



Budget transparency in Croatian counties, cities and municipalities (November 2014 – March 2015)

KATARINA OTT
MIHAELA BRONIĆ
MIROSLAV PETRUŠIĆ

Despite improvements in the transparency of local government budgets in the Republic of Croatia, the situation is still far from satisfactory.¹ Some cities and municipalities performed remarkably well, with a special mention being due to Viškovo, one of 428 municipalities, for having published all the requested budget documents. The leader (as regards the average level of transparency for all local government units located in a county) is the Karlovac County and the least transparent are the Split-Dalmatia, Zadar and Bjelovar-Bilogora counties. Viewed by type of local government units, the most transparent are counties; cities are much less so, and municipalities are mostly non-transparent. The results for all counties, cities and municipalities are also shown on the [interactive map](#). The analysis shows that the budget transparency score of a local government unit is not significantly influenced by its population size or its budget performance. It can therefore be assumed that transparency primarily depends on the local government authorities' political will. National and local government authorities use budget transparency to prove their accountability to citizens and gain their trust. Therefore, the Government and Ministry of Finance should tighten the obligation of local government units to publish key budget documents, including citizens' guides pertaining to them, within predetermined time limits. They should also penalize those units which do not comply with this obligation. Moreover, they should set a good example of the timely publication of key state budget documents, including citizens' guides, showing to local government units the importance of budget transparency for the efficient and equitable collection and spending of public funds.²

This paper aims to present the latest results of the analysis of budget transparency in the counties, cities and municipalities of the Republic of Croatia.³

Budget transparency enables citizens to obtain complete, accurate, timely and understandable information on the budget. It allows the general public to get informed on and influence decisions about

¹ For the purposes of this article, 'local government units' include all counties, cities and municipalities.

² The authors wish to express their gratitude to Karlo Kostanjevec and Slavko Bezeredi for their kind assistance in the collection of data and econometric data analysis respectively.

³ The results for previous cycles have been published in the articles by Ott, Bronić and Petrušić (2013, 2014).

the collection and spending of public money and, consequently, to contribute to more efficient collection of money and the supply of public goods and services, thus increasing accountability of local government authorities and limiting opportunities for corruption. This is an important issue for Croatia, given the potential benefits from budget transparency and, particularly, the severe fiscal crisis the country is currently faced with.

In this research cycle, budget transparency is measured by the number of budget documents published from November 2014 to March 2015, including:

- year-end report for 2013;
- mid-year report for 2014;
- budget proposal, enacted budget and citizens budget for 2015.⁴

Since the availability of five budget documents is surveyed, the level of transparency ranges between 0 and 5.

In the previous research cycles all counties and cities and a sample of 100 municipalities were surveyed. This research cycle includes, in addition to all counties and cities, all municipalities. The intention was to establish the number of budget documents and timeliness of their publishing, as well as the quality of the local government units' official websites. It was also tried to establish whether budget transparency is influenced by a local government unit's population size, average income per capita, a local government unit's operating revenues per capita, a local government unit's budget surplus/deficit per capita and a local government unit's total debt per capita⁵.

Despite improvements in the local government units' budget transparency, the situation is still far from satisfactory. The leader, as regards the average level of transparency for all local government units within a county, is the Karlovac County, followed by the Primorje-Gorski Kotar and Šibenik-Knin counties. The least transparent counties are the Split-Dalmatia, Zadar and Bjelovar-Bilogora counties. By types of local government units, the most transparent are counties; cities are significantly less transparent and municipalities are generally non-transparent. It is interesting that the local government units that used to be rather transparent in the previous cycles mainly retained that status, which is, regrettably, also the case with the non-transparent units (they generally remained non-transparent).

In the following sections, we explain the research principles and present the budget transparency analysis results by types of local government units, regional distribution and types of published budget documents. We also try to determine factors that influence budget transparency, and provide conclusions and appropriate recommendations.

RESEARCH PRINCIPLES

Except for the expanded coverage of surveyed local government units, included are all 428 municipalities, instead of a sample of 100 municipalities, the research principles have been the same in all cycles.⁶ Documents are considered to be published if the following conditions are met:

- *Budget proposal* – if a document bearing this title, or the title 'draft budget proposal', has been published on a local government unit's website, either separately or as part of materials for a meeting.

⁴ The publication of the year-end and mid-year reports for 2013 and 2014 respectively was examined from 13 November to 20 December 2014, and the publication of the budget proposal, enacted budget and citizens budget for 2015 from 2 February to 31 March 2015.

⁵ Total debt includes liabilities arising from securities, loan and credit liabilities and the stock of active guarantees as at 31 December 2013.

⁶ For more details, see Ott, Bronić and Petrušić (2013).

- *Enacted budget* – if published on a local unit's website. If published in a local unit's official gazette, it is deemed to be published only if there is a clearly stated direct link (e.g. '2015 Budget'), on the local unit's website to this particular document or the official gazette in which it can be found. Otherwise, the document is not deemed to be published on the local government unit's website. Such a decision was made due to frequent problems with the searching of official gazettes'.
- *Mid-year and year-end reports* – if published on a local unit's website under these titles or the titles '(draft) mid-year/year-end budget report', either separately or as part of materials for a meeting. If published in a local unit's official gazette, they are deemed to be published only if there is a clearly stated direct link (e.g. 'mid-year 2014 report') on the local unit's website to these particular documents or the official gazette in which they can be found.
- *Citizens budget* – if any kind of simplified budget documents intended for citizens have been published on a local government unit's website (budgets in a nutshell, presentations, guides or brochures).

Although some local government units have subsequently published some or all budget documents, this analysis only refers to those documents that were available on the local government units' websites in the observed periods, i.e. on the days when the websites were examined. For the purposes of this analysis, the subsequently published documents will be deemed to be unpublished. The observed periods for local government units have already been generous, as the websites were assessed well after the dates the budget documents had been required to be published.⁷ After all, timeliness is an essential feature of budget transparency, because, without timely information, citizens cannot participate in the budgeting processes. There is, of course, a possibility that our researchers have not found the needed documents, even though they were published, but this means that citizens would also have had difficulties in finding them, because the documents were not prominently displayed on the local government units' websites.

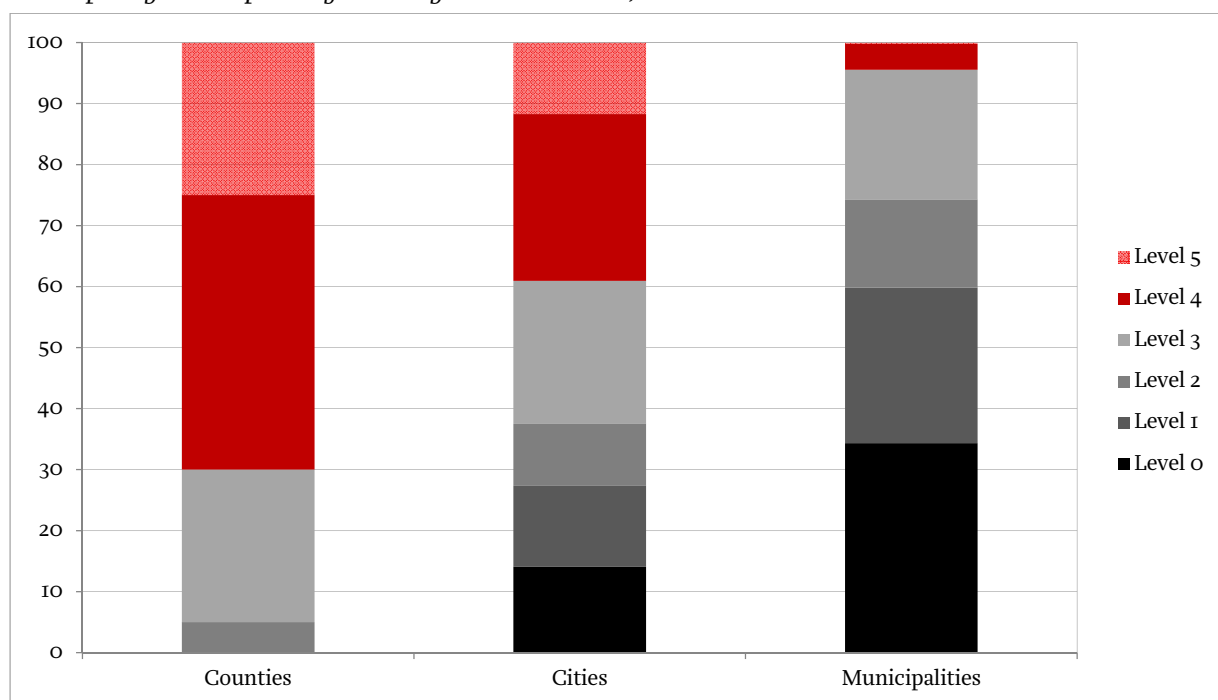
THE STATE OF BUDGET TRANSPARENCY IN LOCAL GOVERNMENT UNITS

Graphs 1 and D1 (see p. 12) show a rather uneven and unsatisfactory level of budget transparency in local government units of the Republic of Croatia.

⁷ For example, the executive body was supposed to submit the 2013 year-end report to the representative body by 1 June 2014, and the assessment of the local government units' websites by the researchers started in November 2014.

Graph 1

Level of budget transparency in local government units, in %



Source: the authors

The top-ranked counties are those with an average level of transparency of 3.9, which means that they published almost four on average out of five budget documents. According to Graph D1, as many as five counties: the Brod-Posavina, Krapina-Zagorje, Šibenik-Knin, Varaždin and Zadar counties published all five budget documents and the remaining counties four or three documents each. The least transparent is the Sisak-Moslavina County, with two published documents.

The average level of budget transparency in cities is low (2.7): only 15 out of 128 cities published all five budget documents (Buzet, Crikvenica, Čakovec, Dubrovnik, Koprivnica, Opatija, Osijek, Pazin, Pula, Rijeka, Slavonski Brod, Split, Šibenik, Vodice and Zagreb). Cities are most transparent on average in the Karlovac (3.8 published documents) and Istria (3.7) counties. The least transparent cities are located in the Lika-Senj (1.5), Požega-Slavonia (1.6) and Zadar (1.7) counties. Regrettably, there are as many as 18 cities with not a single budget document published (Beli Manastir, Belišće, Đurđevac, Gospić, Kutjevo, Nin, Nova Gradiška, Otočac, Otok, Pag, Petrinja, Pleternica, Sisak, Stari Grad, Sveti Ivan Zelina, Trilj, Vinkovci and Vrgorac).

The average level of budget transparency in municipalities is disastrous (1.4). One third of all municipalities did not publish a single budget document, while only one municipality out of 428 (Viškovo) published all five documents. Municipalities are the most transparent in the Karlovac (2.4) and Primorje-Gorski Kotar (2.1) counties, and the least transparent in the Split-Dalmatia (0.7), Bjelovar-Bilogora and Zadar (0.9) counties.

As regards the overall average budget transparency for all units within a county (Graph D1d),⁸ the most transparent is the Karlovac County (2.7), followed by the Primorje-Gorski Kotar (2.6), Šibenik-Knin (2.4) and Istria (2.1) counties. The least transparent are the Split-Dalmatia and Zadar counties, with 1.2 published documents.

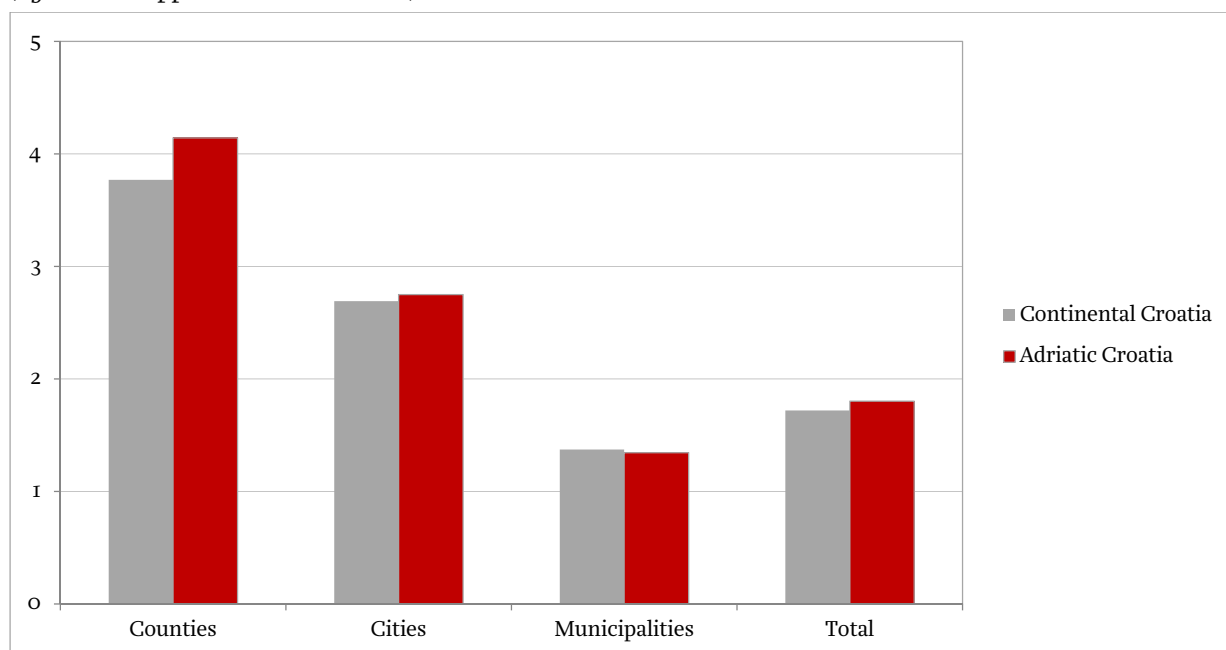
⁸ This represents the sum of the levels of transparency for a particular county and for all cities and municipalities located in the county, divided by the total number of units located in that county, including the county itself.

BUDGET TRANSPARENCY IN ADRIATIC AND CONTINENTAL CROATIA

With regard to regional distribution, i.e. whether a local government unit is situated in Adriatic or Continental Croatia, there are no major differences in the average transparency levels of all local government units (Adriatic Croatia: 1.8 and Continental Croatia: 1.7, see Graph 2). Although 10 out of 15 most transparent cities and the only most transparent municipality are located in the Adriatic region, Graph 2 shows that there are no major differences between the regions with respect to the levels of transparency in cities and municipalities. Cities are on average only slightly more transparent in the Adriatic region, while municipalities are on average, also slightly, more transparent in the Continental region. When it comes to counties, the Adriatic ones are more transparent than the Continental ones.

Graph 2

*Average level of budget transparency of local government units in Continental and Adriatic Croatia (by number of published documents)**



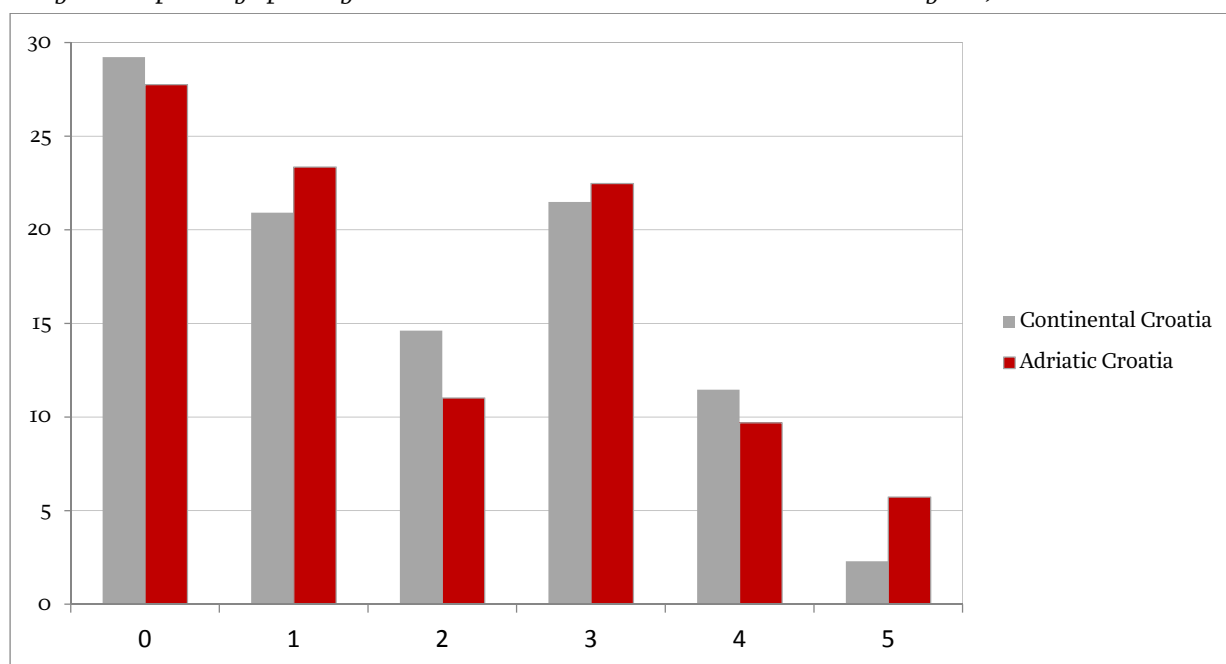
**The average levels of transparency are presented in the columns labelled 'Counties', 'Cities' and 'Municipalities'. The columns labelled 'Total' represent the sum of the levels of transparency for the counties, cities and municipalities in a particular region, divided by the total number of local government units in that region.*

Source: the authors

However, almost two thirds of local government units with all five documents published are located in the Adriatic region (Graph 3 and Table D1).

Graph 3

Budget transparency of local government units in the Continental and Adriatic regions, in %*



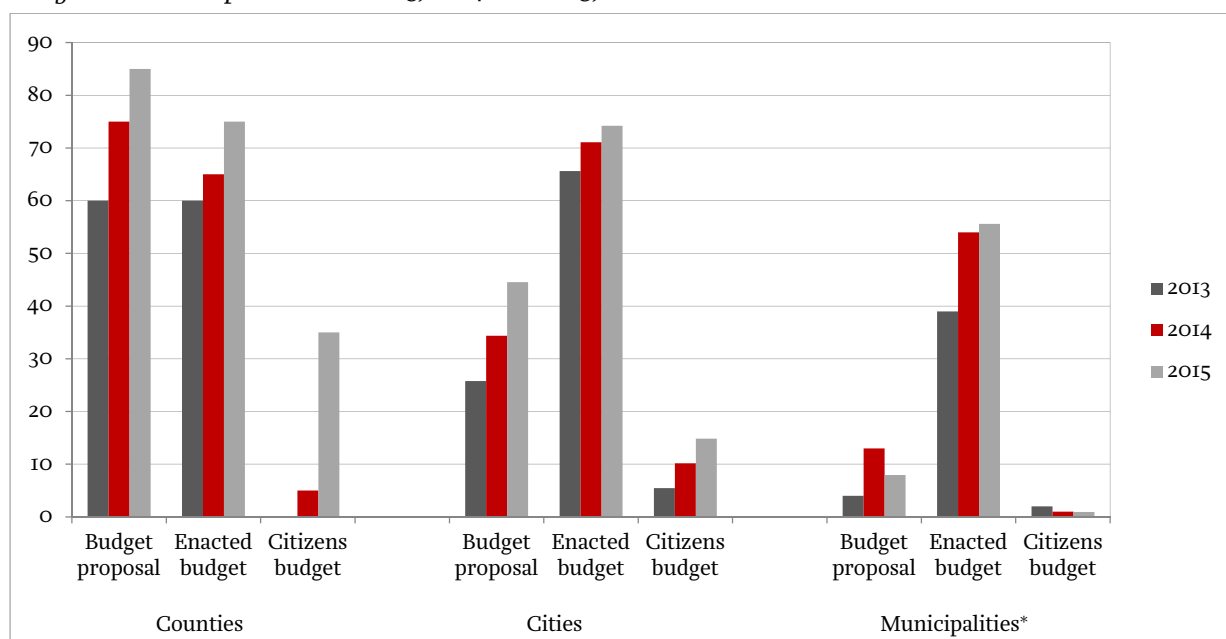
*Included are all local government units (counties, cities and municipalities).

Source: the authors

BUDGET TRANSPARENCY IS IMPROVING STEADILY

Graph 4 is encouraging, as it suggests that budget transparency is improving from year to year. An increasing percentage of counties and cities have published budget proposals, enacted budgets and citizens budgets. Counties made the greatest progress in publishing citizens budgets: in 2013, not a single county published this document, while in 2015, it was published by over one third of counties. However, transparency in municipalities, which is already the lowest, has deteriorated further: while the number of published enacted budgets grows from year to year, the number of budget proposals and citizens budgets falls.

Graph 4
Budget documents published in 2013, 2014 and 2015, in %**



*For 2013 and 2014, a sample of 100 municipalities was analysed, and for 2015, all 428 municipalities were surveyed.

**Data on budget proposals, enacted budgets and citizens budgets for 2013 and 2014 were taken from previous research cycles.

Source: the authors

AVAILABILITY OF BUDGET DOCUMENTS

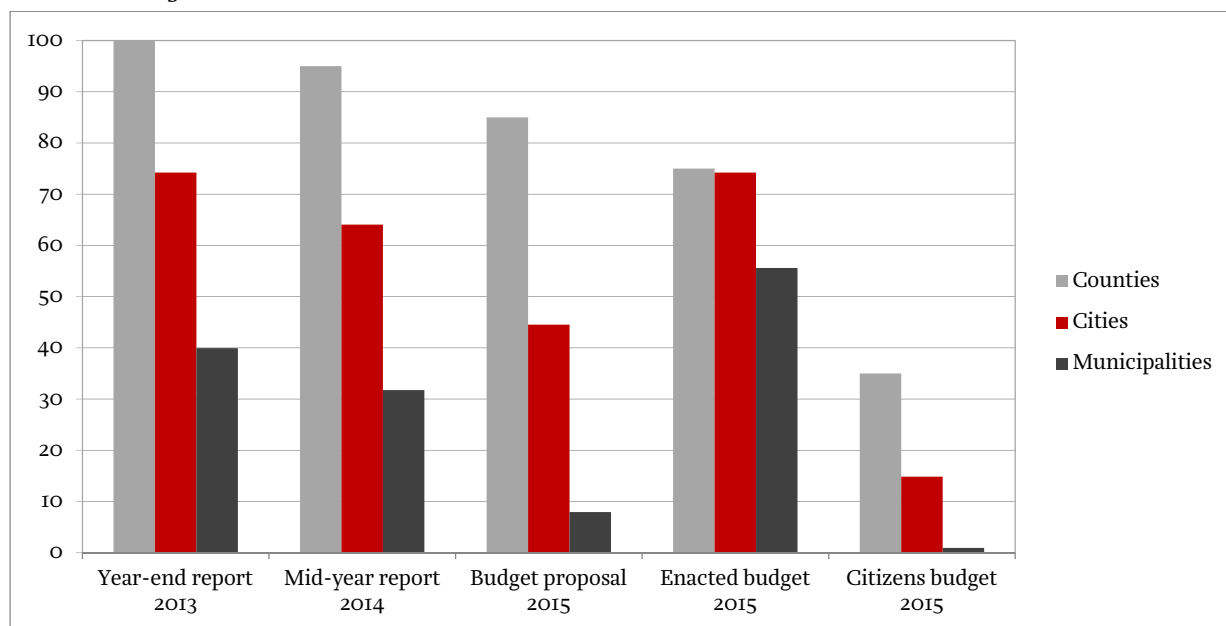
As shown by Graph 5, the most accessible to citizens were budget documents in counties: the 2013 year-end reports (for all counties), the 2014 mid-year reports (for all counties, except the Virovitica-Podravina County), and the 2015 budget proposals (all counties except the Zagreb, Sisak-Moslavina and Požega-Slavonija counties). Counties also published the largest, but still an unsatisfactory, number of enacted budgets for 2015 and citizens budgets. As many as five counties failed to publish enacted budgets, while citizens budgets were published by only seven counties (Brod-Posavina, Karlovac, Krapina-Zagorje, Šibenik-Knin, Varaždin, Zadar and Zagreb).

When it comes to the publication of enacted budgets, cities rank almost the same as counties, but they rank considerably lower on the publication of all other documents, especially citizens budgets. Therefore, 19 out of the total of 128 cities (Buje, Buzet, Grikvenica, Čakovec, Dubrovnik, Dugo Selo, Koprivnica, Opatija, Osijek, Pazin, Pula, Rijeka, Slavonski Brod, Split, Šibenik, Umag, Vodice, Zagreb and Županja) deserve to be mentioned for publishing citizens budgets.

The accessibility of budget documents in municipalities is very low: as little as 55% of municipalities published enacted budgets and only 8% of them budget proposals, while citizens budgets were published only by Kamanje, Krnjak and Viškovo. The municipality of Višnjan made an additional effort to formulate a detailed budget explanation.

Particularly worrying is the fact that both cities and municipalities are much more inclined to publish enacted budgets than budget proposals. This means that citizens are put before a 'fait accompli' and therefore unable to participate in the planning of the next year's budgets. Equally worrying – especially in the case of municipalities – is the scarce and untimely publishing of mid-year and year-end reports, as this prevents citizens from monitoring budget execution, i.e. the spending of budget funds.

Graph 5
Published budget documents, in %



Source: the authors

THE QUALITY OF BUDGET INFORMATION AVAILABLE TO CITIZENS

Despite the increasing number of documents published by local government units and the fact that some local government units have excellent websites, the same problems have been going on for years: a large number of dead website links, slow or even inoperative search engines, slow loading times, documents published in the official gazettes that are large in size and hard to search; and documents which cannot be found even though they have been published. In short, navigation through most websites is difficult, even for skilled researchers, while it is almost impossible for ordinary citizens.

Apart from publishing the largest number of budget documents, counties generally have higher-quality and more searchable websites than cities and municipalities. In this respect, the websites of the **Brod-Posavina**, **Šibenik-Knin**, **Varaždin** and **Zadar** counties deserve a special mention.

Also, a relatively large number of cities have well-organised websites that can be quickly and easily searched, and they publish well-designed citizens budgets. A special mention has to be made of the websites of the following cities: **Crikvenica** (in addition to the citizens budget, a special youth budget has been published), **Koprivnica**, **Opatija**, **Osijek**, **Pula**, **Rijeka** (with a game called **PRORAČUNAJ ME!**), **Šibenik** and **Vodice**, as well as **Buzet**, **Pazin** and **Slavonski Brod**, where citizens are invited to participate in budget creation. On the other hand, there are cities whose budgets could not be found at the time of search, either on their official websites or in the official gazettes (e.g. **Belišće**, **Đurđevac**, **Ilok**, **Novi Marof**, **Otočac**, **Pleternica**, **Rab**, **Supetar**, **Trilj** and **Vrgorac**).

Most municipalities do not provide high-quality budget information to their inhabitants on their official websites. During the search, the websites of some municipalities (e.g. **Drenje**, **Gorjani**, **Plaški**, **Pojezzerje**, **Ražanac**, **Tar-Vabriga**, **Viškovci**, **Zagvozd**, **Zažablje** and **Zrinski Topolovac**) could not even be found, while some websites were not functional (e.g. those of the municipalities of **Lokvičići**, **Preseka** and **Proložac**).⁹ However, there are still municipalities which deserve to be mentioned for the quality of their websites,

⁹ Once again, it should be emphasized that the data represent the state at the time of search.

regardless of the number of published documents. They include Belica, Bizovac, Crnac, Drenovci, Fažana, Gornji Kneginec, Kamanje, Klakar, Krnjak, Lasinja, Matulji, Mošćenička Draga, Pirovac, Ribnik, Sveta Nedjelja, Tounj, Vojnić, Vrbnik, Sveti Križ Začretje, Stubičke Toplice and Viškovo.

POSSIBLE FACTORS INFLUENCING LOCAL GOVERNMENT UNITS' BUDGET TRANSPARENCY

As in previous cycles, it was important to determine the factors that could influence the level of transparency of the local government units' budgets. Linear regression analyses were conducted to measure the impact of the population size, average income per capita, a local government unit's operating revenues per capita, a local government unit's budget surplus/deficit per capita and a local government unit's total debt per capita.¹⁰

Despite the inadequate representativeness of the models (probably due to a large number of local government units with highly varying characteristic), it can still be concluded: that the transparency of counties is, in some measure, positively influenced by county budget surpluses; the transparency of cities is influenced by the population size and income per capita, whereas budget transparency of municipalities is influenced by income per capita and municipality budget surplus. The coefficients of determination in the models for counties and municipalities are lower than in the model for cities, which suggests that the results for cities are more representative than those for counties and municipalities.

CONCLUSIONS

Despite improvements in local government units' budget transparency, the situation is still far from satisfactory. The most transparent, as regards the average level of transparency for all local government units situated in a county, is the Karlovac County, followed by Primorje-Gorski Kotar and Šibenik-Knin counties. The least transparent counties are the Split-Dalmatia, Zadar and Bjelovar-Bilogora counties. The following results were obtained by type of local government units:

- Counties are very transparent and have made a marked improvement in transparency since the last research cycle. Five counties (Brod-Posavina, Krapina-Zagorje, Šibenik-Knin, Varaždin and Zadar counties) published all five relevant documents. The Sisak-Moslavina County has extremely low transparency, with only two published documents. However, despite continuing to be the least transparent county, this county still made some progress, compared with the previous cycle when it was without a single document published.
- Cities are generally less transparent than counties. The most transparent on average are cities in the Karlovac and Istria counties, and the least transparent in the Lika-Senj, Požega-Slavonija, Zadar and Vukovar-Srijem counties.
- Transparency in municipalities is still much below its levels in counties and cities. Municipalities are on average most transparent in the Karlovac and Primorje-Gorski Kotar counties, while the least transparent are those located in the Split-Dalmatia, Bjelovar-Bilogora and Zadar counties. Once again, a mention should be made of the Viškovo municipality, as the only one of 428 municipalities that has published all five budget documents.
- There are no major differences between the Continental and Adriatic regions with regard to budget transparency of local government units. However, almost two thirds of local government units with all five published documents are located in Adriatic Croatia.

¹⁰ The following data were used: population size, drawn from the 2011 census; average income per capita, 2010-2012; local units' operating revenues per capita, 2013; surplus/deficit per capita from the 2013 budget outturns; and local units' total debt per capita as at 31 December 2013.

The average budget transparency of local government units is obviously improving and some local government units have made considerable progress. However, it is evident that the units with very high scores from previous research cycles in most cases retained their high positions, while those with low scores retained them too.

Econometric analyses show that the level of budget transparency does not significantly depend on either the population size or budget revenues, or on positive or negative business results. It can therefore be assumed that the political will of local government authorities is crucial for budget transparency. It is also possible, especially in smaller local government units, that the good transparency scores are due to individual efforts of diligent and responsible individuals acting on their own initiative.

Not even the poorest local government units can justify their low budget transparency by a poor financial situation or shortage of staff, as a vast majority of them have official websites with all kinds of information and news about their activities or the local community life. Unfortunately, however, such news is often just a means of self-promotion of local government leaders. After all, it should be noted that among the smallest and poorest local government units there are those with very high levels of transparency. Moreover, local government units are already required to prepare budget documents, and, given that they have official websites, it is just the matter of good will to make such documents available on them. Citizens budgets require extra effort, but publishing them should not be 'a mission impossible' either, and would be very much appreciated by users.

There are some additional problems regarding access to budget information and citizens' participation in the local government budgeting processes. Even in the cases when budget documents are published, most local government units publish them with a considerable delay from the date the documents were adopted. Moreover, cities, and municipalities in particular, very rarely publish budget proposals, being the main prerequisites for deciding on the next year's budget. The vast majority of websites are difficult to navigate, slow and of a poor quality, while some municipalities do not have official websites at all.

RECOMMENDATIONS

In the hope that this research will further encourage local government units to open themselves to citizens and publish as many as possible budget documents in a timely manner, here are some recommendations to facilitate this process. The main prerequisite for any improvements, not only in budget transparency but also in the collection and spending of public revenues at the local government level, is a thorough reform of the territorial and fiscal organisation of the country. Under the present circumstances, improvements could be made through the following measures:

In the Ministry of Finance's annual instructions for drawing up local government units' budgets, the Government and Ministry should oblige local government units to publish, in a timely manner, key budget documents, including citizens budgets, and lay down time limits within which these documents must be published and penalise those which do not comply with these requirements.

The Government and Ministry of Finance should set a good example of the timely publication of key state budget documents, including citizens budgets, showing to local government governments how important this is for increasing the quality, efficiency and equity of the collection and spending of public funds.

The Croatian County Association, Association of Cities and Association of Municipalities should raise the awareness of its members (counties, cities and municipalities respectively) of the importance of budget

transparency for promoting communication with citizens, increasing the accountability of local government authorities and boosting public confidence in the spending of local government funds.

Local government units which at present perform poorly in budget transparency should be acquainted with and adopt good practices of those local government units that are successful, not only in publishing budget documents but also in encouraging citizens' participation in the local government budgeting processes.

Citizens and the media should call for greater budget transparency in those local government units where it is currently inadequate, and make maximum use of opportunities to get information and participate in the budgeting process in those local government units where such a practice already exists.

You can also visit the [interactive local government budget transparency map](#) for all counties, cities and municipalities.

LITERATURE

Ott, K., Bronić. M. and Petrušić, M., 2013. Budget transparency of Croatian counties, cities and municipalities. *Newsletter*, No. 81.

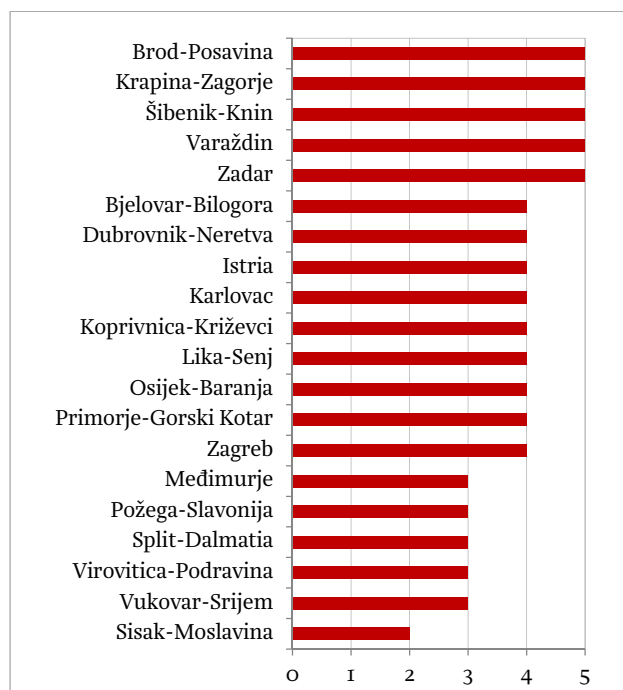
Ott, K., Bronić. M. and Petrušić, M., 2014. Budget transparency of Croatian counties, cities and municipalities in 2013/14. *Newsletter*, No. 87.

APPENDIX

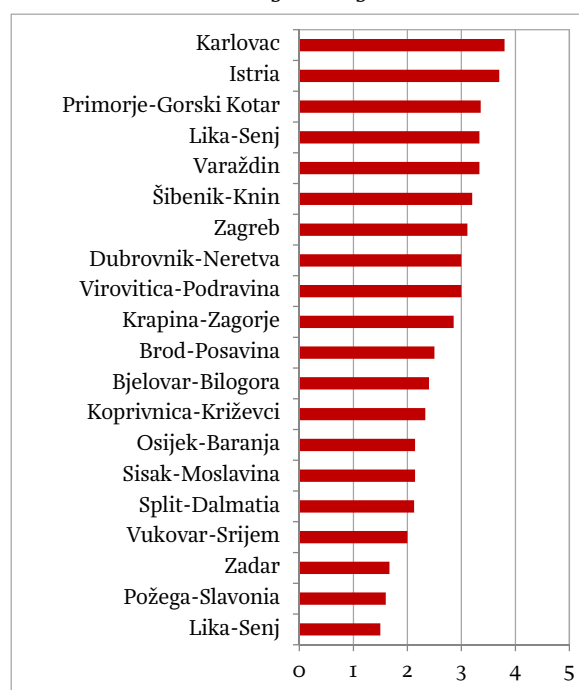
Graph D1.

Local government units' budget transparency (by number of documents published)

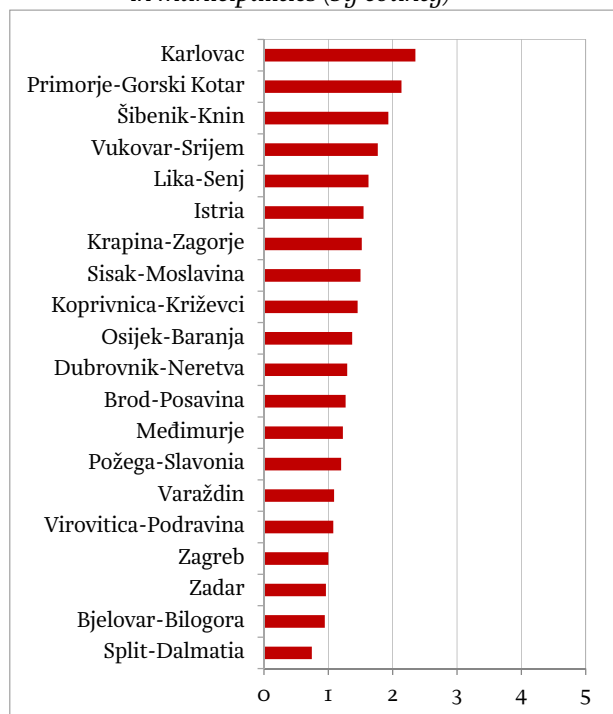
D1a Level of transparency in counties



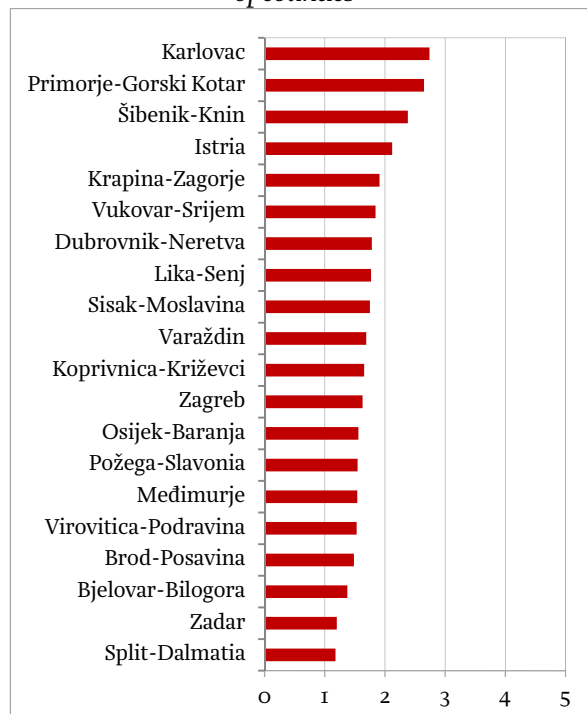
D1b Average level of transparency in cities (by county)



D1c Average level of transparency in municipalities (by county)



D1d Overall average level of transparency of counties*



* This represents the sum of the levels of transparency for a particular county and for all cities and municipalities located in the county, divided by the total number of units in that county, including the county itself.

Source: the authors

Table D1*Level of budget transparency in counties, cities and municipalities (by number of documents published)*

Level of transparency		Local government units
5	Counties	Brod-Posavina, Krapina-Zagorje, Šibenik-Knin, Varaždin and Zadar
	Cities	Buzet, Crikvenica, Čakovec, Dubrovnik, Koprivnica, Opatija, Osijek, Pazin, Pula, Rijeka, Slavonski Brod, Split, Šibenik, Vodice and Zagreb
	Municipalities	Viškovo
4	Counties	Bjelovar-Bilogora, Dubrovnik-Neretva, Istria, Karlovac, Koprivnica-Križevci, Lika-Senj, Osijek-Baranja, Primorje-Gorski Kotar and Zagreb
	Cities	Bjelovar, Buje, Cres, Drniš, Duga Resa, Glina, Ivanić-Grad, Jastrebarsko, Karlovac, Kaštela, Kraljevica, Krapina, Krk, Labin, Lepoglava, Lipik, Ludbreg, Našice, Novigrad, Novska, Ogulin, Omiš, Poreč, Pregrada, Prelog, Slunj, Sveta Nedelja, Umag, Varaždin, Velika Gorica, Vukovar, Zadar, Zaprešić, Zlatar and Županja
	Municipalities	Belica, Bizovac, Crnac, Fažana, Gundinci, Klakar, Krnjak, Matulji, Mošćenička Draga, Pirovac, Rakovica, Ribnik, Sveta Nedelja, Sveti Križ Začretje, Tounj, Tovarnik, Vojnić, and Vrbnik
3	Counties	Međimurje, Požega-Slavonija, Split-Dalmatia, Virovitica-Posravina and Vukovar-Srijem
	Cities	Bakar, Benkovac, Čabar, Čazma, Daruvar, Delnice, Donja Stubica, Donji Miholjac, Dugo Selo, Hrvatska Kostajnica, Hvar, Ivanec, Kastav, Komiža, Korčula, Makarska, Mali Lošinj, Novalja, Novi Vinodolski, Orahovica, Ozalj, Pakrac, Ploče, Senj, Slatina, Solin, Trogir, Varaždinske Toplice, Virovitica and Vrbovec
	Municipalities	Andrijaševci, Antunovac, Bale, Bedekovčina, Beretinec, Bistra, Blato, Bogdanovci, Bosiljevo, Brod Moravice, Brtonigla, Cernik, Civljane, Dobrinj, Donja Motičina, Donji Kraljevec, Donji Kukuruzari, Dragalić, Drenovci, Ernestinovo, Ervenik, Feričanci, Funtana, Generalški Stol, Gračac, Gračišće, Gradac, Hercegovac, Ivankovo, Jakšić, Jarmina, Jelenje, Kamanje, Kanfanar, Kapela, Konjščina, Koprivnički Bregi, Kotoriba, Krapinske Toplice, Krašić, Križ, Lasinja, Lastovo, Lipovljani, Lovas, Lovinac, Lukač, Mače, Mali Bukovec, Malinska-Dubašnica, Marčana, Markušica, Martinska Ves, Maruševac, Medulin, Molve, Murter, Nijemci, Nuštar, Petlovac, Petrijevci, Podgorač, Podturen, Privlaka (Zadarska County), Punat, Rakovec, Rasinja, Ružić, Selca, Skrad, Starigrad, Ston, Stubičke Toplice, Stupnik, Sukošan, Sveti Petar Orehovec, Šandrovac, Topusko, Tribunj, Trnovec Bartolovečki, Trpanj, Tuhelj, Udbina, Vela Luka, Velika, Viljevo, Vir, Vrbanja, Vrhovine, Vuka and Žminj
2	Counties	Sisak-Moslavina
	Cities	Biograd na Moru, Ilok, Križevci, Kutina, Metković, Novi Marof, Opuzen, Oroslavje, Popovača, Samobor, Valpovo, Vis and Zabok
	Municipalities	Baška, Bilice, Biskupija, Brela, Čavle, Darda, Drnje, Dubravica, Dvor, Đelekovec, Đurmanec, Erdut, Gornja Rijeka, Grožnjan, Hlebine, Jasenice, Jesenje, Josipdol, Kalinovac, Kalnik, Kistanje, Klis, Kraljevec na Sutli, Kravarsko, Kumrovec, Lanišće, Lečevica, Lobar, Luka, Ljubešćica, Mala Subotica, Mikleuš, Mrkopalj, Nova Rača, Novigrad Podravski, Okrug, Pašman, Pitomača, Plitvička Jezera, Podcrkavlje, Popovac, Primorski Dolac, Primošten, Rešetari, Saborsko, Sali, Seget, Semeljci, Slavonski Šamac, Sokolovac, Sračinec, Stari Jankovci, Stari Mikanovci, Staro Petrovo Selo, Sveti Filip i Jakov, Sveti Martin na Muri, Tompojevci, Velika Ludina, Vidovec, Višnji, Vladislavci and Vodinci
I	Cities	Đakovo, Garešnica, Grubišno Polje, Imotski, Klanjec, Knin, Mursko Središće, Obrovac, Požega, Rab, Rovinj, Sinj, Skradin, Supetar, Vodnjan, Vrbovsko and Vrljika
	Municipalities	Babina Greda, Barilović, Baška Voda, Bebrina, Berek, Bilje, Borovo, Breznički Hum, Brinje, Brodski Stupnik, Cerovlje, Cestica, Desinić, Domašinec, Donji Andrijević, Draganić, Dubrava, Đulovac, Farkaševac, Ferdinandovac, Garčin, Goričan, Gornja Vrba, Gornji Bogičevci, Gornji Knežinec, Gornji Mihaljevec, Gradina, Hum na Sutli, Ivanska, Jalžabet, Janjina, Jasenovac, Kali, Kaštelir - Labinci, Kloštar Ivanić, Kneževi Vinogradi, Konavle, Koška, Kršan, Legrad, Ližnjan, Lokve, Lopar, Lovran, Lovreč, Lumbarda, Magadenovac, Marijanci, Martijanec, Mihovljan, Milna, Mljet, Muć, Nedelišće, Negoslavci, Netretić, Novigrad, Okučani, Omišalj, Oprisavci, Oprtalj, Oriovac, Orle, Perušić, Pićan, Podbablje, Polača, Postira, Pribislavec, Promina, Pučišća, Radoboj, Raša, Ravna Gora, Rogoznica, Runovići, Satnica Đakovačka, Selnica, Šibinj, Sirač, Slivno, Smokvica, Strahoninec, Suhopolje, Sunja, Sveta Marija, Sveti Đurd, Sveti Ivan Zabno, Sveti Juraj na Bregu, Sveti Lovreč, Šestanovac, Šodolovci, Šolta, Štefanje, Štitar, Štrigova, Tkon, Velika Kopanica, Velika Pisanica, Veliko Trgovišće, Vinodolska općina, Virje, Vižinada, Vrsar, Zdenci, Zlatar Bistrica, Zmijavci and Žakanje
O	Cities	Beli Manastir, Belišće, Đurđevac, Gospić, Kutjevo, Nin, Nova Gradiška, Otočac, Otok, Pag, Petrinja, Pletternica, Sisak, Stari Grad, Sveti Ivan Zelina, Trilj, Vinkovci and Vrgorac
	Municipalities	Barban, Bedenica, Bednja, Bibinje, Bol, Bošnjaci, Brckovljani, Brdovec, Brestovac, Breznica, Budinščina, Bukovlje, Cerna, Cetinograd, Cista Provo, Čačinci, Čadavica, Čaglin, Čeminac, Čepin, Davor, Dekanovec, Dežanovac, Dicmo, Donja Dubrava, Donja Voća, Donji Lapac, Donji Vidovec, Draž, Drenje, Dubrovačko primorje, Dugi Rat, Dugopolje, Đurđenovac, Fužine, Galovac, Gola, Gorjani, Gornja Stubica, Gradec, Gradište, Gunja, Gvozd, Hrašćina, Hrvace, Hrvatska Dubica, Jagodnjak, Jakovlje, Jelsa, Kaptol, Karlobag, Karojba, Kijevo, Klana, Klenovnik, Klinča Sela, Kloštar Podravski, Kolan, Končanica, Koprivnički Ivanec, Kostrena, Kukljica, Kula Norinska, Lekenik, Levanjska Varoš, Lišane Ostrovičke, Lokvičići, Lupoglav, Majur, Marija Bistrica, Marija Gorica, Marina, Motovun, Nerežišća, Nova Bukovica, Nova Kapela, Novi Golubovec, Novo Virje, Orebić, Orehovica, Otok, Pakoštane, Peteranec, Petrijanec, Petrovsko, Pitarovina, Plaški, Podgora, Podravska Moslavina, Podravske Sesvete, Podstrana, Pojezerje, Pokupsko, Poličnik, Posedarje, Poveljana, Preko, Preseka, Prgomet, Privlaka (Vukovarsko-srijemska županija), Proložac, Punitovci, Pušća, Ražanac, Rovišće, Rugvica, Severin, Sikirevci, Sopje, Stankovci, Stara Gradiška, Strizivojna, Sućuraj, Sutivan, Sveti Ilija, Sveti Petar u Šumi, Svetvinčenat, Šenkovec, Škabrnja, Špišić Bukovica, Tar-Vabriga, Tinjan, Tisno, Tordinci, Trnava, Trpinja, Tučepi, Unešić, Velika Trnovitica, Veliki Bukovec, Veliki Grđevac, Veliko Trojstvo, Vinica, Visoko, Viškovci, Voćin, Vratinec, Vrbje, Vrpole, Vrsi, Zadvarje, Zagorska Sela, Zagvozd, Zažablje, Zemunik Donji, Zrinski Topolovac, Žumberak and Župa dubrovačka