

EU grants to Croatian counties, cities and municipalities, 2011-14

Ott, Katarina; Bronić, Mihaela; Stanić, Branko

Source / Izvornik: **Newsletter : an occasional publication of the Institute of Public Finance, 2016, 18, 1 - 14**

Journal article, Published version

Rad u časopisu, Objavljena verzija rada (izdavačev PDF)

<https://doi.org/10.3326/nle.2016.105>

Permanent link / Trajna poveznica: <https://urn.nsk.hr/urn:nbn:hr:242:749979>

Rights / Prava: [Attribution-NonCommercial-NoDerivatives 4.0 International/Imenovanje-Nekomercijalno-Bez prerada 4.0 međunarodna](#)

Download date / Datum preuzimanja: **2025-02-05**



Repository / Repozitorij:

[Institute of Public Finance Repository](#)



EU grants to Croatian counties, cities and municipalities, 2011-14¹

KATARINA OTT, MIHAELA BRONIĆ AND BRANKO STANIĆ

This paper aims to provide basic information on the grants received by Croatian counties, cities and municipalities as holders or partners in the implementation of the programs and projects (co)financed by the EU in the period 2011-14. Also available is a downloadable database in Excel for further, more detailed analysis by readers. Despite the growing use of EU grants, the amounts used are relatively modest and it is astonishing that as much as 85% of the municipalities and more than half of the cities have never used grants. There were, of course, some excellent examples of the use of EU grants, but the percentage of local units (counties, cities and municipalities) that were willing and able to use grants was very low. Hence, if no fiscal and territorial reorganisation of the state is planned in the near future, it is at least necessary to strengthen the local units' capacity and the central government's commitment for better use of EU funds, as well as to create the basic accounting prerequisites for timely and efficient tracking of their utilisation.

INTRODUCTION

Against a backdrop of serious fiscal imbalances and scarce domestic resources, there are high expectations of the use of EU funds, both at the national and local levels. Given the often contradictory public perceptions of the level of EU funds utilization, this article seeks to establish how much of these funds were attracted by local units and to provide readers with as easy as possible access to this information. The article uses the database on the budgets of the local units, available at the [Ministry of Finance's official website](#) which offers a systematic presentation of the EU grants data for the period 2011-14.

Subsequent verification of enacted budgets, mid-year and year-end local units' budget execution reports, and contacts with the competent financial and budget authorities in some local units have revealed deviations from the data presented in the used database with respect to certain local units. Therefore, this paper does not include any detailed analyses of this matter, but only the basic data to inform readers and to provide the leaders of the announced territorial and fiscal organisation reform

¹ This work has been fully supported by Croatian Science Foundation under the project (IP-2014-09-3008). The Institute of Public Finance expresses its gratitude to *Open Society Foundations* which has financed the work of Branko Stanić on the *Think Tank Young Professional Development* Program in the IPF.

with additional information and arguments, along with some previously published analyses² necessary for taking the best possible decisions.

As shown below, the amount of EU grants attracted by local units increased from year to year (from HRK 17m in 2011 to HRK 134m in 2014). However, these amounts were still relatively modest. Of a total of HRK 309m used in the said period, more than a half related to cities, less than a third to counties and less than a fifth to municipalities.

The Split-Dalmatia County attracted the bulk of the EU funds during the reference period (HRK 29m, i.e. only HRK 64 per capita), followed by the Virovitica-Podravina County (HRK 19m or HRK 228 per capita). Senj was a leader among cities, with HRK 18m, or as much as HRK 2.563 per capita. It was followed by Osijek, Križevci, Zagreb and Koprivnica which attracted about HRK 10m to HRK 11m each, but with significantly smaller per capita amounts (Zagreb, for example, had as little as HRK 13 per capita!). Also standing out were the cities of Skradin and Vrlika, with over a thousand kuna grants per capita each. Among municipalities, leaders in the total amount of attracted EU grants were Darda (with HRK 6m), and Erdut and Magadenovac (about HRK 3m each). However, leaders in the per capita amounts were the municipalities of Podravska Moslavina, Lišane Ostrovičke, Magadenovac, Tinjan, Veliki Bukovec, Mali Bukovec and Marijanci (each having over HRK 1,000 per capita).

When it comes to the average share of EU grants in total grants received by a local unit in the reference period, the following stand out: the cities of Senj (46%), Donji Miholjac and Jastrebarsko (over 30% each); municipalities of Magadenovac, with 40%, Goričan, Svetvinčenat, Podravska Moslavina and Primošten (over 30% each). In the case of counties, the average shares of EU grants in total grants were negligent. The Virovitica-Podravina County leads with as little as 7%, followed by the Split-Dalmatia and Istria counties (only 5% each).

As regards the average share of EU grants in local units' total operating revenues in the reference period, the municipality of Podravska Moslavina led with 19%, followed by Lišane Ostrovičke, Marijanci, Mali Bukovec and Veliki Bukovec (over 10% each). Among cities, Senj and Kutjevo stood out with 13% and 10% respectively, and among counties, the largest share was reported by the Virovitica-Podravina County (only 4%).

However, the most notable result of this analysis is that as much as 85% of municipalities and over half of cities used no EU grants at all. Moreover, although only two counties failed to use these grants, the amounts used were too low, regardless of the measure used. Below is a brief explanation of the purpose and types of EU grants, including numerical and graphical presentations of basic data.

PURPOSE AND TYPES OF EU GRANTS

EU grants (**EU funds**) are intended to (co)finance specific projects and programmes used for the implementation of particular EU policies. EU grants can be *direct*, when received by local units (counties, cities and municipalities) directly from the European Commission or other Member States (the so-called cross-border programmes), or *indirect*, when provided via budget users (the users of the national, county, city or municipality budgets) which transfer the EU funds to them. *Current* EU grant is provided for the financing of operating expenditures (regular activities during an accounting period), whereas *capital* grant is used for the financing of non-financial fixed assets.

² For example, the analyses of the **budget outturns of local units**, **local units' indebtedness**, **local units' budget transparency**, **the net fiscal positions of the counties**, etc.

Examples of direct and indirect, current and capital EU grants

Direct current EU grant is received, for example, by six Istrian cities for a current project named **LIFE SEC ADAPT** to improve energy efficiency, sustainable development and environmental protection. The said cities, together with their partner organisations from Croatia, Italy, Spain and Greece, have directly applied for the Life Climate Action programme **Life 2014-2020**.

Indirect current EU grant is received, for example, by the city of Pazin for a current project called the **Development of the Vocational Studies of Sustainable Agrotourism Within the Croatian Qualification Framework** which is lead by the Polytechnic of Rijeka and partnered by the city of Pazin and the LAG "Central Istria". The project is financed by the **European Social Fund**, and its implementation is supervised by the Ministry of Science, Education and Sports.

Indirect capital EU grant is received by the City of Zagreb, for the capital project "**Modernisation of the Zagreb Zoo**" within the "Regional Competitiveness" Operational Programme, managed by the Ministry of Regional Development and EU Funds. Some of interesting local units' projects, funded by the "Regional Competitiveness" Operational Programme can be found at the following [link](#).

WHERE TO FIND INFORMATION ON EU GRANTS?

The information on EU grants to counties, cities and municipalities can be found in:

- enacted budgets, as well as mid-year and year-end reports on the execution of local units' budgets³;
- the **archive of all local units' budgets**, available at the Ministry of Finance's⁴ website;
- reports on revenues and expenditures, and receipts and outlays (PR-RAS)⁵ which constitute parts of the annual financial statements to be submitted to the FINA by local units; as of 2015, local units are required to publish those statements on their official websites within eight days from their submission to the FINA. This requirement arises from Article 12 of the **Budget Act**. According to the **Rulebook on Financial Reporting in Budget Accounting**, counties, cities and municipalities are required to submit their annual financial statements for the previous year to the FINA no later than 15 February, which means that they are to be published on the official websites no later than 23 February (e.g. the deadline for publishing the 2015 reports was 23 February 2016).

³ These data can be found in the enacted budgets under two items: (1) grants from international organisations and EU institutions and bodies (economic classification, subgroup 632); it should be noted here that this subgroup also includes grants from other international institutions besides the EU; and (2) grants from the state budget based on EU funds transfer (economic classification, subgroup 638). The relevant data included in mid-year and year-end reports can be found under the following items: 6323 (current grants from EU institutions and bodies), 6324 (capital grants from EU institutions and bodies), 6381 (current grants from the state budget based on EU funds transfer), and 6382 (capital grants from the state budget based on EU funds transfer).

⁴ Until 2015, *direct EU grants* were booked under item 6323 (current grants from EU institutions and bodies) or item 6324 (capital grants from EU institutions and bodies), whereas *indirect EU grants* were booked under item 6333 (current grants via budget users based on EU funds transfer), or 6334 (capital grants via budget users based on EU funds transfer). In accordance with a change in the Rulebook on Budget Accounting and the Chart of Accounts in 2014 (OG 124/14), as of 2015, instead of under items 6333 and 6334, *indirect EU grants* have been recorded under items 6381 (current grants from the state budget based on EU funds transfer) and item 6382 (capital grants from the state budget based on EU funds transfer).

⁵ In the **PR-RAS**, information on EU grants is recorded under the same items as in mid-year and year-end reports.

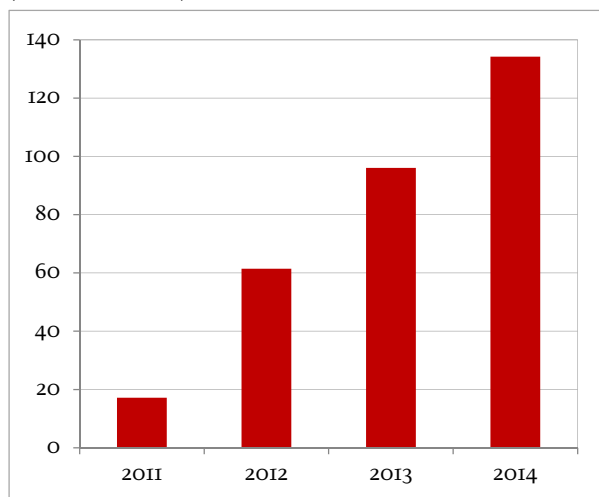
Fund for the Co-financing of EU Project Implementation at the Regional and Local Levels

Local units often fail to attract EU grants due to a lack of the necessary funds to co-finance their own costs relating to those projects. Therefore, in 2015 the Ministry of Regional Development and EU Funds started to provide direct assistance from the Fund for the Co-financing of EU Project Implementation at the Regional and Local Levels to local users for the co-financing of their costs related to the implementation of specific projects. The assistance is provided annually, based on the development index of the local unit in which the aided investment is to be made. Consequently, less developed local units receive more generous grants⁶.

UTILISATION OF EU GRANTS

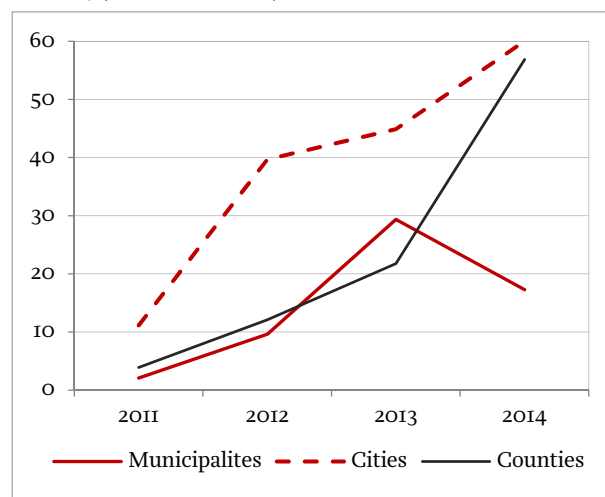
In the period 2011-14, 90% of the counties, 47% of the cities and 15% of the municipalities received EU grants in the total amount of HRK 309m. As shown in Graph 1, from 2011 to 2014, the amount of grants to local units increased almost eightfold (from HRK 17m to HRK 134m).

Graph 1
Total EU grants* to local units 2011-14
(in million HRK)



*Direct and indirect grants, and current and capital grants.
Source: Ministry of Finance, 2016

Graph 2
EU grants* to counties, cities and municipalities,
2011-14 (in million HRK)



*Direct and indirect grants, and current and capital grants.
Source: Ministry of Finance, 2016

In the reference period, the bulk of EU grants (Graph 2) went to cities (HRK 155.8m), followed by counties (HRK 94.7m) and municipalities (HRK 58.4m). The grants were provided to:

- 60 out of 128 cities; the largest amount went to Senj (HRK 18.4m), followed by Križevci and Osijek (HRK 11.1m each) (Table D2);
- 18 out of 20 counties; most of the grants was given to the Split-Dalmatia County (HRK 29.1m), followed by the Virovitica-Podravina and Istria counties (HRK 19.3m and HRK 17.2m respectively) (Table D1);
- 66 out of 428 municipalities; the bulk of grants went to Darda (HRK 6m), followed by Erdut and Magadenovac (HRK 3.1m each) (Table D3).

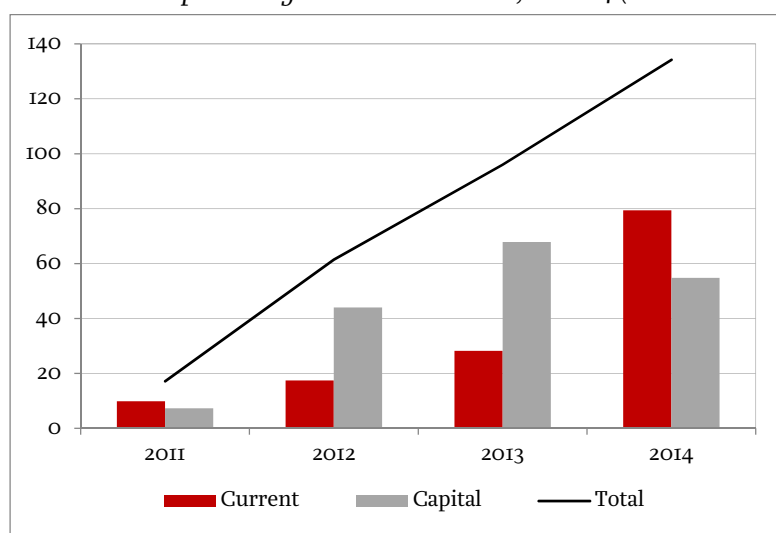
⁶ The Fund is financed from 1.5% of the personal income tax revenues collected in municipalities and cities (except those located in assisted areas), the unused funds are transferred to next year. More details about the allocation of funds in 2016 can be found at: <https://razvoj.gov.hr/pristup-informacijama/javni-pozivi-i-natjecaji/aktualno/1901>.

These figures give cause for concern, as more than half of the cities never used grants and only ten of them received over 60% of the total amount utilized. The situation is similar with municipalities: as little as 15% of them used grants and ten municipalities attracted nearly half of the total amount provided. While almost all counties (except two) utilized EU grants, only four of them received over 80% of the total. Even these basic data suggest that very few local units were willing and able to use EU grants.

As shown in Graph 3, the amount of capital grants received by local units in the reference period (HRK 174m) was larger than that of current grants (HRK 135m). Regrettably, it is impossible to show the amounts of direct and indirect grants received, because the data presented in the [publicly available Ministry of Finance's database](#), used in this article, point to numerous booking inaccuracies.⁷

Graph 3

Current and capital EU grants* to local units, 2011-14 (in million HRK)



*Direct and indirect grants.

Source: Ministry of Finance, 2016.

Good examples of Senj, Darda and Podravska Moslavina

A leader among cities in the observed period was Senj, with the largest amount of EU grants utilized, both in total and per capita terms, and the largest average share of this grants in total grants and in total operating revenues. The city used the IPA and IPARD programme funds for four projects: a Consulting and Education Centre "Learn Something New and Useful", the renovation of the Nehaj Park, construction of the sanitary and storm water sewers, and construction of a recreational and sports centre. It is noteworthy that, among cities, Senj ranked as low as 86th in population and 29th in per capita budget revenue collected in 2014.

Standing out among municipalities in the observed period were Darda and Podravska Moslavina. The former received the largest total amount of EU grants (from IPA programme), which it used for funding some IT-education projects and constructing a storm water sewer. Podravska Moslavina utilized the largest per capita amount of EU grants and was a leader in the average share of this grants in total operating revenues. It used the IPARD funds for the funding of two projects related to the reconstruction of local unclassified roads. However, neither the two municipalities nor the city of Senj stood out for their size or wealth. Among municipalities, in terms of per capita budget revenues in 2014, Podravska Moslavina ranked 213th, and Darda only 264th. In terms of population, among municipalities, Darda ranked 17th and Podravska Moslavina as low as 374th in Croatia.

⁷ It was impossible to check in other available databases whether the amounts of current and capital EU grants in the [database used in this article](#) had been booked correctly or whether the EU grants had been recorded under inappropriate items. Although such likelihood exists, one should hope that no serious errors have been committed.

During the four observed years, in average the largest amount of EU grants per capita was provided to municipalities (HRK 70), about four times the amount given to cities (HRK 17) and ten times the amount received by counties (HRK 7).

When it comes to total EU grants per capita received in the four observed years, the Podravska Moslavina municipality is a leader with HRK 2,352 (Table D3), followed by the city of Senj with HRK 2,563 (Table D2).

CONCLUSIONS AND RECOMMENDATIONS

Although the EU grants attracted by local units increased from year to year, the utilized amounts are still relatively low. The biggest winners were only few cities that recognised the importance of EU programmes on time and showed willingness and financial and staff capacities to successfully implement the programmes. One of good examples is Senj which founded an **Institution for Development of the City of Senj** back in 2006. Among its other activities, this institution applies for and implements EU projects. Attracting EU funds is a challenging, though obviously not impossible task, which is best exemplified by successful minor cities and municipalities. Therefore, local units should put more effort into employee training, learn from those who are more successful, join forces and cooperate while using the assistance of the Association of Cities and Municipalities and Croatian County Association. Moreover, a large number of small municipalities and cities are often understaffed, unable to pay for assistance in applying for projects and inadequately informed on the opportunities offered in the published calls for proposals. Accordingly, the Government should develop more systematic ways of helping them (e.g. in the form of free assistance provided by county agencies and/or administrative bodies) and encourage them to team up and be more active in attracting EU funds.

Besides the inertness and inefficiency of local units, often combined with staffing and financial difficulties (especially in smaller, but also larger units), there are numerous other causes of poor EU funding withdrawal, particularly sluggish administration and delays at the national level. Some key strategic documents are still lacking, for example a Regional Development Strategy for the period until 2020. Moreover, calls for proposals are often postponed and the requirements for submitting projects are disclosed only a few days before releasing the tenders. Applicants can wait for more than a year for the information whether their projects have been accepted; public calls for proposals are frequently altered (e.g. application conditions and documentation), and it is not always clear how the received grants is to be booked. Consequently, the Government and professional services within the ministries and agencies responsible for EU fund utilisation are expected to resolve the said problems and help local units in gaining access to EU funding through a more rapid, simple and sustainable system of attracting and utilizing these funds. In order to facilitate the monitoring and analysis of EU grants, it is crucial to establish effective accounting rules, formulate clear booking instructions to be complied by local units and check the accuracy of the bookings.

Obviously, there are many challenges, but there are also good examples of local units which have attracted considerable total and per capita amounts of grants, as well as those with significant shares of EU grants in total grants and in their total operating revenues. They point to a need for a well-considered territorial and fiscal reorganisation of the state. For, is there any sense in having local units without even basic staffing and financial capacity to keep track of tenders, respond to them and meet the necessary requirements for the utilisation of EU funds? It is possible, of course, that even the smallest and poorest local units join together and use help from higher levels of government, but this would by no means obviate the need for at least the basic staffing and financial capacities. The long list of local units which have never used EU grants as well as the list of local units with minimum utilized amounts of grants suggest that it is high time something was done about it by both the Government and local units.

Tables D1, D2 and D3 below show current and capital EU grants for each local unit in the period 2011-14, and tables D4 and D5 list cities and municipalities which have received no grants. A [database in Excel](#) provides annual data on current and capital EU grants for each local unit, as well as the share of this grants in total operating revenues and total grants of a given local unit.

Table D1

EU grants to counties, 2011-14 (in million HRK)*

County	Current grants	Capital grants	Total grants	Total grants per capita (in HRK)
Split-Dalmatia	26.644	2.450	29.094	64.0
Virovitica-Podravina	4.119	15.210	19.329	227.8
Istria	17.182	0	17.182	82.6
Brod-Posavina	5.826	7.430	13.255	83.6
Međimurje	4.708	0	4.708	41.4
Dubrovnik_Neretva	3.042	0.038	3.081	24.8
Šibenik-Knin	1.561	0	1.561	14.3
Varaždin	1.514	0	1.514	8.6
Krapina-Zagorje	0	1.490	1.490	11.2
Vukovar-Srijem	1.109	0	1.109	6.2
Koprivnica-Križevci	0.863	0.069	0.932	8.1
Sisak-Moslavina	0.464	0	0.464	2.7
Karlovac	0.310	0	0.310	2.4
Bjelovar-Bilogora	0.301	0	0.301	2.5
Zagreb	0.229	0	0.229	0.7
Osijek-Baranja	0.085	0	0.085	0.3
Požega_Slavonija	0.007	0	0.007	0.1
Primorje-Gorski Kotar	0.001	0	0.001	0
Lika-Senj	0	0	0	0
Zadar	0	0	0	0
TOTAL	67.966	26.687	94.653	581.3

*Direct and indirect grants, and current and capital grants.

Source: Ministry of Finance, 2016

Table D2

EU grants to cities, 2011-14 (in million HRK)*

City	Current grants	Capital grants	Total grants	Total grants per capita (in HRK)
Senj	0.459	17.947	18.405	2,562.7
Osijek	0.814	10.325	11.139	103.1
Križevci	11.051	0	11.051	523.2
Zagreb	10.419	0	10.419	13.2
Koprivnica	9.998	0.230	10.228	331.5
Šibenik	1.884	6.823	8.707	187.9
Jastrebarsko	0	7.639	7.639	481.5
Pakrac	0.446	6.524	6.970	823.9
Kastav	0	6.373	6.373	610.4
Donji Miholjac	0	6.152	6.152	648.2
Pleternica	0	5.104	5.104	450.8
Skradin	0	4.618	4.618	1,207.2
Kutjevo	0	4.322	4.322	691.8

City	Current grants	Capital grants	Total grants	Total grants per capita (in HRK)
Sisak	0	4.128	4.128	86.4
Lipik	0	3.609	3.609	584.9
Rijeka	3.435	0.153	3.588	27.9
Slatina	0.670	2.139	2.809	205.3
Vrlika	0	2.559	2.559	1,175.5
Orahovica	0	2.423	2.423	456.8
Labin	2.146	0.219	2.365	203.1
Buzet	1.794	0.362	2.156	351.6
Umag	0.800	1.124	1.925	142.9
Sinj	0	1.726	1.726	69.5
Karlovac	1.495	0	1.495	26.8
Buje	0.768	0.528	1.296	250.0
Čakovec	0	1.255	1.255	46.3
Zadar	1.104	0.061	1.165	15.5
Opatija	1.062	0	1.062	91.1
Split	0.995	0	0.995	5.6
Vukovar	0.881	0	0.881	31.8
Beli Manastir	0.005	0.802	0.807	80.1
Zaprešić	0	0.794	0.794	31.5
Rovinj	0.649	0	0.649	45.4
Mali Lošinj	0.636	0	0.636	78.3
Poreč	0.383	0.237	0.619	37.1
Mursko Središće	0	0.614	0.614	97.4
Pula	0.524	0	0.524	9.1
Vinkovci	0.448	0	0.448	12.7
Požega	0.355	0	0.355	13.5
Lepoglava	0.354	0	0.354	42.7
Trogir	0.345	0	0.345	26.2
Kutina	0.145	0.192	0.337	14.8
Prelog	0.314	0	0.314	40.2
Nin	0	0.310	0.310	113.1
Našice	0	0.282	0.282	17.4
Omiš	0.185	0.090	0.275	18.4
Velika Gorica	0.206	0	0.206	3.2
Trilj	0	0.198	0.198	21.8
Stari Grad	0.188	0	0.188	67.5
Crikvenica	0.187	0	0.187	16.8
Klanjec	0.137	0	0.137	47.0
Sveti Ivan Zelina	0.122	0	0.122	7.7
Čazma	0.116	0	0.116	14.4
Bakar	0.107	0	0.107	12.9
Ploče	0.076	0	0.076	7.5
Novalja	0	0.076	0.076	20.7
Samobor	0.071	0	0.071	1.9
Varaždinske Toplice	0.053	0	0.053	8.3
Donja Stubica	0.010	0	0.010	1.7
Slavonski Brod	0.004	0	0.004	0.1
TOTAL	55.839	99.939	155.778	13,315.8

*Direct and indirect grants, and current and capital grants.

Source: Ministry of Finance, 2016

Table D3
EU grants to municipalities, 2011-14 (in million HRK)*

Municipality	Current grants	Capital grants	Total grants	Total grants per capita (in HRK)
Darda	0	5.992	5.992	867.3
Erdut	0	3.080	3.080	421.5
Magdenovac	0	3.064	3.064	1,582.6
Podravska Moslavina	0	2.826	2.826	2,351.5
Marijanci	0	2.518	2.518	1,047.1
Konjščina	0	2.474	2.474	652.7
Mali Bukovec	0	2.393	2.393	1,081.8
Cestica	0.422	1.736	2.159	371.8
Tinjan	2.131	0	2.131	1,265.6
Budinščina	0	1.803	1.803	720.2
Udbina	0	1.715	1.715	915.4
Kršan	0	1.668	1.668	565.3
Veliki Bukovec	0	1.556	1.556	1,082.0
Svetvinčenat	0.115	1.227	1.342	609.4
Pokupsko	0	1.281	1.281	576.2
Jelsa	0	1.188	1.188	331.5
Lišane Ostrovičke	1.173	0	1.173	1,680.9
Bilje	0	1.012	1.012	179.4
Nuštar	0.962	0	0.962	166.0
Dobrinj	0	0.957	0.957	460.6
Goričan	0.955	0	0.955	338.2
Gornja Rijeka	0	0.877	0.877	492.9
Orehovica	0.819	0	0.819	304.9
Kistanje	0	0.807	0.807	231.9
Kostrena	0	0.800	0.800	191.4
Gradište	0.794	0	0.794	286.4
Medulin	0.440	0.325	0.766	118.2
Semeljci	0	0.755	0.755	173.2
Gunja	0.742	0	0.742	198.8
Lekenik	0.672	0	0.672	111.4
Majur	0	0.633	0.633	534.3
Šandrovac	0	0.567	0.567	319.2
Ferdinandovac	0	0.546	0.546	312.2
Primošten	0	0.528	0.528	186.7
Čavle	0	0.523	0.523	72.4
Tovarnik	0	0.496	0.496	178.8
Lopar	0	0.460	0.460	363.9
Donja Motičina	0	0.437	0.437	264.7
Zagorska Sela	0.045	0.355	0.400	401.9
Borovo	0.372	0	0.372	73.5
Gornji Bogičevci	0	0.371	0.371	187.6
Lećevica	0.111	0.222	0.333	570.5
Šestanovac	0	0.312	0.312	159.4
Kumrovec	0	0.292	0.292	183.7

Municipality	Current grants	Capital grants	Total grants	Total grants per capita (in HRK)
Zadvarje	0.050	0.206	0.256	886.7
Sveti Martin na Muri	0.254	0	0.254	97.5
Klinča Sela	0.008	0.241	0.250	47.7
Lovas	0.148	0.101	0.249	205.3
Baška Voda	0	0.245	0.245	88.2
Breznički Hum	0.237	0	0.237	174.4
Dugi Rat	0.200	0	0.200	28.2
Desinić	0.186	0	0.186	63.4
Legrad	0	0.177	0.177	79.1
Babina Greda	0	0.130	0.130	36.4
Rovišće	0.111	0	0.111	23.0
Lipovljani	0.007	0.100	0.107	31.0
Vidovec	0.097	0	0.097	17.9
Negoslavci	0	0.087	0.087	59.5
Mikleuš	0	0.083	0.083	56.4
Donji Vidovec	0	0.070	0.070	50.0
Rasinja	0.052	0	0.052	15.9
Grožnjan	0	0.038	0.038	51.0
Viškovo	0	0.018	0.018	1.2
Nijemci	0.013	0	0.013	2.7
Saborsko	0.004	0	0.004	5.9
Antunovac	0.003	0	0.003	0.8
TOTAL	11.123	47.294	58.416	25,207.1

*Direct and indirect grants, and current and capital grants.

Source: Ministry of Finance, 2016

Table D4
Cities which received no EU grants, 2011-14

City		
Belišće	Ivanić-Grad	Pag
Benkovac	Kaštela	Pazin
Biograd na Moru	Knin	Petrinja
Bjelovar	Komiža	Popovača
Čabar	Korčula	Pregrada
Cres	Kraljevica	Rab
Đakovo	Krapina	Slunj
Daruvar	Krk	Solin
Delnice	Ludbreg	Supetar
Drniš	Makarska	Sveta Nedelja
Dubrovnik	Metković	Valpovo
Duga Resa	Nova Gradiška	Varaždin
Dugo Selo	Novi Marof	Virovitica
Đurđevac	Novi Vinodolski	Vis
Garešnica	Novigrad (Istra)	Vodice
Glina	Novska	Vodnjan
Gospić	Obrovac	Vrbovec
Grubišno Polje	Ogulin	Vrbovsko

Hrvatska Kostajnica	Opuzen	Vrgorac
Hvar	Oroslavje	Zabok
Ilok	Otočac	Zlatar
Imotski	Otok (Vinkovci)	Županja
Ivanec	Ozalj	

Source: Ministry of Finance, 2016

Table D5
Municipalities which received no EU grants, 2011-14

Municipality		
Andrijaševci	Kaštelir – Labinci	Radoboj
Bale	Kijevo	Rakovec
Barban	Klakar	Rakovica
Barilović	Klana	Raša
Baška	Klenovnik	Ravna Gora
Bebrina	Klis	Ražanac
Bedekovčina	Kloštar Ivanić	Rešetari
Bedenica	Kloštar Podravski	Ribnik
Bednja	Kneževi Vinogradi	Rogoznica
Belica	Kolan	Rugvica
Berek	Konavle	Runovići
Beretinec	Končanica	Ružić
Bibinje	Koprivnički Bregi	Sali
Bilice	Koprivnički Ivanec	Satnica Đakovačka
Biskupija	Koška	Seget
Bistra	Kotoriba	Selca
Bizovac	Kraljevec na Sutli	Selnica
Blato	Krapinske Toplice	Šenkovec
Bogdanovci	Krašić	Severin
Bol	Kravarско	Sibinj
Bosiljevo	Križ	Sikirevci
Bošnjaci	Krnjak	Sirač
Brckovljani	Kukljica	Škabrnja
Brdovec	Kula Norinska	Skrad
Brela	Lanišće	Slavonski Šamac
Brestovac	Lasinja	Slivno
Breznica	Lastovo	Smokvica
Brinje	Levanjska Varoš	Šodolovci
Brod Moravice	Ližnjan	Sokolovac
Brodski Stupnik	Ljubešćica	Šolta
Brtonigla	Lobor	Sopje
Bukovlje	Lokve	Špišić Bukovica
Čačinci	Lokvičići	Sračinec
Čađavica	Lovinac	Stankovci
Čaglin	Lovran	Stara Gradiška
Čeminac	Lovreć	Stari Jankovci
Čepin	Luka	Stari Mikanovci
Cerna	Lukač	Starigrad
Cernik	Lumbarda	Staro Petrovo Selo

Cerovlje	Lupoglav	Štefanje
Cetingrad	Mače	Štitar
Cista Provo	Mala Subotica	Ston
Civljane	Malinska-Dubašnica	Strahoninec
Crnac	Marčana	Štrigova
Davor	Marija Bistrica	Strizivojna
Dekanovec	Marija Gorica	Stubičke Toplice
Delekovec	Marina	Stupnik
Dežanovac	Markušica	Sućuraj
Dicmo	Martijanec	Suhopolje
Domašinec	Martinska Ves	Sukošan
Donja Dubrava	Maruševac	Sunja
Donja Voća	Matulji	Sutivan
Donji Andrijevići	Mihovljan	Sveta Marija
Donji Kraljevec	Milna	Sveta Nedelja (Istra)
Donji Kukuruzari	Mljet	Sveti Đurđ
Donji Lapac	Molve	Sveti Filip i Jakov
Dragalić	Mošćenička Draga	Sveti Ilija
Draganić	Motovun	Sveti Ivan Žabno
Draž	Mrkopalj	Sveti Juraj na Bregu
Drenje	Muč	Sveti Križ Začretje
Drenovci	Murter	Sveti Lovreč
Drnje	Nedelišće	Sveti Petar Orehovec
Dubrava	Nerežišća	Sveti Petar u Šumi
Dubravica	Netretić	Tar-Vabriga
Dubrovačko Primorje	Nova Bukovica	Tisno
Dugopolje	Nova Kapela	Tkon
Đulovac	Nova Rača	Tompojevci
Đurđenovac	Novi Golubovec	Topusko
Đurmanec	Novigrad	Tordinci
Dvor	Novigrad Podravski	Tounj
Ernestinovo	Novo Virje	Tribunj
Ervenik	Okrug	Trnava
Farkaševac	Okučani	Trnovec Bartolovečki
Fažana	Omišalj	Trpanj
Feričanci	Oprisavci	Trpinja
Funtana	Oprtalj	Tučepi
Fužine	Orebić	Tuhelj
Galovac	Oriovac	Unešić
Garčin	Orle	Vela Luka
Generalski Stol	Otok (Split)	Velika
Gola	Pakoštane	Velika Kopanica
Gorjani	Pašman	Velika Ludina
Gornja Stubica	Perušić	Velika Pisanica
Gornja Vrba	Peteranec	Velika Trnovitica
Gornji Kneginec	Petlovac	Veliki Grđevac
Gornji Mihaljevec	Petrijanec	Veliko Trgovišće
Gračac	Petrijevci	Veliko Trojstvo
Gračišće	Petrovsko	Viljevo

Gradac	Pićan	Vinica
Gradec	Pirovac	Vinodolska Općina
Gradina	Pisarovina	Vir
Gundinci	Pitomača	Virje
Gvozd	Plaški	Viškovci
Hercegovac	Plitvička Jezera	Višnjan
Hlebine	Podbablje	Visoko
Hrašćina	Podcrkavlje	Vižinada
Hrvace	Podgora	Vladislavci
Hrvatska Dubica	Podgorač	Voćin
Hum Na Sutli	Podravske Sesvete	Vođinci
Ivankovo	Podstrana	Vojnić
Ivanska	Podturen	Vratišinec
Jagodnjak	Pojezerje	Vrbanja
Jakovlje	Polača	Vrbje
Jakšić	Poličnik	Vrbnik
Jalžabet	Popovac	Vrhovine
Janjina	Posedarje	Vrpolje
Jarmina	Postira	Vrsar
Jasenice	Povljana	Vrsi
Jasenovac	Preko	Vuka
Jelenje	Preseka	Zagvozd
Jesenje	Prgomet	Žakanje
Josipdol	Pribislavec	Zažablje
Kali	Primorski Dolac	Zdenci
Kalinovac	Privlaka (Vinkovci)	Zemunik Donji
Kalnik	Privlaka (Zadar)	Zlatar Bistrica
Kamanje	Proložac	Zmijavci
Kanfanar	Promina	Žminj
Kapela	Pučišća	Zrinski Topolovac
Kaptol	Punat	Žumberak
Karlobag	Punitovci	Župa Dubrovačka
Karojba	Pušća	

Source: Ministry of Finance, 2016

LITERATURE

Bajo, A. [et al.], 2015. Net fiscal positions of counties in Croatia from 2011 to 2013. **Newsletter, No. 94.** Budget Act (Zakon o proračunu), NN 87/08., 136/12. i 15/15.

CBS, 2016. **Census of Population, Households and Dwellings 2011.** Zagreb: Croatian Bureau of Statistics. Fund for the Co-financing of EU Project Implementation at the Regional and Local Levels (Pravilnik o uvjetima i kriterijima dodjeljivanja sredstava fonda za sufinanciranje provedbe EU projekata na regionalnoj i lokalnoj razini), NN 15/16.

Ministry of Finance, 2016. **An Archive of Local Budgets.** Zagreb: Ministry of Finance.

Ott, K. and Bronić, M., 2015. Budget outturns of Croatian municipalities, cities and counties for 2014. **Newsletter, No. 98.**

- Ott, K. and Bronić, M., 2016. Indebtedness of Croatian counties, cities and municipalities, 2002-14. **Newsletter, No. 103.**
- Ott, K., Bronić, M. and Petrušić, M., 2015. Budget transparency in Croatian counties, cities and municipalities (November 2014 – March 2015). **Newsletter, No. 97.**
- Rulebook on Budget Accounting and the Chart of Accounts (Pravilnik o proračunskom računovodstvu i računskom planu), NN 114/10., 31/11. i 124/14.
- Rulebook on Financial Reporting in Budget Accounting (Pravilnik o financijskom izvještavanju u proračunskom računovodstvu), NN 87/08. i 136/12.