REPUBLIC OF CROATIA
CROATIAN BUREAU OF STATISTICS

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QUALITY REPORT FOR STATISTICAL SURVEY

Annual Report on Investments in Fixed Assets of Legal Entities (INV-P) for 2024

Organisational unit: Business Statistics Directorate / Structural Business Statistics, Innovations, Science, Technologies and Investments Department / Investments Unit

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0. Basic information

- Purpose, goal and subject of the survey

  The survey Annual Report on Investments in Fixed Assets of Legal Entities (INV-P) collects data on sources of financing/acquisition of investments in fixed assets, investments in new and used fixed assets and disinvestments by type of assets, and investments in new and used fixed assets by purpose of investment and area.

  The data collected by this survey serve as one of the most important input databases for the calculation of categories of total gross investments in fixed capital and regional investments, for the purposes of calculating investments as one of the items of gross domestic product according to the expenditure approach, for the purposes of national accounts and structural business statistics, as well as for analytical purposes, especially of legal entities.

- Reference period

  Calendar year

- Legal acts and other agreements

  Official Statistics Act (NN, Nos 25/20 and 155/23)

  Programme of Statistical Activities of the Republic of Croatia 2021 – 2027 (NN, No. 29/22)

  Annual Implementation Plan of Statistical Activities of the Republic of Croatia 2025 (NN, No. 29/25)

  Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on European system of national and regional accounts in the European Union (Text with EEA relevance) (OJ L 174, 26 June 2013) − ESA 2010

- Classification system

  Decision on the National Classification of Activities 2007 – NKD 2007 (NN, Nos 58/07 and 72/07)

  Classification of Products by Activities of the Republic of Croatia, 2015 version – KPD 2015 (NN, No. 157/14)

  Territorial codebooks: counties, towns/municipalities

  Codebook Unclassified by Towns/Municipalities

  Codebook Types of Units

- Statistical concepts and definitions

  Data are collected on investments in new and used fixed assets and disinvestments (sale and other reductions of fixed assets) by types of assets, investments in new and used fixed assets by purpose of investment and area, and sources of financing/acquisition of investments in fixed assets.

  Investments of the direct investor in the country (the end user or the one who invests on their behalf) are covered.

  Realised investments (disinvestments) in long-term tangible and intangible assets include new and used long-term assets of domestic and foreign origin, long-term assets in ownership and long-term assets acquired under the terms of financial leasing.

  Investments include acquired long-term assets in the country and abroad, acquisitions of new and used assets, acquisitions under the terms of financial leasing, assets acquired free of charge and as a capital transfer in kind, and assets produced and retained for own needs.

  Assets that serve for both civilian and military purposes are also included.

  Realised investments are construction works and asset acquisitions done during the reporting year, regardless of whether they were completed and paid for or not.

Investments in new fixed assets include the following realised, paid and unpaid items:

- acquisitions/construction of new (domestic and foreign) and used fixed assets imported during the reporting year
- purchase value of fixed assets acquired under the terms of financial leasing
- fixed assets produced/built for own account, retained for own needs, internal realisation
- fixed assets acquired through the exchange of goods
- fixed assets acquired free of charge, through transfers/capital transfers in kind (except financial assets)
- significant improvements of existing fixed assets (reconstruction, overhaul, modernisation, addition, extension, restoration of buildings, monuments, etc., investment maintenance, etc.)
- natural growth in fixed assets
- investments in real property
- investments in property for the purpose of making profit from an increase in its market value or from rental activities
- investments in third party's property that is used on the basis of a contract, if the lessee records them as fixed assets
- a part of small inventory that is possibly kept as a fixed asset and whose service life is longer than one year
- military facilities, equipment and weapons used by the military, non-military units, entrepreneurs and institutions (without weapons booked through stocks as current assets)
- large landfill remediations.

Investments in used fixed assets include the same items, but related to used fixed assets, without import of used fixed assets in the reporting year.

These acquisitions refer to the transfer of fixed assets, that is, to goods that only changed the owner in the reporting year, but did not increase the value of the national wealth of the country as a whole, i.e., those are assets that were not acquired directly from a contractor, equipment manufacturer or produced for own account, but were purchased from the previous user.

Investments in fixed assets do not include:

- small inventory that is booked as small inventory whose service life is longer than one year
- regular maintenance and repair of assets
- use of assets under the terms of operational leasing, on the user's side (the leasing provider reports them as investments)
- value adjustments/revaluation of assets, investments in reserves or for the purpose of increasing the share capital, founding expenses/deposits, acquisition of domestic used assets through the process of organisational/status changes of the unit or its parts (merger, separation), revaluations and changes in the asset valuation method, etc.
- investments in financial assets.

The categories of fixed tangible and intangible assets are in content accordance with the applicable accounting standards and are valued in accordance with their rules. The service life is longer than one year.

Thus, investments relating to the acquisition of new and used fixed assets are mostly valued according to the purchase value and include the costs of ownership transfer.

Sales (disinvestments) of fixed assets are presented according to the value from the purchase and sale agreement, without the costs of ownership transfer (recorded on the buyer's side), VAT and interest, if contracted.

Other asset reductions (other disinvestments) include all other asset reductions, e.g. transfers of fixed assets to other units, assignment of assets in exchange, barter, assignment by capital transfers in kind, asset swaps, etc.

They are reported according to the value from the agreement, the value from the document on the free transfer of ownership, or the fair value without the costs of ownership transfer, VAT and interest.

The value of investments includes trade margin, customs and excise duties, non-deductible taxes and other fees/contributions, transport costs and assembly/disassembly costs, costs of land preparation for construction, and costs for the preparation of studies, projects, investment studies, expertise and preparation of facilities for technical reception.

Assets are classified in detail according to the requirements of international statistical standards, methodologies and classifications (ESA 2010, SNA 2008, Classification of Products by Activities of the Republic of Croatia – KPD 2015), in accordance with bookkeeping practices.

Sources of financing/acquisitions of investment in fixed assets include all amounts for investment in new and used fixed assets for the reporting year, that is, the means of acquiring fixed assets regardless of whether they have been paid for or not. Own financial and joint assets of foreign and international co-investors, financial credits and financial leasing, funds granted through EU programmes and funds, budgetary assets and assets realised according to special regulations, as well as assets from other sources (assets acquired without compensation, capital transfers in kind, internal realisation, works done for own account and similar) are included.

Detailed definitions of all variables are available in the Instructions for Filling Out the Annual Report on Investments in Fixed Assets, in the web application of the Croatian Bureau of Statistics at https://podaci.dzs.hr/hr/obrasci/bdp-i-nacionalni-racuni/. The INV-P form is available at the same address.

The definitions are in line with international statistical standards and methodologies, the European System of Accounts (ESA 2010).

- Statistical units

  The reporting units for the reference year are selected legal entities in the country selected by using the judgemental sample method.

- Statistical population

  Source data for the sample formation are the collected and processed data from the annual, half-year and quarterly financial reports taken over from the Financial Agency (Fina).

  The following legal entities are covered by the INV-P/2024 survey:

  – all large and medium-sized enterprises, financial and insurance institutions that submitted annual financial statements for the previous year to Fina and all budgetary users that submitted quarterly financial statements for the reporting year to Fina
  – small and micro enterprises selected by the judgemental sample method on the basis of the value of fixed assets (value of fixed assets greater than 1 000 000 euro)
  – non-profit organisations – major investors (according to Fina data for January – June of the current year, investments greater than 100 000 euro).

  The sample for the INV-P survey included a total of 11 941 units.

1. Relevance

1.1. Data users

Internal users:

Statistical Business Register – updated with feedback from the INV-P survey

Macroeconomic Statistics Directorate (one of the most important input databases for the calculation of categories of total gross investments in fixed capital and regional investments, for the purposes of calculating investments as one of the items of gross domestic product according to the expenditure approach, for the purposes of national accounts)

Structural Business Statistics Unit (one of the most important input databases for the calculation of investments)

Innovation, Science and Technology Unit

External users:

Units of state and local government/self-government

Institutes, faculties, scientists, economic analysts, students, the media, chambers/professional associations, financial institutions, non-profit organisations/associations, etc.

Business entities – non-financial enterprises

International/foreign users

1.1.1. User needs

Since the data collected by this survey primarily serve as one of the most important input databases for further macroeconomic calculations of investments and are aligned with international methodologies, definitions, standards and classifications, they meet the needs of the main/regular and potential users.

A small number of external users sometimes express the need for more detailed data.

1.1.2. User satisfaction

The first survey on satisfaction of users of the Croatian Bureau of Statistics was carried out in 2013, then in 2015 and 2022, and the last one at the end of 2024. The results of the survey can be checked out on the website of the Croatian Bureau of Statistics at User satisfaction surveys.

1.2. Completeness

The survey is completely harmonised with the Eurostat ESA 2010 methodology and provides the necessary basis for further calculations, for which it is primarily intended.

1.2.1. Data completeness rate

Data completeness rate is 100%.

2. Accuracy and reliability

Accuracy and reliability based on the data collected and processed on the sample is analysed by comparing the obtained values with related/relevant available data such as available data on investments from Annual Financial Statements, data from previous years, analysis of indices, structures, analysis by activities and territorial areas, etc.

Since the survey is conducted on the basis of a judgemental sample rather than a sample of estimates of the entire population, the processing of the survey does not provide data for the entire population. The survey is primarily an input database for further calculations that are carried out for the entire methodologically defined population.

2.1. Sampling error

Not applicable. The basis is a judgemental sample (not random sample) and no estimate of the entire population based on a sample is conducted. Sampling error is not calculated.

2.1.1. Sampling error indicators

The indicator for this survey is not applicable.

2.2. Non-sampling error

Non-sampling error occurs as coverage error, non-coverage rate, measurement error, non-response error and rate.

2.2.1. Coverage error

Source data for the sample formation are the collected and processed data from the annual, half-year and quarterly financial reports taken over from the Financial Agency (Fina).

We do not have accurate data/information on units that are commercially active, but they have not submitted the aforementioned reports to Fina, as well as information on how many of these units are possible investors. Since most of these are the units that have business issues or are in bankruptcy/liquidation, the assumption is that the impact of this error on the survey results is insignificant.

2.2.2. Non-coverage rate

Number of units/reporting year	2024
Total number of units/sample	**11 941**
0 Failed to deliver mail to the unit/questionable address	**36**
1 Operates, refuses to submit the report	1
2 Operates, submitted the form/response	11 324
3 Does not operate (standstill, termination of operation before or during the reporting year, etc.)	**27**
4 Bankruptcy/liquidation	39
5 Other/unknown	514
NON-COVERAGE RATE, %[1)]	**0.53**

1) Unweighted non-coverage rate on a judgemental sample of the survey.

2.2.3. Measurement error

The survey is conducted by reporting units filling out/submitting an electronic form. Some of the received printed forms are entered by statisticians of the Investment Unit of the CBS and regional statistical offices by filling out the e-form in the same way as a reporting unit.

Measurement errors are reduced to a minimum in a following way:

- all identification data of the e-form are automatically downloaded from the address book database, they are not entered by the units
- detailed instructions for filling out the form and other accompanying instructions for filling out the e-form have been prepared and are available to the units
- code books are set up in the form of an e-menu
- very detailed double data verification is set on the e-form and in the data processing generator application, the e-form cannot be submitted unless all errors have been corrected
- for all ambiguities and necessary additional information, reporting units are provided with continuous assistance by CBS employees (phone numbers and electronic addresses)
- in addition, every form is checked by a statistician and, if any logical errors or controversial variables are noticed, he/she contacts the reporting unit for corrections.

2.2.4. Non-response error

In order to meet the planned deadlines and quality, the rate of response/submitted forms and responses of reporting units are monitored daily during the implementation of the survey. For late or missing data, reporting units are contacted by phone or via urging letters on the basis of detailed address books of started/undelivered reports. The response rate of 94.83% in 2024 is satisfactory.

2.2.5. Unit non-response rate

Number of units/reporting year	**2024**
Total number of units/sample	**11 941**
0 Failed to deliver mail to the unit/questionable address	36
1 Operates, refuses to submit the report	**1**
2 Operates, submitted the form/response	11 324
3 Does not operate (standstill, termination of operation before or during the reporting year, etc.)	27
4 Bankruptcy/liquidation	**39**
5 Other/unknown	**514**
NON-RESPONSE RATE, %[1)]	**4.64**

1) Unweighted non-response rate on a judgemental sample of the survey.

2.2.6. Item non-response rate

The indicator for this survey is not computed.

Processing the survey data and performing very detailed data verification on the e-form and in the generator application for data processing confirmed that all the units that responded/filled out the form answered all the questions and there were no non-responses of this type.

The reporting units that did not have investments/disinvestments during the reporting year submitted a form on which only identification features were filled out (header of the form) and when asked whether they had investments in fixed assets during the reporting year, or disinvestments (sales and/or other asset reductions), they indicated the answer NO.

The reporting units that had investments/disinvestments indicated the answer YES and filled out tables in the form.

Both units were treated and processed in the same way as the units that submitted the completed form.

Skipped individual variables on the form are not unanswered questions, but it means that the reporting unit did not even have that variable in the reporting year.

2.2.7. Processing error

The collection of the survey data is carried out by filling out/submitting an electronic form, and the processing of the survey data is performed in a generator application for data processing. Data processing errors are eliminated by an automatic and additionally set data processing procedure, and they have been reduced to a minimum in the following way:

– all identification data of the e-form are automatically downloaded from the address book database, they are not entered by the units or statisticians
– code books are set up in the form of an e-menu (no “manual” coding)
– very detailed double data verification is set on the e-form (entry) and in the generator application for data processing; the e-form cannot be submitted unless all programme errors have been corrected
– an analysis of the processed data and comparison of the processed data (individual and at the unit level) with other available content-related sources (e.g. Fina’s processing of Annual Financial Statements) and the previous year is carried out

– in addition, every form is checked by a statistician and, if any logical errors or controversial variables are noticed, he/she contacts the reporting unit for corrections.

2.2.8. Imputation rate

Imputation is not used/carried out. Therefore, the imputation rate for this survey is not computed.

2.2.9. Model assumption error

The indicator for this survey is not computed, there are no special models in the survey.

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

The data of this survey and its time series are not planned to be revised.

Since the items of this survey and their methodological definitions are connected and harmonised with international statistical standards and methodologies, the European System of Accounts – ESA 2010, methodological revisions of the form are carried out according to the recommendations, standards and procedures of European statistics.

When the methodology is revised at the international level, the form/survey is also revised.

At the same time, potential new/additional national needs are taken into account.

Only the final data of the survey are officially published, according to the pre-defined and officially announced deadline.

Unplanned corrections as a result of subsequently discovered errors in the published results of a statistical survey are carried out by publishing corrections of the published incorrect data as soon as possible, according to the unique procedure defined by the Croatian Bureau of Statistics.

Data users are notified of all such events, reasons and nature of revisions/corrections.

2.3.3. Data revision – average size

The indicator for this survey is not computed and is not applicable.

2.4. Seasonal adjustment

Seasonal adjustment procedure is not carried out in this survey.

3. Timeliness and Punctuality

3.1. Timeliness

Only the final data of the survey are officially published, according to the pre-defined and officially announced deadline.

3.1.1. Time lag – first results

Only the final results are published, so the timeliness of the first results is equal to the timeliness of the final results.

3.1.2. Time lag – final results

Reporting year	2024
Published planned release date	8 December 2025
Time lag – final results (time lag – months)	T + 11

Timelines of final results is mostly T + 11.

3.2. Punctuality

All data are published in accordance with planned release dates specified in the Calendar of Statistical Data Issues and the Publishing Programme of the Croatian Bureau of Statistics.

3.2.1. Punctuality − delivery and publication

Reporting year	2024
Published planned release date	8 December 2025
Realised/actual release date	8 December 2025
Delivery	0, 100%
Timeliness – final results (time lag – days)	0
Percentage of data published in time	100%

4. Accessibility and clarity

Processed aggregate data are available in the following statistical publications and forms:

– website of the Croatian Bureau of Statistics, electronic form (bilingual, in Croatian and in English) – First Release (annual)

– other forms (based on written requests, data requests received by electronic mail)

Microdata are available to internal CBS users for official purposes – further calculations and in accordance with the provisions of the Official Statistics Act related to the dissemination, use, confidentiality and protection of statistical data, and with related provisions of other related legal regulations (acts, ordinances, etc.) published on the website of the CBS.

All additional instructions on ways of accessing statistical data, possibilities, ways and forms of obtaining them, prices (for products/services that are subject to payment), etc. can be found on the CBS website.

The results of the survey are presented in tables in euro, without cents. Due to the nature and purpose of the survey (aggregate sample data intended primarily for further calculations), the data are not illustrated with accompanying graphics.

The levels of presentation of survey results are territorially the Republic of Croatia and counties, by activity sections of NKD 2007.

The First Release contains short and clear methodological explanations, with the possibility of using more detailed instructions/explanations, in the form of a note to users:

Detailed Instructions for Filling Out the Annual Report on Investments in Fixed Assets and the INV-P form are available in the web application of the Croatian Bureau of Statistics at https://podaci.dzs.hr/hr/obrasci/bdp-i-nacionalni-racuni/.

The oral comments and feedback received from users mostly confirm that simple and easy access to data and their search are provided and that their presentation is clear.

Furthermore, the employees of the Investments Unit of the CBS are available for any additional inquiries/explanations.

4.1. News release

Gross Investment, 2024

4.2. On-line database

Not available.

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

- Short notes on methodology − First Release (annual), on the website of the Croatian Bureau of Statistics in electronic form (bilingual, in Croatian and in English)
- detailed Instructions for Filling Out the Annual Report on Investments in Fixed Assets and the INV-P form are available in the web application of the Croatian Bureau of Statistics at https://podaci.dzs.hr/hr/obrasci/bdp-i-nacionalni-racuni/ (in Croatian)
- Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on European system of national and regional accounts in the European Union (Text with EEA relevance) (OJ L 174, 26 June 2013) − ESA 2010

5. Coherence and comparability

The current comparability of research variables across geographical areas (national regions, EU Member States) is completely satisfactory due to their methodological compatibility (ESA 2010).

5.1. Asymmetry for mirror flows statistics

Not applicable.

5.2. Comparability - over time

For the period from 2014 to 2024, due to the fact that the method of the judgemental sample was introduced, as well as to the changes regarding the selection of elements of the basic sample set and methodological adjustments of the form, the data since are not entirely comparable with data for previous years. The data compared to the previous year can only be used for monitoring the trend.

5.2.1. Length of comparable time series

Length of comparable time series is 11. Due to the fact that the method of the judgemental sample was introduced, as well as to the changes regarding the selection of elements of the basic sample set and methodological adjustments of the form, the data since are not entirely comparable with data for previous years. The data compared to the previous year can only be used for monitoring the trend.

5.2.2. Reasons for break in time series

The Croatian Bureau of Statistics has carried out the annual survey on investments since 1967.

The entire period of conducting and processing the survey was accompanied by a series of sociopolitical and economic changes that also affected the comparability of these data.

In addition, the break in time series occurred due to occasional changes in statistical methods/concepts, methodological definitions, classifications of activities, national classifications of geographical/spatial units, coverage of reporting units – target population, etc.

Some of the main reasons of the breaks in time series are the following:

– until 1990, the currency was the Yugoslav dinar, in January 1990, its denomination was YUD 10 000 = 1 convertible dinar; at the end of 1991, the Croatian dinar was introduced as currency in the Republic of Croatia, 1 convertible dinar = HRD 1; in May 1994, a new monetary unit – kuna – was introduced, HRD 1 000 = 1 kuna (denominations were largely the result of high inflation); since 1 January 2023, euro has been introduced as the official currency in the Republic of Croatia

– for temporarily occupied war-afflicted areas in the period from 1991 to 1994 and the areas under temporary administration of UNTAES (UN Transitional Authority in Eastern Slavonia, Baranja and Western Srijem) in the period from 1995 to 1997, it was not possible to collect data

– until 1992, coverage was complete for all legal entities in state (social) ownership

– from 1993 to 1995, the Croatian Bureau of Statistics covered by this survey, based on the data of the Payment Transaction Bureau, the largest investors in the Republic of Croatia, through whose accounts about 95% of all payments for investments (judgemental sample) were realised

– since 1996, the INV-P form (content and items of the form) has been partially changed compared to previous years due to the adjustment to international statistical standards and methodologies (ESA 1995, SNA 1993)

– in order to increase the quality of data, the judgemental sample was expanded in 1996, while for 1997 and 1998 the entire section L – Public administration and defence; compulsory social security was covered, as well as all large and medium enterprises according to the ZAP data and all other legal entities that had payments for investments according to the ZAP data were included

– according to the data of the Payment Transaction Bureau, that is, the Financial Agency (Fina), which were collected through quarterly statistical reports of legal entities for the period from January to September 1999 – 2012, the sample includes the following legal entities:

  a) banks and savings banks
  b) insurance companies
  c) non-profit organisations that had investments of more than 100 000 kuna (since 2004)
  d) budgetary users
  e) large enterprises
  f) medium-sized enterprises
  g) small enterprises that had investments of more than 50 000 kuna (in 1999), 100 000 kuna (in 2000 and 2001), 150 000 kuna (in 2002), 200 000 kuna (in 2003, 2004 and 2005) and 250 000 kuna (in 2006, 2007, 2008, 2009, 2010, 2011 and 2012)

– since 2013 (until today), due to the cancellation of part of the quarterly statistical reports (of Fina), the source data for the formation of the sample have been changed, so the following legal entities are included in the survey:

  a) all large and medium-sized enterprises, financial and insurance institutions that submitted annual financial statements for the previous year to Fina as well as all budgetary users that submitted quarterly financial statements for the reporting year to Fina
  b) small and micro enterprises selected by the judgemental sample method on the basis of the value of fixed assets (until 2022, the value of fixed assets greater than 7 000 000.00 kuna, and since 2023, the value of fixed assets greater than 1 000 000.00 euro)

c) non-profit organisations – major investors (according to Fina data for January – June of the current year, until 2022, investments greater than 100 000.00 kuna, and since 2023, investments greater than 100 000.00 euro).

– in 2014, the INV-P form (content and items of the form) was revised and partially changed compared to previous years due to the adjustment to the revised international statistical standards and methodologies (ESA 2010, SNA 2008 and CPA 2015)

– changes in classifications of activities: from 1967 to 1975 – the national Nomenclature for the Classification of Economic and Other Organisations and State Bodies according to Activities was applied, from 1976 to 1995 – the national Single Classification of Activities, from 1996 to 2002 – the National Classification of Activities (NKD), from 2003 to 2007 – the National Classification of Activities 2002 (NKD 2002), and from 2008 onwards – the National Classification of Activities 2007 (NKD 2007)

– districts were a form of the political and territorial organisation until 1967, when they were abolished (NN, No. 13/67). The number of districts varied; in 1955, there were 27 of them, in 1962 there were nine districts and in 1967 eight districts. Municipalities, as basic political and territorial units, have persisted to the present day, but with a different organisation and importance level in political decision-making. Their number also varied, from 737 in 1952 to 102 in 1991.

In the early seventies, in 1974 to be precise, associations of municipalities were also formed according to the territorial principle.

In 1992, according to the Constitutional Law on the Implementation of the Constitution of the Republic of Croatia (NN, No. 34/92), two districts were formed (Glina and Knin), with a special status based on self-governmental organisation.

Today's counties have been established on the basis of the Constitution of the Republic of Croatia, adopted by the Parliament on 22 December 1990. It anticipates the reuse of the territorial division of counties.

Based on the Constitution of the Republic of Croatia (Article 89), the House of Representatives of the Parliament adopted the Act on the Territories of Counties, Towns and Municipalities in the Republic of Croatia (NN, No. 90/92) on 29 December 1992, according to which the following were formed: 21 counties, 2 districts, 70 towns and 419 municipalities. According to the situation as of 22 September 1995, (NN, No. 69/95), there were 20 counties, 75 towns and 424 municipalities. According to the Act on the Territories of Counties, Towns and Municipalities in the Republic of Croatia, which was published in the Official Gazette of the Republic of Croatia No. 10 on 30 January 1997 and applied since 7 February 1997, the Republic of Croatia had 21 counties, 122 towns and 416 municipalities, from 28 November 1997 (NN, No 124/97) 122 towns and 417 municipalities, from 20 May 1998 (NN, No 68/98) 21 counties, 123 towns and 420 municipalities, from 9 November 1999 (NN, No 117/99) 123 towns and 421 municipalities, from 8 December 1999 (NN, No 128/99) 123 towns and 422 municipalities, from 22 December 2000 (NN, No 129/00) 123 towns and 423 municipalities, from 24 October 2001 (NN, No 92/01) 123 towns and 424 municipalities, from 16 July 2002 (NN, No 83/02) 123 towns and 425 municipalities, from 19 February 2003 (NN, No 25/03) 123 towns and 426 municipalities, from 4 November 2003 (NN, No 107/03) 124 towns and 425 municipalities, from 28 July 2006 (NN, No 86/06) 127 towns and 429 municipalities, and from 12 February 2013 (NN, No 45/13) 128 towns and 428 municipalities.

5.3. Coherence – subannual and annual statistics

The indicator for this survey is not computed, not applicable.

The data collected through this survey are primarily intended for further calculations of investments, they are mostly aligned with the needs and they serve internal users to a large extent:

– Statistical Business Register – updated with feedback from the INV-P survey

– Macroeconomic Statistics Directorate (one of the most important input databases for the calculation of categories of total gross investments in fixed capital and regional investments, for the purposes of calculating investments as one of the items of gross domestic product according to the expenditure approach, for the purposes of national accounts)
– Structural Business Statistics Unit (one of the most important input databases for the calculation of investments)
– Innovation, Science and Technology Unit.

Existing differences are the result of different content/purpose of work and different statistical procedures and methodologies.

5.4. Coherence – national accounts

The indicator for this survey is not computed.

The survey is harmonised/adjusted to the needs of further calculations of national accounts.

5.5. Coherence – administrative sources

The indicator for this survey is not computed.

There is partial compliance with certain data of Annual Financial Statements of Fina.

The causes of the differences between available data are the result of different contents/purposes of INV-P and Annual Financial Reports, as well as different procedures and methodologies.

6. Cost and burden

6.1. Cost

At the end of 2023, the Croatian Bureau of Statistics completed the project “Introduction of a Cost Estimation System for Statistical Processes and Products”. Two programme solutions were developed and applied within the project: keeping daily records of working hours per employee, products and processes since 1 January 2024, which will be the main programme solution for the creation of a report on costs per processes and products.

6.2. Burden

Reporting year	2024
Total number of units/sample – annually	11 941
Submitted form/response (number of data providers)	11 324

Other components for measuring the burden on data providers (reporting units) are currently not available.

The time it takes each unit to fill out the form varies and depends on whether the report is negative (they had no investments/disinvestments in a particular reporting year) or they had investments. If they had investments/disinvestments, the time it takes to fill out the form depends on several parameters, for example, the volume of the investment, what kind/how many types of investments and into which activities and areas, whether they fill out an electronic or printed form, etc.

In the future, data on the time it takes to fill out the form could be predicted, collected and processed as part of the data on the form.