

IMPLEMENTED EXPENDITURES AND OUTLAYS OF LOCAL AND REGIONAL SELF-GOVERNMENT UNITS IN THE REPUBLIC OF CROATIA WITH SPECIAL EMPHASIS ON THE AUDIT OF STAFF EXPENDITURES

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Abstract: *Public needs are funded from budgetary resources. In accordance with legal regulations, budget expenditures and outlays are planned for every financial year, which implies that over the course of the year expenditures and outlays that have not been planned cannot be implemented. One financial year in the Republic of Croatia is equivalent to one calendar year. It is important to use plan documentation for fixing expenditures which will be implemented via the budget in order to meet public needs in the best possible way. In the audit procedure, it is necessary to establish whether expenditures and outlays were implemented as planned in the budget, whether they were implemented according to legal regulations, and whether the procedure was efficient and effective. Staff expenditures are included in budget planning and their implementation is being supervised.*

Key words: *self-government units, expenditure, budget, staff, supervise*



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