

## **QUALITY REPORT FOR STATISTICAL SURVEY**

### **Investments in Environmental Protection and Expenditures on Goods and Services in Environment (IDU-OK) for 2024**

Organisation unit: Environmental Statistics Department  
Prepared by: Željka Kovaček Čuklić

July 2025

## 0. Basic information

- Purpose, goal, and subject of the survey

The aim of the research is to collect data on expenditures (investments and current expenditures), output and employees in environmental protection and resource management according to NKD activities in 2007.

- Reference period

Calendar year

- Legal acts and other agreements

Regulation (EU) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts (OJ L 192, 22.7.2011)

Regulation (EU) No 538/2014 of the European Parliament and of the Council of 16 April 2014 amending Regulation (EU) No 691/2011 on European environmental economic accounts (OJ L 158, 27.5.2014)

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

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

Accounting Act (NN, Nos 85/24 and 145/24)

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

Act on Non-Profit Accountancy and Accounting Plan (NN, Nos 01/15, 25/17, 96/18, 103/18 and 134/22)

Ordinance on Budget Accounting and the Accounting Plan (NN, No. 158/23.)

- Classification system

National classification of activities 2007; Classification of environmental protection and resource management activities (CEPA and CReMA) and the European System of National and Regional Accounts (ESA).

- Statistical concepts and definitions

Investments refer to the total realised investments in assets, methods, practices, technologies, processes and equipment for environmental protection. Realised investments are also construction works and asset acquisitions done during the reporting year, regardless of whether they were completed and paid for or not. The data are divided according to investors' main activity.

Pollution prevention could involve different types of activities, such as: modifying existing equipment or technology, integrating new and improved technology, re-formulating or re-designing products, switching to raw materials that provide cleaner inputs, and/or restoring environmental changes as a part of environmental management.

Environmental protection expenditure is the money spent on all purposeful activities directly aimed at the prevention, reduction and elimination of pollution or any other degradation of the environment. It includes current expenditure on goods and services.

Revenues from environmental-protection activities include: revenues from principal, secondary and ancillary activities and investments for own use, which are the result of environmental protection-related activities with a market value (e.g. electric energy as a by-product in the process of landfill degasification or recycled waste) and the value of savings from using internal own by-products as a result of environmental protection-related activities.

Persons employed in environmental protection and resource management activities are reported in the full-time equivalent (FTE). The full-time equivalent (FTE) is the number of full-time equivalent jobs, defined as total hours worked divided by average annual hours worked in full-time jobs (according to ESA 2010). According to the Regulation (EU) No. 691/2011 on European environmental economic accounts (27 May 2014), the number of persons employed is to be reported in full-time equivalents (FTEs) in environmental accounts.

#### Environmental protection domains and resource management

Environmental protection domains are divided into protection of air and climate, waste water management, protection and remediation of soil, groundwater and surface water, noise and vibration abatement; protection of biodiversity and landscape, protection against radiation and other environmental protection activities.

Environmental goods and services sector is engaged in management of water, forest resources, wild flora and fauna, energy resources, minerals, research and development of resources and other environmental resources.

Data on environmental expenditures are collected according to different environmental domains as defined by the Single European Statistical Classification of Environmental Protection Activities (CEPA), which was adopted at the Conference of the European Statisticians in June 1994 and revised in 2000.

- **Statistical units**

Reporting units are all business entities and parts thereof listed in the Statistical Business Register and government bodies and non-profit organisations.

Data sources used for the annual updating of the Address Book are those of the Statistical Business Register, the Financial Agency and other, secondary sources.

- **Statistical population**

All business entities and parts thereof listed in the Statistical Business Register. The selection of statistical units includes all statistical units that had more than 90% of total investments or expenditures in environmental protection and related activities according to the NKD 2007. and on the basis of available data.

## **1. Relevance**

### **1.1 Data users**

Users of data from the Croatian Bureau of Statistics (CBS); scientists, students.

### 1.1.1 User needs

Scientists - for research, students - for thesis

### 1.1.2 User satisfaction

The first user satisfaction survey of the Croatian Bureau of Statistics was conducted in 2013, the second one in 2015, and the last one at the end of 2022. The survey results can be checked on the website of the Croatian Bureau of Statistics <https://dzs.gov.hr/highlighted-themes/quality/user-satisfactionsurveys/686>.

## 1.2. Completeness

The data are sent in accordance with the relevant EU regulations.

### 1.2.1 Data completeness rate

Indicator was not computed for this survey.

## 2. Accuracy and reliability

### 2.1. Sampling error

Indicator is not applicable for this survey.

#### 2.1.1 Sampling error indicators

Indicator was not computed for this survey.

### 2.2. Non-sampling error

The eligibility rate is the share of eligible reporting units among all selected reporting units.

#### 2.2.1. Coverage error

Indicator is not applicable for this survey.

#### 2.2.2. Over-coverage rate

Indicator was not computed for this survey.

#### 2.2.3. Measurement error

Logical-calculation control is applied to part of the data, and the resulting errors are checked by phone with the reporting units before correction.

#### 2.2.4. Non-response error

Reporting units are contacted by telephone if necessary.

#### 2.2.5. Unit non-response rate

Indicator was not computed for this survey.

#### 2.2.6. Item non-response rate

Indicator was not computed for this survey.

#### 2.2.7. Processing error

Incorrectly entered data either at the reporting unit or in the processing passes through logical-calculation control and checked and corrected the wrong information.

#### 2.2.8. Imputation rate

Indicator was not computed for this survey.

#### 2.2.9. Model assumption error

Indicator is not applicable for this 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

Survey disseminate preliminary results and final data in the database.

#### 2.3.3. Data revision – average size

Indicator was not computed for this survey.

### 2.4. Seasonal adjustment

Indicator is not applicable for this survey

## 3. Timeliness and punctuality

### 3.1. Timeliness

On 20 December 2024 (e.g., data relating to 2023 are released in December 2024)

T + 345 days

#### 3.1.1. Timeliness – first results

Indicator for this survey is not applicable.

#### 3.1.2. Timeliness – final results

Timeliness - final results is: T + 10,3.

### 3.2. Punctuality

All data were delivered on time based on the planned date of publication. T+0

#### 3.2.1. Punctuality – delivery and publication

Delivery and publication is: 0

## 4. Accessibility and clarity

Data are disseminated in electronic format - release on the website of the Croatian Bureau of Statistics in the form of the First Releases and in the PC-Axis database.

The First Release contains short methodological explanations, such as sources and methods of data collection, coverage and comparability, definitions and etc. Metadata are also available in the database.

### 4.1. News release

[OEN-2024-1-4 Environmental Protection Expenditure Accounts \(EPEA\) and Environmental Goods and Services Sector \(EGSS\) Accounts, 2023 - Provisional Data](#)

Deadlines: 20 December 2024

## **4.2. Online database**

[18 April 2025 PC-Axis databases - Environmental Protection Expenditure Accounts \(EPEA\) and Environmental Goods and Services Sector \(EGSS\) Accounts](#)

## **4.3. Microdata access**

The conditions under which certain users can access microdata are regulated by the [Ordinance on 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**

The basic methodological explanations are published in the First Release and in the PC-Axis database. All relevant information is also available on the Eurostat's website.

## **5. Coherence and comparability**

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

Indicator is not applicable for this survey

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

Data series for 2014 - 2023 are comparable.

#### **5.2.1. Length of comparable time series**

Length of comparable time series is: 10 years.

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

Indicator is not applicable for this survey

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

Indicator was not computed for this survey.

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

Indicator was not computed for this survey.

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

Indicator was not computed for this survey.

## **6. Cost and burden**

### **6.1. Cost**

The costs associated with the production data through material costs and employee benefits.

### **6.2. Burden**

Indicator for this survey is not computed.