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EU grants to Croatian counties, cities and municipalities 2015-2016¹

KATARINA OTT, MIHAELA BRONIĆ, BRANKO STANIĆ

This article aims to provide basic information on the grants received by Croatian counties, cities and municipalities as holders of, or partners/participants in the programmes and projects (co)financed by the EU in 2015 and 2016. It provides a synthesis of data also presented in a database that enables detailed analysis and comparison with previous years. Reference is made to the data sources and some easily noticeable curiosities are highlighted. In the period 2015-2016, counties, cities and municipalities received almost one billion kuna in EU grants, much more than in previous years. Almost half of that amount was utilized by counties, about one third by cities and less than a fifth by municipalities. It is noteworthy, however, that almost half of cities and over three quarters of municipalities used no grants at all in the reference period.

EU GRANTS

European Union grants (EU funds) are intended to (co)finance specific projects and programmes used for the promotion and implementation of particular EU policies (e.g. regional development, employment, social inclusion, research and innovation, etc.). The bulk of the grants is allocated in collaboration with the national and regional authorities from five major funds (the so-called **European structural and investment funds** – ESI), and the rest goes to the recipients directly. ESI funds are used for accomplishing common goals of the **Europe 2020 strategy** in the financial period 2014-2020.²

EU grants can be indirect, when received by local government units³ from ESI funds via the competent ministries, or direct, when provided directly by the European Commission or other Member States

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² The funds are used according to the N+3 rule which implies that the Member State concerned is allowed to absorb the funds within three years after the project's approval, i.e., in the case of the Republic of Croatia (RC), the funds granted for the financial period 2014-2020 can be utilized up to 2023.

³ In this article, the term 'local government units' covers all the counties, cities and municipalities.

(under cross-border programmes). Current EU grants are provided for the financing of operating expenditures (regular activities during an accounting period), whereas capital grants are used for the financing of non-financial fixed assets.

Examples of direct and indirect, and current and capital grants

The city of Zadar has used a direct current grant for a current project named **CB-GREEN: Cross-Border – Green Renewable & Energy Efficiency Network**, funded under the IPA⁴ cross-border cooperation programme Croatia - Bosnia and Herzegovina, aimed at encouraging the use of renewable energy sources in the Zadar and Herzegovina-Neretva counties.

The city of Rijeka has received an indirect capital EU grant through the Ministry of Construction and Physical Planning for a capital project called **Energetic Renewal of the Nikola Tesla Primary School**.

The Istria County has been given an indirect current EU grant through the Ministry of Science, Education and Sports for a current project called **MOSAIC-learning support teachers for the integration of students in Istria**.

Despite a lack of a single database of EU-funded projects in the RC, some interesting operational programmes can be found on the following links:

- [Regional competitiveness, transport, environmental protection and human resources development, 2007-2013;](#)
- [Competitiveness and cohesion, 2014-2020;](#)
- [Human Resources Efficiency, 2014-2020;](#)
- [Examples of EU-funded projects in the RC.](#)

Part of the data on EU grants to local government units can be found in:

- [Ministry of Finance's database of the local government units' budgets for 2015-2016;](#)
- the local government units' enacted budgets, published on their respective websites;⁵
- the local government units' mid-year and year-end reports on budget execution, and the statements of revenues and expenditures, and receipts and outlays. The year-end reports on budget execution are the constituent parts of the local units' annual financial statements for the previous year to be submitted to the Fina and published on their official websites by 23 February each year.⁶

A major problem stems from a lack of a single, comprehensive, accurate, detailed and publicly available database of EU grants which should cover all local government units according to a uniform methodology. Therefore, this article uses the publicly available **Ministry of Finance's database of the local government units' budgets for 2015-2016**, which is based on budget outturns as presented by the local government units themselves. However, despite being a relevant and competent source of information, this database still has some disadvantages.

⁴ IPA is an acronym for 'Instrument for Pre-Accession Assistance'.

⁵ Enacted budgets include: grants from international organisations, as well as EU institutions and bodies (economic classification, subgroup 632). However, included under this subgroup are also grants from international institutions outside the EU and grants from the state budget based on EU funds transfers (economic classification, subgroup 638). In all other sources, data are presented in the following subgroups: 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 transfers) and 6382 (capital grants from the state budget based on EU funds transfers).

⁶ Pursuant to Article 12 of the **Budget Act**, local government units are obliged to publish the annual statements on their respective websites no later than eight days from their submission to the Fina. In accordance with the **Rulebook on Financial Reporting in Budgetary Accounting**, local government units are required to submit their annual financial statements for the previous year to the Fina no later than 15 February each year.

First, it only reveals the grants presented by the local government units in their respective budgets, i.e. the funds received, but not the information on other project negotiation or implementation phases (e.g. the evaluation or the implementation phase of a project for which no funds have been received yet).⁷

Secondly, the database only contains the grants received by local government units themselves, but not those attracted by their respective **budget users**, other institutions in their territory (e.g. educational, healthcare or civil society organisations), or their companies and institutions, such as local or regional development agencies or public utility companies.

In 2016, for example, the City of Zagreb received about HRK 25m (see the **Ministry of Finance's database of the local government units' budgets for 2015-2016**), but its budget users (hospitals and schools) obtained an additional HRK 27m (which is not shown in the said database, but can be understood from the **Mayor's proposal for an Annual Budget Execution Report**).

Another example is the Dubrovnik Airport, owned by the: RC (55%), Dubrovnik-Neretva County (20%), the city of Dubrovnik (10%) and the municipality of Konavle (15%). The airport received an EU grant worth about HRK 900m in the period 2014-2020, for the implementation of the **Dubrovnik Airport Development Project-Phase II**. This grant is not shown in the **Ministry of Finance's database of the local government units' budgets for 2015-2016** either.

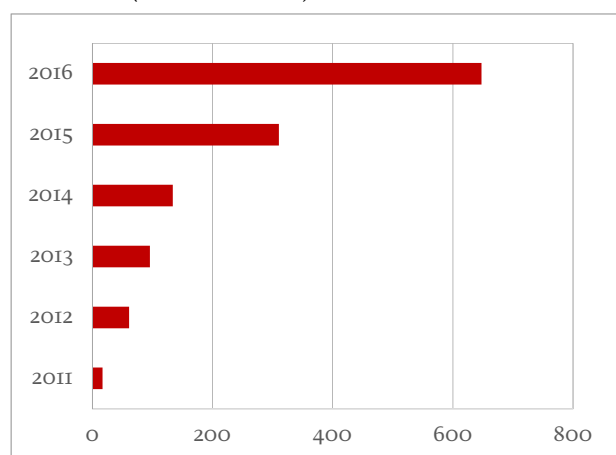
Hence, also this analysis should be taken with reservations.

HOW WERE EU GRANTS UTILIZED?

In 2015-2016, EU grants totalling HRK 958m were used by all counties, more than half of cities and almost a quarter of municipalities. In 2016, the utilized amounts doubled from 2015, going up from about HRK 311m to nearly HRK 648m (Graph 1). For the sake of comparison, the total amount of grants utilized **during the entire period 2011-2014** was around HRK 310m.

Graph 1

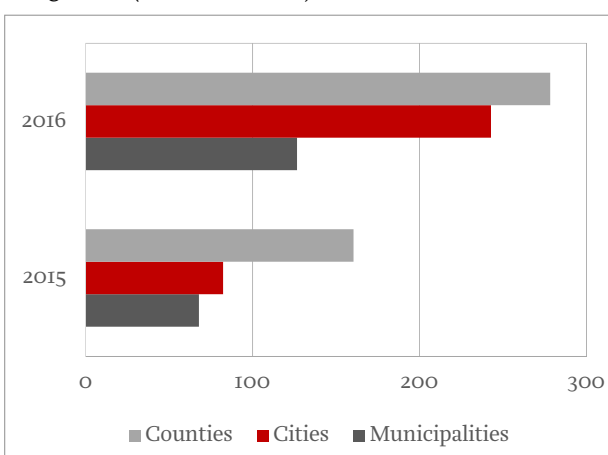
Total EU grants to local government units, 2011-2016 (in million HRK)*



*Direct and indirect grants, and current and capital grants.
Source: Ministry of Finance, 2018.

Graph 2

Total EU grants to local government units, 2015-2016 (in million HRK)*



*Direct and indirect grants, and current and capital grants.
Source: Ministry of Finance, 2018.

⁷ According to the Rulebook on Budgetary Accounting and the Chart of Accounts (OG Nos. 124/14, 115/15 and 87/16), except in the case of projects funded by applying the simplified cost option, EU grants are recognized as the reporting period's revenues, proportional to the implementation costs of contracted programmes and projects.

In the reference period, the bulk of the grants went to counties (HRK 401m), followed by cities (HRK 367m) and municipalities (HRK 190m)⁸, as shown in Graph 2. The grants were provided to:

- all counties, with the largest amounts going to the Sisak-Moslavina County (HRK 117m), followed by the Virovitica-Podravina and Lika-Senj counties (HRK 48m and HRK 46m, respectively) (Table D1);
- 70 out of 128 cities; most of the funds went to Zadar (HRK 45m), Križevci (HRK 41m), Zagreb (HRK 38m) and Karlovac (36m) (Table D2);
- 99 out of 428 municipalities; the bulk of grants was given to Lekenik (HRK 21m), followed by Veliki Grđevac (HRK 14m) and Rešetari (HRK 8m) (Table D3).

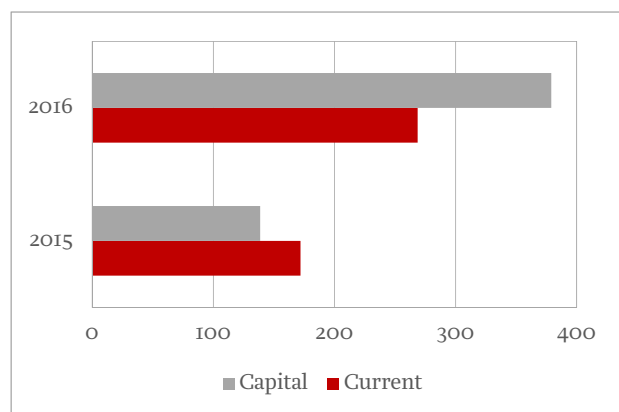
The average annual amounts received by counties, cities and municipalities in the reference period were HRK 10m, about HRK 1.4m and about HRK 220 thousand, respectively.

EU grants were extremely significant sources of revenue for some local government units, especially municipalities. In 2016, for example, they accounted for over 90% of total grants received by the municipalities of Stupnik, Sveti Lovreč and Lekenik, as well as by the city of Varaždinske Toplice, or over 50% of total operating revenues collected by the municipalities of Lekenik, Motovun, Pokupsko, Primorski Dolac and Veliki Grđevac.

In the period 2015-2016, local government units received HRK 518m and HRK 441m in capital and current grants, respectively (Graph 3).

Graph 3

*Current and capital EU grants to local government units, 2015-2016 (in million HRK)**

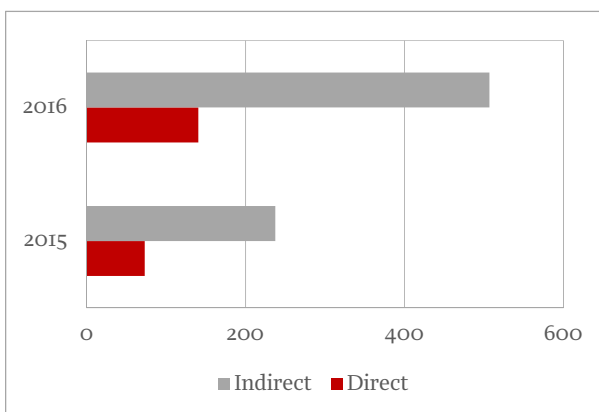


*Direct and indirect grants.

Source: Ministry of Finance, 2018.

Graph 4

*Direct and indirect EU grants to local government units, 2015-2016 (in million HRK)**



*Current and capital grants.

Source: Ministry of Finance, 2018.

As shown in Graph 4, the amount of indirect EU grants received by local government units in the reference period (HRK 745m) considerably exceeded that of direct EU grants (about HRK 214m).

In per capita terms, municipalities utilized the largest average annual amount of EU grants in the two-year reference period (HRK 99). Counties and cities utilized HRK 87 and HRK 82 on average, respectively.

A leader among municipalities in per capita EU grants received in 2016 was Motovun (with a little over HRK 7,000), followed by Primorski Dolac (about HRK 5,000), Veliki Grđevac and Dubrovačko Primorje (about HRK 4,000 each), and Vižinada (about HRK 3,500) (Table D3). Ludbreg led among cities, with about HRK 3,000 received per capita (Table D2), and leaders among counties were the Lika-Senj and Sisak-Moslavina counties (about HRK 500 each) (Table D1).

⁸ Despite its status as both a city and county, for the purposes of this article, the City of Zagreb is classified as a city.

CAN EU GRANTS BE USED MORE EFFICIENTLY?

Given the rather unenviable financial position of a large number of local government units (see the [newsletter on the 2016 budget outturns of local government units](#)), it is of crucial importance to increase the utilization of EU funds in order to improve the living standards of citizens in all local government units. Despite the much higher amounts attracted (especially by counties) in 2015 and 2016, compared with the previous periods, almost half of cities and over three fourths of municipalities never used a single euro from the EU grants. Nevertheless, some good examples of local government units in this respect show that attracting EU funds, however challenging as it may be, should not be an impossible task for Croatian local government units.

Therefore, local government units should put more effort in employee training and learn from those who are more successful. Moreover, the Association of Cities and Association of Municipalities, together with the Croatian County Association and county development agencies, should organise special training for local government units and provide them with support and assistance.

The Government and (the pretty large number of) professional services within the ministries and agencies responsible for EU funds utilisation should urgently resolve the current problems and provide assistance to local government units, both in attracting and utilizing EU grants. This should be done through a more rapid, simple and sustainable system of EU funds withdrawal.⁹ The Government and ministries responsible for EU funds should first diagnose the actual causes of non-withdrawal or poor withdrawal of funds by certain local government units (e.g. inadequate development strategies and financial resources, a shortage of staff to submit or manage projects, or inadequate information about the opportunities offered in the calls for proposals, etc.).

Moreover, it is necessary to address the problems of [sluggish administration and delays at the national level](#), as calls for proposals are often postponed, a large number of applicants can wait for more than six months for the award and contracting procedures to begin, and public calls for proposals are frequently altered (e.g. application conditions and/or documentation).

Finally, in order to improve the monitoring and analysis of EU grants to local government units, the Ministry of Finance should start publishing online databases of:

- local government units' budgets, including their respective budget users; and
- the annual financial statements of all legal persons owned or co-owned by the local government units, as well as institutions founded by them.

Each of these databases should contain information on the scope and the methodology applied (with thoroughly explained breaks in data series) and should be regularly updated.

Tables D1, D2 and D3 below show total EU grants to local government units in the period 2015-2016, while tables D4 and D5 list cities and municipalities which have received no grants. Data are available in [Excel format](#) on current and capital EU grants for each local government unit, as well as on the shares of those grants in total operating revenues and total grants of a given local government unit in the period 2011-2016.

⁹ A good example is the [Fond for Co-financing the Implementation of EU Projects at the Regional and Local Levels](#). Since 2015, support has been provided from the fund for the attraction of EU grants, especially to underdeveloped local government units, based on their development index. Applications can be made by local government units, legal persons in their majority ownership and co-ownership, and institutions founded by them.

Table D1*Total EU grants to counties, 2015-2016**

County	in million HRK		per capita** (in HRK)	
	2015	2016	2015	2016
Lika-Senj	23.0	23.0	487.4	494.5
Sisak-Moslavina	44.0	72.8	277.0	469.0
Virovitica-Podravina	19.8	28.7	247.2	367.3
Karlovac	15.7	17.4	129.2	145.5
Zadar	1.2	18.4	6.9	108.5
Istria	14.3	14.8	68.9	71.3
Vukovar-Srijem	2.5	9.6	14.7	58.6
Dubrovnik-Neretva	4.6	6.2	37.5	50.7
Split-Dalmatia	5.3	21.7	11.7	48.2
Požega-Slavonia	0.3	3.3	4.5	46.2
Međimurje	4.0	3.6	35.9	32.6
Zagreb	3.1	9.4	9.7	30.0
Bjelovar-Bilogora	0.4	3.1	3.4	28.3
Koprivnica-Križevci	1.1	2.9	9.7	26.7
Krapina-Zagorje	1.7	2.7	13.1	21.3
Varaždin	2.6	3.3	15.2	19.3
Primorje-Gorski Kotar	0	4.6	0	16.1
Osijek-Baranja	2.4	4.2	8.3	14.5
Brod-Posavina	1.2	2.0	8.0	13.7
Šibenik-Knin	0.7	1.2	6.6	11.7
TOTAL:	147.9	252.9		

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

**Population according to the CBS population estimate, 2015-2016.

Source: Ministry of Finance, 2018.

Table D2*Total EU grants to cities, 2015-2016**

City	in million HRK		per capita** (in HRK)	
	2015	2016	2015	2016
Ludbreg	0.1	26.0	14.3	2,955.4
Križevci	10.1	31.1	488.2	1,533.5
Grubišno Polje	0	7.3	0	1,269.9
Čabar	1.1	2.6	325.9	777.7
Mursko Središće	0.1	4.8	22.2	769.0
Vinkovci	0	26.0	0	744.5
Buje	0.04	3.7	7.6	725.4
Umag	0.4	9.8	30.2	708.1
Beli Manastir	1.5	6.2	163.8	687.9
Ozalj	0	4.3	0	680.2
Karlovac	8.6	27.0	162.7	515.0
Zadar	10.3	34.3	136.3	455.1
Drniš	1.0	2.6	143.5	397.8
Vukovar	0	9.6	0	394.7
Glina	0	2.8	0	384.3
Trilj	7.4	3.2	853.5	375.1
Vrgorac	0	1.8	0	313.2
Varaždinske Toplice	0	1.3	0	212.2
Orahovica	0.09	0.5	17.7	111.5
Belišće	3.1	1.1	298.5	107.8
Požega	2.4	2.4	94.5	99.8
Buzet	0.4	0.6	66.9	93.6
Vodice	7.3	0.9	783.5	92.3
Osijek	6.0	8.4	56.2	80.6
Skrađin	0	0.2	0	70.5

City	in million HRK		per capita** (in HRK)	
	2015	2016	2015	2016
Virovitica	0.4	1.4	18.9	69.8
Gospić	0.7	0.7	60.8	59.0
Velika Gorica	1.3	3.4	21.1	53.2
Šibenik	1.7	2.3	36.9	51.7
Rovinj	0.1	0.6	9.3	43.0
Sinj	0	1.0	0	40.8
Varaždin	2.1	1.9	44.4	40.1
Solin	0.2	1.0	8.0	37.8
Čakovec	0	1.0	0	35.7
Bjelovar	0.7	1.4	19.1	35.1
Zagreb	12.7	25.3	15.9	31.5
Korčula	0.07	0.2	11.8	31.2
Rijeka	2.8	3.4	23.3	28.3
Ivanec	0	0.4	0	28.0
Prelog	0	0.2	0	19.7
Slavonski Brod	0	1.1	0	18.9
Vrlika	0	0.03	0	17.4
Split	1.7	2.8	9.9	16.0
Lipik	0.004	0.09	0.8	15.9
Crikvenica	0	0.2	0	15.3
Trogir	0	0.2	0	12.8
Daruvar	0.2	0.1	18.8	12.2
Kutina	4.5	0.2	206.9	11.4
Labin	0.2	0.1	16.1	11.1
Našice	0	0.2	0	9.5
Sisak	0.09	0.4	1.9	8.3
Makarska	0	0.1	0	8.1
Pula	0	0.4	0	7.8
Duga Resa	0.06	0.08	5.8	7.5
Sveta Nedelja	0	0.1	0	6.5
Krk	0	0.04	0	6.2
Vrbovec	0	0.07	0	5.0
Pazin	0.1	0.04	13.7	4.9
Mali Lošinj	0	0.04	0	4.7
Koprivnica	0.09	0.1	3.0	4.3
Opatija	0.02	0.03	1.9	2.8
Garešnica	0	0.02	0	1.6
Zaprešić	0	0.02	0	0.6
Samobor	0.04	0.01	1.0	0.3
Opuzen	2.3	0	736.3	0
Delnice	2.1	0	364.9	0
Jastrebarsko	1.9	0	122.0	0
Kastav	1.0	0	93.4	0
Lepoglava	0.7	0	83.6	0
Poreč	0.4	0	20.9	0
TOTAL:	98.1	269.2		

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

**Population according to the CBS population estimate, 2015-2016.

Source: Ministry of Finance, 2018.

Table D3*Total EU grants to municipalities, 2015-2016**

Municipality	in million HRK		per capita** (in HRK)	
	2015	2016	2015	2016
Motovun	0	7.2	0	7,028.6
Primorski Dolac	0	3.5	0	4,863.3
Veliki Grđevac	3.2	10.3	1,247.1	4,050.9
Dubrovačko Primorje	0	7.2	0	3,990.3
Vižinada	0.04	4.1	37.0	3,471.7
Lovas	0.1	3.2	136.2	3,067.2
Pokupsko	0	6.3	0	2,993.4
Sveti Lovreč	0	2.8	0	2,612.9
Lekenik	6.0	15.2	1,010.4	2,607.2
Zemunik Donji	0	4.8	0	2,476.5
Rešetari	0	8.2	0	1,895.3
Dežanovac	0	3.7	0	1,610.8
Kaptol	0	4.3	0	1,419.1
Preko	0	4.8	0	1,187.8
Stupnik	0	4.0	0	1,014.6
Fužine	0.8	1.2	537.9	848.2
Feričanci	0.2	1.7	99.1	835.4
Svetvinčenat	1.1	1.7	483.2	744.4
Sveta Nedelja	0	2.2	0	739.3
Kravorsko	0.8	1.4	399.0	709.2
Vrbnik	0	0.8	0	652.0
Lopar	0	0.8	0	620.3
Konavle	0.2	5.0	21.9	598.2
Nijemci	4.0	2.2	964.9	551.1
Đurđenovac	0.09	3.3	15.0	543.2
Pisarovina	0	1.9	0	528.0
Marčana	0	2.3	0	517.7
Kloštar Ivanić	0	2.9	0	482.9
Lipovljani	0	1.2	0	381.6
Cestica	0.7	1.8	118.3	311.6
Donja Dubrava	0	0.5	0	282.3
Šestanovac	0	0.5	0	257.9
Punat	0	0.5	0	228.3
Baška Voda	0	0.7	0	227.5
Podravska Moslavina	0	0.2	0	187.1
Draž	6.0	0.4	2,491.5	164.2
Zadvarje	0.01	0.05	45.0	159.7
Perušić	0	0.3	0	157.5
Štefanje	0	0.2	0	110.4
Strizivojna	0	0.2	0	84.6
Podgora	0	0.2	0	75.3
Donja Voća	0.2	0.2	94.0	74.6
Lasinja	0	0.1	0	72.3
Janjina	0	0.04	0	65.3
Beretinec	0	0.1	0	63.8
Šandrovac	0	0.07	0	45.0
Sveti Ivan Žabno	0	0.2	0	40.8
Barban	0	0.1	0	38.5
Petlovac	2.6	0.08	1,205.8	35.8
Brtonigla	0	0.05	0	33.8
Bogdanovci	0.05	0.05	29.3	31.3
Kanfanar	0	0.05	0	31.0
Mikleuš	0	0.04	0	30.8
Kalinovac	0	0.04	0	29.9
Klinča Sela	0.3	0.2	49.0	29.2
Podturen	0	0.1	0	27.4

Municipality	in million HRK		per capita** (in HRK)	
	2015	2016	2015	2016
Žumberak	0	0.02	0	23.0
Vidovec	0.03	0.1	5.5	18.8
Kumrovec	0.02	0.02	10.1	16.7
Klakar	0	0.04	0	16.6
Ružić	0	0.02	0	14.8
Veliko Trgovišće	0	0.07	0	14.5
Donji Kukuruzari	0	0.02	0	14.0
Lukač	0	0.04	0	13.6
Erdut	0	0.08	0	12.9
Vojnić	2.1	0.04	502.2	9.9
Donji Kraljevec	0	0.04	0	8.6
Dugi Rat	0	0.05	0	6.9
Gračac	0.1	0.02	29.2	6.7
Kneževi Vinogradi	0	0.03	0	6.6
Nuštar	0.05	0.03	9.7	6.4
Semeljci	3.7	0.02	877.7	4.9
Gornja Rijeka	0.5	0.003	311.6	1.8
Darda	2.7	0.003	417.5	0.4
Cista Provo	0.0004	0.0003	0.2	0.2
Donji Andrijevi	0.0002	0.0005	0.05	0.1
Grožnjan	3.7	0	5,388.7	0
Pašman	6.3	0	2,765.9	0
Sveti Petar u Šumi	2.7	0	2,569.7	0
Bale	2.1	0	1,801.6	0
Jakšić	3.2	0	840.5	0
Trnava	1.2	0	822.1	0
Klenovnik	1.5	0	763.0	0
Novigrad Podravski	1.4	0	511.0	0
Brodski Stupnik	1.2	0	442.9	0
Maruševec	2.2	0	354.0	0
Malinska-Dubašnica	0.7	0	191.0	0
Gradina	0.6	0	187.4	0
Sveti Ilija	0.6	0	176.4	0
Gola	0.3	0	128.6	0
Gunja	0.3	0	99.5	0
Goričan	0.2	0	83.0	0
Viškovo	0.8	0	51.9	0
Tovarnik	0.1	0	42.3	0
Budinsčina	0.04	0	16.8	0
Jelsa	0.04	0	10.1	0
Borovo	0.04	0	9.2	0
Primošten	0.01	0	3.0	0
Kostrena	0.001	0	0.3	0
TOTAL:	64.8	125.8		

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

**Population according to the CBS population estimate, 2015-2016.

Source: Ministry of Finance, 2018.

Table D4*Cities which received no EU grants, 2015-2016*

Bakar	Kraljevica	Pleternica
Benkovac	Krapina	Ploče
Biograd na Moru	Kutjevo	Popovača
Cres	Metković	Pregrada
Čazma	Nin	Rab
Donja Stubica	Nova Gradiška	Senj
Donji Miholjac	Novalja	Slatina
Dubrovnik	Novi Marof	Slunj
Dugo Selo	Novi Vinodolski	Stari Grad
Đakovo	Novigrad	Supetar
Đurđevac	Novska	Sveti Ivan Zelina
Hrvatska Kostajnica	Obrovac	Valpovo
Hvar	Ogulin	Vis
Ilok	Omiš	Vodnjan
Imotski	Oroslavje	Vrbovsko
Ivanić-Grad	Otočac	Zabok
Kaštela	Otok (Vinkovci)	Zlatar
Klanjec	Pag	Županja
Knin	Pakrac	
Komiža	Petrinja	

*Source: Ministry of Finance, 2018.***Table D5***Municipalities which received no EU grants, 2015-2016*

Andrijaševci	Klana	Rakovec
Antunovac	Klis	Rakovica
Babina Greda	Kloštar Podravski	Rasinja
Barilović	Kolan	Raša
Baška	Končanica	Ravna Gora
Bebrina	Konjščina	Ražanac
Bedekovčina	Koprivnički Bregi	Ribnik
Bedenica	Koprivnički Ivanec	Rogoznica
Bednja	Koška	Rovišće
Belica	Kotoriba	Rugvica
Berek	Kraljevec na Sutli	Runovići
Bibinje	Krapinske Toplice	Saborsko
Bilice	Krašić	Sali
Bilje	Križ	Satnica Đakovačka
Biskupija	Krnjak	Seget
Bistra	Kršan	Selca
Bizovac	Kukljica	Selnica
Blato	Kula Norinska	Severin
Bol	Lanišće	Sibinj
Bosiljevo	Lastovo	Sikirevci
Bošnjaci	Lečevica	Sirač
Brckovljani	Legrad	Skrad
Brdovec	Levanjska Varoš	Slavonski Šamac
Brela	Lišane Ostrovičke	Slivno
Brestovac	Ližnjan	Smokvica
Breznica	Lobor	Sokolovac
Breznički Hum	Lokve	Sopje
Brinje	Lokvičići	Sračinec
Brod Moravice	Lovnac	Stankovci
Bukovlje	Lovran	Stara Gradiška
Cerna	Lovreć	Stari Jankovci
Cernik	Luka	Stari Mikanovci

Cerovlje	Lumbarda	Starigrad
Cetingrad	Lupoglav	Staro Petrovo Selo
Civljane	Ljubešćica	Ston
Crnac	Maće	Strahoninec
Čačinci	Magadenovac	Stubičke Toplice
Čadavica	Majur	Sućuraj
Čaglin	Mala Subotica	Suhopolje
Čavle	Mali Bukovec	Sukošan
Čeminac	Marija Bistrica	Sunja
Čepin	Marija Gorica	Sutivan
Davor	Marijanci	Sveta Marija
Dekanovec	Marina	Sveti Đurđ
Desinić	Markušica	Sveti Filip i Jakov
Dicmo	Martijanec	Sveti Juraj na Bregu
Dobrinj	Martinska Ves	Sveti Križ Začretje
Domašinec	Matulji	Sveti Martin na Muri
Donja Motičina	Medulin	Sveti Petar Orehovec
Donji Lapac	Mihovljan	Šenkovec
Donji Vidovec	Milna	Škabrnja
Dragalić	Mljet	Šodolovci
Draganić	Molve	Šolta
Drenovci	Mošćenička Draga	Špišić Bukovica
Drenje	Mrkopalj	Štitar
Drnje	Muč	Štrigova
Dubrava	Murter	Tar-Vabriga
Dubravica	Nedelišće	Tinjan
Dugopolje	Negoslavci	Tisno
Dvor	Nerežišća	Tkon
Đelekovec	Netretić	Tompojevci
Đulovac	Nova Bukovica	Topusko
Đurmanec	Nova Kapela	Tordinci
Ernestinovo	Nova Rača	Tounj
Ervenik	Novi Golubovec	Tribunj
Farkaševac	Novigrad	Trnovec Bartolovečki
Fažana	Novo Virje	Trpanj
Ferdinandovac	Okrug	Trpinja
Funtana	Okučani	Tučepi
Galovac	Omišalj	Tuhelj
Garčin	Oprisavci	Udbina
Generalski Stol	Oprtalj	Unešić
Gorjani	Orebić	Vela Luka
Gornja Stubica	Orehovica	Velika
Gornja Vrba	Oriovac	Velika Kopanica
Gornji Bogićevci	Orle	Velika Ludina
Gornji Kneginec	Otok	Velika Pisanica
Gornji Mihaljevec	Pakoštane	Velika Trnovitica
Gračišće	Peteranec	Veliki Bukovec
Gradac	Petrijanec	Veliko Trojstvo
Gradec	Petrijevci	Viljevo
Gradište	Petrovsko	Vinica
Gundinci	Pićan	Vinodolska općina
Gvozd	Pirovac	Vir
Hercegovac	Pitomača	Virje
Hlebine	Plaški	Visoko
Hrašćina	Plitvička Jezera	Viškovci
Hrvace	Podbablje	Višnjan
Hrvatska Dubica	Podcrkavlje	Vladislavci
Hum na Sutli	Podgorač	Voćin
Ivankovo	Podravske Sesvete	Vođinci
Ivanska	Podstrana	Vratišinec

Jagodnjak	Požezerje	Vrbanja
Jakovlje	Polača	Vrbje
Jalžabet	Poličnik	Vrhovine
Jarmina	Popovac	Vrpolje
Jasenice	Posedarje	Vrsar
Jasenovac	Postira	Vrsi
Jelenje	Povljana	Vuka
Jesenje	Preseka	Zagorska Sela
Josipdol	Prgomet	Zagvozd
Kali	Pribislavec	Zažablje
Kalnik	Privlaka	Zdenci
Kamanje	Privlaka (Zadarska)	Zlatar Bistrica
Kapela	Proložac	Zmijavci
Karlobag	Promina	Zrinski Topolovac
Karolja	Pučišća	Žakanje
Kaštelir - Labinci	Punitovci	Žminj
Kijevo	Pušća	Župa Dubrovačka
Kistanje	Radoboj	

Source: Ministry of Finance, 2018.