



REPUBLIC OF CROATIA  
CROATIAN BUREAU OF STATISTICS



## **QUALITY REPORT FOR STATISTICAL SURVEY**

### **Environmental Protection Expenditure Accounts (EPEA) and Environmental Goods and Services Sector (EGSS) Accounts for 2025**

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April, 2026

## 0. Basic information

- Purpose, goal, and subject of the survey

Environmental Protection Expenditure Accounts (EPEA) include investments and current expenditures in environmental protection activities. Environmental goods and services sector (EGSS) Accounts include output, gross value added, employees and exports in activities related to environmental protection and resource management. Data for EPEA and EGSS are based on the survey "Investments in environmental protection and expenditures for goods and services in the environment in 2024." (form IDU-OK), which was conducted by the Croatian Bureau of Statistics based on the Official Statistics Act (NN, Nos 25/20, 155/23 and 124/25 – corr.) and the compilation of data from other sectors of the Croatian Bureau of Statistics, Financial agencies and other secondary sources. EPEA and EGSS modules are based on the Regulation (EU) No. 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts and 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 (27 May 2014).

- 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, 155/23 and 124/25 – corr.)

Accounting Act (NN, Nos 85/24, 145/24 and 151/25)

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)

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.

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.

Output consists of those produced goods or services that become available for use outside the producer unit, any goods and services produced for own final use and goods that remain in the inventories at the end of the period in which they are produced. The EGSS output also includes ancillary output and non-market output.

Gross value added (GVA) is the value of the goods and services produced, minus the cost of all inputs in that production.

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

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

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, research and development 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.

- Statistical units

Reporting units are business entities and parts thereof from the Statistical Business Register as well as government bodies and non-profit organisations.

- Statistical population

Business entities and parts of business entities from the Statistical Business Register. The selection of the scope of statistical units includes all statistical units based on available data that had more than 90% of investments, expenses, income in environmental protection or resource management according to the NKD 2007 activity sections.

## **1. Relevance**

### **1.1 Data users**

Users of data from the 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 2022, and the last one at the end of 2024. The survey results can be checked on the website of the Croatian Bureau of Statistics [User satisfaction surveys](#).

### **1.2. Completeness**

Data are submitted to Eurostat pursuant to Regulation (EC) No 691/2011 of the European Parliament and of the Council of 6 July 2011 on European environmental economic accounts. The data are collected only for national and Eurostat purposes.

#### 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

If necessary, reporting units are contacted by phone.

#### 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 by the reporting units or in the processing passes through data validation are checked and corrected.

#### 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 19 December 2025 (e.g., data relating to 2024 are released in December 2025)

T + 344 days

#### 3.1.1. Time lag – first results

Time lag - first results is: T + 10,3

#### 3.1.2. Time lag – final results

Time lag - final results is: T + 14,3

### 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 paper and 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-2025-1-4 Environmental Protection Expenditure Accounts \(EPEA\) and Environmental Goods and Services Sector \(EGSS\) Accounts, 2024 - Provisional Data](#)

Publication date: 19 December 2025

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

17 April 2026 Databases – Environmental Protection Expenditure Accounts (EPEA) and Environmental Goods and Services Sector (EGSS) Accounts

[PC-Axis database](#)

#### **4.3. Micro-data 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

<https://ec.europa.eu/eurostat/web/environment/methodology>

### **5. Comparability over time**

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

Indicator is not applicable for this survey.

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

The data series in Eurostat's questionnaires from 2014 to 2024 are comparable.

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

Length of comparable time series is: 11 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.