



REPUBLIC OF CROATIA  
CROATIAN BUREAU OF STATISTICS



**QUALITY REPORT FOR STATISTICAL SURVEY**  
**Annual Financial Report for 2025 on Non-Profit Organizations**  
**Operating a Single-Entry Bookkeeping System**  
**(G-PR-IZ-NPF)**

Organisational unit: Ministry of Finance / Service for Non-Profit Accounting and Reporting

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April 2026

## 0. Basic information

- Purpose, goal, and subject of the survey

Act on Financial Operations and Accountancy of Non-Profit Organisations (NN, Nos 121/14 and 114/22) prescribes that a non-profit organisation shall keep the bookkeeping according to the double-entry bookkeeping principle. As an exception, the legal representative of a non-profit organisation may make a Decision on maintaining the simple-entry bookkeeping and on the application of the cash accounting principle, if:

- the value of the asset of a non-profit organisation, at the end of each of the previous three years, was successively lower than EUR 30,526.25 and
- the annual income of a non-profit organisation in each of the previous three years is successively lower than EUR 30,526.25 per year.

The Decision shall be made within the deadline anticipated for the submission of annual financial statements for the previous business year and shall be valid as long as a non-profit organisation meets the aforementioned conditions, that is, until its repeal. The Decision is registered to the Ministry of Finance by submitting the RNO-P form.

Non-profit organisations which adopted the Decision on maintaining the simple-entry bookkeeping and on the application of the cash accounting principle are obliged to prepare and deliver financial statements on revenues and expenditures for the business year. The Act on Financial Operations and Accountancy of Non-Profit Organisations prescribes, that annual financial statements of non-profit organisations are to be published via the Register of Non-Profit Organisations, which does not refer to labour unions or employers' associations.

- Reference period

Business year

- Legal acts and other agreements

Act on Financial Operations and Accountancy of Non-Profit Organisations (NN, Nos 121/14 and 114/22)

Official Statistics Act (NN, Nos 25/20, 155/23 and 124/25 – corr.)

Ordinance on the Reporting within the Non-Profit Accounting and on the Register of Non-Profit Organisations (NN, Nos 31/15, 67/17, 115/18 and 21/21)

Decision on the National Classification of Activities – NKD 2025 (NN, No 47/24)

- Classification system

- National Classification of Activities 2025 – NKD 2025
- Code List of Countries
- Code List of Towns and Municipalities

- Statistical concepts and definitions

The Act on Financial Operations and Accountancy of Non-Profit Organisations defines non-profit organisations as domestic and foreign associations and their unions, funds, foundations, institutions, art organisations, chambers, trade unions, employers' associations and all other legal entities that do not regard the profit as the fundamental objective of their establishment and functioning and which are of non-profit nature according to special regulations.

Register of Non-Profit Organisations is a central source of data on non-profit organisations necessary for the determination and monitoring of the obligation of preparing and submitting financial

statements, determining their financial position and business operations and earmarked use of budget funds.

- Statistical units

Non-profit organisations entered into the Register of Non-Profit Organisations operating single-entry bookkeeping

- Statistical population

Statistical population includes domestic and foreign associations and their unions, funds, foundations, institutions, art organisations, chambers, trade unions, employers' associations and all other legal entities that do not regard the profit as the fundamental objective of their establishment and functioning and which are of non-profit nature according to special regulations.

## 1. Relevance

### 1.1. Data users

Data users are:

- Ministry of Finance
- Croatian Bureau of Statistics
- Croatian National Bank
- State Audit Office
- Office for Cooperation with NGOs of the Government of the Republic of Croatia.

#### 1.1.1. User needs

Needs of the following users are continually observed and updated when necessary: Ministry of Finance, Croatian Bureau of Statistics, Croatian National Bank, State Audit Office and Office for Cooperation with NGOs of the Government of the Republic of Croatia.

#### 1.1.2. User satisfaction

The first user satisfaction survey of the Croatian Bureau of Statistics was conducted in 2013, then in 2015 and 2022, and the last one at the end of 2024. The results of the satisfaction survey can be checked on the website of the Croatian Bureau of Statistics at the link [User satisfaction surveys](#).

### 1.2. Completeness

According to the Act on Financial Operations and Accountancy of Non-Profit Organisations, the Register of Non-Profit Organisations is a central source of data on non-profit organisations necessary for the determination and monitoring of the obligation of preparing and submitting financial statements, determining their financial position and business operations and earmarked use of budget funds.

Ordinance on the Reporting within the Non-Profit Accounting and on the Register of Non-Profit Organisations prescribes the method of keeping, entering, deleting and changing data in the Register of Non-Profit Organisations. The Ordinance also prescribes how annual financial statements of non-profit organisations are published via the Register of Non-Profit Organisations.

In view of the fact that the data source is the Register of Non-Profit Organisations, the data coverage is complete.

#### 1.2.1. Data completeness rate

The indicator is not applicable.

## **2. Accuracy and reliability**

### **2.1. Sampling error**

The survey is not based on the sample.

#### 2.1.1. Sampling error indicators

The indicator is not applicable.

### **2.2. Non-sampling error**

The survey is not based on the sample.

#### 2.2.1. Coverage error

The survey is not based on the sample.

#### 2.2.2. Over-coverage rate

The indicator is not applicable.

#### 2.2.3. Measurement error

The survey is not based on the sample.

#### 2.2.4. Non-response error

The survey is not based on the sample.

#### 2.2.5. Unit non-response rate

The indicator is not applicable.

#### 2.2.6. Item non-response rate

The indicator is not applicable.

#### 2.2.7. Processing error

The survey is not based on the sample.

#### 2.2.8. Imputation rate

The indicator is not applicable.

#### 2.2.9. Model assumption error

The survey is not based on the sample.

### **2.3. Data revision**

#### 2.3.1. Data revision – policy

The users of statistical data are informed about revisions on the website of the Croatian Bureau of Statistics, on the link [General Revision Policy of the CBS.](#)

#### 2.3.2. Data revision – practice

Provisional figures are not published in this survey and therefore regular revisions are not planned.

#### 2.3.3. Data revision – average size

The indicator is not applicable.

### **2.4. Seasonal adjustment**

Not applicable.

### **3. Timeliness and Punctuality**

#### **3.1. Timeliness**

15 April

##### **3.1.1. Time lag – first results**

The indicator is not applicable.

##### **3.1.2. Timeliness – final results**

The indicator is not applicable.

#### **3.2. Punctuality**

All data are published according to deadlines in line with the Calendar of Statistical Data Issues. There was no time lag between the actual release date and the date announced in the Calendar of Statistical Data Issues.

##### **3.2.1. Punctuality – delivery and publication**

The indicator is not applicable.

### **4. Accessibility and clarity**

Data can be accessed on the link [Registar neprofitnih organizacija](#).

#### **4.1. News release**

Annual financial statements of non-profit organisations are published via the Register of Non-Profit Organisations.

#### **4.2. On-line database**

Data are available in CSV format at the link [Registar neprofitnih organizacija](#)

#### **4.3. Micro-data access**

Conditions under which certain users can have access to microdata are regulated by the [Ordinance on the Conditions and Terms of Access and Use of Confidential Statistical Data of the Croatian Bureau of Statistics for Scientific Purposes](#) (NN, No. 5/23).

#### **4.4. Documentation on methodology**

Documentation on the Register of Non-Profit Organisations is published on the website of the Ministry of Finance of the Republic of Croatia – [Registar neprofitnih organizacija](#). In addition, you may find relevant information and forms on the website of the Financial Agency [Dokumentacija za predaju GFI-ja neprofitnih organizacija - Fina](#).

## **5. Comparability over time**

### **5.1. Asymmetry for mirror flows statistics**

Not applicable.

### **5.2. Comparability - over time**

Using standardised financial reports enable data comparability between various non-profit organisations. This includes balance sheets, reports on revenues and expenditures and other key financial documents. Application of a uniform classification systems, such as the National Classification of Activities (NKD), boosts consistency of cataloguing activities and financial data. A centralised register ensures collection and publishing of data in one place, which facilitates comparison and analyses. Ordinances on reporting and acts regulating financial operations of non-profit organisations make it possible for all organisations to follow the same guidelines, thus enhancing data comparability. Publishing of financial reports permits public to access data, which additionally facilitates comparability and analysis. Comparability of data is essential for understanding the financial soundness of non-profit organisations as well as for making decisions on their financing and support.

#### 5.2.1. Length of comparable time series

The indicator is not applicable.

#### 5.2.2. Reasons for break in time series

Data series in this statistical survey are comparable and there is no break in them.

### **5.3. Coherence – subannual and annual statistics**

The indicator is not applicable.

### **5.4. Coherence – national accounts**

The indicator is not applicable.

### **5.5. Coherence – administrative sources**

The indicator is not applicable.

## **6. Cost and burden**

### **6.1. Cost**

The cost directly linked to the keeping of the Register of Non-Profit Organisations is the one that refers to IT maintenance, which annually amounts to EUR 10 000,00.

### **6.2. Burden**

Not available.