

A Brief Guide to the City of Zagreb 2021 Budget Execution

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A Brief Guide to the City of Zagreb 2021 Budget Execution



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The purpose of this brief guide is to provide citizens with basic information on the City of Zagreb's 2021 Budget execution as well as to encourage them to keep track of the budget and communicate with the City's authorities. The full draft of the [Year-end Report on the Execution of the City of Zagreb's 2021 Budget](#) is available on the City's website, while the [Guide to the City of Zagreb Budget](#) contains general information on the City's budget and the budget process and can provide assistance for understanding the report and the City's budget process in general. A variety of related budgetary documents and brief guides available on the [City's Budget](#) website can also be of use.

On 8 December 2020, the City Assembly enacted the [City's 2021 Budget](#) with planned revenues and expenditures totalling HRK 13.65bn and HRK 12.84bn respectively.

Pursuant to amendments to the [Budget Act](#), as of 2016 the City's budget also comprises own and earmarked revenues of all City budget users, as well as expenditures financed from these revenues. As of 2020, the City's budget should also include funds for gross salaries, contributions and other expenditures for primary and secondary school employees, which are provided in the central State budget. The above-mentioned expenditures are to be recorded on the revenue side as State budget grants to budget users.

Pursuant to the Budget Act, if expenditures and outlays increase during a budget year, or revenues and receipts decrease, the budget should be brought into balance by finding new revenues and receipts or reducing planned expenditures and outlays. These adjustments are done through amendments to the budget (budget revision). On 30 September 2021, the City Assembly adopted a revision of the budget, i.e., the [Decision on Amendments to the City of Zagreb 2021 Budget](#), whereby the City's revenues were reduced by HRK 858m (6.3%) to HRK 12.79bn, while expenditures were increased by HRK 281m (2.2%) to HRK 13.12bn. Namely, the initially enacted 2021 Budget included the sale of Zagrepčanka, Gredelj and Paromlin facilities worth over HRK 1bn. Since no preliminary actions to initiate these transactions had been taken during the year, it became obvious that

City's administrative bodies offices, departments and services conducting activities under the City's jurisdiction.

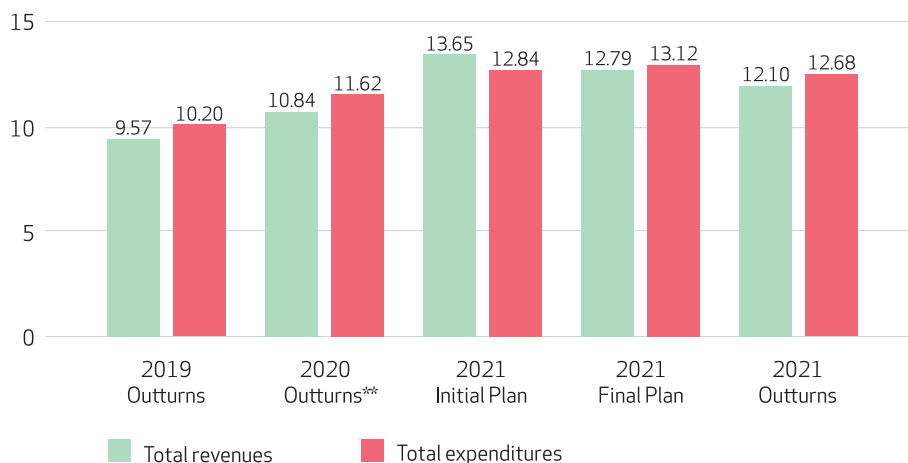
these assets would not be put up for sale, hence the reduction in revenues. In addition, 2021 expenditures needed to be increased in order to secure additional funds for wastewater treatment (HRK 217.5m) and intervention measure of waste reduction (HRK 55.8m).

In late 2021, the Mayor also adopted the [Conclusion on the Reallocation of Budget Funds](#) without changing the overall planned budget amount in order to align the essential expenditures with the requirements of the City's administrative bodies.

The text below compares 2021 Budget execution with the Initial 2021 Budget Plan (as adopted on 8 December 2020) and Final 2021 Budget Plan (following the reallocation of 31 December 2021).

GENERATED REVENUES AND EXPENDITURES

In 2021, the City of Zagreb generated **HRK 12.1bn of budget revenues and HRK 12.68bn of expenditures** (graph 1). Compared to the Initial Budget Plan from December 2020, the generated revenues are HRK 1.55bn (11.3%) lower, while expenditures are HRK 159m (1.2%) lower. Compared to the Final Budget Plan, the generated revenues are HRK 687m (5.4%) lower, while expenditures are HRK 440m (3.4%) lower.



Graph 1: The City of Zagreb budget revenues and expenditures, 2019–2021 (in HRK billion)*

* Including own and earmarked revenues of budget users and expenditures financed therefrom.

** As of 2020, the budget plan includes funds for gross salaries, social security contributions and other expenditures for primary and secondary school employees, which are provided in the central State budget. Consequently, the above-mentioned expenditures are to be included in the City's budget on the expenditure side, whereas the same amount is to be recorded on the revenue side as State budget grants to budget users.

Earmarked revenues revenues with a predefined spending purpose. For instance, revenues from utility fees are spent on maintenance and construction of the City's utility infrastructure.

The City's budget comprises **all revenues and expenditures of 330 City budget users**, i.e., institutions that have been established by the City, whose majority of funding comes from the City and which are listed in the [Registry of Budgetary and Extra-Budgetary Users](#). These include, for example, public healthcare institutions (health centres, polyclinics, hospitals and institutes), preschool, primary school and secondary school education institutions, cultural institutions, social welfare institutions, the Zagreb Fire Department, the City of Zagreb Urban Planning Institute, Public Institution Maksimir, Zagreb Zoo, Sports Facilities Management Institution, Institution for overall care "Tigrovi" and the Zagreb Development Agency for Coordination and Promotion of Regional Development.



GENERATED REVENUES

Total revenues generated in 2021 stand at HRK 12.1bn (graph 2), 43% of which (HRK 5.26bn) was collected from **personal income tax and surtax**. The second-largest source of revenue were **grants and donations** (HRK 2.6bn, or 22%), the majority of which (HRK 1.86bn) pertain to grants for gross salaries, contributions and other expenditures for primary and secondary school employees financed from the State budget. HRK 322.7m of grants have been disbursed to the City from the State budget as equalisation grants for **decentralized function**. Additional HRK 62.2m was disbursed from the State budget into the City budget for various programmes and projects, such as co-financing for Arena Zagreb Sports Hall (HRK 28.4m), co-financing for inter-city public transport of schoolchildren (HRK 18.6m), intervention measures (HRK 2.1m), Remetinec roundabout (HRK 1.2m), promotion of trades and SMEs (HRK 1.1m), etc.

HRK 321m worth of **grants from EU funds and international organizations** were received, primarily for the following purposes: intervention measure for waste reduction (HRK 57.3m), energy-efficient renovation of public use buildings (HRK 37.2m), earthquake damage relief from the EU Solidarity Fund (HRK 26.2m), project Zagreb Energy Efficient City – **ZagEE** (HRK 20.7m), underpass modernization (HRK 8.4m), teaching assistants for supporting inclusive education (HRK 7.8m), Remetinec roundabout (HRK 6.7m), project Get Socially Involved and Employed – **SUZI** (HRK 6.7m), conversion of Vlačka facility into a music school (HRK 5.3m), etc.

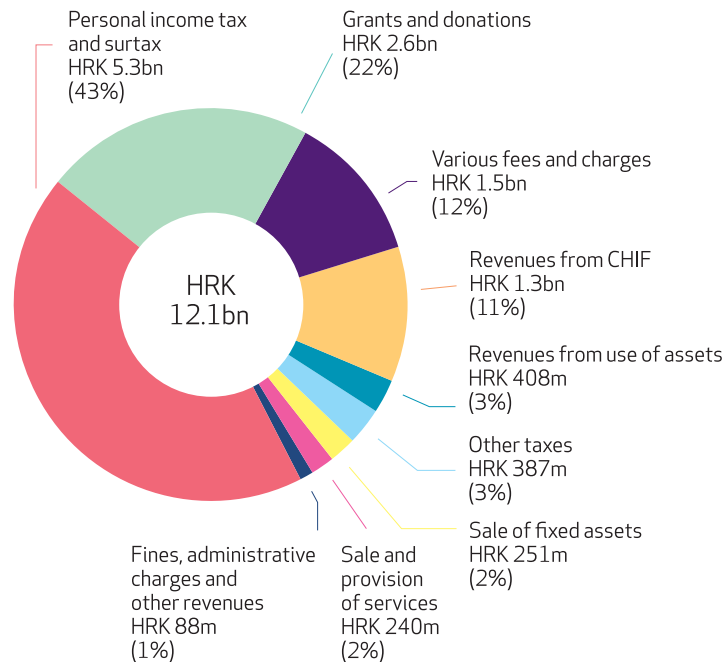
Revenues from **various fees and charges** were collected in the amount of HRK 1.5bn (12%), mostly from utility contributions and charges (HRK 982.6m), revenues pursuant to special regulations (HRK 485.6m), such as revenues of budget users' from participation in the preschool education, and administrative fees (HRK 29.9m). The fourth largest source of revenue were **budget users' revenues from the Croatian Health Insurance Fund (CHIF)** for health services rendered (HRK 1.34bn, or 11%).

In 2021, every employed person paid an average amount of HRK 1,017 per month in personal income tax and surtax into the City's budget.

Decentralized function competence for a part of specific public services (primary and secondary education, healthcare, social welfare and firefighting) that the state transferred to counties, cities and municipalities, setting aside additional funding sources for this purpose.

Pursuant to the Act on the Renovation of Facilities Damaged by the Earthquake on the territory of the City of Zagreb, Krapina-Zagorje, Zagreb, Sisak-Moslavina and Karlovac counties, 6% of personal income tax revenue originally intended for decentralized functions of primary and secondary education, social welfare, healthcare and firefighting may be spent on renovation and restoration of earthquake damage, whereas the funds for covering expenditures for decentralized functions shall, in this case, be secured in full from the State budget.

Revenues from the use of assets (HRK 407.9m, i.e., 3%) were mainly generated from annual public road use charges payable at vehicle registration (HRK 229m) and from the lease and rental of office space, billboards, advertising boxes, terraces, parking spaces, mobile devices, kiosks, apartments, etc. (HRK 108.3m). Revenues from **other taxes** totalled HRK 386.6m (3%) and were mainly generated from real property transfer tax (HRK 303.8m) and road motor vehicle tax (HRK 76.6m).



Graph 2: City Budget's generated revenues, 2021*

* Including own and earmarked revenues of budget users.

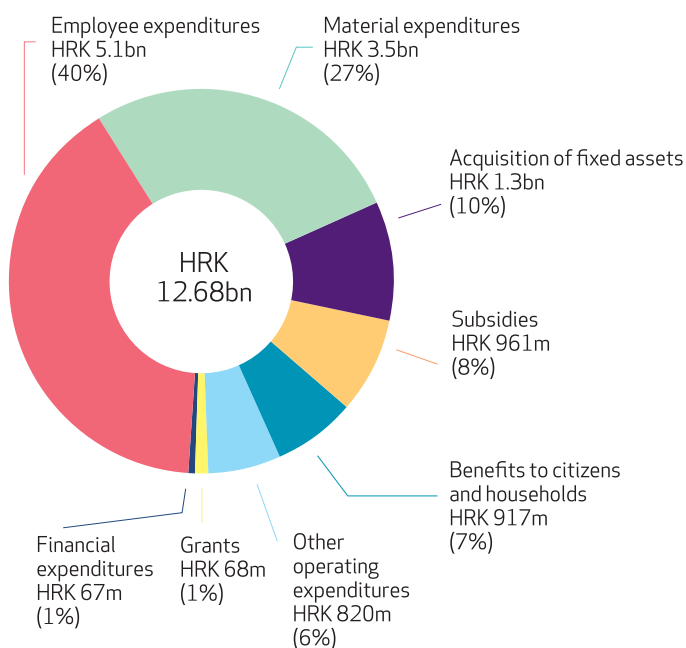
Compared to the Initial 2021 Budget Plan, the revenues are lower by HRK 1.55bn, or 11.3%. The largest share of this gap is taken up by revenue from the sale of fixed assets, which are HRK 936.2m lower than planned due to the unrealised sale of Zagrepčanka, Gredelj and Paromlin in the amount of over HRK 1bn. Other underperforming categories of revenues include planned revenues from grants (lower by HRK 434.2m, largely EU grants) and revenues from personal income tax and surtax (lower by HRK 200.9m), whereas revenues from fines, administrative sanctions and other revenues exceeded the planned amount by HRK 27.8m, just like revenues from various fees and charges, by HRK 27m.

Compared to the Final 2021 Plan (following the reallocation of 31 December 2021), **the revenues are lower by HRK 687.3m, or 5.4%.** The most underperforming categories include planned revenues from grants (lower by HRK 520.2m, largely EU grants), revenues from personal income tax and surtax (lower by HRK 283.9m) and revenues from the use of assets (lower by HRK 46.8m), whereas revenues from the sale of fixed assets exceeded the planned amount by HRK 134.7m.

GENERATED EXPENDITURES BY TYPE

Total expenditures generated in 2021 stand at **HRK 12.68bn** (graph 3), which is **HRK 159.3m (1.2%) lower than Initially planned**. The largest gap between planned and generated expenditures is evident in employee expenditures (generated HRK 265.4m more than planned), other expenditures (HRK 240.3m more, largely for capital grants) and subsidies (HRK 131.6m more), while expenditures for the purchase of fixed assets were HRK 481.1m lower than planned, material expenditures HRK 228.6m lower and grants given HRK 125.5m lower.

Total expenditures generated in 2021 were **HRK 440.2m (3.4%) lower than the amount set out in the Final 2021 Budget Plan** (following the reallocation of funds on 31 December 2021). Employee expenditures underwent the most substantial increase (generated HRK 268.7m more, primarily by budget users), followed by expenditures for subsidies (HRK 51.6m more, primarily pertaining to ZET) and benefits to citizens and households (HRK 26.5m more, primarily pertaining to purchasing textbooks and other education materials as well as financial aid to parents-educators). On the other hand, expenditures for the purchase of fixed assets were HRK 404m lower than planned (the gap primarily pertaining to the Srebrnjak Centre of Competence for Translational Medicine and the new Croatian Natural History Museum), material expenditures lower by HRK 181.9m (primarily for services), grants given lower by HRK 124.4m and other expenditures lower by HRK 74.8m.



Graph 3: City Budget's generated expenditures in 2021 by type (economic classification)*

* Including expenditures financed from own and earmarked revenues of budget users.

Expenditures for employees (HRK 5.1bn) include salaries, social security contributions and other employee expenses, including expenditures for employees on EU-funded projects. Of the total expenditures for employees, HRK 3.1bn pertain to salaries for employees of budgetary users whose funds are not provided from the City of Zagreb budget.

The bulk of **material expenditures** (HRK 3.5bn) pertains to current and investment maintenance of utility infrastructure facilities (e.g., public spaces, public lighting, roads, cemeteries and the Crematorium), the City administration's and budget users' facilities, as well as stationery, energy and service costs (e.g., telephone, postal, transportation and information services), which are essential for day-to-day operation of the City's administrative bodies and budget users.

Expenditures for the acquisition of fixed assets totalled HRK 1.3bn and were used for the construction of unclassified roads, utility infrastructure, commercial and other construction facilities, energy-efficient renovation of buildings within the framework of the ZagEE project, landslide repair and equipment in schools, healthcare and social welfare institutions, etc.

Subsidies (HRK 961m) are used for stimulating manufacturing and services of companies, sole traders, farmers and SMEs. The bulk of this amount are spent on municipal public transport, i.e., ZET (HRK 827.9m), the Arena sports hall rental fee (HRK 56.9m), employment of disabled persons (HRK 28.9m), promotion of trades and SMEs (HRK 27.9m), Zagreb Innovation Centre (HRK 6.5m), Zagreb Centre (HRK 3.3m) and Floraart (HRK 2.7m).

Benefits to citizens and households (HRK 917m in total) comprise cash benefits for new-born children and parents-educators (HRK 588.4m), co-financing of inter-city public transport of schoolchildren, purchase of textbooks and other education materials and extracurricular activities (HRK 92.3m), ZET transportation costs, including transportation of disabled persons (HRK 70m), pension supplement (HRK 63.8m), assistance for improving the living standard of schoolchildren and students and cash support for the orphans of fallen and missing Homeland War veterans (HRK 31.8m), connection to utility water infrastructure (HRK 23.9m), food for underprivileged citizens (HRK 16.8m), housing assistance to households (HRK 10.8m) and various other assistance programmes for disabled and unemployed persons, volunteer blood donors, Homeland War veterans and victims, scholarships for schoolchildren and students, etc.

Other operating expenditures (HRK 820m) mainly included current donations, capital grants, fines, penalties and reparations. Current donations (HRK 373.8m) were used for co-financing sports (HRK 174.4m), religious and private kindergartens and schools (HRK 84.8m), culture (e.g., libraries, museums, theatres, as well as music, visual arts and film) and non-profit organizations (associations, social, humanitarian and devel-



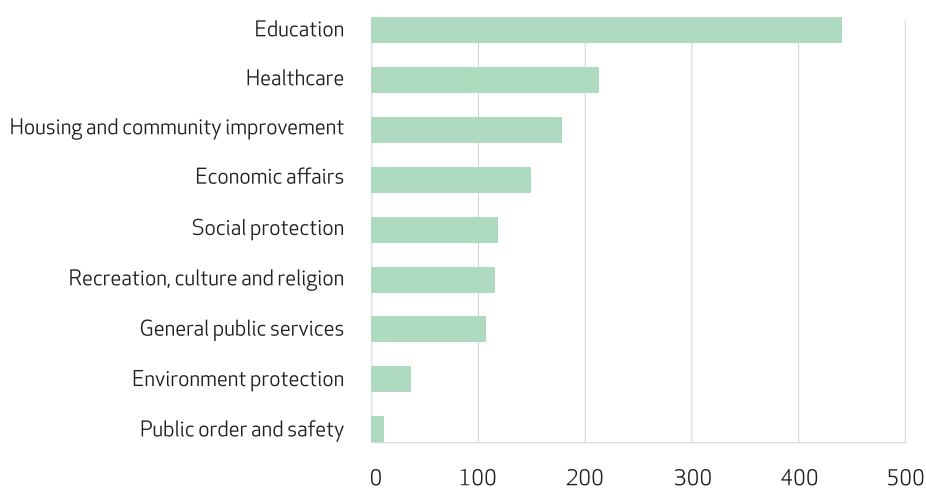
Subsidy

non-repayable sum of money granted to stimulate production of goods or provision of services.

opment programmes, etc.). The bulk of capital grants (HRK 351.6m) was spent on wastewater treatment (HRK 251.1m), on the intervention measure for waste reduction (HRK 57.3m), on loan repayment for the Zagreb cable car (HRK 39.8m) and for covering the liabilities of the Zagreb Waste Management Centre (HRK 3.4m).

GENERATED EXPENDITURES BY PURPOSE

The average monthly amount spent on an individual citizen from the City Budget in 2021 equalled HRK 1,372 (graph 4). The majority of this amount was spent on education (HRK 440), healthcare (HRK 214), housing and community improvement (HRK 179) and economic affairs (HRK 149).



Graph 4: Average monthly spending per purpose per citizen (functional classification), 2021 (in HRK)*

* Including expenditures financed from own and earmarked revenues of budget users.

Expenditures for education pertain to preschool education (staff costs in city kindergartens and kindergarten fee subsidies), as well as primary and secondary school education (including portion of employee salaries, material expenditures and the acquisition of fixed assets).

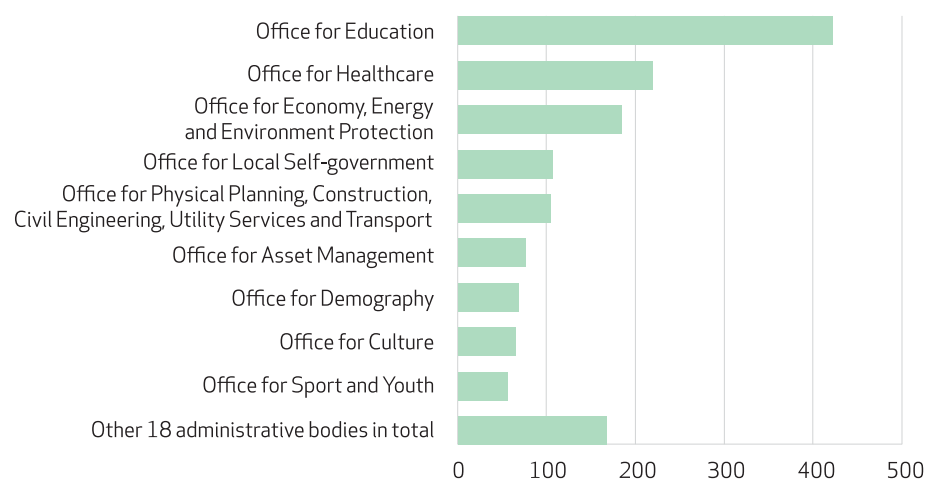
Expenditures for healthcare pertain to health protection, the development and implementation of health protection programmes and strategies, promotion of health as well as addiction prevention and suppression, providing support for healthcare programmes and projects carried out by associations and other forms of organised health-oriented activities, as well as the coordination and control of City-owned healthcare institutions.

Housing and community improvement services pertain, for the most part, to the maintenance of city property and public spaces (e.g., public lighting, etc.).

Economic affairs generally include city's public transport, road construction and maintenance, agriculture and tourism.

GENERATED EXPENDITURES BY CITY'S ADMINISTRATIVE BODIES

Most of the City's administrative bodies accounted for relatively small shares in total expenditures, while **the three most important City offices** – the Office for Education, the Office for Healthcare and the Office for Economy, Energy and Environment Protection jointly **spent over half of the City's budget**, i.e., a **monthly average of HRK 824 per citizen**.



Graph 5: Average monthly spending per City's administrative body per citizen (organisational classification), 2021 (in HRK)*

* Including expenditures and outlays financed from own and earmarked revenues and receipts of budget users.

Graph 5 presents the execution of the 2021 Budget per City's administrative body (27 in total). On 15 July 2021, the City Assembly adopted the proposal to reorganise the City's administration by reducing the number of administrative bodies from 27 to 16, with the aim of stabilising financial operations, increasing their responsibility and efficiency and ensuring better coordination between the bodies and higher effectiveness. The reorganization came into force on 1 January 2022. Future savings should be evident not only through a reduction of management positions but also through reduced salaries of the highest-ranking officials.

FINANCING ACCOUNT

In 2021, the City's total revenues and expenditures stood at HRK 12.1bn and HRK 12.68bn respectively. As the funds spent exceeded those collected, the budget generated a deficit in the amount of HRK 576.9m (table 1).

In contrast to the terms *revenues* and *expenditures*, which are used in the revenue and expenditure account with respect to business operations and the sale and acquisition of fixed assets, the financing account uses the terms *receipts* and *outlays* when referring to **financial assets** and borrowing, lending and repayment of loans. *Receipts* are monetary inflows, e.g., repaid principal amounts of granted loans, proceeds from the sale of shares and bonds, and funds from borrowing, whereas *outlays* are monetary outflows of the same kinds. The difference between receipts and outlays represents *net financing*, i.e., the amount that should equal the surplus/deficit from the revenue and expenditure account.

In 2021, the City generated HRK 1.4bn worth of receipts, of which HRK 1.24bn pertain to long-term loans for financing capital investments, such as investing into objects with a social purpose, road construction, renovation of objects damaged in the earthquake and for renovation of public buildings. The City received HRK 157m worth of loans from the State budget, of which HRK 150m pertains to an interest-free loan intended for earthquake damage renovation pursuant to the [Government Decision on Awarding an Interest-free Loan to Local and Regional Self-Government Units that suffered damage in the catastrophic earthquakes on the territory of the City of Zagreb and Zagreb, Krapina-Zagorje, Sisak-Moslavina and Karlovac counties](#), while HRK 7m pertains to an interest-free loan pursuant to the [Government Decision on Awarding an Interest-free Loan to Local and Regional Self-Government Units due to drop in revenues](#). Concurrently, outlays in the amount of HRK 855.5m were used for financial assets and loan repayment, the bulk of which pertained to the repayment of the principal amounts of received credits and loans (HRK 854.4m).

Financial assets
money, deposits, bonds,
loans, etc.



	2019 Outturns	2020 Outturns	2021 Initial Plan	2021 Final Plan	2021 Outturns
Revenue and expenditure account					
Total revenues	9,572.4	10,843.0	13,648.1	12,790.0	12,102.7
Total expenditures	10,203.3	11,615.5	12,838.8	13,119.7	12,679.6
Deficit/surplus	-630.9	-772.6	809.3	-329.7	-576.9
Financing account					
Receipts from financial assets and borrowing	634.6	1,394.7	387.3	1,207.9	1,401.7
Outlays for financial assets and loan repayment	578.0	704.9	1,196.6	878.2	855.5
Net financing	56.7	689.9	-809.3	329.7	546.2
(a) Deficit/surplus of current period	-574.2	-82.7	0.0	0.0	-30.7
(b) Deficit/surplus carried over from previous period	-728.7	-1,302.9	-1,385.6	-1,385.6	-1,396.9
Total deficit/surplus (a)+(b)	-1,302.9	-1,385.6	-1,385.6	-1,385.6	-1,427.6

Table 1: Revenue and expenditure account and financing account, 2019–2021 (in HRK million)*

* Including own and earmarked revenues and receipts of budget users, as well as expenditures and outlays financed from those revenues and receipts.

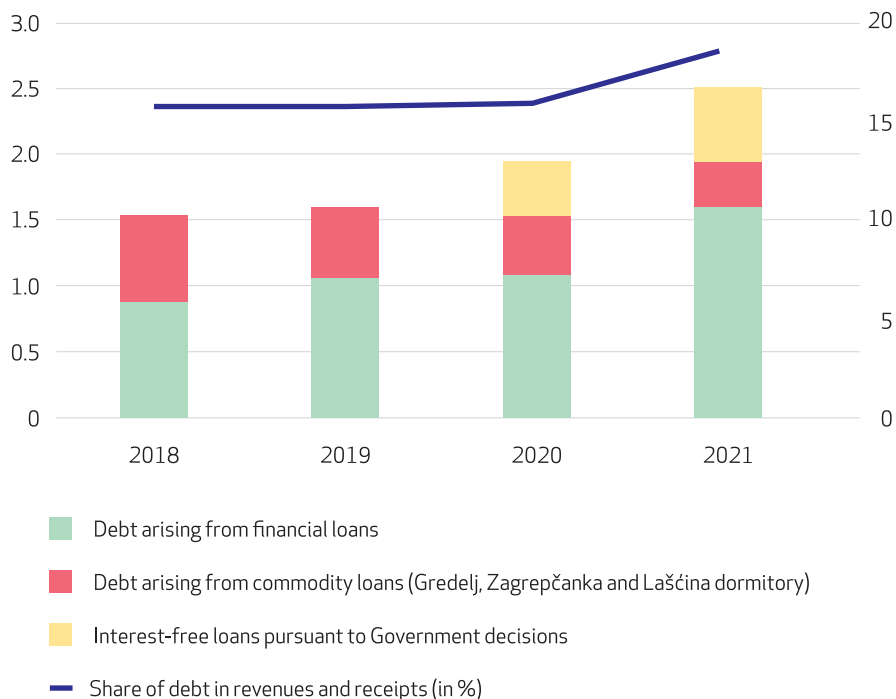
As shown in table 1, revenue deficit in the subject period stands at HRK 576.9m, while the total amount of net financing equals HRK 546.2m. The difference between the generated revenue deficit and net financing in 2021 amounts to HRK 30.7m; this difference, together with the deficit carried over from the previous period (HRK 1,396.9m), will have to be covered in the upcoming period – a total of HRK 1,427.6m.

THE CITY BUDGET DEBT

At end-2021, the City of Zagreb's **direct debt stood at HRK 2.52bn** (graph 6). In 2014, the City's debt rose by about HRK 900m on account of a loan taken out by the City for the Laščina Senior Citizens Home, and the purchase of the former Gredelj Rolling Stock Factory and Zagrepčanka from Zagrebački holding. The ten-year loan for the purchase of these assets has been registered as "debt arising from commodity loans" as of 2014. The share of debt in budget revenues and receipts was about 18.6% in 2021.



Direct debt is the sum of all budget deficits incurred in the current and in earlier periods that were financed by borrowing.



Graph 6: The City of Zagreb's debt (in HRK billion, left-hand scale) and the share of debt in budget revenues and receipts (in %, right-hand scale), 2018-2021*

*Debt arising from commodity and financial loans represents only the City's debt, without the debt of budget users; the revenues and receipts include own and earmarked revenues and receipts of budget users.

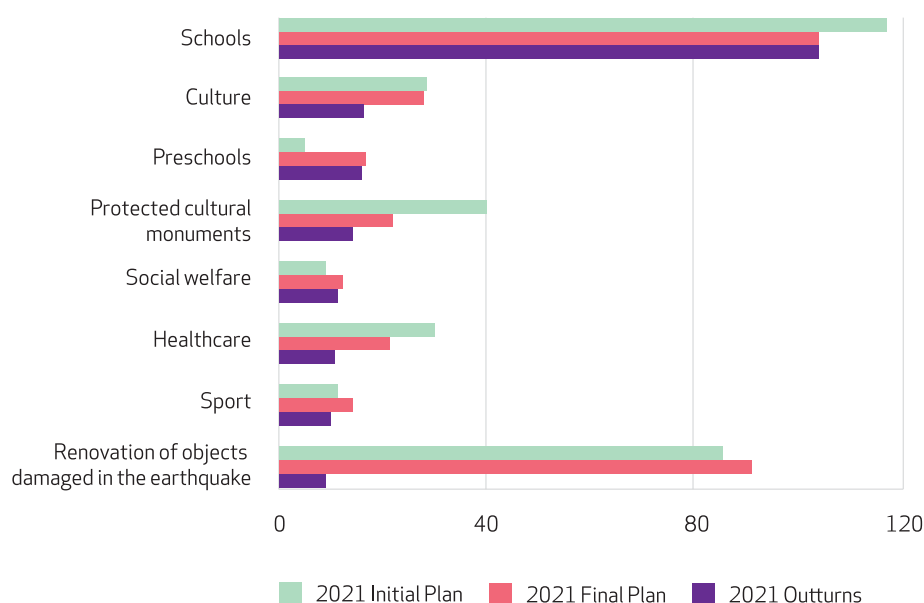
Apart from the direct debt shown in graph 6, the City is potentially (through issued guarantees) exposed to **an indirect debt of HRK 3.01bn** (22.3% of total revenues and receipts in 2021). The bulk of that amount (HRK 2.3bn) relates to a guarantee for bonds issued by Zagrebački holding for the purpose of refinancing a 2007 debt. The bonds were issued in two tranches (HRK 1.8bn in mid-2016 and another HRK 500m in July 2017), and the City has obtained the Finance Minister's approval for that guarantee.

DEVELOPMENT PROGRAMMES – MAJOR INVESTMENTS

In the Initial 2021 Budget Plan, the overall **capital investments in social service facilities** were set at HRK 324.9m; the total cost of completed works in 2021 amounted to HRK 190.4m, which is 41.4% less than the planned amount (graph 7). Compared with the Initial Budget Plan, the investments intended for renovation and erection of earthquake-damaged facilities, for protected cultural monuments and for healthcare experienced the largest decreases (by HRK 76.2m, 25.9m and 19.4m respectively), while investments intended for preschool facilities increased (by HRK 10.8m). The Act on the Renovation of Facilities Damaged by the Earthquake on the territory of the

City of Zagreb and Krapina-Zagorje and Zagreb counties provided for the establishment of the Fund for the Reconstruction of the City of Zagreb and Krapina-Zagorje and Zagreb counties (Fund for Reconstruction). HRK 82m worth of investment was planned to be covered from the Fund for Reconstruction in 2021, of which only HRK 2m were spent.

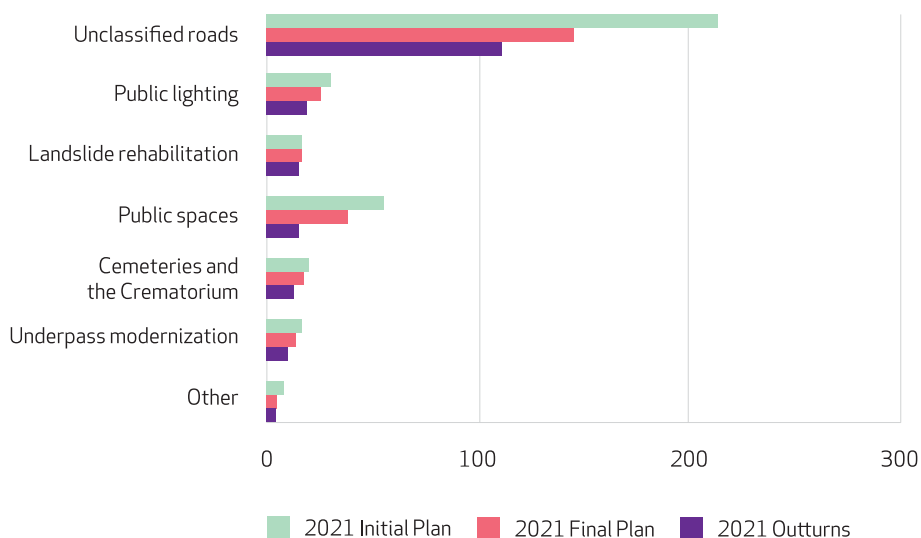
The Final Budget Plan (December 2021) provided for capital investments in social service facilities in the total amount of HRK 308.9m; the total cost of completed works in 2021 amounted to HRK 190.4m, which is 38.4% lower than the planned amount (graph 7). Compared with the Final December 2021 plan, the biggest drop in investments is evident in renovation and construction of objects damaged in the earthquake (HRK 81.8m less than planned), culture (HRK 11.6m less) and healthcare (HRK 10.7m less).



Graph 7: Capital investments in social service facilities, 2021 (in HRK million)

The Initial 2021 Budget Plan provided for works for **the construction of utility infrastructure facilities and equipment** worth a total of HRK 359m; 2021 saw HRK 184.5m of these works realised, i.e., 48.6% less than the Initial Budget Plan (graph 8). Compared to the Initial Budget Plan, all budget items experienced lower investment rates, with largest differences evident in investments for unclassified roads (HRK 102.4m less than planned), for public areas (HRK 40.5m less) and public lighting (HRK 11.6m less).

The Final Budget plan provided for a total of HRK 260.6m of costs for the construction of utility infrastructure facilities and equipment; 2021 saw HRK 184.5m of these works realised, i.e., HRK 76.1m or 29.2% less than the Final Budget Plan (graph 8). Compared with the plan, the largest drops in investment were evident in unclassified roads (HRK 34.1m) and public areas (HRK 23.5m).



Graph 8: Capital investments for the construction of utility infrastructure facilities and equipment, 2021 (in HRK million)

Depending on the project, funds for the construction of utility infrastructure facilities and equipment were used for the preparation of technical documentation, funding different stages of construction, adaptation or reconstruction of unclassified roads, public areas, public lighting, etc.

Some of the more significant projects initiated in 2021 include: Stenjevec underpass (connecting Gospodska and Samoborska streets), monument to Branko Lustig, erection of the Memorial to the Victims of the Holocaust and Ustaša regime, construction of a playground within the premises of Brezovica Primary School – Obrež branch, construction of new burial grounds 35 and 35a at the Urn Garden and reconstruction of the Green Highway. Apart from this, works on the construction of the eastern street in Podbrežje are in its final stages, while the construction of Željeznička street in Donja Dubrava is in its initial stages.

HOW YOU CAN PARTICIPATE IN THE BUDGET PROCESS?

The City Assembly, as the citizens' representative body, will discuss the 2021 budget execution on 26 May 2022. The City generated revenues in the amount of HRK 12.1bn and expenditures in the amount of HRK 12.68bn. Every employed person paid an average monthly amount of HRK 1,017 in personal income tax and surtax into the budget, while the City's average monthly per capita spending equalled HRK 1,372. With the help of the data presented in this brief guide and the [Guide to the City of Zagreb Budget](#), every citizen can analyse the planned and generated budget amounts, contribute to the Assembly's discussions and help improve the efficiency of the City's budget funds collection and utilisation, in accordance with citizens' wishes and budget capacity.



USEFUL WEBSITES

[City of Zagreb](#) – The official website of the City of Zagreb

[City of Zagreb – Finances](#) – City budget, City credit rating, forms

[City Office for Financing and Public Procurement](#) – Contacts, competence and activities

[City offices, institutes and professional services](#) – Detailed data, contacts, competence and activities

[City Assembly](#) – Organisation, competence, working bodies and regulations

[City districts](#) – Basic information, territorial boundaries, bodies and powers

[Local committees](#) – Territorial boundaries, seats, bodies and powers

[Zagrebački holding](#) – Organisation, services, topical issues, contact information

[Official Journal of the City of Zagreb](#) – All City regulations

[Ministry of Finance – local budgets](#) – An archive of the budgets of all municipalities, cities and counties

[Budget Act](#) – Budget-related acts and regulations

[Institute of Public Finance](#) – Transparency of the budgets of counties, cities and municipalities

PREVIOUSLY PUBLISHED GUIDES

[A Guide to the City of Zagreb Budget](#)

[A Brief Guide to the City of Zagreb 2022 Budget Proposal](#)

[A Brief Guide to the City of Zagreb 2021 Budget Proposal](#)

[A Brief Guide to the City of Zagreb 2020 Budget Execution](#)

[A Brief Guide to a Proposal for the City of Zagreb 2020 Budget Revision](#)

[A Brief Guide to the City of Zagreb 2020 Enacted Budget](#)

[A Brief Guide to the City of Zagreb 2020 Budget Proposal](#)

[A Brief Guide to a Proposal for the City of Zagreb 2019 Budget Revision](#)

[A Brief Guide to the City of Zagreb 2019 Enacted Budget](#)

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[A Brief Guide to a Proposal for the City of Zagreb 2018 Budget Revision](#)

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[A Brief Guide to a Proposal for the City of Zagreb 2016 Budget Revision](#)

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[A Brief Guide to the City of Zagreb 2015 Budget Execution](#)

[A Brief Guide to a Proposal for the City of Zagreb 2015 Budget Revision](#)

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