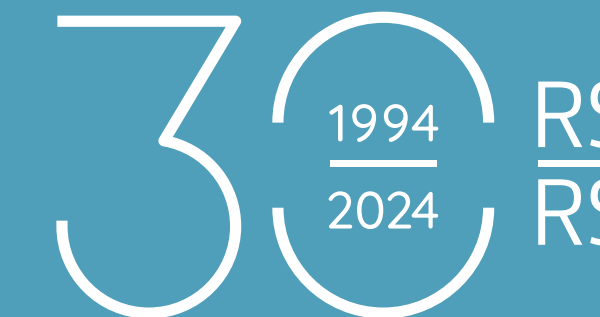




REPUBLIC OF SLOVENIA
COURT OF AUDIT



AUDIT REPORT

Financial and regularity audit of operations of Pension and Disability Insurance Institute of Slovenia in 2023

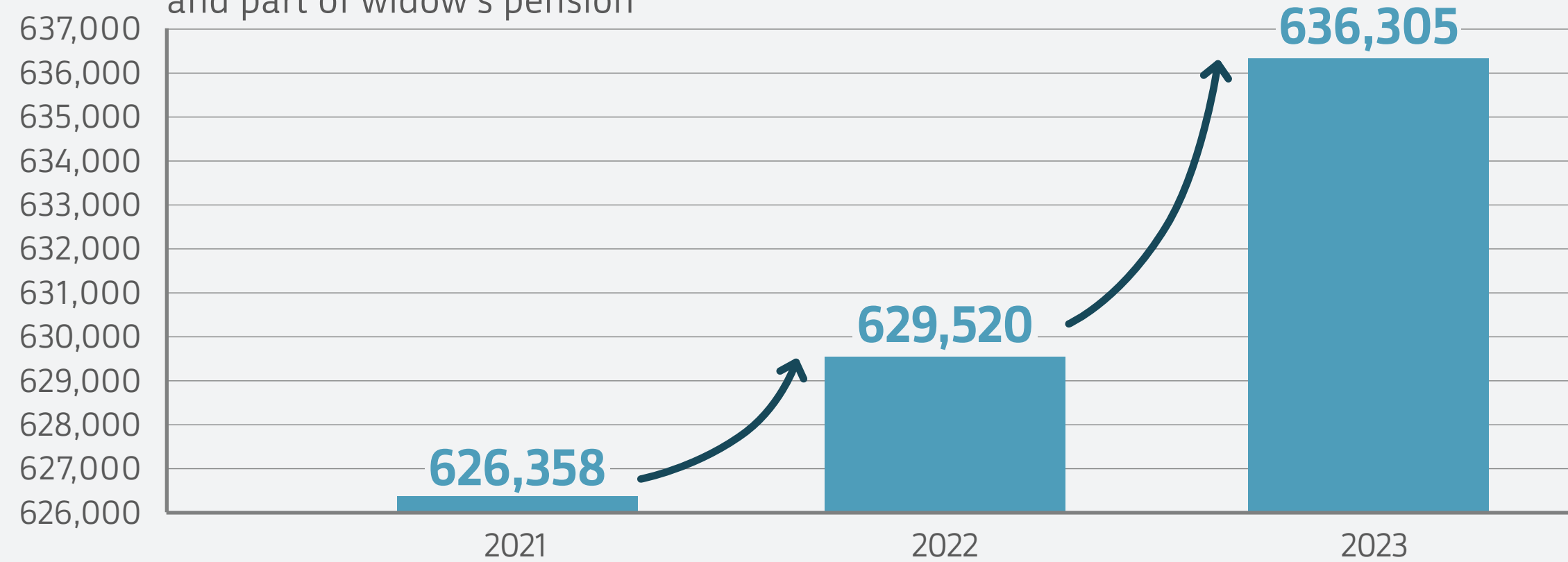
Audit period: 1 January to 31 December 2023



Retirement trends from 2021 to 2023

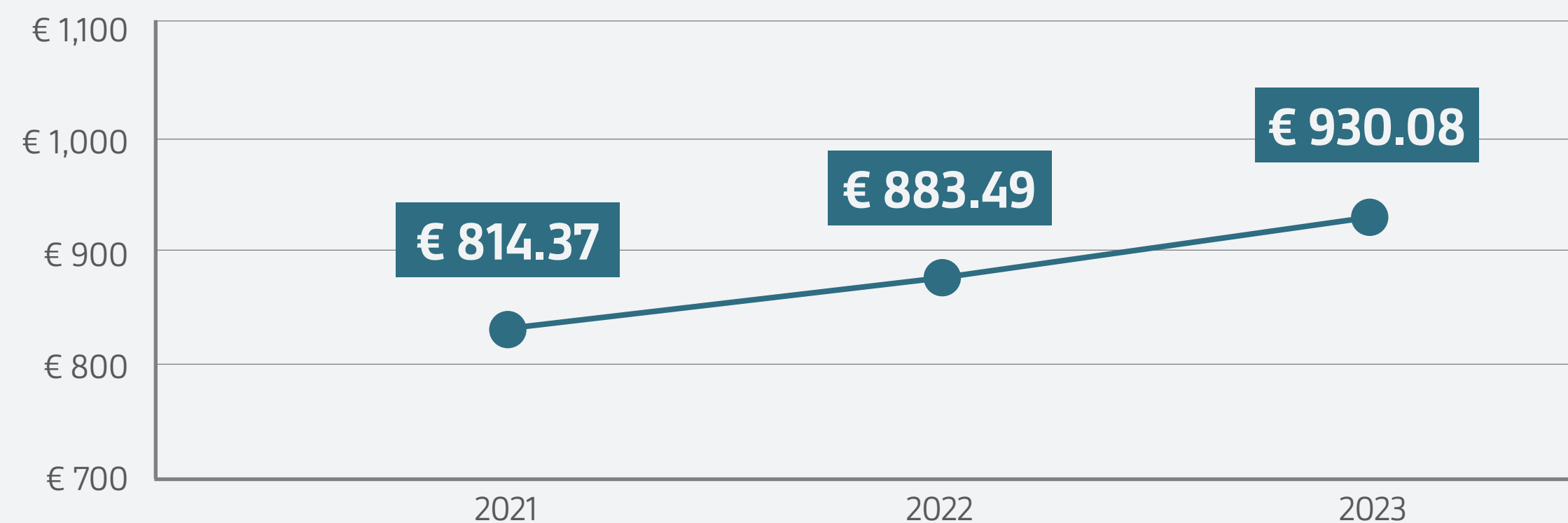
The average number of beneficiaries of all types of pensions

without including 40% of retirement pension, 20% of early retirement pension and part of widow's pension



The average net retirement pension

without proportionate shares of pensions and partial pensions



REVENUE

€ 7,103,132,165

of which:

- **83%** revenue from contributions
- **11%** from the State budget to cover the difference between the revenue from other sources and expenditure of the institute

EXPENDITURE

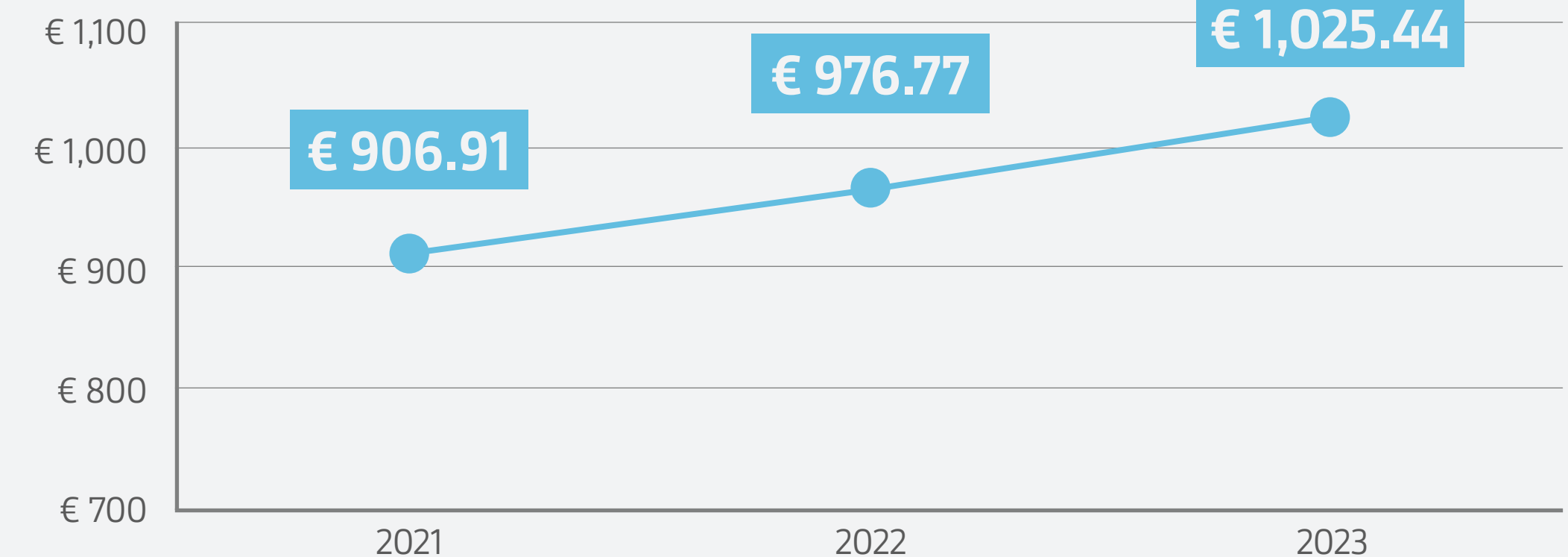
€ 7,103,132,165

of which:

- **99.3%** of current transfers
 - 84.9% pensions
 - 7.4% contributions for health insurance of beneficiaries of pensions
 - 7% other current transfers

The average net retirement pension

for 40 years or more of retirement age



Findings and opinion of the Court of Audit

FINANCIAL AUDIT

✓ **unqualified opinion**

REGULARITY AUDIT

○ **qualified opinion** due to disclosed irregularities:

Decision-making
on the rights related
to pension and
disability insurance
and payment of
pensions



- **incorrect and incomplete data** in the institute's records that affect calculation of pension rights and the payments

Employment
relations



- **job classification** contrary to law

Public
procurement
procedures



- **selection of suppliers and service providers** contrary to rules and regulations
- **incorrect royalty payments** to medical experts



Pension and Disability Insurance Institute of Slovenia did not remedy all the established irregularities during the audit, thus a response report was demanded.