



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

Managing the Recovery and Resilience Plan implementation

Performance audit

Audit period: 1 July 2020 to 30 June 2024



SUSTAINABLE
DEVELOPMENT
GOALS

Recovery and Resilience Plan (RRP)

is a **medium-term action plan** agreed by Slovenia and the EU for the support of implementation of reforms and investments, aimed at **mitigating the effects of the COVID-19 epidemic outbreak and energy crisis**. It is financed through the temporary NextGenEU fund. Disbursement of the funds is conditional on reaching the milestones and targets.

Financial resources **available to Slovenia**
on 30/06/2024 for the RRP implementation



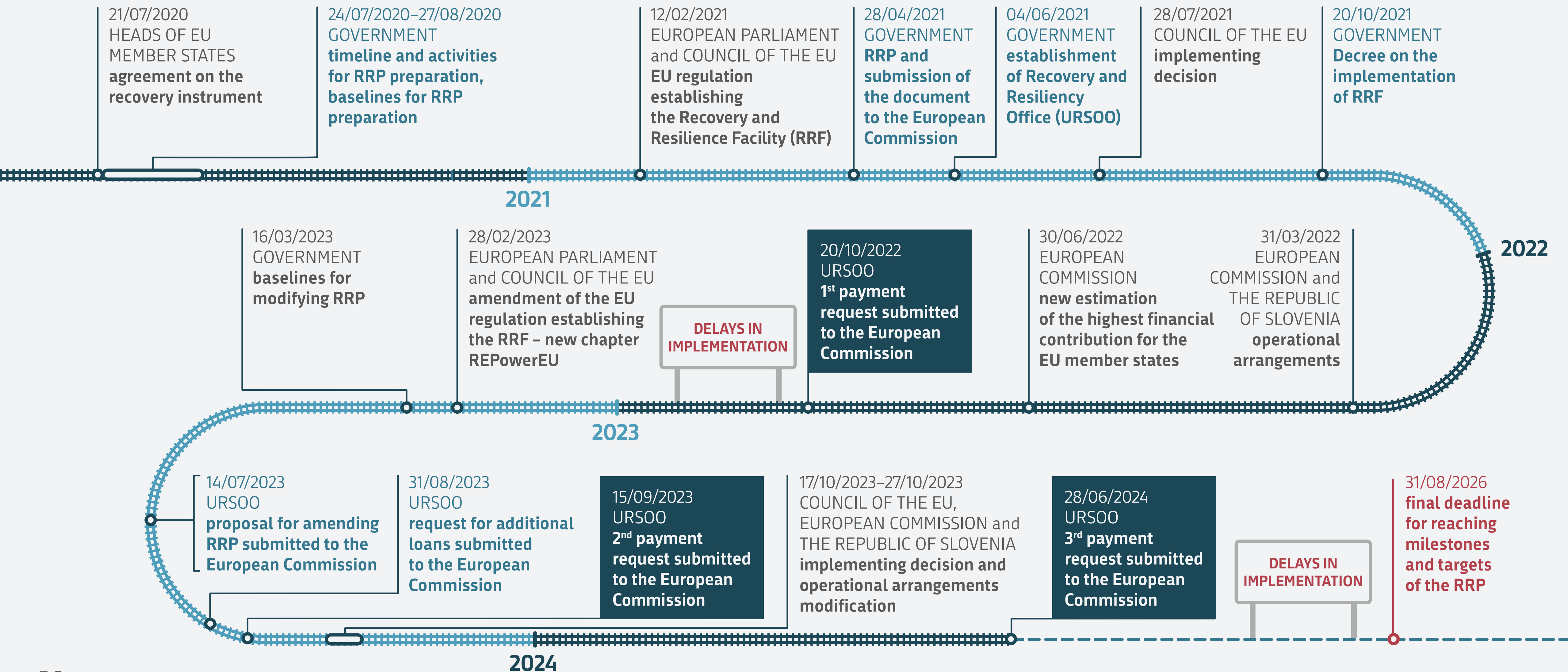
for implementation of
34 reforms **48 investments**

RRP is an important
development opportunity
and an implementation
challenge for Slovenia!

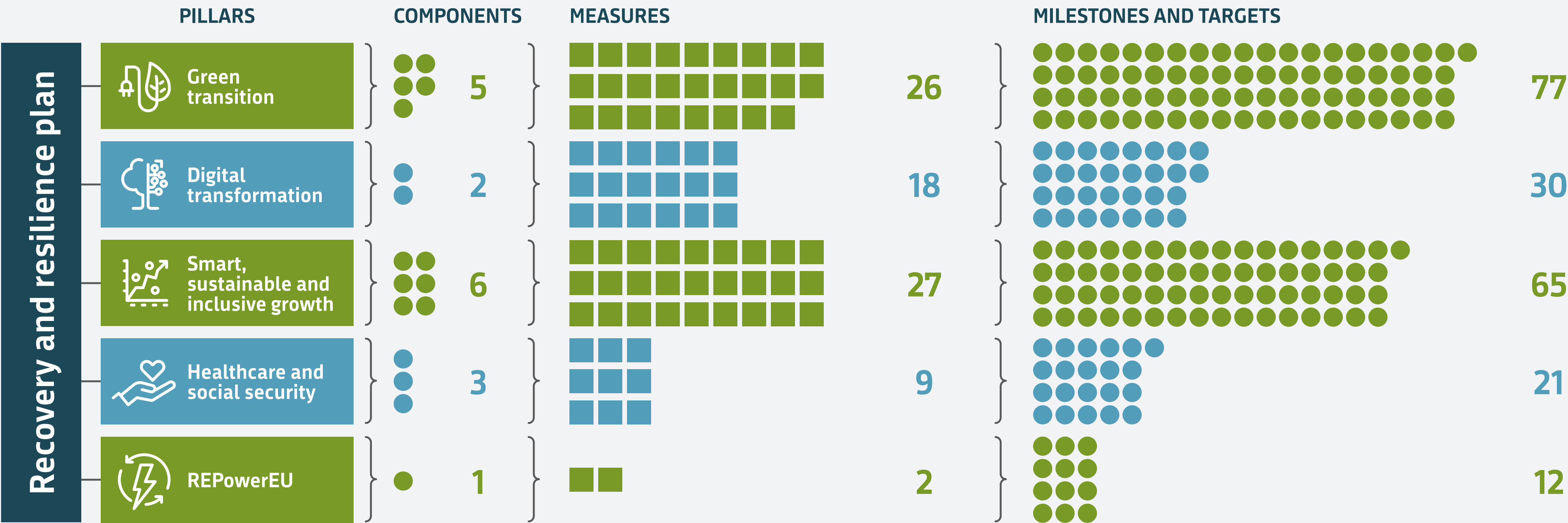
€ 2.68 B



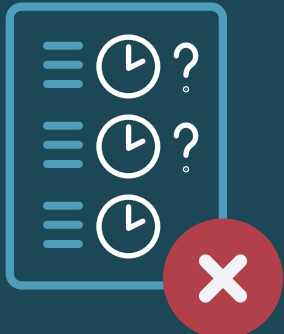
RRP preparation and implementation by 30 June 2024



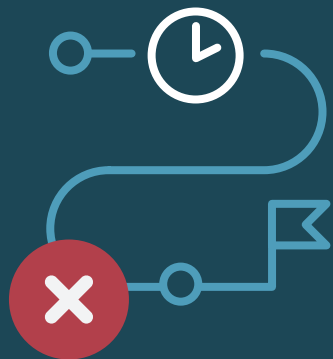
Development areas and structure of the RRP, October 2023



RRP is very **ambitious** and **complex**

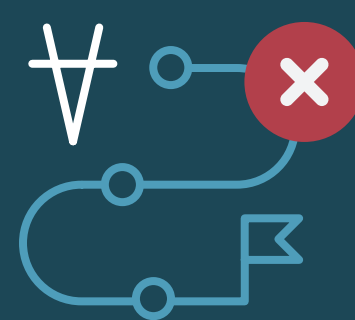
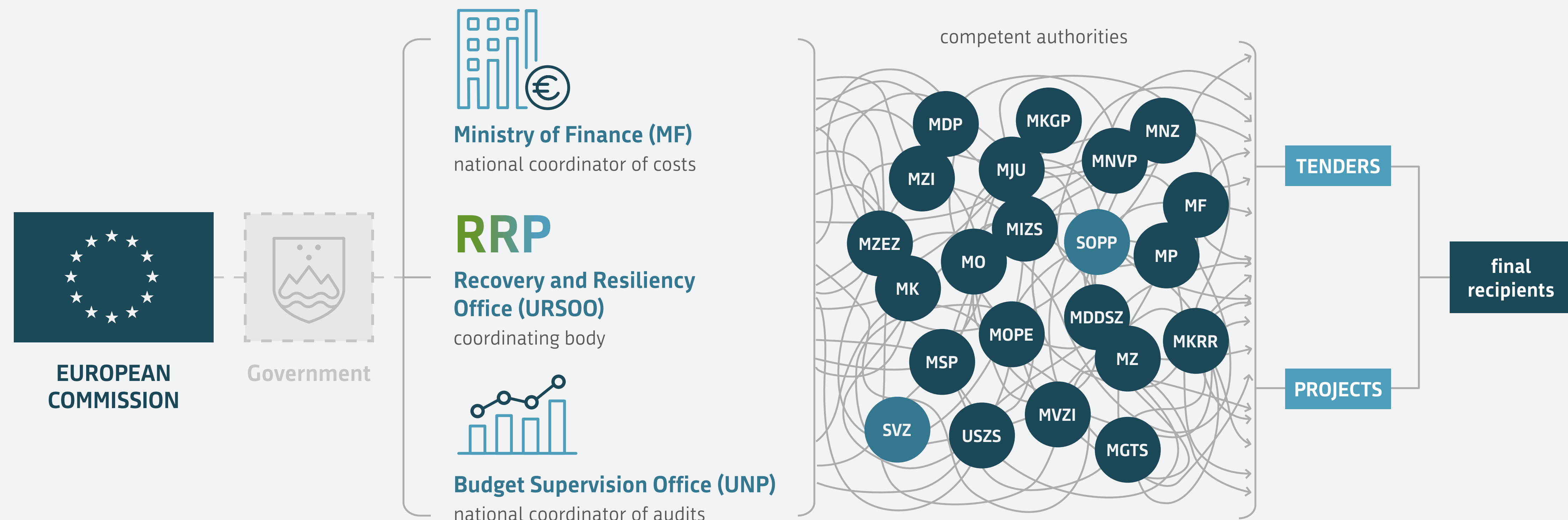


no risk assessment regarding time feasibility of most of the measures



not possible to confirm whether time feasibility **risk was considered** when setting milestones and targets

Implementation structure of the RRP



late and incomplete
establishment of
implementation
structure



the change of the Government
and extensive **reorganisation** of
competent authorities **increased**
the lack of clarity regarding
powers and responsibilities, and
extended implementation **delays**



responsibility for
the implementation
of the **RRP as a whole**
not defined by
the Decree on the
implementation of RRF




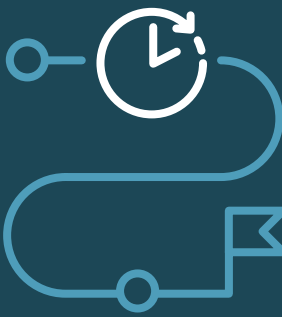
URS00 lacks
levers and
powers **for**
steering the RRP
implementation


Amendments of the RRP, October 2023


Reasons for amendments

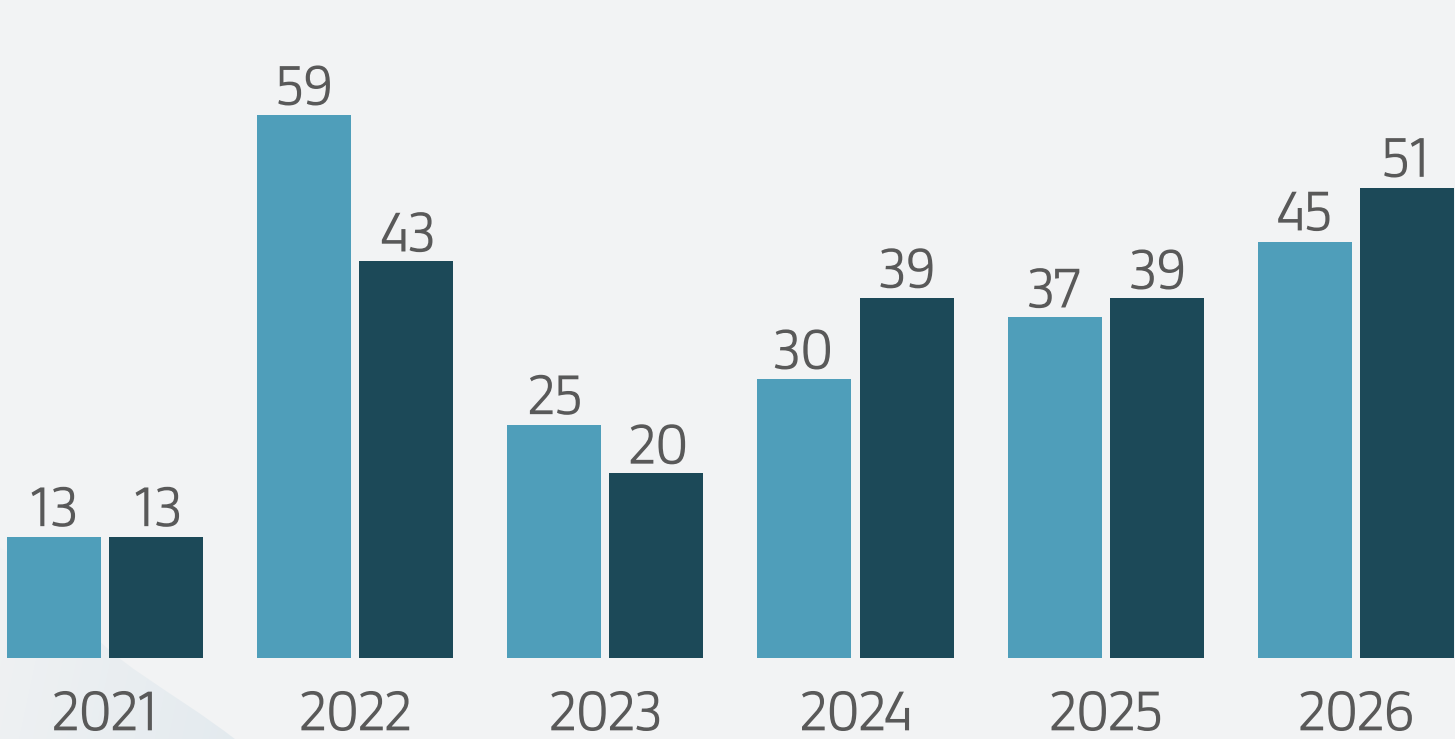
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 **reduction of grants** by € 286 million

 **delays** in reaching milestones and targets

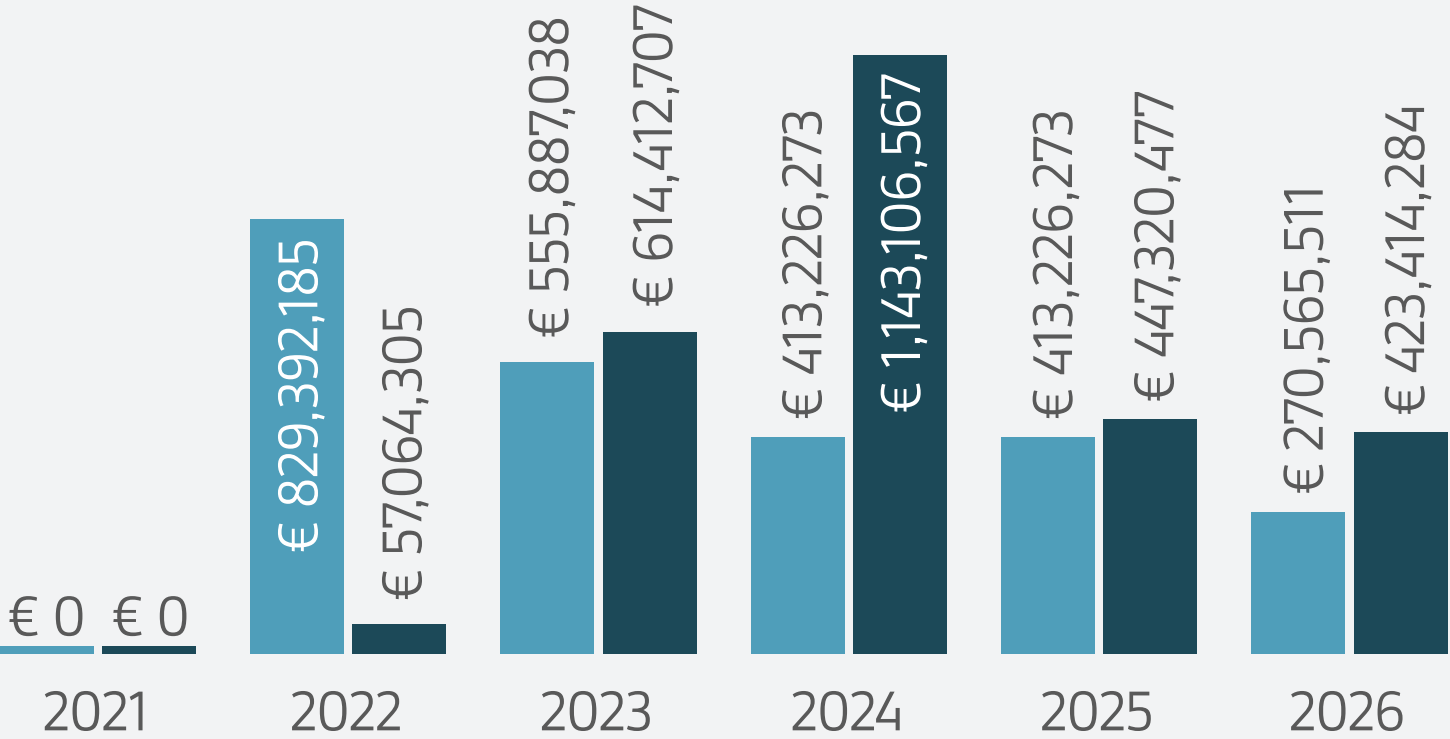
 **changed circumstances**

 **new chapter REPowerEU**



Comparison of the planned achievement of milestones and targets

Initial RRP Amended RRP

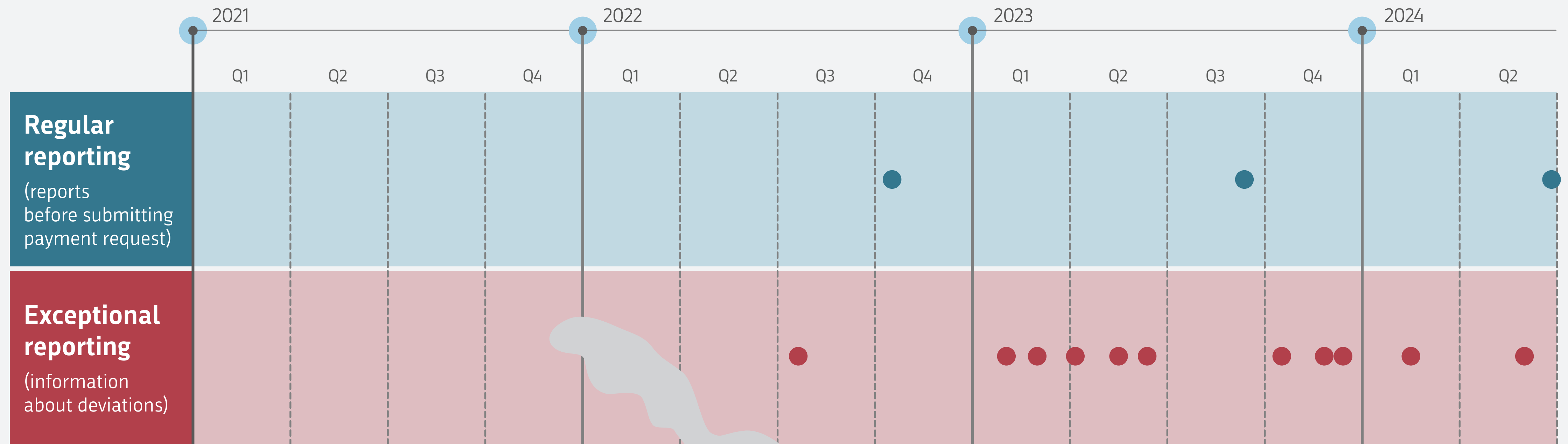


Comparison of the envisaged scope of funds absorption

Initial RRP Amended RRP

Amendments of the RRP show adjustment of the RRP to **poor ability of the State** to implement the RRP

Reporting on the RRP implementation to the Government



incomplete reports, lack of certain essential information necessary for efficient managing

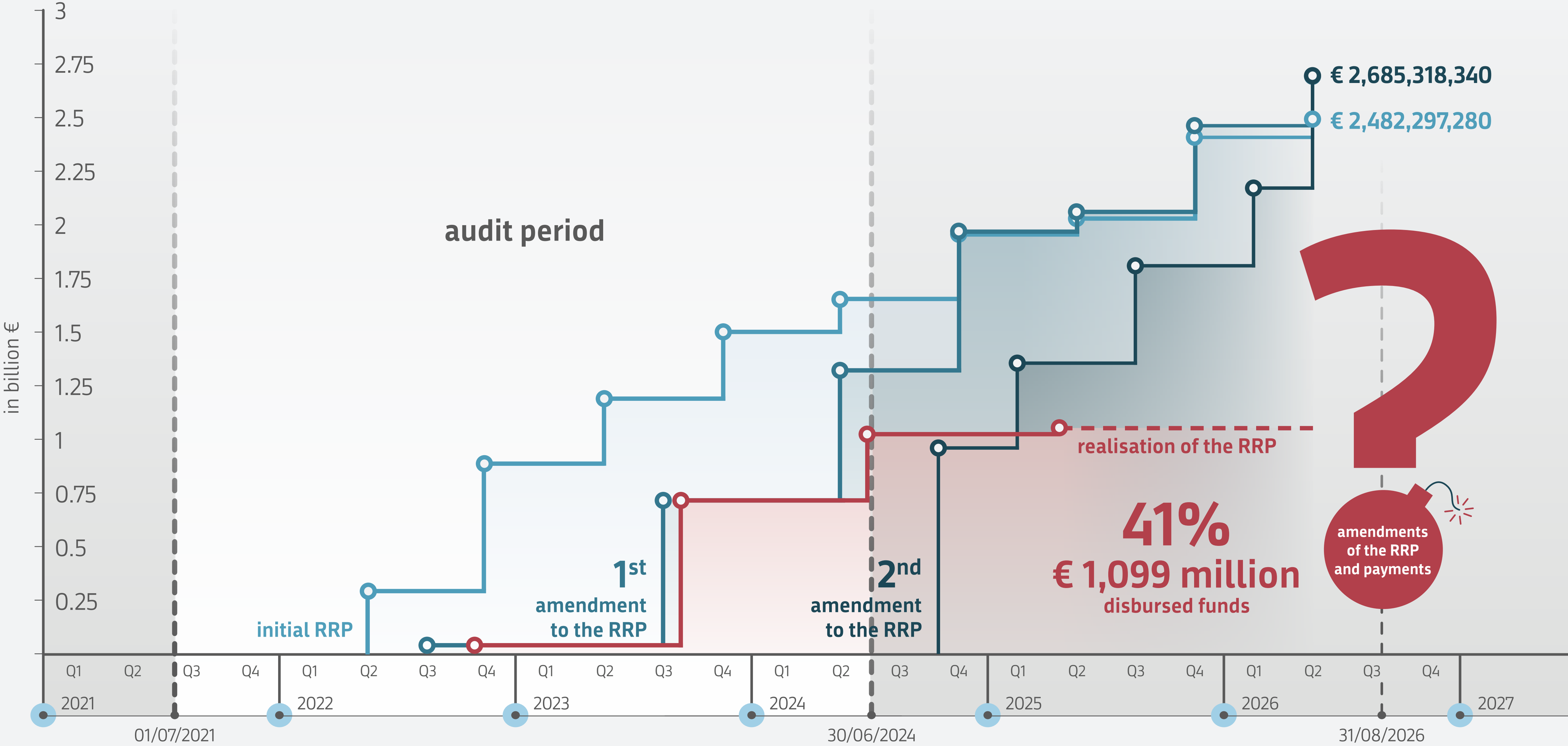


inconsistencies among reports, **comparison** among them **not possible**

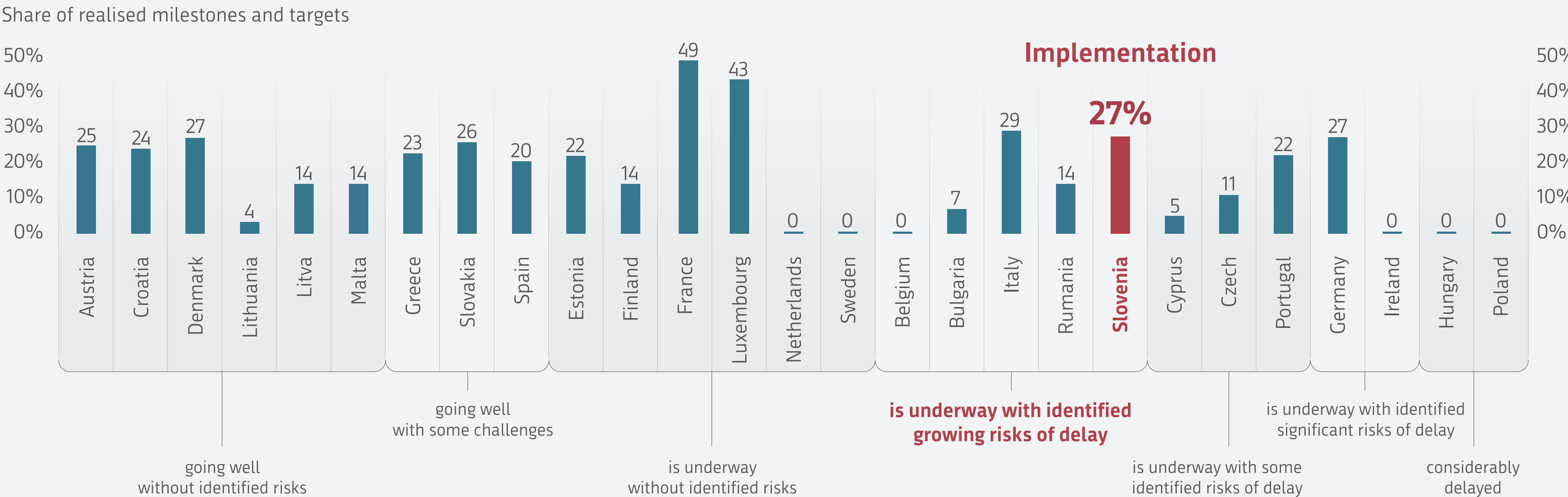
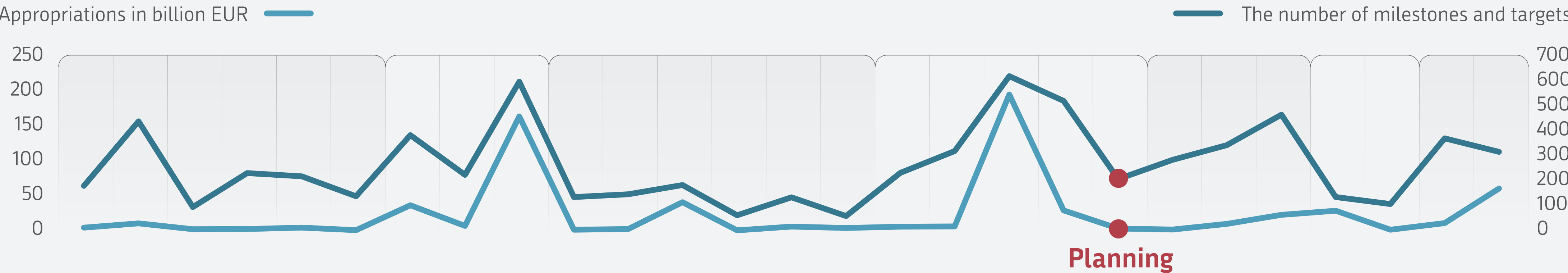


reporting **not frequent enough** and **not up to date** to ensure efficient management

Planned payment requests, amendments and realisation of the RRP

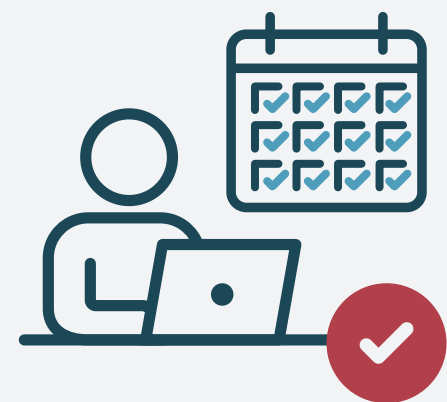


Planning and implementation of the RRP in comparison with other countries, March 2024



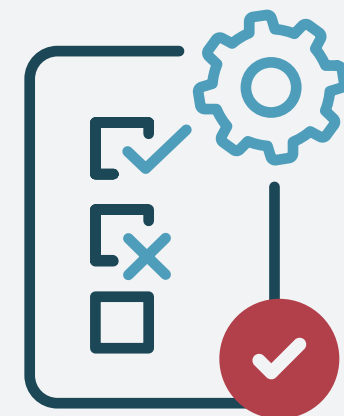
Key implemented measures following recommendations by the Court of Audit

The Government



in April 2025, it **required from URSOO to monthly report** on the progress in the RRP implementation

URSOO



in 2025, it **introduced a unified reporting structure** and improved reporting on reaching milestones and targets



it **rectified technical mistakes and upgraded the information system called "Program dela" (Program of Work)**

The Ministry of Finance



proposed the amendment to the Implementation of the Republic of Slovenia Budget Act to facilitate budget procedures and to remove administrative obstacles



Events following the audit period addressing delays and non-achievability of measures

