

Institutional Profile of the **Environmental Protection and Energy Efficiency Fund (EPEEF)**, Republic of Croatia

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1. Basic information

Country:	Croatia
Official name or designation of the institution:	Environmental Protection and Energy Efficiency Fund of the Republic of Croatia (EPEEF)
Website and mailing address of the institution:	http://www.fzoeu.hr Fond za zaštitu okoliša i energetske učinkovitost; Ksaver 208; Zagreb; Tel: +(385 1) 5391 800; Fax: +(385 1) 5391 810; E-mail: kontakt@fzoeu.hr
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Note: This institutional profile has been prepared based on publicly available material on the EPEEF, including in particular the EPEEF website and printed material that the EPEEF has made available to the author. However, this text has not been formally approved by the EPEEF. Although every care has been taken by the author to ensure the accuracy of the information presented in this profile, no warranty can be given in respect of the accuracy, reliability, up-to-datedness or completeness of this information. As the EPEEF has provided a limited amount of up to date information to the author of this profile, the following text is somewhat less detailed than one would expect. The interested reader may want to contact the EPEEF directly for additional information.

2. Background and Objectives of the Institution

The Environmental Protection and Energy Efficiency Fund (EPEEF) was established pursuant to provisions of Article 60 Paragraph 5 of the Environmental Protection Act (“Narodne novine” No. 82/94 and 128/99) and Article 11 of the Energy Act (“Narodne novine” No 68/01).

The Act on the Environmental Protection and Energy Efficiency Fund was published in “Narodne novine” No. 107/03 and applied as from January 1, 2004.

According to the provisions of the Environmental Protection Act, the EPEEF is established in order to ensure additional resources for financing projects, programs and similar undertakings in the field of preservation, sustainable use, protection and improvement of the environment. According to the provisions of the Energy Act, the EPEEF is established in order to participate with its resources in financing of national energy programs, with a goal of achieving energy efficiency and use of renewable energy sources.

According to the provisions of the Act on Environmental Protection and Energy Efficiency Fund, the EPEEF was established in order to finance the preparation, implementation and development of programs, projects

and similar undertakings in the field of preservation, sustainable use, protection and improvement of the environment and in the field of energy efficiency and use of renewable energy sources.

The Fund was established as an extra-budgetary Fund with a status of legal person and vested with public authority laid down by the Act. The public authority pertains to passing administrative acts related to payment of charges and the “special charge” (see below), keeping registers of parties subject to payment, prescribing the conditions that must be met by recipients of the Fund’s resources and the conditions for allocation of funds.

Apart from the provisions of the Act on Environmental Protection and Energy Efficiency Fund, the provisions of the Budget Act, the General Taxation Act and the General Administrative Procedure Act also apply to the operations of Fund.

On behalf of the Republic of Croatia the founder’s rights are exercised and the obligations discharged by the Government of the Republic of Croatia.

The Fund manages and uses the resources for activities and purposes laid down in the Act on Environmental Protection and Energy Efficiency Fund. The Fund is liable for its obligations with all of its assets. The Republic of Croatia has joint and several unlimited liability with no limitation for the obligations of the Fund.

The Management Board of the EPEEF, with the consent of the Government of the Republic of Croatia, at its sessions held 30 October and 21 November 2003 adopted the Statute of the Environmental Protection and Energy Efficiency Fund (“Narodne novine” No 193/03). The EPEEF Statute has been amended in 2004 (“Narodne novine” No 73/04)

All legislation governing the EPEEF is available for download at the [dedicated website of the EPEEF](#) (however, in Croatian language only).

3. Management and Administration

The bodies of the Fund are the Fund Management Board (MB) and the Fund Director.

The Management Board currently has six members of which one is Chairman of the MB. All MB members are appointed and relieved by the Government of the Republic of Croatia. MB members are appointed for a term of four years. The MB is currently composed as follows:

- 2 representatives of the Ministry responsible for environmental protection, currently these positions are held by Davor Mrduljaš (Chairman of the MB) and Željka Stošića
- 1 representative of the Ministry responsible for energy, currently Igor Raguzin
- 1 representative of the Ministry responsible for finance, currently Vlatko Plečko
- 1 representative of the Croatian Chamber of Economy, currently Jasminka Trzun
- 1 representative from among the experts in the field of environment protection, currently Mark Širc

The scope of activities, the authority and responsibilities, as well as the method of work of the Management Board are defined by the Fund Statute. MB responsibilities include:

- Adoption of the annual and the four-year program of work of the Fund (consent of the Government of Croatia necessary),
- Adoption of the financial plan of the Fund (consent of the Government of Croatia necessary),
- Adoption of the Fund Statute (consent of the Government of Croatia necessary),

- Adoption of certain bylaws of the Fund, e.g., on the internal organization of the Fund, and, on rights and obligations of Fund staff
- Decision on the acquisition, encumbrances and alienation of real estate and other property,
- Conclusion of legal contracts whose individual value does not exceed the amount of 5 mln HRK
- Decision on the allocation of unused financial resources of the Fund,
- Decision on the leasing of buildings and premises of the Fund or changing the purpose of buildings or premises.
- Decision on the appointment and relief of Deputy Directors and heads of internal organizational units of the Fund,
- Decision on the report on the Fund's operations submitted by the Fund Director
- Decision on projects, programs and other undertakings being planned in the fields of environmental protection and of energy efficiency,
- Decision on the setting of priorities in spending programs
- Decision on the allocation of the Fund's resources for financing programs, projects and similar undertakings through loans, subsidies, aid and grants, and participation in co-financing programs and projects organized by international institutions and bodies or other legal persons,
- Decision on the cooperation with banks and other financial institutions and legal persons in order to realize the activities of the Fund,
- Decision on inviting project applications according to spending priorities,
- Decision on the selection of recipients of financial resources extended by the Fund following the announced invitation,
- Decision on the conditions for the allocation of the Fund's financial resources, in accordance with the bylaws of the Fund,
- With the consent of the Government of the Republic of Croatia, the MB also decides on: the acquisition, encumbrances and alienation of real estate and other property whose individual value exceeds the amount of 5 mln HRK, and, taking out loans from financial institutions and other legal persons in amounts exceeding the value of 5 mln HRK.

MB decisions are valid if more than half of all MB members are present at a MB session. The MB decides by a majority of votes of all members. The Fund Director and Deputy Director participate in the MB work, however, without voting rights.

The Director is in responsible for the operations of the Fund. The Fund Director has a Deputy. Both Fund Director and Deputy Director are appointed and relieved by the Government of Croatia upon proposal of the Management Board. The terms of office of the Director are four years and the same person may be appointed again. At the session of January 5, 2004, the Government of the Republic of Croatia has appointed Vinko Mladineo as Director of the EPEEF. The scope of activity, the authority and responsibilities of the Director are defined by the EPEEF Statute. They include:

- Represent the Fund.
- Be responsible for lawfulness of the work and operations of the Fund.
- Propose the program of work and the financial plan of the Fund,
- Implement the decisions of the Management Board.
- Be responsible for the realization of the program of work and the financial plan of the Fund.
- Propose bylaws to be adopted by the Management Board and pass certain bylaws defined by the Fund Statute.
- Sign administrative acts related to the exercise of public authority of the Fund, unless this authority was delegated to other employees of the Fund by virtue of the Fund Statute.

- Organize and implement the procedure for collection charges which represent earmarked revenue of the Fund.
- Conclude agreements with the recipients of the Fund's resources.
- Ensure that the Fund resources disbursed to recipients are used for the agreed specified purpose.
- Ensure that bylaws are implemented and issue instructions pertinent to this end.
- Propose the appointment and relief of Assistant Directors and heads of internal organizational units of the Fund.
- Decide on hiring and terminating work contracts of other Fund employees.
- Submit reports on the realization of the work and financial program to MB.
- Submit proposals and opinions on individual issues relating to the work and operations of the Fund.
- Perform other tasks defined by the Fund Law, Fund Statute and Fund bylaws

The Fund Director has the authority to conclude legal contracts whose value does not exceed the amount of 0.6 mln HRK. For legal contracts exceeding the amount of 0.6 mln HRK, the Director must obtain prior consent of the Management Board.

The internal organization of the Fund is determined in the 2004 amendment to the Fund Statute as follows:

- Office of the Director
- Department for administrative and legal affairs and collection of charges
- Department for preparation, implementation and development of programs, projects and other undertakings in the fields of environmental protection and energy efficiency
- Department for finance and financial support
- Secretariat of the Fund

The EPEEF is promoting, establishing and pursuing cooperation with international and domestic financial institutions and other legal and natural persons in order to finance environmental protection and energy efficiency in accordance with the National Environmental Protection Strategy and the National Environmental Action Plan, the Energy Development Strategy and the Implementation Program for the Energy Development Strategy, national energy programs and other programs, policies and acts in the field of environmental protection and energy efficiency.

To this end, the EPEEF is jointly implementing with Hrvatska banka za obnovu i razvitak (HBOR – the Croatian Bank for Reconstruction and Development) selected environmental financing programmes further detailed on HBOR's dedicated website:

- [Loan Programme for the Financing of Projects of Environmental Protection, Energy Efficiency and Renewable Energy Resources](#)
- [Loan Programme for the Preparation of Renewable Energy Resources Projects](#)

EPEEF is also directly involved in managing EU assistance to Croatia. For example, the EPEEF has been designated as Implementing Body to execute the "Priority Axis 1 – Developing Waste Management Infrastructure for Establishing and Integrated Waste Management System in Croatia" of the [2007-2009 IPA Environmental Operational Programme](#). In this responsibility, the EPEEF will implement the following functions:

- Verification of tender documents received from beneficiary institutions and preparation of complete tender dossier;
- Arranging for tendering procedures and contract award procedures;

- Acting as the Contracting Authority;
- Contract implementation;
- Making payments to, and recoveries from, the final beneficiary;
- Carrying out verifications to ensure that the expenditure declared has actually been incurred in accordance with applicable rules, the products or services have been delivered in accordance with the approval decision, and the payment requests by the final beneficiary are correct;
- Irregularity reporting.

4. Revenues

EPEEF revenue sources include:

- Earmarked charges levied on polluters of the environment, in particular: CO₂, SO₂ and NO₂ emission charges;
- An earmarked charge levied on “environmental users” (essentially a charge levied on owners or authorized holders of rights on buildings or building complexes)
- Earmarked charges for “burdening the environment with waste”: one charge is levied on legal and natural persons using landfills for disposal of municipal and/or non-hazardous industrial waste; another charge is levied on the volume of produced, untreated and not-exported hazardous waste;
- An earmarked “special environmental charge” levied on motor vehicles and paid by legal and natural persons registering motor vehicles. The charge is payable according to specifics such as type of vehicle, vehicle age, type and size of engine, type of motor fuel, etc.
- Budget transfers of units of regional and local self-government according to jointly defined programs
- Revenues from international bilateral and multilateral cooperation on programs, projects and similar undertakings in the field of environmental protection and energy efficiency;
- Revenues and proceeds from management of available monetary assets of the Fund;
- Other sources in accordance with the EPEEF Act.

To the extent available, data on EPEEF total, actual revenues and expenditures for the period 2004-2007 are presented in table 1 below.

Table 1: Total revenues and expenditures of the EPEEF (all data in HRK; actual values for the given year)					
	2003	2004	2005	2006	2007
Start of year balance	...	0	138'044'387	n.a.	n.a.
Total annual revenues	...	172'272'959	n.a.	n.a.	n.a.
Total disposable resources	...	172'272'959	n.a.	n.a.	n.a.
Total environmental expenditures	...	27'804'190	n.a.	n.a.	n.a.
Overhead/administration expenditures	...	6'424'382	n.a.	n.a.	n.a.
Total expenditures	...	34'228'572	n.a.	n.a.	n.a.
End of year balance	...	138'044'387	n.a.	n.a.	n.a.

To the extent available to the author of this profile, detailed data on actual EPEEF revenues during 2004-2007 are presented in table 2 below.

Table 2: Total annual revenues of the EPEEF (all data in HRK; actual values for the given year)					
	2003	2004	2005	2006	2007
State budget allocation	...	1'525'000	n.a.	n.a.	n.a.
Revenues from regional and local self-governments	...	0	n.a.	n.a.	n.a.
CO2 charges	...	0	n.a.	n.a.	n.a.
SO2 charges	...	2'371'622	n.a.	n.a.	n.a.
NO2 charges	...	1'142'239	n.a.	n.a.	n.a.
Charges on users of the environment (building charges)	...	0	n.a.	n.a.	n.a.
Charges on municipal and non-hazardous technical waste	...	2'485'583	n.a.	n.a.	n.a.
Charges on hazardous waste	...	221'551	n.a.	n.a.	n.a.
Environmental charge on motor vehicles	...	164'298'222	n.a.	n.a.	n.a.
Loan repayment (including interest)	...	0	n.a.	n.a.	n.a.
Grants from foreign institutions	...	0	n.a.	n.a.	n.a.
Loans extended to the Fund by international/foreign institutions	...	0	n.a.	n.a.	n.a.
Revenue from financial operations and interest on bank deposits	...	228'742	n.a.	n.a.	n.a.
Other revenues	...	0	n.a.	n.a.	n.a.
TOTAL	...	172'272'959	n.a.	n.a.	n.a.

The EPEEF is publishing additional data on “*planned revenue*” as part of its yearly and medium term spending strategies (available at the EPEEF website – in Croatian language). According to the 2005-2008 EPEEF Work Program adopted by the Fund MB in March 2005, the following revenues are “planned” (see table 3 below):

Table 3: Overview of “planned” EPEEF revenues 2005-2008 (all data in mln HRK)				
	2005 “planned”	2006 “planned”	2007 “planned”	2008 “planned”
Revenue from financial assets	0.25	0.30	12.16	24.00
CO2 charges	41.50	53.30	50.00	47.00
SO2 charges	2.75	3.90	3.70	3.66
NO2 charges	6.95	8.50	8.30	8.25
Charges on “users of the environment” (building charges)	47.00	67.00	70.00	74.00
Charges on municipal waste	12.00	10.00	7.00	6.00
Charges on non-hazardous industrial waste	5.50	7.50	4.50	4.00
Charges on hazardous waste	0.78	0.90	0.30	0.25
“Special charge” on motor vehicles	194.50	199.00	200.00	202.00
Other revenues	-	57.00	60.00	62.00
TOTAL	311.23	407.40	415.96	431.16

According to the data presented in table 3, the EPEEF might currently manage annual revenues in the size of roughly 55-60 mln EUR of which roughly half is contributed by the “special charge on motor vehicles”. However, as mentioned, above data represent projected revenues only, not actual revenues.

Actual revenue data are probably reported in the EPEEF’s annual “reports on the realization of the EPEEF work program”. However, it appears that these reports are not available on the EPEEF’s website.

5. Spending Strategies

The resources of the Fund are primarily used to finance programs, projects and similar undertakings defined in accordance with the National Environmental Protection Strategy and the National Environmental Action Plan, the Energy Development Strategy and the Implementation Program for the Energy Development Strategy, as well as national energy programs.

The resources of the Fund are used to finance environment protection and energy efficiency projects, in particular related to:

- Protecting, preserving and improving the quality of air, soil, water and the sea, as well as for moderating climate change and protecting the ozone layer;
- Remediation of landfills, promoting elimination or reduction of production of waste, waste treatment and reprocessing;
- Promoting cleaner manufacturing processes. i.e. the elimination or reduction of waste and emissions produced in manufacturing processes;
- Protecting and preserving the biological and landscape diversity;
- Implementing national energy programs;
- Promoting the use of renewable energy sources (sun, wind, biomass, etc.);
- Promoting sustainable construction models;
- Promoting cleaner transport;
- Promoting sustainable use of natural resources;
- Promoting sustainable development of rural areas;
- Promoting sustainable economic activity, i.e. sustainable economic development;
- Improving the system of information on the state of the environment; monitoring and assessing the state of the environment; and, introducing the system for management of the environment;
- Promoting educational research and development studies, programs, projects and other activities, including demonstration activities;
- Carrying out the activities of the Fund.

The Fund may also participate in co-financing of programs, projects and similar activities in the field of environmental protection and energy efficiency which are carried out in the territory of the Republic of Croatia and organized and financed by international organizations, financial institutions, or other foreign legal persons.

The Fund operates according to both, a yearly and a long-term work program. The current yearly and long term work programs are described in some detail below.

The Fund adopts a *long-term work program*, in accordance with the National Environmental Protection Strategy and the National Environmental Action Plan, the Energy Development Strategy and the Implementation Program for the Energy Development Strategy, national energy programs, other acts and regulations in the field of environmental protection and energy efficiency, as well as international

agreements the Republic of Croatia is a party to, subject to the consent of the Government of the Republic of Croatia. The current long-term work program of the Fund is the *2005-2008 EPEEF Work Program* adopted by the Fund MB in March 2005. [Click here to view the 2005-2008 EPEEF Work Program](#) (in Croatian language).

The contents and structure of the long-term work program can be summarized as follows: The 2005-2008 EPEEF Work Program contains a summary assessment of the current state of environment (focusing on areas the EPEEF is active according to the EPEEF Act) and the situation as regards energy efficiency and renewable energy sources in Croatia. This assessment is followed by the programming of Fund activities during 2005-2008: General guidelines and relevant policy framework for programming are outlined. Then, goals and objectives for the EPEEF's various focus sectors during 2005-2008 are stated. Finally expected ("planned") revenues and expenditures of the Fund are detailed and specific allocations to priority spending areas defined.

According to the 2005-2008 EPEEF Work Program, a total of 1517 mln HRK are expected to be spent on environmental and energy efficiency related projects during 2005-2008. The work program specified priority spending areas as follows: 65% of overall project expenditures were allocated to projects and programs related to waste management, in particular:

- Remediation of municipal waste landfills
- Remediation of illegal dumps
- Promotion of prevention and reduction of waste
- Waste management
- Waste recovery and utilization of valuable properties of waste
- Remediation of hazardous waste landfills, especially in highly polluted locations

For other environment related spending areas (see list at beginning of this section), the 2005-2008 EPEEF Work Program allocated 7% of total project/program expenditures, and, for energy efficiency and renewable energy related projects 28% of total expected expenditures.

The 2005-2008 EPEEF Work Program also contains that roughly 30% of total allocations would be provided in the form of (soft) loans (extended primarily to companies, legal and natural persons) and roughly 50-55% of total allocations in the form of grants ("financial aid") to local self governments. The remainder would be allocated primarily in the form of interest rate subsidies (extended primarily to companies, legal and natural persons). Note that units of regional self-governments and units of local self-government may receive Fund support amounting to the following maximum levels of co-finance: up to 80% of total investment cost if they are located in areas of special state concern; up to 60% if they are located on islands or in mountainous areas and if their financial ability is limited (per capita income less than 65% of the Croatian average); up to 40% in all other areas. Companies, other legal persons and natural persons may receive from the Fund co-finance up to 40% of total investment costs.

Based on the long-term work program, the Fund Management Board also adopts a *work program and a financial plan for each fiscal year*. The work program and the financial plan detail programs and projects, as well as financial resources, for both areas, the field of environment protection and the field of energy efficiency. The financial plan of the Fund is prepared in accordance with the procedure prescribed by the Act on Budgets for extra-budgetary Funds.

In terms of form and contents, the yearly program is strongly based on the long term work program and contains more detailed objectives, priorities and data. [Click here to view the current \(2007\) annual EPEEF Work Program](#) (in Croatian language).

6. Expenditures

Details on actual expenditures including relevant data are probably reported in the EPEEF's annual "reports on the realization of the EPEEF work program". However, it appears that these reports are not available, e.g. on the EPEEF's website. The interested reader may want to turn to the EPEEF directly to request information on actual expenditure, including actual spending volumes to different spending areas, according to type of financing instrument and type of recipient, etc.

7. Funding Cycle

EPEEF resources are disbursed to legal and natural persons for financing projects and programs in areas defined by the EPEEF Act and on the basis of invitations to apply for EPEEF financing announced regularly by the Fund.

As a rule, the Fund issues a call for applications once a year in accordance with the Fund's Yearly Work and Financial Plan. Calls for applications of the Fund are published in "Narodne novine", the Fund's website and in public media. A call for applications includes the following details:

- Subject of the call
- Eligibility criteria for proponents
- Conditions that must be met by proponents
- List of documents that must accompany an application
- Basic selection criteria
- Place and deadline for submitting applications
- Timeframe within which project selection will be made

Basic eligibility criteria laid down in the relevant Fund Ordinance include (supplemental conditions can be added in specific calls for applications):

- The proponent must have the seat in the territory of Croatia,
- The proponent is investing own resources in projects/programs co-financed by the Fund
- The proponent accepts the conditions for joint participation in joint co-financing of projects/programs
- The proponent submits an application for using Fund resources, in accordance to the respective call for applications
- The proponent concludes an agreement with the Fund on the project/program co-financed by the Fund
- The proponent meets all other conditions set out in the call for applications

The basic criteria for appraising and selecting applications include:

- The degree to which a project proposal is elaborated (completeness of expert and technical documentation, level of readiness to commence work, amount of the recipient's own resources) – for this criteria, up to 10 points can be scored.
- The extent of the beneficial impact on the environment and energy efficiency (sustainable development, expected improvement of the quality of the environment or increase in energy efficiency, comprehensive approach of the owner in addressing individual environmental protection and energy efficiency issues, fulfillment of international obligations, priority ranking in national

environmental protection program and the level of fulfillment of goals of national energy programs for energy efficiency and renewable sources): up to 30 points can be scored

- The quality of proposed technological specifications: up to 20 points can be given
- The level of endangerment of environment (protected areas, protected plant, fungous and animal species, protected minerals and fossils, ecologically important areas, level of reduction of environmental pollution and harmful effects for environment and human health, measures taken following the inspection in order to eliminate hazards to the environment and human health: up to 30 points can be given
- The recipient's financial capability for investment and repayment of funds (if repayment is stipulated in the call for applications): up to 10 points can be scored

A maximal score of 100 points is thus possible. Once the scoring is completed for all proposals, a list is prepared ranking the project proposals according to the score achieved during appraisal. The Fund MB then decides based on this priority list and according to the available funds.

Further details on conditions that must be met by the recipients of EPEEF resources, the conditions and the methods of allocating the Fund's resources, the criteria and benchmarks for the appraisal of applications, as well as the methods of monitoring project implementation are regulated by and available in specific bylaws of the Fund.

8. Evaluation, Reporting and Public Information

According to the EPEEF Act, the operations of the Fund should be transparent.

The Fund must submit reports on the realization of the Work Program and on its operations in the previous year to the Minister responsible for environmental protection and to the Minister responsible for energy.

The Fund must provide to the interested public and the media, upon request, information on its operations, as well as enable access to the requested documents. The Fund may withhold information or deny access to documents designated as official or trade secrets.

Administrative supervision and the supervision of professional work of the Fund are carried out by the Ministry responsible for environmental protection and the Ministry responsible for energy, each within its purview.

Inspection control over the implementation of the provisions of the EPEEF Act and of regulations adopted pursuant to this Act is carried out by the environmental protection inspectorate, within the scope of its competence.

The Fund Statute stipulates that independent licensed auditing firms shall carry out the supervision of the operations of the Fund. In this the selected auditing firm needs to apply the relevant regulations and practice in Croatia as well as European norms.

The Fund's information policy includes the EPEEF website (note: currently the website is in Croatian language only), as well as various printed materials and specific reports and policies prescribed by the EPEEF Act and Statute.

9. Major Achievements

Details on actual effects and results of Fund expenditures are probably reported in the EPEEF's annual "reports on the realization of the EPEEF work program". However, it appears that these reports are not available at the EPEEF's website. The interested reader may wish to contact the Fund directly to request this type of information.

Annex 1: Exchange rates

Table 8: End-year exchange rates HRK/USD and HRK/EUR					
	2003	2004	2005	2006	2007
HRK / USD	6.36	5.84	6.21	5.57	4.99
HRK / EUR	7.99	7.97	7.36	7.36	7.35

Sources: www.oanda.com

Annex 2: Abbreviations used in this profile

EPEEF	Environmental Protection and Energy Efficiency Fund
EUR	Euro (currency)
HBOR	Hrvatska banka za obnovu i razvitak (Croatian Bank for Reconstruction and Development)
HRK	Croatian Kuna (currency)
IPA	Instrument for Pre-Accession Assistance
MB	Management Board
USD	United States Dollar (currency)