



Republic of Croatia
Ministry of Finance

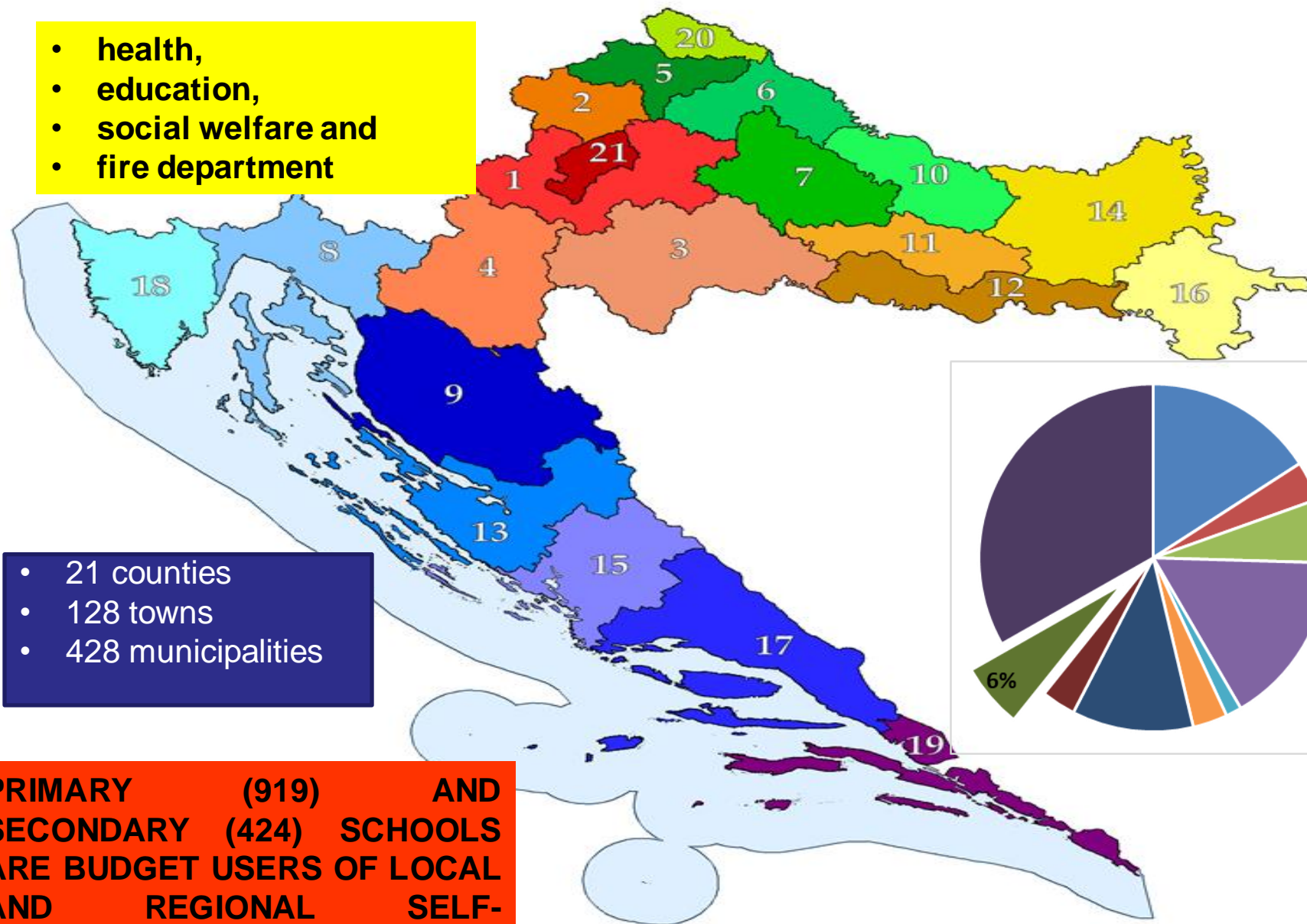
**Budget beneficiaries of the lowest level
(primary and secondary schools – potential for integration)**

**PEMPAL – Thematic workshop of the Treasury
Community of Practice Working Group – Belgrade –
June 4, 2024**



FISCAL DECENTRALIZATION IN CROATIA – SINCE 2001

- health,
- education,
- social welfare and
- fire department



- 21 counties
- 128 towns
- 428 municipalities

PRIMARY (919) AND SECONDARY (424) SCHOOLS ARE BUDGET USERS OF LOCAL AND REGIONAL SELF-GOVERNMENT UNITS (LRSGUs)

FINANCING OF PRIMARY AND SECONDARY EDUCATION IN THE REPUBLIC OF CROATIA

LAW ON EDUCATION AND CARE IN PRIMARY AND SECONDARY EDUCATION –

resources for financing of public needs in primary and secondary education are provided through:

- national budget,
- budgets of local and regional self-government units
- resources of the founder (when it is another natural or legal entity)
- revenues generated through own business activities and other earmarked revenues
- parents' contribution for special services and activities in schools
- donations and other sources in accordance with the law

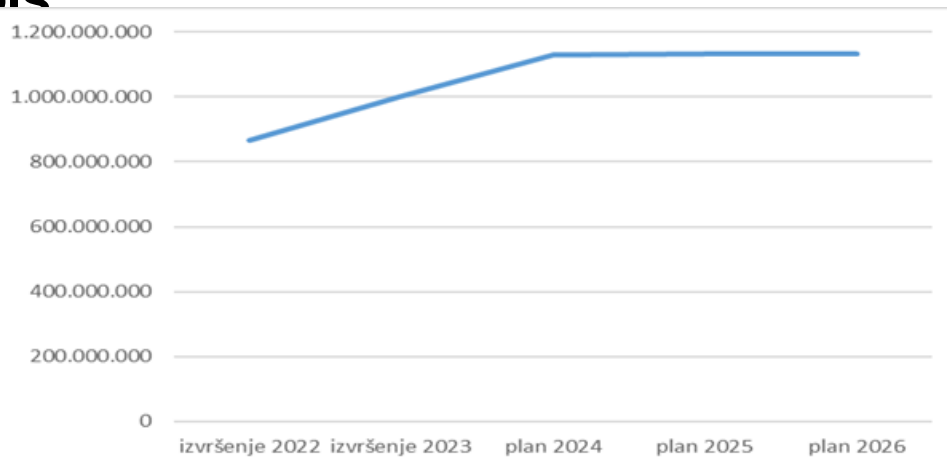
LEVEL OF EDUCATION	SOURCE OF FUNDING		
	Towns/municipalities	Counties	Central government
PRIMARY SCHOOLS	current and capital expenditures for PS in their territory	current and capital expenditures for PS in their territory	<ul style="list-style-type: none">• salaries,• part of capital expenditures
SECONDARY SCHOOLS		current and capital expenditures for SS in their territory	<ul style="list-style-type: none">• insufficient resources from towns and municipalities with insufficient capacities



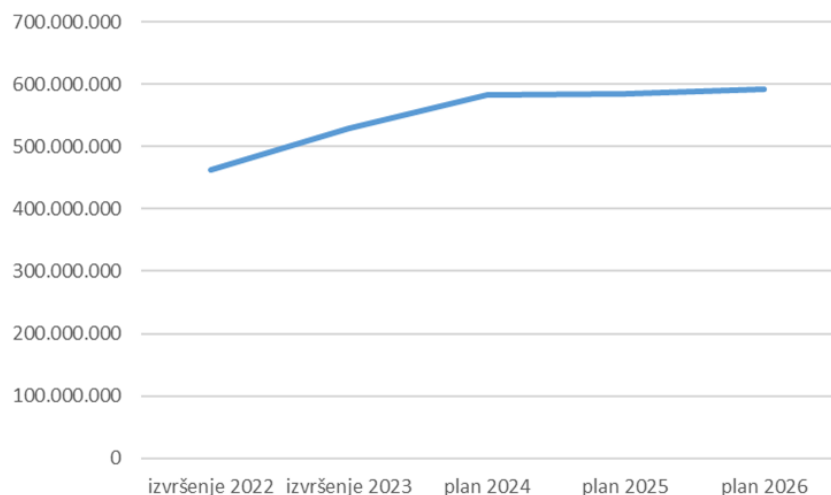
PRIMARY AND SECONDARY EDUCATION IN THE NATIONAL BUDGET



THE MINISTRY OF SCIENCE, EDUCATION AND YOUTH – **PRIMARY EDUCATION – A 579000 – Allocations in the general budget** – salaries and benefits are allocated in the national budget for approx. **44,369** employees in **919** primary schools



SECONDARY EDUCATION – A – 580000 – Allocations in the general budget, resources for salaries and benefits are allocated for approx. **22,689** employees in **424** secondary schools.



COP – CENTRALIZED PAYROLL

VLADA REPUBLIKE HRVATSKE
REGISTAR ZAPOSLENIKU JAVNOM SEKTORU

PORUKE

COP

» Otvaranje obračuna

» PRIPREMA PARAMETARA ZAPOSLENIKA

» Evidencija radnog vremena

» Obračuni plaća zaposlenika

» Rekapitulacija obračuna plaće

» Isplate

Pretraživanje

Ustrojstvena jedinica: MINISTARSTVO GOSPODARSTVA

Zaposlenik: OIB:

PRAVNI AKTI

COP-EVIDENCIJA

OBRASCI

ISPLATI

Osnovni podaci obračuna plaće

Status obračuna: Obračun unesen (iniciran)

Razdoblje: 7 / 2013 Rbr. obračuna: 1 Vrsta obračuna: osnovni obračun

Institucija: 22413472900 - 47115 MINISTARSTVO GOSPODARSTVA

Pretraživanje

Ustrojstvena jedinica: ☐ Primjeni i na podređene

☐ Puhvati zaposlenike koji nemaju raspored zbog pridruženog posebnog statusa

Zaposlenik: OIB:

Prezime	Ime	OIB	Ukupno parametara
GOSPODARSTVA	MINISTAR	26826636976	13
GOSPODARSTVA	TAJNICA	88745698564	11
MULAOMEROVIĆ	MARIO	70609027410	13
PODUZETNIŠTVO	NATAŠA	92566440077	13
RAD	MINULI	87548785477	16
RANČIĆ	DAMIR	19013718548	11
STATUS	POSEBNI	74814774634	12
TAJNIK	MINISTARSTVA	32132132138	13
TEA	VJEŽBA	88556214520	11
ZORIĆ	ZORA	97463660666	17

1. Odabir obračuna je objašnjen u prethodnoj slici pod brojem: 6. Odabirom obračuna napunjen je crveno uokvireni blok.

2. Klikom na „Pretraživanje“ otvaraju se tri polja za upis kriterija pretraživanja

3. S: „Traži“ potvrđujemo upis i dobijamo popis svih zaposlenika za odabrane kriterije.

4. Klikom na: „Priprema parametara za zaposlenike“ povlače se iz Registra parametri za sve odabrane zaposlenike. NAPOMENA: Klikom na kafeni kružić se odabire i priprema djelatnika sa posebnim statusom (razriješeni, udaljeni iz službe, na raspolaganju...)

5. Klikom na 3. ili na 4. puni se popis djelatnika

6. Klikom na „Detalji“ prikazuju se svi pripremljeni parametri za označenog djelatnika (GOSPODARSTVA MINISTAR).

7. Klikom na „Brisanje“ briše se odabrani parametar.

Detalji po zaposleniku

Ustrojstvena jedinica	Radno mjesto	Šifra param.	Opis parametra	Vrijednost parametra	Datum od	Datum do
		DOP_NA_PL_INV	Poticanje zapošljavanja invalida	0.00200	01.12.2012	31.12.2012
		DOP_NA_PL_OZLJ	Slučaj ozljede na radu	0.00500	01.12.2012	31.12.2012
		DOP_NA_PL_ZAP	Zapošljavanje	0.01600	01.12.2012	31.12.2012
		DOP_NA_PL_ZDR	Zdrastveno osiguranje	0.13000	01.12.2012	31.12.2012
		KOEF_OSN_ODBITAK	Osnovni odbitak za utvrđivanje poreza	1.00000	01.12.2012	31.12.2012
		OSN_OLAKSICA	Osnovna osobna olakšica	2.200.00000	01.12.2012	31.12.2012
		STAZ_OSNOVNI	Povećanje za svaku godinu radnog st...	0.10000	01.12.2012	31.12.2012
		VJERNOST	Uvećanje za radni staž ostvaren u drž...	0.04000	01.12.2012	31.12.2012
		ZVANJE_MR	Uvećanje za znanstveni stupanj magi...	0.08000	01.12.2012	31.12.2012

PLANS FOR INTRODUCTION OF NEW BUDGET BENEFICIARIES



- from 2025 to 2030
 - culture and media (archives 19 BB, museums and galleries 22 BB)
 - national parks 19 BB
- science and education (universities, faculties 97 BB, public institutes (24 BB)
- new hospitals (22 BB)
- other (new institutions)

- out of the total of **563** budget beneficiaries, **318** operate directly, indirectly and partially through the single treasury account

	2022	2023
share of expenditures and expenses executed through the TSA	97.70%	98.12%
share of revenues and receipts executed through the TSA	97.60%	97.94%







THANK YOU FOR YOUR ATTENTION!

Questions and comments?

e mail: izvrsenje.proracuna@mfin.hr

