



FMC – Implementation in the Republic of Croatia

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Development of FMC

From traditional to pro-active management...

**From traditional,
well-established
administering...**



**To active
management**

Centralized responsibility
of the leaders

**Managerial responsibility
at all levels**

Inputs Control and
Monitoring

Setting objectives and
performance indicators and
monitoring the effects of
business activities

Resolving problems that
already occurred

Risk management



MINISTER/COUNTY PREFECT/MAYOR/MUNICIPALITY HEAD

INTERNAL AUDIT

**Directorate
A**

**Directorate
B**

**Directorate
C**

**Secretary
Office**

**Finance
Directorate**

Sectors/services

Sectors/services

Sectors/services

Sectors/services

Sectors/services

Fiscal responsibility statement

PIC/FMC system

2nd level budgetary/extra-budgetary users

Institutes

Agencies

Centers

Institutes

State-owned enterprises