub-national level is not fully developed, despite attempts at alignment with ESSPROS.

The strength of the national framework is reflected in the fact that monitoring systems are becoming more comprehensive, with a higher level of data reliability. Also, the number of local government units that publish reviews of social spending is growing. An example of good practice in regular monitoring of the level of social spending and social services is the social overview that is carried out every year by the Social Council of the City of Zagreb (a network of organisations dealing with social policy issues).

1 Country-specific monitoring frameworks for public social spending

1.1 Country-specific dedicated monitoring framework(s)

Two main methodologies for data collection on social protection are used: the official ESSPROS, and the GFS methodology of the International Monetary Fund (IMF, 2001) based on the COFOG approach, which classifies government expenditure according to a three-tier system with 10 main government functions, the last one being social protection.

In addition, some ministries and institutions monitor expenditure in specific sectors or areas of social protection. The MLPSFSP publishes annual reports on the social welfare system (schemes, benefits, spending etc.).

The CPII¹ collects and publishes data about public pension schemes. The CPII also administers, collects and publishes data on child allowance expenditure and spending on the national benefits for older people introduced in 2021. The CHII² collects data and publishes reports on the number of insured people, on costs, and on other indicators of schemes in the healthcare insurance system.

The CES³ collects and publishes data on expenditure and beneficiaries in respect of unemployment benefits and active labour market policy measures.

By way of *ex ante* evaluation, there is a legal obligation on the competent state bodies to assess the potential impact of regulations or policy documents, including possible changes in social costs within the pension system, healthcare, social welfare, employment, and the like (the Law on Regulatory Impact Assessment, Official Gazette 44/2017). This is part of the policy-making process, and as such it needs to be open and transparent and involve interested stakeholders.

The State Audit Office conducts regular *ex post* monitoring of all state funds, companies and institutions, among them those important for social expenditure, and makes specific recommendations for improvement.

There are three committees of the National Parliament relevant to the monitoring of public social spending: the Committee on Labour, Pension System and Social Partnership; the Committee on Health and Social Policy; and the Committee on Family, Youth and Sport. These committees monitor social programmes and social spending on a constant basis. In addition to parliamentary members, the committees include appointed members representing the academic community and other stakeholders. From time to time, these committees also organise sessions on thematic issues in social protection and invite a wider range of stakeholders.

The above-mentioned country-specific frameworks are independent of the ESSPROS or COFOG frameworks, and the data collected are often not comparable with the data based on ESSPROS or COFOG.

1.2 Separate monitoring framework(s) linked to schemes provided by employers

The Income Tax Act (OG 10/2017, 1/2021) defines those elements of remuneration paid by employers to their employees that are not considered taxable income. The tax

¹ <https://www.mirovinsko.hr/en/about-hzmo-211/210>

² <https://hzzo.hr/o-nama/izvjesca>

³ <https://www.hzz.hr/en/>

authorities have a separate monitoring framework for these schemes and periodically they provide data in the media.⁴

1.3 Distinction between current expenditure and capital expenditure

The State Audit Office monitors, on the regular basis, current and capital expenditure, as well as different types of expenditure by state institutions. An example of such monitoring is the report on the financial audit of the CHII for 2018.⁵ Such reports are also produced for the CPII and the CES, as the institutions that are important for public social spending.

1.4 Type of monitoring: level and outcomes

Like ESSPROS and COFOG, the country-specific frameworks help monitor the types and levels of social spending, and only occasionally social outcomes. It means that the national frameworks provide primarily statistics (absolute or relative numbers, indices and the like; see Box 1).

The State Audit Office makes ad hoc assessments of effectiveness in the implementation of the social measures and activities of different national social programmes, as well as carrying out an audit of the legal and financial operations of different public bodies, including the social security institutes (CPII, CHII, CES).

Box 1 Monitoring framework has evolved primarily as a statistical tool

Until the mid-2000s, Croatia based its data on social spending on the GFS methodology and national frameworks. In addition, data on social protection were sometimes available through international surveys. Thus, in 2005, data on social protection in the Republic of Croatia and the countries of south-east Europe were collected by an ILO (International Labour Organization) Social Security Inquiry developed in order to improve social security statistics outside the OECD countries, to collect comparable data and to promote common statistical standards (ILO, 2005). The next step in the development of the monitoring framework was the adoption of the ESSPROS methodology and the publication of data according to it. In 2009 the CBS published for the first time data on social protection spending according to ESSPROS, referring to social expenditure for the period 2003-2007. Until the 2018 release (which referred to 2016 data), total social protection expenditure was not included in expenditure at the local level (with the exception of the City of Zagreb). It turns out that the development of the Croatian monitoring framework so far has been reduced to expanding the scope of statistics and increasing the quality of data. There is no adequate legislation related to the assessment of the effectiveness of social programmes and spending. Although the Law on Regulatory Impact Assessment (OG, 90/2011) was adopted in 2011, providing for social impact assessments (assessments of the expected effects of regulations on socially vulnerable and other groups with special interests and needs, and the effects on citizens' health and social status), these assessments are understood more as a formal condition for the adoption of legislation. Regular analyses of outcomes and evaluations of social programmes have therefore yet to be established in Croatia.

⁴ The most popular schemes provided by employers are: occasional awards – Christmas, Easter, holiday pay; premiums for supplementary and additional health insurance; and voluntary pension insurance premiums.

⁵ https://www.revizija.hr/UserDocsImages/izvjesca-novo/Revizije%20-%202019/KORISNICI_DRZAVNOG_PRORACUNA/POJEDINACNA_IZVJESCA/HRVATSKI_ZAVOD_ZA_ZDRAVSTVE_NO_OSIGURANJE.pdf

1.5 Level of granularity of public social spending

According to the ESSPROS methodology, data on total social spending are available in absolute numbers for each year (in national currency – HRK), as a share of GDP, and per inhabitant in purchasing power standard (PPS). Data on social protection benefits are broken down by eight ESSPROS functions for each year (in absolute numbers, as a share of GDP, as the share of each function in total social protection spending, and per inhabitant in PPS). Expenditure on each function is disaggregated into benefits in cash and benefits in kind, and non-means-tested and means-tested benefits. Total social protection expenditure in Croatia refers to 17 active social protection schemes. Out of 17 schemes, four schemes are financed by local or regional authorities. For each of the 17 schemes there are nominal numbers on their main traits: total scheme receipts by sources, and total scheme expenditure broken down by four categories (total benefit expenditure, administrative costs, transfers to other schemes, and other expenditure). For each benefit within the scheme the amount of spending is indicated, as well as which ESSPROS function it belongs to. These data are presented for each year, but there are no statistics on year-on-year growth rates in real/nominal terms.

The MLPSFSP publishes four annual reports on the social welfare system: 1) a report on benefits and beneficiaries in respect of social welfare (number of beneficiaries, total expenditure, and expenditure by programmes or benefits); 2) a report on social care homes and beneficiaries (capacity of homes and number of requests for accommodation, number of beneficiaries by types of services etc.); 3) a report on private care providers that are not part of the public network of care services; and 4) a report on employees in social care institutions.

The CPII provides very detailed statistics on the public pension system (number of insured persons, number of pensioners, total pension expenditure, pension expenditure as a percentage of GDP, and pension values for different categories of pensions – old-age, disability, survivor's etc.) and child allowances (number of children and families by regions, total expenditure and by groups of children, etc.). The CHII and CES also provide in their reports/publications information on beneficiaries and spending according to individual schemes and benefits.

1.6 Breakdown of public social spending

There are no tools/frameworks providing information on public social spending broken down by income deciles or age groups, but such information can be found in ad hoc reports of the World Bank or in academic papers.

1.7 Timing and public accessibility of data

Using the GFS methodology, the MFIN regularly collects and publishes data on government finances and on social protection expenditure, in regular annual reports and on its website.

Information on public social spending according to the ESSPROS methodology is published by the CBS in the form of a first release and in Excel format containing basic ESSPROS indicators. These reports are published in the first half of every year on the CBS website, and can be downloaded. The latest information on social spending in these publications refers to the year before the previous year.

Regarding the national frameworks, the MLPSFSP publishes annual reports on spending in the social welfare sector, and the reports are publicly accessible on its website.⁶ The reports are published at the end of the year and contain data relating to the previous year(s). Besides annual reports, the CPII publishes every month a journal named *Statistical information*, containing statistics on pensions and child allowances. The reports and the

⁶ <https://mrosp.gov.hr/strategije-planovi-programi-izviesca-statistika/4165>

journal are publicly available on the website of the institute.⁷ The CHII and CES also produce annual and monthly publications (bulletins) which are accessible on their websites⁸ and where data on benefits, beneficiaries and expenditure are presented. The State Audit Office monitors the functioning and costs of social security institutions on an annual basis and publishes its findings.

1.8 Sub-national frameworks

Data on the social protection expenditure of local/regional authorities (municipalities, cities and counties) are partially included in the CBS reports on social spending, which are based on the ESSPROS methodology. When it comes to social spending by local government, the CBS collects accurate data only on the spending of the City of Zagreb, while the data on social spending of other local government units are based on estimates. That is why the MLPSFSP decided in 2018 to reform the classification of social benefits at the local level and to align the system of local benefits with the ESSPROS methodology.

The data collection and reclassification of social protection expenditure and receipts at local and regional level was carried out within the "Harmonisation of local social benefits according to the ESSPROS methodology" project, financed by the EC Directorate-General for Structural Reform Support Service. The data on social protection expenditure by local government according to the ESSPROS methodology were collected for the first time in Croatia in the course of 2018, for 2017 and 2016. The follow-up to the project was carried out during 2020 and 2021 with the purpose of collecting data about social protection expenditure by local authorities for 2018 and 2019, and to make Croatian administrative bodies capable of collecting and releasing data about social protection spending by local authorities independently and regularly. The project resulted in the development of a web-portal, and of a database to be used for data collection, validation and analysis. The database includes quantitative data and qualitative information on the social benefits provided by each local authority and their financing. The quantitative data refer to expenditure and receipts in respect of the social benefits provided by regional/local authorities, and the number of beneficiaries (as an aggregate) of the cash benefits. The qualitative information (text) refers to metadata (referring to any information on the source and quality of the data) and a detailed description of the benefits provided. All data are collected through a web entry form that is still in operation. The project described therefore provides the basis for a separate framework for collecting and monitoring social protection data at local and regional level (and which is harmonised with ESSPROS). However, so far no reports on local government's social protection expenditure have been made publicly available online or in any other form, in spite of the fact that one of the primary goals of the project was to build an online database from which the public could get an insight into basic indicators of social protection for local and regional government units.

Levels of social spending and social services are regularly monitored by The Social Council of the City of Zagreb. This is a civil society body with members from the City of Zagreb, public benefit organisations that provide social and health services, and various civil society organisations and academics dealing with social policy issues (CERANEO, 2021).⁹

Since 2000, the main activity of the Council has been producing the Social Overview of the City of Zagreb. This document follows social development trends in the city in nine areas: population, households and families, housing, pre-school services and education, employment and unemployment, economic indicators, healthcare, social protection, and the funding of projects in these fields. The document is regularly presented to the public, with discussion and participation involving relevant stakeholders. Thanks to the interest of the media, such activities sensitise the public to the issues of social development. On behalf

⁷ <https://www.mirovinsko.hr>

⁸ <https://hzzo.hr/o-nama/izvjesca>; <https://www.hzz.hr/usluge-poslodavci-posloprimci/publikacije-hzz/>

⁹ <https://www.zagreb.hr/socijalna-slika-grada-zagreba/36660>

of the city, the main partner in this project is the City Office for Social Protection and Persons with Disabilities.

Every year the Social Overview addresses important current social topics in more detail, such as services for: older people; young people not in education, employment, or training; and children. This was an example of good practice for several cities that have embarked on projects like this.

In addition, the Social Council of the City of Zagreb occasionally organises discussions related to the challenges related to social developments in the city.

2 Reporting/review tools for public social spending

2.1 Regular monitoring

As regards the ESSPROS methodology, over the period 2015-2021 the data on social protection included an increasing number of social protection programmes. For example, the 2015 CBS report (which referred to social expenditure in 2011, 2012 and 2013) was based on 13 active social protection programmes, whereas by 2021 the total number of programmes included had increased to 17. It should be recalled that the costs of social protection by local government were previously based on estimates and not on exact data (with the exception of social protection in the City of Zagreb).

In addition to the regular annual reports of the CBS and MFIN on social protection expenditure according to the ESSPROS and COFOG methodology, the MLPSFSP and social security institutions (CPII, CHII, CES) publish annual or monthly reports on social expenditure in important sectors of social protection, such as the pension and healthcare systems, unemployment protection, and social welfare. Their reports contain data on current expenditure on benefits, administration and wages and, in part, data on capital expenditure and investment. However, these reports lack information on the effectiveness of public spending in the areas of social protection mentioned. The State Audit Office annually monitors the expenditure of social security institutions and publishes audit findings.

2.2 Ad hoc monitoring

In addition to regular audits, the State Audit Office also makes ad hoc assessments of effectiveness in the implementation of social measures (strategic documents in social protection) and activities. Such an assessment (including recommendations for changes) was carried out in the case of the Strategy for Combating Poverty and Social Exclusion in the Republic of Croatia (2014-2020).

The main objective of the ad hoc audit of the Strategy for Combating Poverty and Social Exclusion was to assess the effectiveness of measures and activities undertaken to alleviate poverty in the Republic of Croatia. The specific objectives of the audit were: to check whether strategic and implementation documents that should contribute to poverty alleviation in Croatia have been adopted, and whether they are in line with the Europe 2020 goals; to check whether specific objectives have been defined by the competent authorities in adopting measures and implementing activities; to check and evaluate co-operation between competent authorities, and examine whether the availability of data is ensured and whether the data are accurate and comparable; and, based on the sample selected, to check and assess whether the measures and activities identified are implemented to alleviate poverty in Croatia, check whether the implementation of measures and activities is monitored, and whether the effects of the measures taken, as well as the achieved results, are analysed.

The main question of the audit was: have the measures and activities of the competent bodies contributed to poverty alleviation in the Republic of Croatia? Based on insights into the implementation of 10 measures from the sample, it was estimated that, from 2014 to

the end of 2017, the implementation of two measures was not effective, the implementation of seven measures was partially effective. and the implementation of one measure was effective; while for 2018, given that no new implementation programme had been adopted, there were no clear criteria for assessing the effectiveness of the implementation of measures. The State Audit Office assessed that the measures and activities undertaken to alleviate poverty in Croatia were partially effective and that significant improvements were needed.

The World Bank has prepared several ad hoc or occasional reports on the effectiveness of social protection in general, or of individual social protection programmes (e.g. World Bank and UNDP, 2010; World Bank, 2014, 2016). Such reports were prompted by economic crises or recessions, by reform attempts, or were related to credit arrangements between the World Bank and the Republic of Croatia. As a rule, such reports deal with broader economic and social issues, and one or more chapters in the reports are devoted to the effectiveness of social protection benefits. The effectiveness of benefits is mainly analysed in terms of poverty/inequality alleviation or reduction. In the reports, effectiveness is defined in a direct and concrete way (e.g. as a relative reduction in the poverty gap, or the difference between pre-transfer and post-transfer poverty rates) or in an indirect way, through other indicators such as coverage (percentage of any quintile/decile group that receives benefits), targeting accuracy (percentage of total benefits going to quintile/decile groups) and generosity (average transfer amounts as a fraction of average post-transfer consumption for beneficiaries in quintile/decile groups). In addition to the performance analysis, the reports offer various scenarios/simulations on how to increase coverage and efficiency (channelling more funds into targeted and means-tested benefits, reducing administrative costs, merging benefits, etc.). So far, these analyses have not resulted in the reform of those benefits that have proven to be highly ineffective (e.g. child tax allowances). However, it should be mentioned here that the World Bank was a key driver of the systemic reform and partial privatisation of the pension system, which began in 2002.

The Institute of Public Finance periodically publishes newsletters and reviews of benefits, schemes and social services. For example, based on a project called "Application of microsimulation models in the analysis of taxes and social benefits in Croatia", an overview of social protection benefits was published (Urban and Pezer, 2017) – responding to the fact that there is no publicly available "catalogue of social benefits" in Croatia.

Ad hoc analyses of the effectiveness of social protection benefits or expenditure are available in academic papers and publications (e.g. Šućur, 2005, 2016; Šućur, Babić, Urban and Baran, 2016; Babić, 2018; Nestić and Rubil, 2014; Rubil and Nguyen, 2021). It turns out that the efficiency of the Croatian social transfer system has been around the EU average, with the gap in performance being greater in the case of pensions than in the case of other social transfers (Šućur, 2005; Bežovan, Šućur and Babić, 2018). As there are significant regional and local differences in the availability of social services, realising the social rights of citizens is increasingly dependent on their place of residence and socio-economic status (Babić, 2018).

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