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CONTENTS

Table 1: Basic Macroeconomic Indicators for the Croatian Economy	4
Macroeconomic Trends	5
Consolidated General Government in the January - September 2010 Period	9
Table 2: Budgetary Central Government Revenue	11
Table 3: Budgetary Central Government Expense	12
Table 4: Transactions in Nonfinancial Assets of Budgetary Central Government	13
Table 5: Transactions in Financial Assets of Budgetary Central Government	14
Table 6: Transactions in Liabilities of Budgetary Central Government	15
Table 7: Transactions in Financial Assets and Liabilities, by Sectors	16
Table 8: Statement of Budgetary Central Government Operations	17
Table 8A/8B: Measures of Budgetary Central Government Deficit/Surplus	18
Table 9: The Croatian Waters Transactions	19
Table 10: The Environment Protection Fund Transactions	20
Table 11: The Croatian Motorways Ltd. Transactions	21
Table 12: The Croatian Roads Ltd. Transactions	22
Table 13: The State Agency for Deposit Insurance and Bank Rehabilitation Transactions	23
Table 14: The Croatian Privatization Fund Transactions	24
Table 15: Consolidated Central Government by Economic Category	25
Table 16: Consolidated Central Government according to Government Level	26
Table 16A/16B: Measures of Consolidated Central Government Deficit/Surplus	27
Table 17: Local Government Transactions (the largest 53 units)	28
Table 18: Consolidated General Government by Economic Category	29
Table 19: Consolidated General Government according to Government Level	30
Table 20: General Government Debt Stock	31
Public Debt at the End of September 2010	32
Table 21: Consolidated Central Government Domestic Debt	33
Table 22: Results of Treasury Bill's Auctions held by the Ministry of Finance	34
Treasury Bills	35
Notes on Methodology	37
Management of the Ministry of Finance	45
Advance Release Calendar	46

TABLE 1: BASIC MACROECONOMIC INDICATORS FOR THE CROATIAN ECONOMY

	2004	2005	2006	2007	2008	2009	2009	2010			2010						
							Q4	Q1	Q2	Q3	III	IV	V	VI	VII	VIII	IX
GDP, current prices (mil. HRK)	245 550	264 367	286 341	314 223	342 159	333 063	81 194	76 504	83 305	-	-	-	-	-	-	-	-
GDP, real growth rates	4.2	4.2	4.7	5.5	2.4	-5.8	-4.5	-2.5	-2.5	0.2	-	-	-	-	-	-	-
Total volume of industrial production, growth rate as %	3.2	4.6	4.1	4.9	1.2	-9.2	-7.7	-0.5	-3.3	0.1	-0.2	-5.5	-1.9	-2.6	-3.3	0.8	3.1
Retail sales turnover, real growth rate as %	2.6	2.8	2.1	5.3	-0.5	-15.3	-14.4	-6.4	-4.4	1.7	-2.8	-8.0	-3.7	-1.5	0.7	3.9	0.4
Total volume of construction projects, growth rate as %	2.0	-0.8	9.3	2.4	11.8	-6.5	-13.0	-18.6	-16.8	-15.2	-16.3	-17.2	-16.1	-17.2	-19.2	-11.7	-14.3
Nights spent by tourists, growth rate as %	2.0	7.6	3.1	5.6	2.0	-1.4	-7.7	-3.5	-3.5	4.5	13.0	-5.4	3.9	-6.2	5.2	4.5	2.8
Producer's prices, period average, %	3.5	3.0	2.7	3.4	8.3	-0.4	0.1	3.5	4.7	3.8	5.0	5.1	4.9	4.4	3.8	4.0	4.4
Consumer prices, period average, %	2.1	3.3	3.2	2.9	6.1	2.4	1.6	0.9	0.7	1.1	0.9	0.6	0.8	0.7	1.0	0.9	1.4
Total persons in employment, end of period	1 397 416	1 417 158	1 467 398	1 515 647	1 543 878	1 450 039	1 450 039	1 412 245	1 435 341	1 422 536	1 412 245	1 416 459	1 425 201	1 435 341	1 443 851	1 440 603	1 422 536
Unemployed persons, end of period	317 577	307 851	293 153	254 484	240 455	291 545	291 545	318 658	285 840	289 503	318 658	308 675	296 438	285 840	282 792	283 330	289 503
Unemployment rate, end of period	18.5	17.8	16.7	14.4	13.5	16.7	16.7	18.4	16.6	16.9	18.4	17.9	17.2	16.6	16.4	16.4	16.9
Unemployment rate - ILO comparable, period average, %	13.8	12.7	11.1	9.6	8.4	9.1	9.2	11.2	12.4	-	-	-	-	-	-	-	-
Average monthly gross wages and salaries, growth rate as %	6.4	4.4	6.2	6.2	7.1	2.2	-0.4	-0.9	-1.0	-0.2	0.2	-1.2	-1.1	-0.6	-1.4	1.0	-0.3
Average monthly gross wages and salaries paid off in HRK	5 985	6 248	6 634	7 047	7 544	7 711	7 745	7 637	7 677	7 620	7 831	7 606	7 662	7 763	7 608	7 707	7 546
Exchange rate HRK/USD, period average	6.03	5.95	5.84	5.37	4.93	5.28	4.92	5.26	5.69	5.62	5.35	5.41	5.75	5.92	5.67	5.61	5.59
Exchange rate HRK/EUR, period average	7.50	7.40	7.32	7.34	7.22	7.34	7.27	7.29	7.25	7.25	7.26	7.26	7.26	7.23	7.21	7.25	7.28
Trade Balance (mil. USD)	-8 565	-9 788	-11 126	-13 475	-16 603	-10 713	-2 795	-1 845	-2 012	-2 309	-715	-765	-565	-682	-797	-771	-742
Exports (mil. USD)	8 024	8 773	10 377	12 364	14 124	10 492	2 867	2 769	2 900	2 798	1 084	920	1 061	919	913	874	1 010
Imports (mil. USD)	16 589	18 560	21 503	25 839	30 727	21 205	5 662	4 614	4 912	5 107	1 799	1 685	1 626	1 601	1 710	1 645	1 752
Current Account Balance (mil. EUR)	-1 434	-1 976	-2 726	-3 236	-4 338	-2 477	-1 531	-1 397	-277	-	-	-	-	-	-	-	-
Current Account Balance (as % of GDP)	-4.4	-5.5	-7.0	-7.6	-9.2	-5.5	-13.7	-13.3	-2.4	-	-	-	-	-	-	-	-
International reserves of CNB, end of period (mil. EUR)	6 436	7 438	8 725	9 307	9 121	10 376	10 376	10 008	10 305	11 154	10 008	10 015	10 177	10 305	11 325	11 428	11 154
Total outstanding external debt, end of period (mil. EUR)	22 933	25 748	29 274	32 929	40 316	44 588	44 588	44 620	44 996	-	44 620	44 024	44 501	44 996	45 096	44 934	-
Internal debt of Consolidated Central Government, eop. (mil. HRK)	35 789	47 243	52 290	54 655	62 126	72 261	72 261	76 042	78 434	83 161	76 042	77 047	77 902	78 434	82 980	83 075	83 161
Commercial bank's loans, growth rate as %	13.1	20.3	22.7	13.3	14.4	2.3	2.3	-0.1	4.0	5.3	-0.1	0.1	1.9	4.0	4.0	4.6	5.3
Interest rates on treasury bills of 91 days maturity, end of period, %	3.80	3.70	3.00	3.60	6.00	4.70	4.70	2.50	2.25	1.95	2.50	2.25	2.50	2.25	2.00	1.98	1.95
ZIBOR (3 m), average, %	7.35	6.19	4.46	5.63	7.20	8.96	6.22	2.16	2.27	2.66	1.85	2.16	2.25	2.41	2.49	2.72	2.77

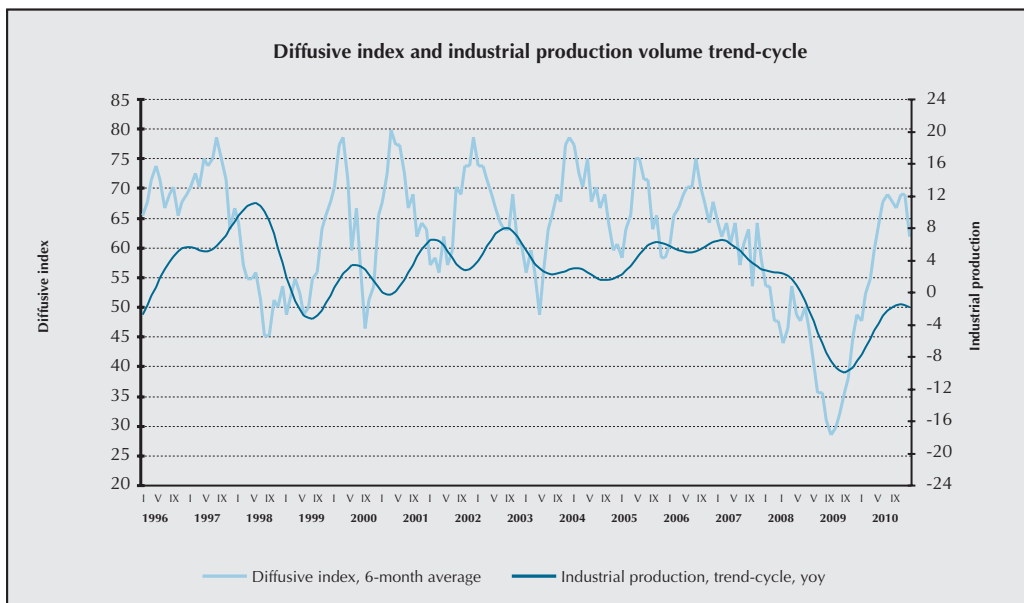
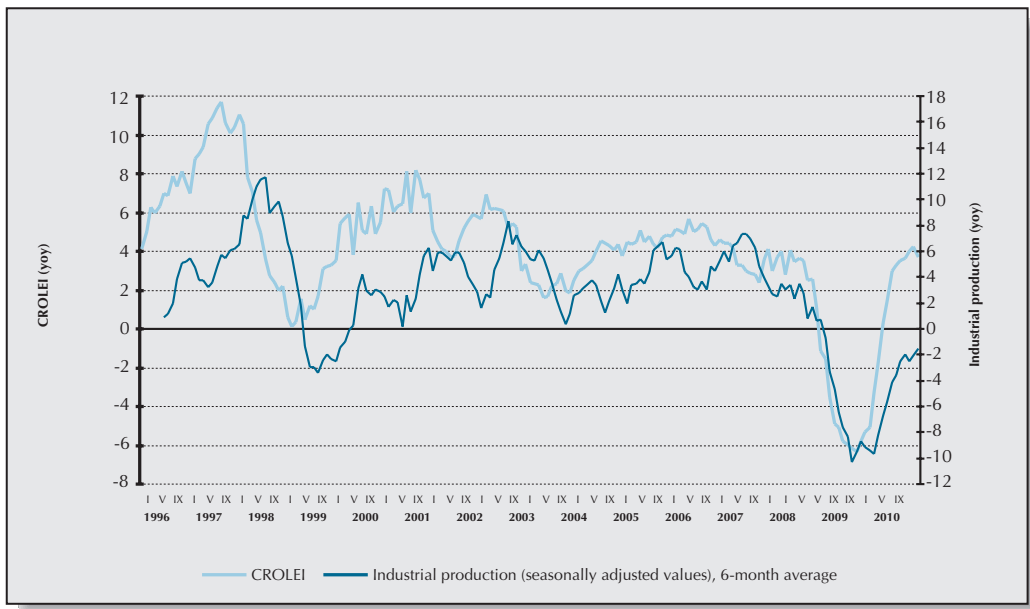
Source: Central Bureau of Statistics, Croatian National Bank, Ministry of Finance

MACROECONOMIC TRENDS

CROLEI - THE LEADING INDICATOR OF INDUSTRIAL PRODUCTION

Although the CROLEI index recorded positive and increasing growth rates from month to month since January 2010, the growth stopped in September 2010. After the 4.3 percent recorded in August, which was the highest growth rate since February 2007, year-on-year growth rate recorded in September was 3.7 percent. Accordingly, CROLEI index has shown fall on the monthly level for the first time in the last eleven months, but only by 0.3 percentage points. Considering that year-on-year index values are still positive recovery of the economic activity is expected to continue at the end of 2010 and in the beginning of 2011.

The diffusive index, a supplementary measure representing the share of components that have contributed to the change in CROLEI in total number of components, shows similar trends. After the July and August when the diffusive index had the highest value since February 2010, the index in September dropped to its lowest level in the last eighteen months. However, the average value of the diffusive index during the April - September 2010 is only slightly lower than the previous month and amounted to 62 percent. Diffusive index suggests recovery of real economic activity and intensifying of activity in a large number of economic sectors at the end of 2010 and in the beginning of 2011.



REAL SECTOR

Industrial production recorded an annual increase of 3.1 percent in September 2010, while in the first nine months of 2010 industrial production decreased by 1.3 percent on year on year basis. Working-day adjusted index of industrial production indicates a year on year increase of 3.1 percent in September and 1.5 percent in the first nine months. The trend-index of industrial production was 0.5 percent higher in September compared to August 2010.

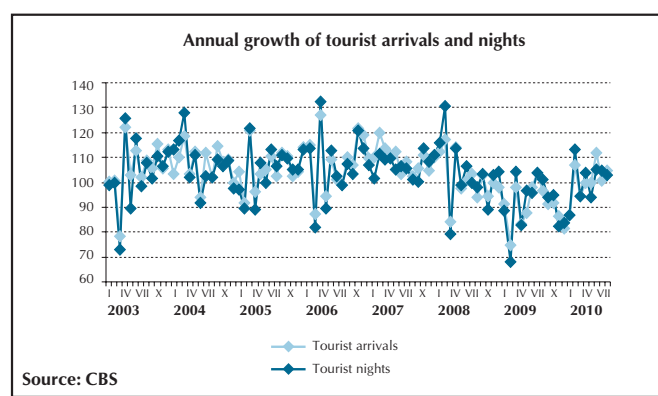
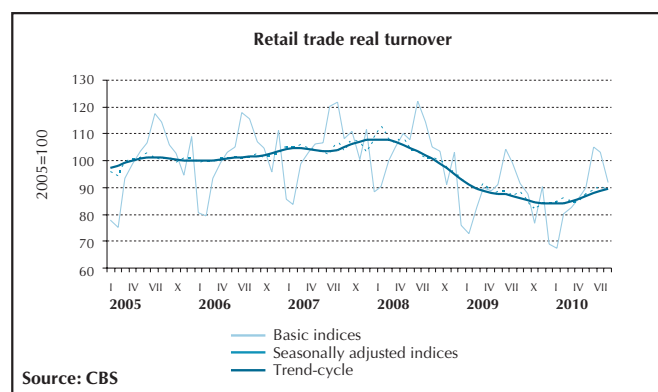
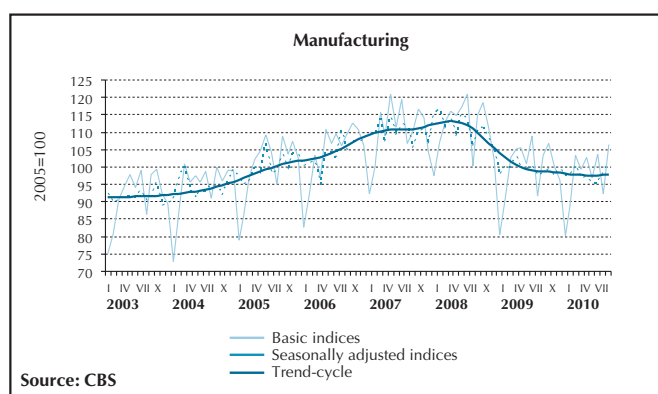
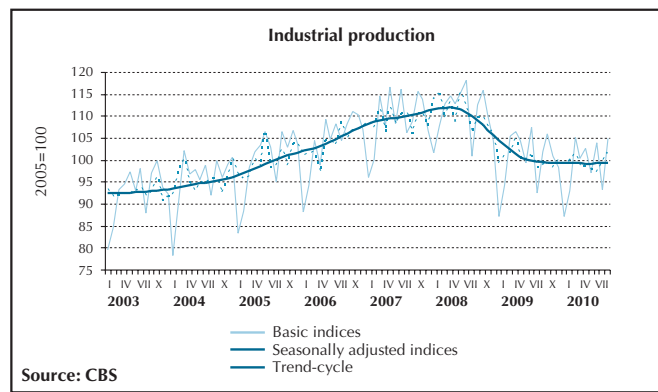
When observed by main industrial groupings, the year on year growth of industrial production in the first nine months of 2010 was recorded by consumer non-durables (2.6 percent), energy (1.7 percent) and consumer durables (1.6 percent). The production of intermediate goods decreased by 6.7 percent and of capital goods by 1.6 percent on year on year basis.

Observed by activities, mining and quarrying decreased by 10.2 percent in the first nine months of 2010, while the electricity, gas, steam and air conditioning supply recorded a growth of 5.3 percent on year on year basis. Manufacturing, the activity with the highest share in total industrial production (82.82 percent), decreased by 1.7 percent on year on year basis in the first nine months of 2010. The highest contribution to the manufacturing decrease in first nine months of 2010 came from the manufacture of other non-metallic mineral products which decreased by 20.3 percent, manufacture of fabricated metal products, except machinery and equipment (-11.9 percent), manufacture of other transport equipment (-21.7 percent) and manufacture of electrical equipment (-12.3 percent) while the highest positive contribution to manufacturing change came from the repair and installation of machinery and equipment (an increase of 18.5 percent), manufacture of basic pharmaceutical products and pharmaceutical preparations (42.2 percent), manufacture of paper and paper products (18.8 percent) and manufacture of tobacco products (30.2 percent).

Retail trade turnover recorded a nominal annual increase of 1.6 percent in September 2010, while the real turnover went up by 0.4 percent. Regarding the developments of indicators potentially influencing retail trade, the number of employed persons was reduced by 70.8 thousands at annual level in September, loans to households (excluding housing loans) went down by 1.8 percent and the number of tourist nights increased by 2.8 percent. In the first nine months of 2010 the retail trade turnover recorded a nominal annual decrease of 2.3 percent and a real decrease of 2.7 percent. Observed by branches, the most significant contribution to the nominal retail trade turnover annual decline in the first nine months came from textile, clothing, footwear and leather goods (year on year decrease of 10.2 percent) and motor vehicles (-24.2 percent).

Total number of tourist arrivals increased by 4.8 percent year on year in September 2010, while the total number of tourist nights went up by 2.8 percent. Domestic tourists' arrivals fell by 1.1 percent while foreign tourists' arrivals went up by 5.6 percent in September on year on year basis. The number of domestic tourists' nights decreased by 2.4 percent and the number of foreign tourists' nights increased by 3.2 percent in September. In the first nine months of 2010 the total number of tourist arrivals was 3.2 percent higher at year on year basis, while the total number of tourist nights increased by 2.7 percent. The foreign tourists' arrivals went up by 4.6 percent in

the first nine months of 2010 and the domestic tourists' arrivals declined by 5.9 percent, while the number of foreign tourists' nights increased by 3.6 percent and the number of domestic tourists' nights decreased by 5.7 percent in the same period.



MONETARY TRENDS

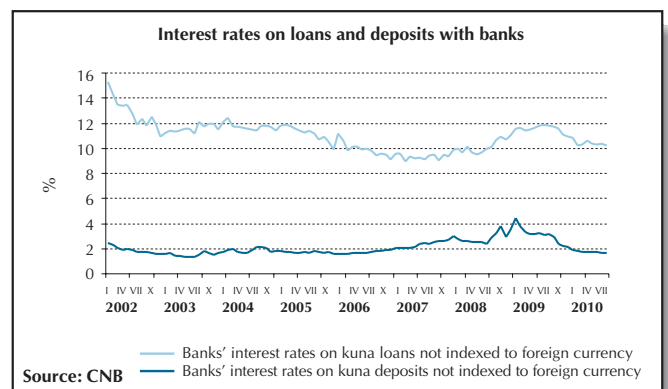
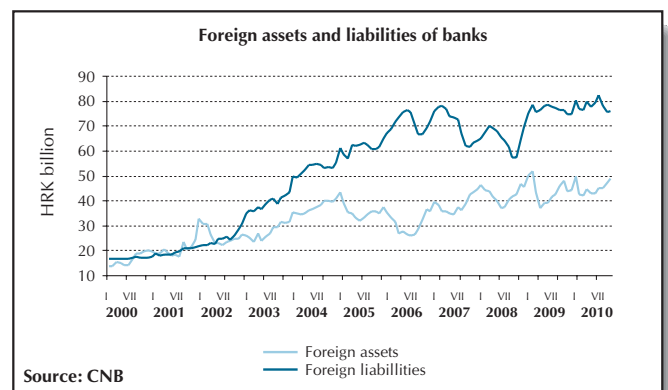
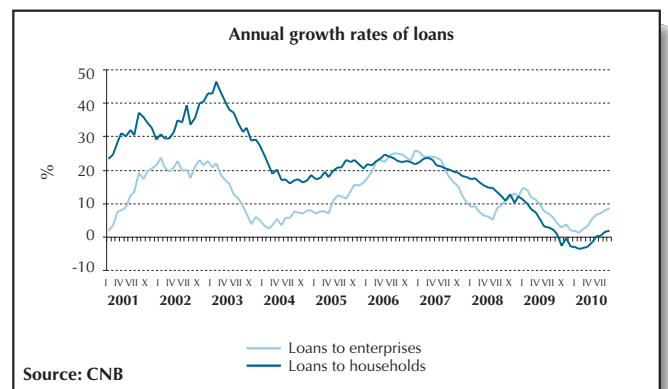
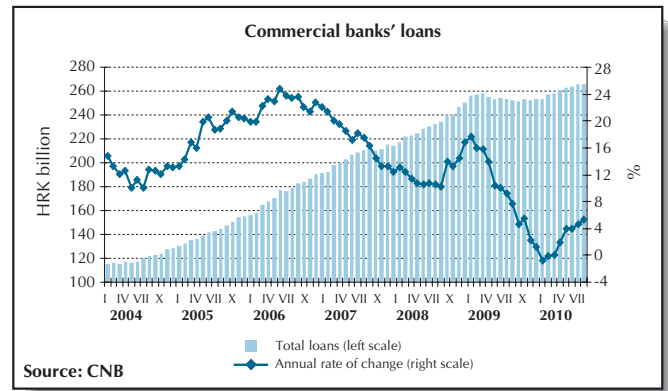
Money (M1) increased by HRK 499.9 million in September 2010 in comparison with August 2010, amounting to HRK 51.7 billion at the end of the month. This increase was the result of an increase in demand deposits by HRK 1.2 billion and a decrease in currency outside banks by HRK 674.3 million. At annual level, the growth of money accelerated to 13.6 percent in September.

Total loans of commercial banks amounted to HRK 265.6 billion at the end of September 2010, increasing by HRK 99.5 million compared to August 2010. The annual growth of total loans stood at 5.3 percent in September, which is an increase of 0.7 percentage points as compared with August. Kuna loans went up in September compared to August by HRK 393.3 million while foreign currency loans fell by HRK 293.8 million. Loans to households decreased by HRK 318.4 million in September compared to August, while loans to enterprises decreased by HRK 103.5 million. The annual increase of loans to households amounted to 1.7 percent in September, while the annual growth of loans to enterprises stood at 8.6 percent. Housing loans, which make 44.7 percent of total loans to households, recorded an annual growth rate of 6.5 percent in September. Loans to central government increased by 5.2 percent in September 2010 compared to the same month of the previous year.

Total deposits with commercial banks stood at the level of HRK 179.7 billion at the end of September, increasing by HRK 779.2 million in comparison with August. At annual level, total deposits recorded a growth rate of 1.8 percent. Foreign currency deposits increased by HRK 1.3 billion while kuna deposits went down by HRK 489.6 million in September at monthly level. The highest contribution to the decrease in kuna deposits came from the deposits of other banking institutions which decreased by 319.6 million. The increase in foreign currency deposits was primarily the result of the rise in deposits of households by HRK 827.0 million. The annual growth of foreign currency deposits amounted to 7.8 percent in September, while kuna deposits went down by 16.6 percent at annual level.

Foreign assets of commercial banks amounted to HRK 48.9 billion at the end of September, increasing by HRK 1.8 billion at monthly level. Observing the annual change, foreign assets recorded an increase of HRK 837.5 million or 1.7 percent in September. Foreign liabilities of commercial banks stood at the level of HRK 76.1 billion at the end of September, increasing by HRK 403.5 million compared to July. At annual level, foreign liabilities recorded a decrease of HRK 445.4 million or 0.6 percent. Net foreign assets stood at the level of HRK -27.2 billion at the end of September.

The average bank interest rates on kuna credits not indexed to foreign currency decreased from 10.36 percent in August to 10.19 percent in September. At the same time, the average bank interest rates on kuna deposits not indexed to foreign currency went down from 1.68 percent to 1.64 percent. Thereby, the difference between the active and the passive interest rates not indexed to foreign currency amounted to 8.55 percentage points in September.



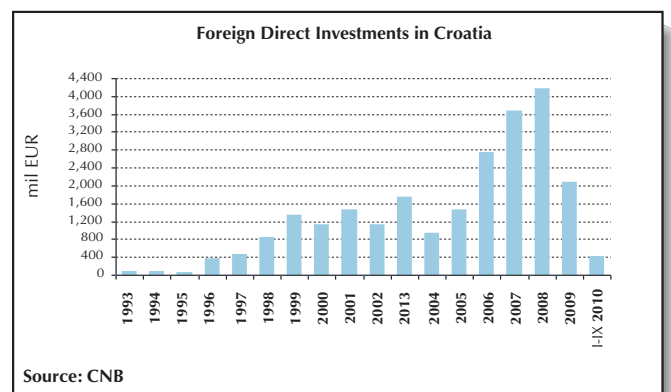
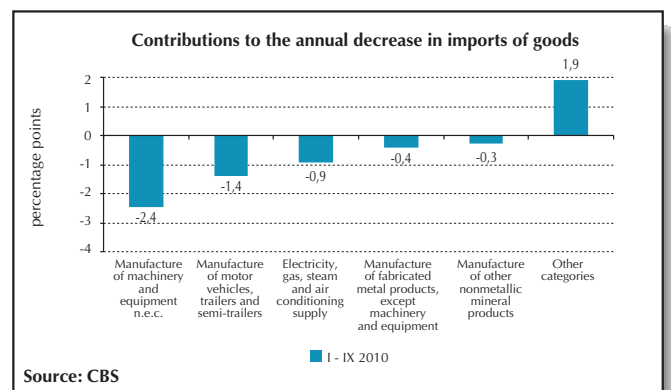
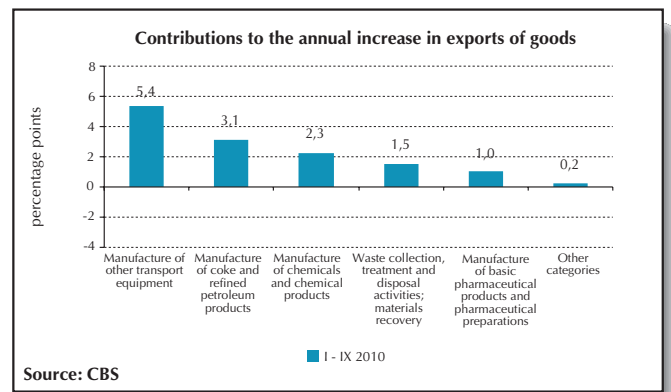
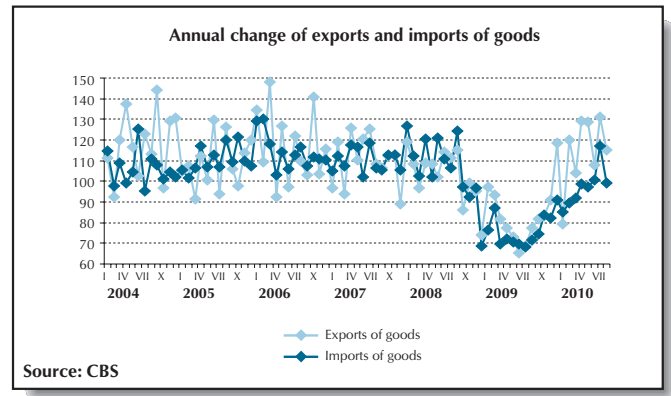
INTERNATIONAL SECTOR

Total merchandise exports expressed in HRK recorded a growth rate of 13.8 percent, while merchandise imports went down by 0.8 percent on year on year basis in September 2010. In the first nine months of 2010 the annual increase in exports of goods amounted to 13.5 percent and the decrease in imports to 3.6 percent. If the category of other transport equipment is excluded from the foreign trade, exports went up by 9.0 percent and imports decreased by 3.5 percent in the first nine months. The coverage of merchandise imports by merchandise exports was at the level of 57.8 percent in the first nine months of 2010, increasing by 8.7 percentage points compared to the same period of 2009.

The highest contribution to the increase in merchandise exports in the first nine months of 2010 came from the manufacture of other transport equipment whose exports recorded an annual increase of 52.6 percent, manufacture of coke and refined petroleum products (37.1 percent), manufacture of chemicals and chemical products (38.1 percent) and water supply; sewerage, waste management and remediation activities (95.2 percent). Categories which contributed the most to the decline of merchandise imports in the first nine months were the manufacture of machinery and equipment (year on year decrease of 23.7 percent), manufacture of motor vehicles, trailers and semi-trailers (-22.9 percent), electricity, gas, steam and air conditioning supply (-35.5 percent), manufacture of fabricated metal products, except machinery and equipment (-10.7 percent).

Observing the structure of Croatian merchandise exports by countries, the largest share in the first nine months of 2010 had exports to Italy (19.5 percent of total exports), followed by exports to Bosnia and Herzegovina (11.5 percent), Germany (10.7 percent), Slovenia (7.7 percent) and Austria (5.4 percent). Compared to the first nine months of 2009, exports to Slovenia increased by 19.1 percent, exports to Austria by 16.2 percent, to Italy by 12.1 percent and to Germany by 8.5 percent while exports to Bosnia and Herzegovina stagnated. Observing the foreign trade expressed in USD, exports recorded an annual increase of 10.8 percent, while imports decreased by 5.9 percent in the first nine months of 2010.

Total foreign direct investments in Croatia stood at level of EUR 24.7 billion at the end of June 2010. In the first half of 2010 FDI inflow in Croatia was EUR 645.8 million, which is 32.1 percent lower than the amount recorded in the same period of 2009. Out of total amount of FDI inflow in the first half of the year, the biggest part (net EUR 782.3 million) made equity investments, other investments amounted to net EUR -331.5 million, while the reinvested earnings were EUR 195 million. Observing the structure of FDI in Croatia by activities, the highest amount in the first half of 2010 was invested in the financial intermediation except insurance and pension funds (EUR 206.3 million), other business activities (EUR 143.4 million) and manufacture of chemicals and chemical products (EUR 104.9 million). The majority of the investments in the first half of the year came from Netherlands (EUR 262.9 million) and Austria (EUR 140.9 million). In the period from 1993 till the end of June 2010 the leading countries by the amount of FDI in Croatia were Austria, which invested 25.7 percent of total FDI in Croatia, Netherlands (17.9 percent), Germany (11.2 percent), Hungary (9.7 percent) and France (5.7 percent of total FDI).



CONSOLIDATED GENERAL GOVERNMENT IN JANUARY - SEPTEMBER 2010 PERIOD

REVENUES

Total revenues of the Consolidated General Government amounted to HRK 91.9 billion in first nine months of 2010. Observing the Consolidated General Government according to government level, it can be seen that 87.0 percent of total revenues refer to the Budgetary Central Government, 10.3 percent to the Local Government and 2.7 percent to Extrabudgetary Users. Among Extrabudgetary Users, the highest level of revenues was recorded by the Croatian Waters (HRK 1.2 billion) and the Environment Protection Fund (HRK 761.4 million).

Within the structure of total revenues the most important category, with the share of 58.3 percent, relates to tax revenues, collected in the amount of HRK 53.5 billion. Thereat the largest amount is generated through value added tax, in the amount of HRK 27.7 billion. Revenues from excises amounted to HRK 9.0 billion, whereat the highest share was recorded by excises on oil derivatives in the amount of HRK 5.3 billion. Profit tax revenues were realized in the amount of HRK 5.0 billion, and revenues from income tax in the amount of HRK 6.9 billion. The realization of this tax was affected by reduction of number of rates in the personal income tax from four to three rates (12 percent, 25 percent and 40 percent) and change in income range for which they are applied. Within the structure of other tax revenues we should also mention revenues from the special tax on salaries, pensions and other receivables for which on July 1, 2010 the lower rate of 2 percent was abolished. These revenues amounted to HRK 1.7 billion in first nine months of 2010.

Social contributions are the second most important revenue category with the share of 31.3 percent in total generated revenues. They amounted to HRK 28.8 billion.

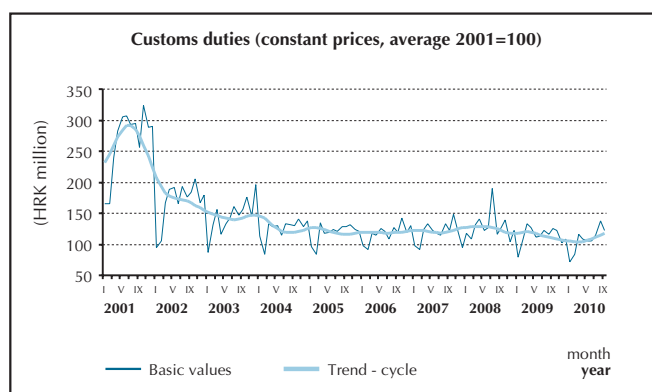
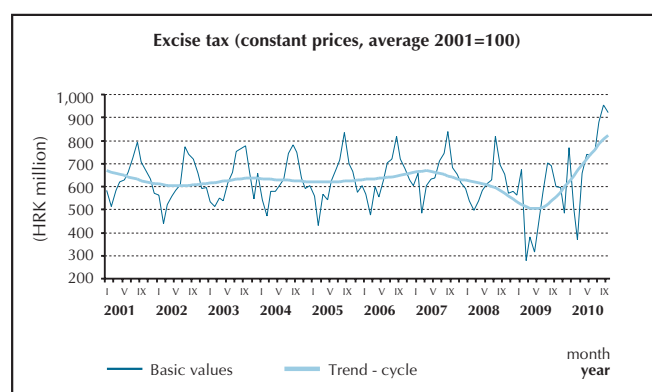
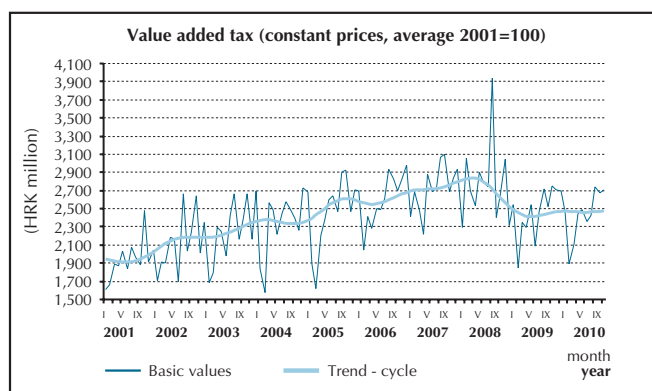
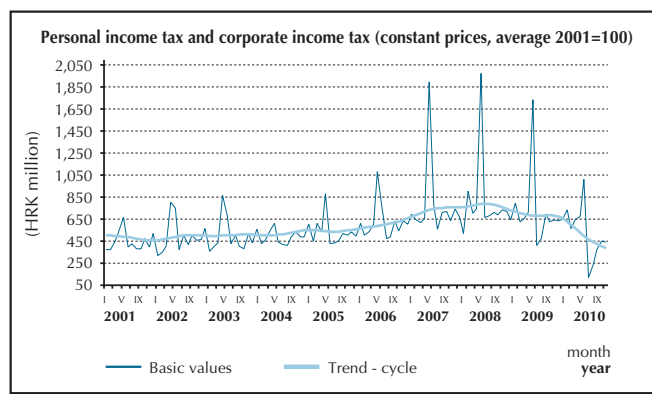
EXPENSE

Total expense of the Consolidated General Government amounted to HRK 97.9 billion in the January - September 2010 period. According to government level, HRK 85.9 billion refer to the Budgetary Central Government, HRK 9.3 billion to the Local Government and HRK 2.7 billion to Extrabudgetary Users.

The largest share of total expense refers to social benefits, which were realized in the amount of HRK 42.5 billion. Social benefits are mostly related to expenses for pensions, expenses for the healthcare system, social welfare, maternity leave allowances, child allowance and expenses for unemployment. Expenses for pensions amounted to HRK 26.2 billion, expenses for the healthcare system to HRK 9.0 billion, social welfare to HRK 1.6 billion, maternity leave allowances to HRK 1.6 billion, child allowance to HRK 1.3 billion and unemployment benefits to HRK 1.2 billion.

Compensation of employees amounted to HRK 26.1 billion, out of which wages and salaries amounted to HRK 22.2 billion and social contributions to HRK 3.9 billion.

Expense for use of goods and services contributed to realization of total expenses in the amount of HRK 10.6 billion, other expenses in the amount of HRK 6.2 billion, expense for subsidies in the amount of HRK 6.0 billion, expense for interest payments in the amount of HRK 5.0 billion and grants in the amount of HRK 1.4 billion.



TRANSACTION IN NON-FINANCIAL ASSETS

Net acquisition of non-financial assets of the Consolidated General Government amounted to HRK 3.1 billion with the acquisition of non-financial assets (HRK 3.6 billion) surpassing the disposal of non-financial assets (HRK 514.9 million).

The acquisition of non-financial assets refers mostly (91.3 percent) to acquisition of fixed assets, mainly buildings and structures. On the other hand, the disposal of non-financial assets refers to disposals of buildings and structures within fixed assets (57.5 percent) and land within the nonproduced assets (40.6 percent).

TRANSACTIONS IN FINANCIAL ASSETS

Net acquisition of financial assets amounted to HRK 7.0 billion mostly as a result of domestic financial assets. Currency and deposits amounted to HRK 6.5 billion. Net domestic loans amounted to HRK 249.5 million and net domestic shares and other equity to HRK 178.6 million.

Foreign financial assets amounted to HRK 1.2 million as a result of acquisition of loans.

TRANSACTIONS IN LIABILITIES

Total net incurrence of liabilities amounted to HRK 16.0 billion. Within net liabilities, net domestic liabilities amounted to HRK 11.6 billion as a result of transactions in net incurrence of liabilities on the basis of securities other than shares (in the amount of HRK 10.4 billion) and in net incurrence of liabilities on the basis of loans (in the amount of HRK 1.2 billion).

On the other hand, net foreign liabilities amounted to HRK 4.4 billion, also as the result of transactions in net incurrence of liabilities on the basis of securities other than shares (in the amount of HRK 3.5 billion) and net incurrence of liabilities on the basis of loans (in the amount of HRK 912.7 million).

NET LENDING/BORROWING

Net operating balance of the Consolidated General Government, defined as the difference between the total revenue and the total expense, in the January - September 2010 period was realized in the amount of HRK -6.0 billion. By subtracting net acquisition of non-financial assets from net operating balance, a category of net lending/borrowing is obtained in the amount of HRK -9.1 billion.

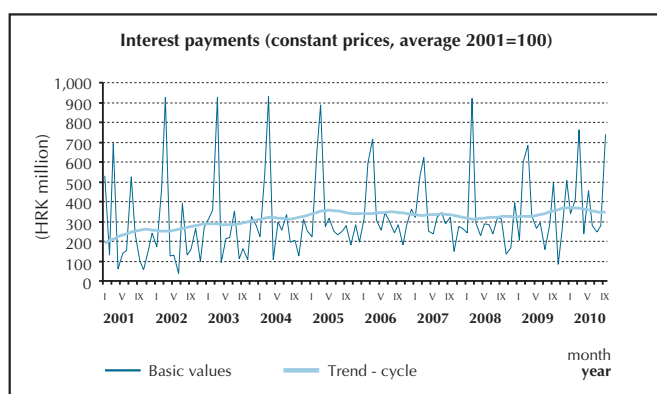
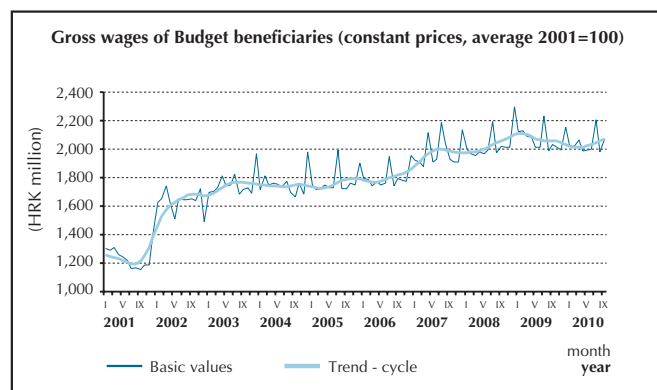


TABLE 2: BUDGETARY CENTRAL GOVERNMENT REVENUE

(000 HRK)	2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010	I - IX 2010 Plan 2010
1 REVENUE (11+12+13+14)	108 320 595	115 772 655	110 257 947	28 376 211	29 262 428	108 015 215	25 291 283	26 562 837	28 107 928	79 962 049	9 298 412	74.03
11 Taxes (111+113+114+115+116)	64 234 530	69 572 699	63 678 926	16 979 849	17 762 487	63 053 916	14 641 970	15 425 089	16 823 552	46 890 611	5 632 114	74.37
111 Taxes of income and profits and capital gains (1111+1112)	10 589 083	12 252 205	10 839 269	2 468 658	2 538 084	7 515 642	2 396 129	1 739 796	1 608 443	5 744 368	563 193	76.43
1111 Payable by individuals	1 772 708	1 687 502	1 399 411	352 595	485 131	1 200 840	505 250	-21 134	308 527	792 642	109 984	66.01
1112 Payable by corporations and other enterprises	8 816 375	10 564 703	9 439 858	2 116 064	2 052 953	6 314 802	1 890 879	1 760 930	1 299 917	4 951 726	453 208	78.41
113 Taxes on property	578 621	635 930	532 297	122 905	131 646	491 289	100 172	120 015	97 471	317 658	32 641	64.66
114 Taxes on goods and services (1141+...+1146)	51 099 930	54 482 172	49 238 277	13 453 615	13 948 173	51 190 514	11 112 474	12 431 430	14 120 508	37 664 411	4 708 117	73.58
1141 General taxes on goods and services (11411+11412)	37 916 509	41 474 566	37 173 833	10 073 877	9 925 020	38 007 012	8 163 470	9 305 257	10 348 445	27 817 172	3 455 040	73.19
11411 Value-added taxes	37 747 987	41 308 036	37 050 354	10 043 332	9 894 432	37 884 897	8 135 023	9 273 446	10 316 484	27 724 953	3 444 201	73.18
11412 Sales taxes	168 522	166 531	123 479	30 545	30 588	122 115	28 448	31 811	31 960	92 219	10 840	75.52
1142 Excises (11421+11422+11423+11424+11425+11426+11427+11428)	12 168 666	11 875 126	10 998 910	3 140 246	3 711 295	12 016 215	2 692 892	2 830 003	3 497 887	9 020 783	1 171 654	75.07
11421 - on cars, other motor vehicles, boats and planes	1 433 427	1 452 827	696 791	155 344	149 107	662 379	127 000	161 857	147 687	436 544	41 176	65.91
11422 - on petroleum products	6 484 816	6 065 140	6 045 624	1 555 331	2 408 029	6 962 161	1 777 575	1 609 197	1 940 231	5 327 003	669 999	76.51
11423 - on alcohol	231 342	218 786	189 895	72 748	59 190	193 104	56 015	38 919	57 638	152 571	18 763	79.01
11424 - on beer	743 000	717 401	680 567	261 395	151 312	660 609	100 908	158 036	251 371	510 315	76 829	77.25
11425 - on nonalcoholic beverages	142 462	139 160	125 817	44 114	28 378	123 808	23 893	29 289	43 496	96 678	14 235	78.09
11426 - on tobacco products	2 943 649	3 084 293	3 073 671	1 004 747	867 371	3 237 223	570 756	790 064	1 010 275	2 371 095	336 040	73.24
11427 - on coffee	161 936	166 979	156 910	39 855	41 479	151 510	31 456	37 396	41 372	110 224	12 704	72.75
11428 - on luxury goods	28 033	30 540	29 635	6 713	6 430	25 420	5 290	5 245	5 816	16 351	1 907	64.32
115 Taxes on international trade and transactions	1 641 478	1 900 865	1 721 164	457 696	418 645	1 658 154	343 308	406 638	475 660	1 225 605	155 870	73.91
116 Other taxes	325 418	301 527	1 347 920	476 974	725 940	2 198 317	689 887	727 211	521 471	1 938 569	172 294	88.18
12 Social contributions	37 203 486	40 703 484	39 994 739	10 109 025	9 982 575	38 774 090	9 352 762	9 564 239	9 863 444	28 780 445	3 269 499	74.23
121 Social security contributions (1211+1212+1213+1214)	37 203 486	40 703 484	39 994 739	10 109 025	9 982 575	38 774 090	9 352 762	9 564 239	9 863 444	28 780 445	3 269 499	74.23
1211 Employee contributions	16 531 305	18 100 364	17 925 299	4 565 854	4 448 036	17 064 493	4 216 655	4 270 645	4 397 497	12 884 797	1 454 498	75.51
1212 Employer contributions	19 845 488	21 758 077	21 373 979	5 370 934	5 346 801	20 963 941	4 987 728	5 147 311	5 315 465	15 450 504	1 766 452	73.70
1213 Self-employed or unemployed contributions	826 692	845 043	695 462	172 237	187 738	745 655	148 379	146 283	150 483	445 144	48 549	59.70
1214 Unallocable contributions	0	0	0	0	0	0	0	0	0	0	0	
13 Grants	428 038	468 634	616 307	103 202	188 138	965 153	101 313	106 458	118 772	326 544	16 401	33.83
14 Other revenue (141+142+143+144+145)	6 454 541	5 027 838	5 967 975	1 184 136	1 329 229	5 222 056	1 195 238	1 467 051	1 302 160	3 964 449	380 399	75.92
141 Property income (1411+1412+1413+1415)	3 526 540	1 612 229	2 367 214	247 890	220 505	1 289 112	244 004	533 794	246 941	1 024 738	39 706	79.49
1411 Interest	164 558	147 911	123 488	18 493	15 663	111 159	70 592	12 760	21 327	104 679	4 265	94.17
1412 Dividends	1 194 582	212 387	106 625	12 607	4 118	97 756	148	97 603	7 258	105 009	76	107.42
1413 Withdrawals from income of quasi-corporations	117 730	504 074	1 342 502	0	-30	319 423	498	318 422	20	318 940	3	99.85
1415 Rent	2 049 670	747 856	794 600	216 790	200 754	760 774	172 766	105 009	218 336	496 110	35 362	65.21
142 Sales of goods and services (1422+1423)	1 526 646	1 450 683	1 682 037	326 514	830 594	1 747 621	299 412	623 949	494 304	1 417 665	120 619	81.12
1421 Sales of market establishments	0	0	0	0	0	0	0	0	0	0	0	
1422 Administrative fees	1 318 050	1 274 882	981 712	268 305	302 464	881 350	249 163	301 428	343 559	894 151	99 344	101.45
1423 Incidental sales by nonmarket establishments	208 596	175 800	700 325	58 209	528 131	866 271	50 249	322 521	150 744	523 515	21 275	60.43
143 Fines, penalties, and forfeits	429 034	490 600	515 461	146 747	131 027	524 550	117 953	134 684	141 374	394 011	45 746	75.11
144 Voluntary transfers other than grants	11 241	9 384	15 865	5 015	6 251	16 642	3 864	3 533	3 490	10 887	493	65.42
145 Miscellaneous and unidentified revenue	961 080	1 464 942	1 387 397	457 971	140 851	1 644 131	530 005	171 091	416 051	1 117 148	173 835	67.95

Source: Ministry of Finance

TABLE 3: BUDGETARY CENTRAL GOVERNMENT EXPENSE

(000 HRK)	2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010	I - IX 2010 Plan 2010
2 EXPENSE (21+22+24+25+26+27+28)	108 007 605	115 292 426	117 923 992	29 442 847	30 153 571	120 292 449	30 517 629	28 589 754	29 924 286	89 031 669	10 290 508	74.01
21 Compensation of employees (211+212)	27 545 141	29 948 535	31 289 325	7 863 364	7 745 453	31 529 192	7 717 557	7 628 563	7 945 021	23 291 141	2 632 542	73.87
211 Wages and salaries	23 237 088	25 453 436	26 555 399	6 691 910	6 599 679	26 757 637	6 545 368	6 464 815	6 756 637	19 766 821	2 229 280	73.87
212 Social contributions	4 308 053	4 495 099	4 733 926	1 171 454	1 145 774	4 771 555	1 172 189	1 163 748	1 188 384	3 524 320	403 263	73.86
22 Use of goods and services	7 162 402	8 113 694	7 363 814	1 768 065	1 840 130	7 955 615	1 885 368	1 639 479	1 819 022	5 343 869	539 586	67.17
24 Interest (241+242+243)	4 535 008	4 683 219	5 225 174	1 181 558	1 056 052	5 762 284	1 915 569	1 238 174	1 603 713	4 757 456	942 138	82.56
241 To nonresidents	1 672 563	1 542 146	1 391 408	3 223	88 814	1 710 265	799 384	533 926	48 730	1 382 039	31 900	80.81
242 To residents other than general government	2 862 444	3 141 074	3 833 767	1 178 335	967 238	4 052 020	1 116 185	704 248	1 554 983	3 375 416	910 237	83.30
25 Subsidies (251+252)	6 492 010	6 859 512	6 710 033	1 574 042	1 480 256	6 452 241	1 880 398	1 589 910	1 589 596	5 059 904	500 888	78.42
251 To public corporations	3 007 099	3 199 114	3 134 258	698 679	727 934	3 072 070	849 926	773 657	769 543	2 393 125	254 439	77.90
252 To private enterprises	3 484 912	3 660 398	3 575 775	875 363	752 322	3 380 171	1 030 472	816 254	820 053	2 666 779	246 449	78.89
26 Grants (261+262+263)	8 363 202	5 783 063	5 559 586	1 573 769	1 606 208	5 483 833	1 619 714	1 195 171	1 463 486	4 278 371	491 295	78.02
261 To foreign governments (2611+2612)	103 410	89 446	78 184	20 228	20 137	56 890	22 343	4 442	15 830	42 615	9 139	74.91
2611 Current	75 261	60 246	68 150	18 086	19 181	48 100	21 131	3 513	12 604	37 248	9 137	77.44
2612 Capital	28 149	29 200	10 034	2 143	957	8 790	1 212	929	3 226	5 367	2	61.06
262 To international organizations (2621+2622)	73 941	96 503	134 031	36 859	21 290	169 506	62 755	38 336	41 111	142 202	7 542	83.89
2621 Current	73 941	96 503	133 061	35 889	21 290	169 506	62 755	38 336	41 111	142 202	7 542	83.89
2622 Capital	0	0	970	970	0	0	0	0	0	0	0	
263 To other general government units (2631+2632)	8 185 852	5 597 115	5 347 372	1 516 683	1 564 781	5 257 436	1 534 616	1 152 394	1 406 546	4 093 555	474 613	77.86
2631 Current	2 305 125	2 291 490	2 598 678	713 492	526 016	2 826 801	787 983	566 849	610 501	1 965 333	213 664	69.52
2632 Capital	5 880 726	3 305 625	2 748 694	803 191	1 038 766	2 430 635	746 633	585 544	796 045	2 128 222	260 950	87.56
27 Social benefits (271+272+273)	48 175 989	52 593 214	56 148 498	14 044 230	14 711 344	57 218 742	13 926 989	14 052 687	14 058 237	42 037 913	4 774 309	73.47
271 Social security benefits	34 167 894	37 600 722	40 605 352	10 087 788	10 715 344	43 086 753	10 487 736	10 560 777	10 568 264	31 616 777	3 577 896	73.38
272 Social assistance benefits	13 815 777	14 745 264	15 258 436	3 830 656	3 954 158	13 975 325	3 386 818	3 457 059	3 445 865	10 289 742	1 164 872	73.63
273 Employer social benefits	192 318	247 228	284 709	125 786	41 843	156 665	52 435	34 850	44 108	131 394	31 540	83.87
28 Other expense (281+282)	5 733 853	7 311 189	5 627 561	1 437 819	1 714 128	5 890 542	1 572 034	1 245 771	1 445 211	4 263 015	409 750	72.37
281 Property expense other than interest	1 132	16 015	7 730	3 562	60	7 924	294	1 050	110	1 454	108	18.35
282 Miscellaneous other expense (2821+2822)	5 732 721	7 295 174	5 619 832	1 434 257	1 714 067	5 882 618	1 571 740	1 244 720	1 445 101	4 261 562	409 642	72.44
2821 Current	2 837 557	2 626 644	2 174 864	470 577	488 472	2 336 059	408 383	420 083	532 244	1 360 709	135 821	58.25
2822 Capital	2 895 164	4 668 530	3 444 968	963 680	1 225 596	3 546 559	1 163 358	824 638	912 857	2 900 853	273 821	81.79

Source: Ministry of Finance

TABLE 4: TRANSACTIONS IN NONFINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT

(000 HRK)		2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010	I - IX 2010 Plan 2010
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	2 545 220	2 988 129	1 963 401	552 211	636 384	1 780 470	271 168	155 077	196 176	622 420	63 653	34.96
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	3 043 906	3 291 549	2 267 406	635 010	714 506	2 047 717	339 990	225 607	279 743	845 340	91 223	41.28
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	498 685	303 419	304 005	82 799	78 122	267 247	68 822	70 530	83 568	222 920	27 570	83.41
311	Fixed assets (3111+3112+3113)	2 625 692	2 719 479	1 839 720	488 137	628 380	1 705 658	257 399	133 086	200 726	591 211	65 238	34.66
311,1	Acquisitions: fixed assets (3111,1+3112,1+3113,1)	2 906 863	2 973 830	2 097 601	551 795	697 908	1 944 786	316 712	196 417	272 605	785 734	90 439	40.40
311,2	Disposals: fixed assets (3111,2+3112,2+3113,2)	281 171	254 352	257 881	63 658	69 528	239 129	59 313	63 331	71 879	194 523	25 201	81.35
3111	Buildings and structures (3111,1-3111,2)	1 154 132	1 109 578	824 283	213 506	315 885	836 444	101 027	78 514	114 027	293 568	36 885	35.10
3111,1	Acquisitions: buildings and structures	1 423 340	1 357 524	1 076 215	275 614	383 565	1 069 682	159 984	141 541	185 004	486 528	62 067	45.48
3111,2	Disposals: buildings and structures	269 208	247 947	251 932	62 108	67 681	233 238	58 957	63 027	70 977	192 960	25 183	82.73
3112	Machinery and equipment (3112,1-3112,2)	1 338 275	1 505 694	931 108	250 649	273 575	732 471	146 689	45 231	78 092	270 011	26 972	36.86
3112,1	Acquisitions: machinery and equipment	1 350 238	1 512 098	937 057	252 199	275 422	738 361	147 046	45 535	78 994	271 575	26 990	36.78
3112,2	Disposals: machinery and equipment	11 963	6 404	5 949	1 550	1 847	5 890	357	304	902	1 564	18	26.54
3113	Other fixed assets (3113,1-3113,2)	133 285	104 208	84 330	23 982	38 920	136 743	9 683	9 342	8 607	27 631	1 382	20.21
3113,1	Acquisitions: other fixed assets	133 285	104 209	84 330	23 982	38 920	136 743	9 683	9 342	8 607	27 631	1 382	20.21
3113,2	Disposals: other fixed assets	0	1	0	0	0	0	0	0	0	0	0	
312	Inventories	-161 383	79 444	35 412	30 696	-94	10 500	-83	13 207	-3 688	9 436	-810	89.87
312,1	Acquisitions: inventories	36 574	86 829	43 144	31 252	0	14 500	17	14 236	0	14 252	0	98.29
312,2	Disposals: inventories	197 957	7 385	7 732	555	94	4 000	99	1 029	3 688	4 817	810	120.41
313	Valuables (313,1-313,2)	9 620	10 126	8 929	1 244	1 906	3 397	1 730	1 678	985	4 393	476	129.31
313,1	Acquisitions: valuables	9 620	10 126	8 929	1 244	1 906	3 397	1 730	1 678	985	4 393	476	129.31
313,2	Disposals: valuables	0	0	0	0	0	0	0	0	0	0	0	
314	Nonproduced assets (314,1-314,2-314,3-314,4)	71 291	179 081	79 340	32 134	6 192	60 915	12 122	7 106	-1 846	17 381	-1 252	28.53
314,1	Acquisitions: nonproduced assets (3141,1+3142,1+3143,1+3144,1)	90 848	220 764	117 733	50 720	14 693	85 033	21 531	13 276	6 154	40 961	308	48.17
314,2	Disposals: nonproduced assets (3141,2+3142,2+3143,2+3144,2)	19 557	41 683	38 392	18 586	8 501	24 118	9 409	6 170	8 001	23 580	1 559	97.77
3141	Land (3141,1-3141,2)	-19 492	-41 626	-38 175	-18 535	-8 459	-22 928	-9 381	-6 082	-7 772	-23 235	-1 559	
3141,1	Acquisitions: land	58	56	125	51	42	1 190	28	89	228	345	0	28.95
3141,2	Disposals: land	19 549	41 683	38 300	18 586	8 501	24 118	9 409	6 170	8 001	23 580	1 559	97.77
3142	Subsoil assets	0	0	-93	0	0	0	0	0	0	0	0	
3142,1	Acquisitions: subsoil assets	0	0	0	0	0	0	0	0	0	0	0	
3142,2	Disposals: subsoil assets	0	0	93	0	0	0	0	0	0	0	0	
3143	Other naturally occurring assets	0	0	0	0	0	0	0	0	0	0	0	
3144	Intangible nonproduced assets (3144,1-3144,2)	90 782	220 707	117 608	50 670	14 651	83 843	21 503	13 187	5 926	40 616	308	48.44
3144,1	Acquisitions: intangible nonproduced assets	90 790	220 707	117 608	50 670	14 651	83 843	21 503	13 187	5 926	40 616	308	48.44
3144,2	Disposals: intangible nonproduced assets	8	0	0	0	0	0	0	0	0	0	0	

TABLE 5: TRANSACTIONS IN FINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT

(000 HRK)	2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010
32 NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-3 734 781	1 702 947	6 825 544	77 290	4 531 046	1 482 823	-3 895 004	375 882	9 198 461	5 679 340	-1 062 088
32,1 Acquisition of financial assets (321,1+322,1)	1 081 740	1 417 274	2 848 304	821 653	1 210 580	2 216 563	350 554	420 665	409 028	1 180 247	68 878
32,2 Disposals of financial assets (321,2+322,2)	3 094 930	1 154 915	150 560	31 332	38 630	733 740	628 857	24 112	31 395	684 364	11 445
Currency and deposits (3212+3222)	-1 721 591	1 440 588	4 127 800	-713 031	3 359 096	0	-3 616 701	-20 671	8 820 828	5 183 456	-1 119 521
321 Domestic (3212+3213+3214+3215+3216+3217+3218)	-3 752 817	1 690 502	6 823 196	77 290	4 529 599	1 482 823	-3 895 004	375 071	9 198 072	5 678 139	-1 062 477
321,1 Acquisition of domestic financial assets (3213,1+...+3218,1)	1 063 704	1 404 830	2 845 956	821 653	1 209 133	2 216 563	350 554	419 854	408 639	1 179 047	68 489
321,2 Disposals of domestic financial assets (3213,2+...+3218,2)	3 094 930	1 154 915	150 560	31 332	38 630	733 740	628 857	24 112	31 395	684 364	11 445
3212 Currency and deposits	-1 721 591	1 440 588	4 127 800	-713 031	3 359 096	0	-3 616 701	-20 671	8 820 828	5 183 456	-1 119 521
3213 Securities other than shares (3213,1-3213,2)	0	0	0	0	0	0	0	0	0	0	0
3213,1 Acquisition: Securities other than shares	0	0	0	0	0	0	0	0	0	0	0
3213,2 Disposals: Securities other than shares	0	0	0	0	0	0	0	0	0	0	0
3214 Loans (3214,1-3214,2)	674 350	384 361	2 316 757	727 206	997 942	678 768	-322 671	345 861	283 958	307 148	24 341
3214,1 Acquisition: Loans	837 699	852 673	2 458 939	758 060	1 029 895	1 412 508	305 266	369 581	309 614	984 462	35 489
3214,2 Disposals: Loans	163 350	468 312	142 181	30 853	31 953	733 740	627 937	23 720	25 656	677 314	11 147
3215 Shares and other equity (3215,1-3215,2)	-2 705 576	-134 447	378 639	63 115	172 562	804 055	44 368	49 881	93 286	187 535	32 703
3215,1 Acquisition: Shares and other equity	226 005	552 156	387 017	63 593	179 239	804 055	45 288	50 273	99 025	194 585	33 000
3215,2 Disposals: Shares and other equity	2 931 581	686 603	8 378	479	6 677	0	919	392	5 739	7 050	298
322 Foreign (3222+3223+3224+3225+3226+3227+3228)	18 036	12 445	2 348	0	1 447	0	0	811	390	1 201	390
322,1 Acquisition of foreign financial assets (3223,1+...+3228,1)	18 036	12 445	2 348	0	1 447	0	0	811	390	1 201	390
322,2 Disposals of foreign financial assets (3223,2+...+3228,2)	0	0	0	0	0	0	0	0	0	0	0
3222 Currency and deposits	0	0	0	0	0	0	0	0	0	0	0
3224 Loans (3224,1-3224,2)	0	0	1 447	0	1 447	0	0	811	390	1 201	390
3224,1 Acquisition: Loans	0	0	1 447	0	1 447	0	0	811	390	1 201	390
3224,2 Disposals: Loans	0	0	0	0	0	0	0	0	0	0	0
3225 Shares and other equity (3225,1-3225,2)	18 036	12 445	901	0	0	0	0	0	0	0	0
3225,1 Acquisition: Shares and other equity	18 036	12 445	901	0	0	0	0	0	0	0	0
3225,2 Disposals: Shares and other equity	0	0	0	0	0	0	0	0	0	0	0
323 Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

TABLE 6: TRANSACTIONS IN LIABILITIES OF BUDGETARY CENTRAL GOVERNMENT

(000 HRK)	2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010
33 NET INCURRENCE OF LIABILITIES (331+332)	-1 502 551	4 210 848	16 454 990	1 696 137	6 058 573	15 540 527	1 602 510	2 557 876	11 210 994	15 371 380	-6 339
33,1 Repayments (331,1+332,1)	8 333 537	6 922 174	9 700 319	848 419	660 949	19 087 041	10 788 677	548 508	578 358	11 915 543	81 275
33,2 Incurrences (331,2+332,2)	6 830 986	11 133 022	26 155 309	2 544 557	6 719 522	34 627 568	12 391 187	3 106 384	11 789 352	27 286 923	74 935
Currency and deposits (3312+3322)	0	0	0	0	0	0	0	0	0	0	0
331 Domestic (3312+3313+3314+3316+3317+3318)	1 477 615	5 656 636	9 576 610	2 177 080	-1 067 428	7 933 159	3 971 829	2 742 618	4 168 921	10 883 368	-39 427
331,1 Domestic repayments (3313,1+3314,1+3315,1+3316,1+3317,1+3318,1)	4 604 573	3 871 657	2 704 283	222 887	212 003	13 799 341	6 834 769	149 351	206 376	7 190 496	42 427
331,2 Domestic incurrences (3313,2+3314,2+3315,2+3316,2+3317,2+3318,2)	6 082 188	9 528 293	12 280 893	2 399 967	-855 425	21 732 500	10 806 598	2 891 969	4 375 297	18 073 863	3 000
3312 Currency and deposits	0	0	0	0	0	0	0	0	0	0	0
3313 Securities other than shares (3313,2-3313,1)	3 520 136	1 089 917	4 855 440	1 666 451	2 040 798	8 160 631	3 972 704	1 108 469	5 315 773	10 396 945	2 495
3313,1 Repayments: Securities other than shares	3 513 172	2 897 430	273 892	138 789	0	4 059 369	3 142 763	0	146 503	3 289 266	0
3313,2 Incurrences: Securities other than shares	7 033 308	3 987 347	5 129 332	1 805 240	2 040 798	12 220 000	7 115 467	1 108 469	5 462 276	13 686 211	2 495
3314 Loans (3314,2-3314,1)	-2 042 521	4 566 719	4 721 170	510 629	-3 108 227	-227 472	-875	1 634 149	-1 146 852	486 422	-41 922
3314,1 Repayments: Loans	1 091 402	974 227	2 430 391	84 098	212 003	9 739 972	3 692 006	149 351	59 873	3 901 230	42 427
3314,2 Incurrences: Loans	-951 119	5 540 946	7 151 562	594 727	-2 896 224	9 512 500	3 691 131	1 783 500	-1 086 979	4 387 652	505
332 Foreign (3322+3323+3324+3326+3327+3328)	-2 980 166	-1 445 788	6 878 380	-480 943	7 126 002	7 607 368	-2 369 319	-184 742	7 042 073	4 488 012	33 088
332,1 Foreign repayments (3323,1+3324,1+3325,1+3326,1+3327,1+3328,1)	3 728 963	3 050 517	6 996 036	625 532	448 946	5 287 700	3 953 908	399 157	371 982	4 725 047	38 848
332,2 Foreign incurrences (3323,2+3324,2+3325,2+3326,2+3327,2+3328,2)	748 798	1 604 729	13 874 416	144 589	7 574 948	12 895 068	1 584 589	214 415	7 414 055	9 213 060	71 935
3322 Currency and deposits	0	0	0	0	0	0	0	0	0	0	0
3323 Securities other than shares (3323,2-3323,1)	-1 757 723	-1 112 673	7 801 073	0	7 357 905	7 075 000	-3 655 005	0	7 172 538	3 517 533	0
3323,1 Repayments: Securities other than shares	1 757 723	1 112 673	5 054 565	0	0	3 725 000	3 655 005	0	0	3 655 005	0
3323,2 Incurrences: Securities other than shares	0	0	12 855 638	0	7 357 905	10 800 000	0	0	7 172 538	7 172 538	0
3324 Loans (3324,2-3324,1)	-1 222 442	-333 116	-922 693	-480 943	-231 903	532 368	1 285 686	-184 742	-130 464	970 480	33 088
3324,1 Repayments: Loans	1 971 240	1 937 845	1 941 471	625 532	448 946	1 562 700	298 903	399 157	371 982	1 070 042	38 848
3324,2 Incurrences: Loans	748 798	1 604 729	1 018 778	144 589	217 043	2 095 068	1 584 589	214 415	241 518	2 040 522	71 935

Source: Ministry of Finance

TABLE 7: TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES, BY SECTORS

(000 HRK)		1 - IX 2010				
		Budgetary Central Government	Extrabudgetary Users	Consolidated Central Government	Local Government	Consolidated General Government
82 (=32)	NET ACQUISITION OF FINANCIAL ASSETS	5 679 340	1 104 411	6 738 700	212 522	6 951 470
	Acquisition of financial assets	6 683 026	1 366 789	8 004 764	399 511	8 404 275
	Disposals of financial assets	1 003 686	262 378	1 266 064	186 989	1 452 805
821 (=321)	Domestic	5 678 139	1 104 411	6 737 499	212 522	6 950 269
	Acquisition of domestic financial assets	6 681 825	1 366 789	8 003 563	399 511	8 403 075
	Disposals of domestic financial assets	1 003 686	262 378	1 266 064	186 989	1 452 805
8211	General government	44 697	0	-354	-219	-325
	Acquisitions: General Government	46 505	0	1 454	0	1 454
	Disposals: General Government	1 808	0	1 808	219	1 779
8212	Central bank	4 645 024	0	4 645 024	0	4 645 024
	Acquisitions: Central bank	4 645 024	0	4 645 024	0	4 645 024
	Disposals: Central bank	0	0	0	0	0
8213	Other depository institutions	614 432	1 121 572	1 736 004	177 337	1 913 341
	Acquisitions: Other depository institutions	933 754	1 121 572	2 055 326	347 220	2 402 546
	Disposals: Other depository institutions	319 322	0	319 322	169 884	489 206
8215	Nonfinancial institutions	373 301	-17 161	356 140	28 261	384 401
	Acquisitions: Nonfinancial institutions	1 018 443	245 217	1 263 660	44 281	1 307 941
	Disposals: Nonfinancial institutions	645 142	262 378	907 520	16 020	923 540
8216	Households and nonprofit institutions serving households	686	0	686	7 143	7 829
	Acquisitions: Hholds and nonprofit institutions serving hholds	38 099	0	38 099	8 010	46 110
	Disposals: Hholds and nonprofit institutions serving hholds	37 413	0	37 413	867	38 281
822 (=322)	Foreign	1 201	0	1 201	0	1 201
	Acquisition of foreign financial assets	1 201	0	1 201	0	1 201
	Disposals of foreign financial assets	0	0	0	0	0
8227	International organizations	0	0	0	0	0
	Acquisitions: International organizations	0	0	0	0	0
	Disposals: International organizations	0	0	0	0	0
8229	Other nonresidents	1 201	0	1 201	0	1 201
	Acquisitions: Other nonresidents	1 201	0	1 201	0	1 201
	Disposals: Other nonresidents	0	0	0	0	0
83 (=33)	NET INCURRENCE OF LIABILITIES	15 371 380	809 309	16 135 638	-128 734	16 007 152
	Repayments: liabilities	11 915 543	290 698	12 206 241	300 199	12 506 192
	Incurrences: liabilities	27 286 923	1 100 007	28 341 879	171 465	28 513 344
831 (=331)	Domestic	10 883 368	859 787	11 698 104	-121 384	11 576 968
	Repayments: domestic liabilities	7 190 496	223 464	7 413 960	292 848	7 706 560
	Incurrences: domestic liabilities	18 073 863	1 083 251	19 112 063	171 465	19 283 528
8311	General government	0	45 051	0	-1 271	-1 023
	Repayments: General Government	0	0	0	1 271	1 023
	Incurrences: General Government	0	45 051	0	0	0
8313	Other depository institutions	10 843 084	814 736	11 657 820	-118 411	11 539 409
	Repayments: Other depository institutions	7 190 293	223 464	7 413 757	289 763	7 703 519
	Incurrences: Other depository institutions	18 033 376	1 038 200	19 071 576	171 352	19 242 928
8314	Financial institutions not elsewhere classified	40 487	0	40 487	0	40 487
	Repayments: Financial institutions not elsewhere classified	0	0	0	0	0
	Incurrences: Financial institutions not elsewhere classified	40 487	0	40 487	0	40 487
8315	Nonfinancial institutions	-203	0	-203	-1 701	-1 905
	Repayments: Nonfinancial institutions	203	0	203	1 815	2 018
	Incurrences: Nonfinancial institutions	0	0	0	113	113
832 (=332)	Foreign	4 488 012	-50 478	4 437 534	-7 351	4 430 184
	Repayments: foreign liabilities	4 725 047	67 234	4 792 281	7 351	4 799 632
	Incurrences: foreign liabilities	9 213 060	16 756	9 229 816	0	9 229 816
8321	General government	-10 052	0	-10 052	0	-10 052
	Repayments: General Government	10 052	0	10 052	0	10 052
	Incurrences: General Government	0	0	0	0	0
8327	International organizations	1 544 432	0	1 544 432	0	1 544 432
	Repayments: International organizations	496 090	0	496 090	0	496 090
	Incurrences: International organizations	2 040 522	0	2 040 522	0	2 040 522
8328	Financial institutions other than international organizations	2 953 633	-50 478	2 903 155	-7 351	2 895 804
	Repayments: Financial institutions other than international organizations	4 218 905	67 234	4 286 139	7 351	4 293 490
	Incurrences: Financial institutions other than international organizations	7 172 538	16 756	7 189 294	0	7 189 294
8329	Other nonresidents	0	0	0	0	0
	Repayments: Other nonresidents	0	0	0	0	0
	Incurrences: Other nonresidents	0	0	0	0	0

Source: Ministry of Finance

TABLE 8: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS

(000 HRK)	2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010
TRANSACTIONS AFFECTING NET WORTH											
1 REVENUE (11+12+13+14)	108 320 595	115 772 655	110 257 947	28 376 211	29 262 428	108 015 215	25 291 283	26 562 837	28 107 928	79 962 049	9 298 412
11 Taxes	64 234 530	69 572 699	63 678 926	16 979 849	17 762 487	63 053 916	14 641 970	15 425 089	16 823 552	46 890 611	5 632 114
12 Social contributions	37 203 486	40 703 484	39 994 739	10 109 025	9 982 575	38 774 090	9 352 762	9 564 239	9 863 444	28 780 445	3 269 499
13 Grants	428 038	468 634	616 307	103 202	188 138	965 153	101 313	106 458	118 772	326 544	16 401
14 Other revenue	6 454 541	5 027 838	5 967 975	1 184 136	1 329 229	5 222 056	1 195 238	1 467 051	1 302 160	3 964 449	380 399
2 EXPENSE (21+22+24+25+26+27+28)	108 007 605	115 292 426	117 923 992	29 442 847	30 153 571	120 292 449	30 517 629	28 589 754	29 924 286	89 031 669	10 290 508
21 Compensation of employees	27 545 141	29 948 535	31 289 325	7 863 364	7 745 453	31 529 192	7 717 557	7 628 563	7 945 021	23 291 141	2 632 542
22 Use of goods and services	7 162 402	8 113 694	7 363 814	1 768 065	1 840 130	7 955 615	1 885 368	1 639 479	1 819 022	5 343 869	539 586
24 Interest	4 535 008	4 683 219	5 225 174	1 181 558	1 056 052	5 762 284	1 915 569	1 238 174	1 603 713	4 757 456	942 138
25 Subsidies	6 492 010	6 859 512	6 710 033	1 574 042	1 480 256	6 452 241	1 880 398	1 589 910	1 589 596	5 059 904	500 888
26 Grants	8 363 202	5 783 063	5 559 586	1 573 769	1 606 208	5 483 833	1 619 714	1 195 171	1 463 486	4 278 371	491 295
27 Social benefits	48 175 989	52 593 214	56 148 498	14 044 230	14 711 344	57 218 742	13 926 989	14 052 687	14 058 237	42 037 913	4 774 309
28 Other expense	5 733 853	7 311 189	5 627 561	1 437 819	1 714 128	5 890 542	1 572 034	1 245 771	1 445 211	4 263 015	409 750
NET-GROSS OPERATING BALANCE (1-2)	312 990	480 229	-7 666 045	-1 066 636	-891 143	-12 277 235	-5 226 346	-2 026 917	-1 816 357	-9 069 620	-992 095
CHANGE IN NET WORTH: TRANSACTIONS (31+32-33)	312 990	480 229	-7 666 045	-1 066 636	-891 143	-12 277 235	-5 226 346	-2 026 917	-1 816 357	-9 069 620	-992 095
TRANSACTIONS IN NONFINANCIAL ASSETS											
31 NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	2 545 220	2 988 129	1 963 401	552 211	636 384	1 780 470	271 168	155 077	196 176	622 420	63 653
311 Fixed assets	2 625 692	2 719 479	1 839 720	488 137	628 380	1 705 658	257 399	133 086	200 726	591 211	65 238
312 Change in inventories	-161 383	79 444	35 412	30 696	-94	10 500	-83	13 207	-3 688	9 436	-810
313 Valuables	9 620	10 126	8 929	1 244	1 906	3 397	1 730	1 678	985	4 393	476
314 Nonproduced assets	71 291	179 081	79 340	32 134	6 192	60 915	12 122	7 106	-1 846	17 381	-1 252
NET LENDING-BORROWING (1-2-31)	-2 232 230	-2 507 901	-9 629 446	-1 618 847	-1 527 527	-14 057 704	-5 497 514	-2 181 994	-2 012 533	-9 692 040	-1 055 748
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING) (33-32)											
32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-3 734 781	1 702 947	6 825 544	77 290	4 531 046	1 482 823	-3 895 004	375 882	9 198 461	5 679 340	-1 062 088
321 Domestic	-3 752 817	1 690 502	6 823 196	77 290	4 529 599	1 482 823	-3 895 004	375 071	9 198 072	5 678 139	-1 062 477
322 Foreign	18 036	12 445	2 348	0	1 447	0	0	811	390	1 201	390
33 NET INCURRENCE OF LIABILITIES (331+332)	-1 502 551	4 210 848	16 454 990	1 696 137	6 058 573	15 540 527	1 602 510	2 557 876	11 210 994	15 371 380	-6 339
331 Domestic	1 477 615	5 656 636	9 576 610	2 177 080	-1 067 428	7 933 159	3 971 829	2 742 618	4 168 921	10 883 368	-39 427
332 Foreign	-2 980 166	-1 445 788	6 878 380	-480 943	7 126 002	7 607 368	-2 369 319	-184 742	7 042 073	4 488 012	33 088

MEASURES OF BUDGETARY CENTRAL GOVERNMENT DEFICIT/SURPLUS

TABLE 8A: OPERATING BALANCE AND PRIMARY OPERATING BALANCE (000 HRK)

	Revenue (1)	Expense (2)	Operating balance	Interest payments (24)	Primary operating balance
	(1)	(2)	(3) 1-2	(4)	(5) 3+4
VIII	8 977 105	8 905 943	71 162	397 176	468 337
IX	9 447 287	9 485 580	-38 293	386 943	348 650
X	10 079 271	9 330 904	748 367	169 275	917 642
XI	8 588 035	9 060 765	-472 730	208 418	-264 313
XII	9 757 756	14 032 845	-4 275 089	484 190	-3 790 898
I-XII 2008	115 772 655	115 292 426	480 229	4 683 219	5 163 448
I 2009	7 979 589	8 716 051	-736 462	257 753	-478 709
II	8 146 941	9 591 547	-1 444 606	752 778	-691 828
III	9 894 368	10 533 639	-639 271	856 427	217 156
IV	10 258 545	10 639 802	-381 258	416 869	35 611
V	7 616 694	9 124 896	-1 508 202	334 293	-1 173 909
VI	8 723 171	9 721 639	-998 468	369 443	-629 025
VII	9 604 421	9 934 591	-330 170	201 395	-128 775
VIII	9 220 249	9 370 649	-150 400	355 792	205 392
IX	9 551 541	10 137 607	-586 066	624 372	38 306
X	9 429 982	9 036 658	393 325	104 524	497 848
XI	9 186 726	9 674 380	-487 654	314 169	-173 485
XII	10 645 720	11 442 534	-796 814	637 359	-159 455
I-XII 2009	110 257 947	117 923 992	-7 666 045	5 225 174	-2 440 871
I 2010	7 726 936	9 510 157	-1 783 221	430 397	-1 352 825
II	8 348 252	9 964 292	-1 616 040	517 290	-1 098 750
III	9 216 096	11 043 180	-1 827 084	967 882	-859 202
IV	9 854 563	9 856 800	-2 237	303 118	300 881
V	8 262 786	9 586 358	-1 323 572	579 429	-744 143
VI	8 445 488	9 146 596	-701 108	355 627	-345 481
VII	9 452 915	10 198 568	-745 652	310 375	-435 278
VIII	9 356 601	9 435 211	-78 610	351 201	272 591
IX	9 298 412	10 290 508	-992 095	942 138	-49 958
I-IX 2010	79 962 049	89 031 669	-9 069 620	4 757 456	-4 312 165

MEASURES OF BUDGETARY CENTRAL GOVERNMENT DEFICIT/SURPLUS

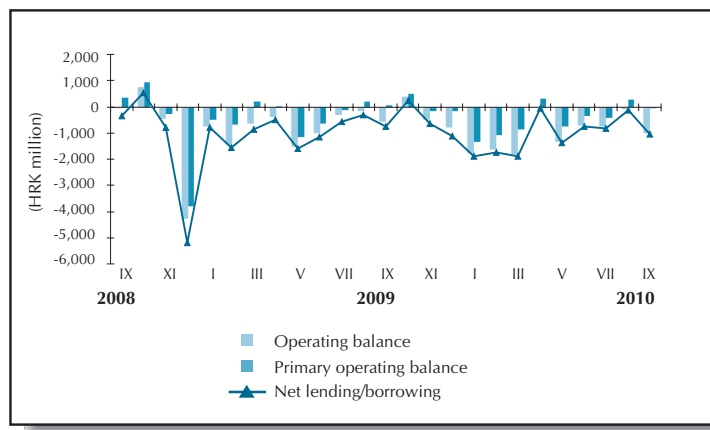


TABLE 8B: NET LENDING/BORROWING (000 HRK)

	Operating balance	Net acquisition of nonfinancial assets (31)	Net lending/borrowing*	Financing (33-32)	Net acquisition of financial assets (32)	Net incurrence of liabilities (33)
	(1)	(2)	(3) 1-2	(4) 6-5	(5)	(6)
VIII	71 162	311 661	-240 500	240 500	-779 994	-539 495
IX	-38 293	308 611	-346 904	346 904	-374 588	-27 684
X	748 367	218 684	529 683	-529 683	565 633	35 951
XI	-472 730	312 903	-785 633	785 633	1 024 270	1 809 903
XII	-4 275 089	905 271	-5 180 360	5 180 360	-1 806 724	3 373 636
I-XII 2008	480 229	2 988 129	-2 507 901	2 507 901	1 702 947	4 210 848
I 2009	-736 462	60 948	-797 409	797 409	1 550 083	2 347 492
II	-1 444 606	106 094	-1 550 700	1 550 700	-1 395 438	155 262
III	-639 271	236 634	-875 905	875 905	829 251	1 705 156
IV	-381 258	111 710	-492 968	492 968	1 309 823	1 802 791
V	-1 508 202	100 507	-1 608 709	1 608 709	-1 572 538	36 171
VI	-998 468	158 914	-1 157 381	1 157 381	1 496 027	2 653 408
VII	-330 170	236 905	-567 075	567 075	-323 737	243 338
VIII	-150 400	152 066	-302 466	302 466	71 727	374 193
IX	-586 066	163 240	-749 306	749 306	329 300	1 078 607
X	393 325	149 001	244 323	-244 323	447 019	202 696
XI	-487 654	157 581	-645 234	645 234	4 197 372	4 842 606
XII	-796 814	329 802	-1 126 616	1 126 616	-113 345	1 013 271
I-XII 2009	-7 666 045	1 963 401	-9 629 446	9 629 446	6 825 544	16 454 990
I 2010	-1 783 221	88 959	-1 872 180	1 872 180	-2 020 720	-148 539
II	-1 616 040	123 018	-1 739 058	1 739 058	-2 416 840	-677 783
III	-1 827 084	59 191	-1 886 276	1 886 276	542 556	2 428 832
IV	-2 237	57 628	-59 865	59 865	927 787	987 651
V	-1 323 572	58 845	-1 382 417	1 382 417	-551 131	831 286
VI	-701 108	38 604	-739 712	739 712	-774	738 938
VII	-745 652	83 860	-829 513	829 513	10 345 877	11 175 390
VIII	-78 610	48 662	-127 272	127 272	-85 328	41 944
IX	-992 095	63 653	-1 055 748	1 055 748	-1 062 088	-6 339
I-IX 2010	-9 069 620	622 420	-9 692 040	9 692 040	5 679 340	15 371 380

* Deficit/surplus according to the GFS 2001 methodology

TABLE 9: THE CROATIAN WATERS TRANSACTIONS

(000 HRK)		2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010	I - IX 2010 Plan 2010
1	REVENUE (11+12+13+14)	2 507 327	2 618 977	2 253 976	676 882	604 641	2 021 368	388 582	454 421	545 291	1 388 294	176 451	68.68
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	
12	Social security contributions	0	0	0	0	0	0	0	0	0	0	0	
13	Grants (131+132+133)	542 884	588 928	342 007	106 560	94 017	353 932	30 993	44 252	98 439	173 684	37 881	49.07
131	From foreign governments	0	19 044	0	0	0	0	0	0	0	0	0	
132	From international organizations	18 197	0	3 397	2 252	1 145	3 500	0	273	1 224	1 497	0	42.77
133	From other general government units (1331+1332)	524 687	569 884	338 610	104 308	92 872	350 432	30 993	43 979	97 215	172 187	37 881	49.14
1331	Current	3 643	34 848	15 364	2 376	6 355	8 900	1 376	1 000	250	2 626	250	29.51
1332	Capital	521 044	535 036	323 246	101 932	86 517	341 532	29 617	42 979	96 965	169 561	37 631	49.65
14	Other revenue	1 964 443	2 030 049	1 911 969	570 322	510 624	1 667 436	357 589	410 169	446 852	1 214 610	138 570	72.84
2	EXPENSE (21+22+24+25+26+27+28)	2 108 778	2 339 024	1 748 448	545 049	392 673	1 844 960	103 068	464 930	363 820	931 818	96 708	50.51
21	Compensation of employees (211+212)	121 767	135 222	129 458	31 077	31 895	136 435	30 939	29 272	32 567	92 778	11 089	68.00
211	Wages and salaries	104 720	116 482	111 542	26 646	27 579	117 835	26 829	25 145	28 204	80 178	9 636	68.04
212	Social contributions	17 047	18 740	17 916	4 431	4 316	18 600	4 110	4 127	4 363	12 600	1 453	67.74
22	Use of goods and services	1 208 936	1 331 786	1 060 458	373 434	254 331	1 134 947	37 394	313 272	251 954	602 620	66 136	53.10
24	Interest	34 639	35 525	29 863	7 122	6 532	28 075	4 872	4 877	4 108	13 857	3 506	49.36
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	
26	Grants	82 301	120 094	76 101	20 346	12 930	55 500	3 799	13 249	15 457	32 505	310	58.57
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	
28	Other expense	661 135	716 397	452 568	113 070	86 985	490 003	26 064	104 260	59 734	190 058	15 667	38.79
NET-GROSS OPERATING BALANCE (1-2)		398 549	279 953	505 528	131 833	211 968	176 408	285 514	-10 509	181 471	456 476	79 743	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	315 004	245 968	274 314	97 158	84 015	568 512	31 963	39 836	68 043	139 842	23 852	24.60
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	318 780	246 965	275 598	97 672	84 031	569 512	31 981	39 852	68 084	139 917	23 876	24.57
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	3 776	997	1 284	514	16	1 000	18	16	41	75	24	7.50
311	Fixed assets (311,1-311,2-311,3)	278 730	223 907	262 282	92 605	79 896	552 612	29 543	35 433	66 656	131 632	23 507	23.82
311,1	Acquisitions: fixed assets	282 506	224 904	263 566	93 119	79 912	553 612	29 561	35 449	66 697	131 707	23 531	23.79
311,2	Disposals: fixed assets	3 776	997	1 284	514	16	1 000	18	16	41	75	24	7.50
314	Nonproduced assets (314,1-314,2-314,3-314,4)	36 274	22 061	12 032	4 553	4 119	15 900	2 420	4 403	1 387	8 210	345	51.64
314,1	Acquisitions: nonproduced assets	36 274	22 061	12 032	4 553	4 119	15 900	2 420	4 403	1 387	8 210	345	51.64
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	
NET LENDING-BORROWING (1-2-31)		83 545	33 985	231 214	34 675	127 953	-392 104	253 551	-50 345	113 428	316 634	55 891	
FINANCING (33-32)		-83 545	-33 985	-231 214	-34 675	-127 953	392 104	-253 551	50 345	-113 428	-316 634	-55 891	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	116 100	32 151	222 116	42 111	120 916	-172 094	252 550	-87 185	110 946	276 311	47 469	
321	Domestic	116 100	32 151	222 116	42 111	120 916	-172 094	252 550	-87 185	110 946	276 311	47 469	
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	32 555	-1 834	-9 098	7 436	-7 037	220 010	-1 001	-36 840	-2 482	-40 323	-8 422	
331	Domestic	-2 259	-49 781	-115 831	-20 322	-36 844	89 900	3 850	-33 002	2 327	-26 825	-8 422	
332	Foreign	34 814	47 947	106 733	27 758	29 807	130 110	-4 851	-3 838	-4 809	-13 498	0	

Source: Ministry of Finance

TABLE 10: THE ENVIRONMENT PROTECTION FUND TRANSACTIONS

(000 HRK)		2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010	I - IX 2010 Plan 2010
1	REVENUE (11+12+13+14)	1 102 946	1 221 187	1 168 578	292 692	341 915	1 060 350	232 932	236 010	292 450	761 392	93 406	71.81
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	
12	Social security contributions	0	0	0	0	0	0	0	0	0	0	0	
13	Grants (131+132+133)	0	0	0	0	0	0	0	0	0	0	0	
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	
132	From international organizations	0	0	0	0	0	0	0	0	0	0	0	
133	From other general government units (1331+1332)	0	0	0	0	0	0	0	0	0	0	0	
1331	Current	0	0	0	0	0	0	0	0	0	0	0	
1332	Capital	0	0	0	0	0	0	0	0	0	0	0	
14	Other revenue	1 102 946	1 221 187	1 168 578	292 692	341 915	1 060 350	232 932	236 010	292 450	761 392	93 406	71.81
2	EXPENSE (21+22+24+25+26+27+28)	1 092 568	1 109 258	1 159 521	313 609	397 791	1 041 127	226 275	205 911	233 370	665 556	69 949	63.93
21	Compensation of employees (211+212)	12 939	18 600	21 331	5 083	5 701	24 550	4 739	4 856	5 207	14 802	1 735	60.29
211	Wages and salaries	11 071	15 942	18 310	4 360	4 833	20 850	4 095	4 173	4 500	12 768	1 498	61.24
212	Social contributions	1 868	2 658	3 021	723	868	3 700	644	683	707	2 034	237	54.97
22	Use of goods and services	945 697	883 628	874 856	232 058	284 661	707 244	166 693	164 264	201 333	532 290	61 792	75.26
24	Interest	0	0	32	29	2	2	0	3	498	501	0	
25	Subsidies	18 553	39 318	89 673	24 986	47 483	48 050	4 197	2 732	2 286	9 215	61	19.18
26	Grants	108 582	149 644	157 329	41 070	57 517	235 281	45 120	24 203	17 340	86 663	5 766	36.83
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	
28	Other expense	6 797	18 068	16 300	10 383	2 427	26 000	5 526	9 853	6 706	22 085	595	84.94
NET-GROSS OPERATING BALANCE (1-2)		10 378	111 929	9 057	-20 917	-55 876	19 223	6 657	30 099	59 080	95 836	23 457	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	20 189	3 926	6 656	845	1 704	2 500	38	6	1 370	1 414	34	56.56
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	20 256	3 926	6 656	845	1 704	2 500	38	9	1 393	1 440	34	57.60
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	67	0	0	0	0	0	0	3	23	26	0	
311	Fixed assets (311,1-311,2-311,3)	7 741	3 375	6 656	845	1 704	2 500	38	6	1 370	1 414	34	56.56
311,1	Acquisitions: fixed assets	7 808	3 375	6 656	845	1 704	2 500	38	9	1 393	1 440	34	57.60
311,2	Disposals: fixed assets	67	0	0	0	0	0	0	3	23	26	0	
314	Nonproduced assets (314,1-314,2-314,3-314,4)	12 448	551	0	0	0	0	0	0	0	0	0	
314,1	Acquisitions: nonproduced assets	12 448	551	0	0	0	0	0	0	0	0	0	
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	
NET LENDING-BORROWING (1-2-31)		-9 811	108 003	2 401	-21 762	-57 580	16 723	6 619	30 093	57 710	94 422	23 423	
FINANCING (33-32)		9 811	-108 003	-2 401	21 762	57 580	-16 723	-6 619	-30 093	-57 710	-94 422	-23 423	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-9 811	108 003	2 401	-21 762	-57 580	16 723	6 619	30 093	57 710	94 422	23 423	
321	Domestic	-9 811	108 003	2 401	-21 762	-57 580	16 723	6 619	30 093	57 710	94 422	23 423	
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	0	0	0	0	0	0	0	0	0	0	0	
331	Domestic	0	0	0	0	0	0	0	0	0	0	0	
332	Foreign	0	0	0	0	0	0	0	0	0	0	0	

Source: Ministry of Finance

TABLE 11: THE CROATIAN MOTORWAYS Ltd. TRANSACTIONS

(000 HRK)		2005	2006	2007	I - III 2007	IV - VI 2007	VII - IX 2007	X - XII 2007
1	REVENUE (11+12+13+14)	2 547 003	2 721 483	4 391 205	554 476	729 978	981 840	2 124 911
11	Taxes	1 380 753	0	0	0	0	0	0
1142	Excises	1 380 753	0	0	0	0	0	0
12	Social security contributions	0	0	0	0	0	0	0
13	Grants (131+132+133)	0	1 450 358	3 015 869	316 773	374 169	450 041	1 874 886
131	From foreign governments	0	0	0	0	0	0	0
132	From international organizations	0	0	0	0	0	0	0
133	From other general government units (1331+1332)	0	1 450 358	3 015 869	316 773	374 169	450 041	1 874 886
1331	Current	0	0	0	0	0	0	0
1332	Capital	0	1 450 358	3 015 869	316 773	374 169	450 041	1 874 886
14	Other revenue	1 166 250	1 271 125	1 375 336	237 703	355 809	531 799	250 025
2	EXPENSE (21+22+24+25+26+27+28)	1 088 687	1 574 490	1 982 632	343 052	514 269	343 805	781 506
21	Compensation of employees (211+212)	289 866	320 097	354 412	82 595	83 694	98 706	89 417
211	Wages and salaries	250 374	276 180	305 329	71 317	72 044	84 598	77 370
212	Social contributions	39 492	43 917	49 083	11 278	11 650	14 108	12 047
22	Use of goods and services	314 534	301 452	326 437	63 067	100 011	82 947	80 412
24	Interest	445 185	589 173	787 824	116 150	280 254	74 985	316 435
25	Subsidies	0	0	0	0	0	0	0
26	Grants	3 610	301 777	474 244	68 562	48 620	82 062	275 000
27	Social benefits	0	0	0	0	0	0	0
28	Other expense	35 492	61 991	39 715	12 678	1 690	5 105	20 242
NET-GROSS OPERATING BALANCE (1-2)		1 458 316	1 146 993	2 408 573	211 424	215 709	638 035	1 343 405
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)	3 942 727	2 949 761	3 369 269	582 659	823 712	1 003 657	959 241
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	3 942 727	3 249 761	3 386 216	595 911	823 712	1 003 657	962 936
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	0	300 000	16 947	13 252	0	0	3 695
311	Fixed assets (311,1-311,2-311,3)	3 825 950	2 748 525	3 240 471	548 763	787 927	915 816	987 965
311,1	Acquisitions: fixed assets	3 825 950	3 048 525	3 257 418	562 015	787 927	915 816	991 660
311,2	Disposals: fixed assets	0	300 000	16 947	13 252	0	0	3 695
314	Nonproduced assets (314,1-314,2-314,3-314,4)	116 777	201 236	128 798	33 896	35 785	87 841	-28 724
314,1	Acquisitions: nonproduced assets	116 777	201 236	128 798	33 896	35 785	87 841	-28 724
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0
NET LENDING - BORROWING (1-2-31)		-2 484 411	-1 802 768	-960 696	-371 235	-608 003	-365 622	384 164
FINANCING (33-32)		2 484 411	1 802 768	960 696	371 235	608 003	365 622	-384 164
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-42 758	248 366	289 126	-234 657	101 490	-43 950	466 243
321	Domestic	-42 758	248 366	289 126	-234 657	101 490	-43 950	466 243
322	Foreign	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331-332)	2 441 653	2 051 134	1 249 822	136 578	709 493	321 672	82 079
331	Domestic	1 698 272	1 758 422	-87 997	220 507	221 496	0	-530 000
332	Foreign	743 381	292 712	1 337 819	-83 929	487 997	321 672	612 079

Source: Ministry of Finance

TABLE 12: THE CROATIAN ROADS Ltd. TRANSACTIONS

(000 HRK)		2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010	I - IX 2010 Plan 2010
1	REVENUE (11+12+13+14)	2 110 381	1 549 929	1 481 919	346 106	724 525	1 410 190	467 817	438 242	491 743	1 397 802	171 832	99.12
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	
1142	Excises	0	0	0	0	0	0	0	0	0	0	0	
12	Social security contributions	0	0	0	0	0	0	0	0	0	0	0	
13	Grants (131+132+133)	1 990 435	1 468 959	1 369 079	324 119	673 346	1 350 597	426 240	429 048	475 802	1 331 090	165 070	98.56
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	
132	From international organizations	0	0	0	0	0	0	0	0	0	0	0	
133	From other general government units (1331+1332)	1 990 435	1 468 959	1 369 079	324 119	673 346	1 350 597	426 240	429 048	475 802	1 331 090	165 070	98.56
1331	Current	0	0	0	0	0	0	0	0	0	0	0	
1332	Capital	1 990 435	1 468 959	1 369 079	324 119	673 346	1 350 597	426 240	429 048	475 802	1 331 090	165 070	98.56
14	Other revenue	119 946	80 970	112 840	21 987	51 179	59 593	41 577	9 194	15 941	66 712	6 762	111.95
2	EXPENSE (21+22+24+25+26+27+28)	1 243 399	1 592 627	1 048 486	382 221	12 816	1 274 497	352 818	238 190	467 407	1 058 415	125 928	83.05
21	Compensation of employees (211+212)	78 005	86 547	93 383	27 181	22 296	95 361	23 671	21 022	21 869	66 562	7 427	69.80
211	Wages and salaries	67 035	74 359	80 372	23 310	19 248	82 041	20 306	18 034	18 896	57 236	6 441	69.77
212	Social contributions	10 970	12 188	13 011	3 871	3 048	13 320	3 365	2 988	2 973	9 326	986	70.02
22	Use of goods and services	819 311	1 107 252	524 661	268 912	-191 007	533 022	198 114	134 024	255 224	587 362	82 284	110.19
24	Interest	85 641	142 396	221 474	84 697	58 531	389 806	62 322	40 628	74 752	177 702	18 931	45.59
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	
26	Grants	7 607	3 884	508	0	50	0	0	0	0	0	0	
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	
28	Other expense	252 835	252 548	208 460	1 431	122 946	256 308	68 711	42 516	115 562	226 789	17 286	88.48
NET-GROSS OPERATING BALANCE (1-2)		866 982	-42 698	433 433	-36 115	711 709	135 693	114 999	200 052	24 336	339 387	45 904	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	1 603 747	1 142 207	1 371 041	271 779	733 132	1 163 640	202 594	179 652	414 209	796 455	134 518	68.45
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1 604 733	1 143 098	1 376 092	272 027	733 264	1 163 640	202 769	179 791	414 328	796 888	134 556	68.48
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	986	891	5 051	248	132	0	175	139	119	433	38	
311	Fixed assets (311,1-311,2-311,3)	1 416 639	932 682	1 128 989	205 937	700 378	1 061 340	160 205	142 885	382 841	685 931	127 064	64.63
311,1	Acquisitions: fixed assets	1 417 625	933 573	1 134 040	206 185	700 510	1 061 340	160 380	143 024	382 960	686 364	127 102	64.67
311,2	Disposals: fixed assets	986	891	5 051	248	132	0	175	139	119	433	38	
314	Nonproduced assets (314,1-314,2-314,3-314,4)	187 108	209 525	242 052	65 842	32 754	102 300	42 389	36 767	31 368	110 524	7 454	108.04
314,1	Acquisitions: nonproduced assets	187 108	209 525	242 052	65 842	32 754	102 300	42 389	36 767	31 368	110 524	7 454	108.04
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	
NET LENDING-BORROWING (1-2-31)		-736 765	-1 184 905	-937 608	-307 894	-21 423	-1 027 947	-87 595	20 400	-389 873	-457 068	-88 614	
FINANCING (33-32)		736 765	1 184 905	937 608	307 894	21 423	1 027 947	87 595	-20 400	389 873	457 068	88 614	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-45 061	217 802	41 652	-96 172	36 062	0	26 067	-29 846	421 049	417 270	-116 139	
321	Domestic	-45 061	217 802	41 652	-96 172	36 062	0	26 067	-29 846	421 049	417 270	-116 139	
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	691 704	1 402 707	979 260	211 722	57 485	1 027 947	113 662	-50 246	810 922	874 338	-27 525	
331	Domestic	523 681	1 128 764	696 394	148 722	-13 846	771 817	96 906	-19 145	814 889	892 650	-23 558	
332	Foreign	168 023	273 943	282 866	63 000	71 331	256 130	16 756	-31 101	-3 967	-18 312	-3 967	

Source: Ministry of Finance

TABLE 13: THE STATE AGENCY FOR DEPOSIT INSURANCE AND BANK REHABILITATION TRANSACTIONS

(000 HRK)		2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010	I - IX 2010 Plan 2010
1	REVENUE (11+12+13+14)	391 441	808 342	566 470	135 075	152 959	651 794	120 128	123 250	137 831	381 209	22 917	58.49
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	
12	Social security contributions	0	0	0	0	0	0	0	0	0	0	0	
13	Grants (131+132+133)	0	0	0	0	0	0	0	0	0	0	0	
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	
132	From international organizations	0	0	0	0	0	0	0	0	0	0	0	
133	From other general government units (1331+1332)	0	0	0	0	0	0	0	0	0	0	0	
1331	Current	0	0	0	0	0	0	0	0	0	0	0	
1332	Capital	0	0	0	0	0	0	0	0	0	0	0	
14	Other revenue	391 441	808 342	566 470	135 075	152 959	651 794	120 128	123 250	137 831	381 209	22 917	58.49
2	EXPENSE (21+22+24+25+26+27+28)	47 820	254 706	267 167	67 189	60 947	42 693	3 031	4 946	4 925	12 902	2 373	30.22
21	Compensation of employees (211+212)	6 076	6 966	7 159	1 835	1 774	7 570	1 782	1 727	1 857	5 366	577	70.89
211	Wages and salaries	5 208	5 972	6 134	1 570	1 520	6 564	1 528	1 478	1 593	4 599	494	70.06
212	Social contributions	868	994	1 025	265	254	1 006	254	249	264	767	83	76.24
22	Use of goods and services	20 359	10 274	5 493	1 115	957	11 258	1 228	1 411	1 239	3 878	432	34.45
24	Interest	345	8 886	736	0	0	200	0	184	51	235	18	117.50
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	
26	Grants	0	0	0	0	0	0	0	0	0	0	0	
27	Social benefits	523	704	218	60	101	2 000	1	8	78	87	20	4.35
28	Other expense	20 517	227 876	253 561	64 179	58 115	21 665	20	1 616	1 700	3 336	1 326	15.40
NET-GROSS OPERATING BALANCE (1-2)		343 621	553 636	299 303	67 886	92 012	609 101	117 097	118 304	132 906	368 307	20 544	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	-18 959	-10 262	258	0	130	1 012	85	20	28	133	0	13.14
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1 202	25 070	258	0	130	1 012	85	20	28	133	0	13.14
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	20 161	35 332	0	0	0	0	0	0	0	0	0	
311	Fixed assets (311,1-311,2-311,3)	-18 959	11 540	258	0	130	1 012	85	20	28	133	0	13.14
311,1	Acquisitions: fixed assets	1 202	25 070	258	0	130	1 012	85	20	28	133	0	13.14
311,2	Disposals: fixed assets	20 161	13 530	0	0	0	0	0	0	0	0	0	
NET LENDING-BORROWING (1-2-31)		362 580	563 898	299 045	67 886	91 882	608 089	117 012	118 284	132 878	368 174	20 544	
FINANCING (33-32)		-362 580	-563 898	-299 045	-67 886	-91 882	-608 089	-117 012	-118 284	-132 878	-368 174	-20 544	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	362 580	563 898	299 045	67 886	91 882	608 089	117 012	118 284	132 878	368 174	20 544	
321	Domestic	362 580	563 898	299 045	67 886	91 882	608 089	117 012	118 284	132 878	368 174	20 544	
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	0	0	0	0	0	0	0	0	0	0	0	
331	Domestic	0	0	0	0	0	0	0	0	0	0	0	
332	Foreign	0	0	0	0	0	0	0	0	0	0	0	

Source: Ministry of Finance

TABLE 14: THE CROATIAN PRIVATIZATION FUND TRANSACTIONS

(000 HRK)		2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010	I - IX 2010 Plan 2010
1	REVENUE (11+12+13+14)	58 324	54 661	33 540	11 789	4 432	40 782	9 830	6 515	4 947	21 292	1 115	52.21
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	
12	Social security contributions	0	0	0	0	0	0	0	0	0	0	0	
13	Grants (131+132+133)	0	0	0	0	0	0	0	0	0	0	0	
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	
132	From international organizations	0	0	0	0	0	0	0	0	0	0	0	
133	From other general government units (1331+1332)	0	0	0	0	0	0	0	0	0	0	0	
1331	Current	0	0	0	0	0	0	0	0	0	0	0	
1332	Capital	0	0	0	0	0	0	0	0	0	0	0	
14	Other revenue	58 324	54 661	33 540	11 789	4 432	40 782	9 830	6 515	4 947	21 292	1 115	52.21
2	EXPENSE (21+22+24+25+26+27+28)	88 241	87 036	81 841	18 699	22 198	78 324	18 164	17 306	19 638	55 108	6 153	70.36
21	Compensation of employees (211+212)	36 285	34 453	34 265	8 609	8 568	32 094	8 391	8 409	8 434	25 234	2 659	78.63
211	Wages and salaries	31 233	29 814	29 442	7 399	7 366	27 726	7 188	7 220	7 254	21 662	2 278	78.13
212	Social contributions	5 052	4 639	4 823	1 210	1 202	4 368	1 203	1 189	1 180	3 572	381	81.78
22	Use of goods and services	34 173	21 771	15 041	2 836	5 138	16 208	3 034	2 737	2 511	8 282	687	51.10
24	Interest	17 783	30 812	32 535	7 254	8 492	30 023	6 739	6 160	8 693	21 592	2 807	71.92
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	
26	Grants	0	0	0	0	0	0	0	0	0	0	0	
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	
28	Other expense	0	0	0	0	0	0	0	0	0	0	0	
NET-GROSS OPERATING BALANCE (1-2)		-29 917	-32 375	-48 301	-6 910	-17 766	-37 542	-8 334	-10 791	-14 691	-33 816	-5 038	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	-23 514	-141 769	-14 531	-2 044	177	-47 840	-373	-6 324	-59	-6 756	-20	
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	3 553	2 621	839	0	535	2 160	45	0	0	45	0	2.08
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	27 067	144 390	15 370	2 044	358	50 000	418	6 324	59	6 801	20	13.60
311	Fixed assets (311,1-311,2-311,3)	-23 514	-7 358	-7 240	-834	1 093	-17 840	-14	-58	-59	-131	-20	
311,1	Acquisitions: fixed assets	3 553	2 621	800	0	708	2 160	45	0	0	45	0	2.08
311,2	Disposals: fixed assets	27 067	9 979	8 040	834	-385	20 000	59	58	59	176	20	0.88
NET LENDING-BORROWING (1-2-31)		-6 403	109 394	-33 770	-4 866	-17 943	10 298	-7 961	-4 467	-14 632	-27 060	-5 018	
FINANCING (33-32)		6 403	-109 394	33 770	4 866	17 943	-10 298	7 961	4 467	14 632	27 060	5 018	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	82 691	151 763	-26 890	-6 704	-42 881	-38 000	-28 206	10 850	-34 410	-51 766	-9 789	
321	Domestic	82 691	151 763	-26 890	-6 704	-42 881	-38 000	-28 206	10 850	-34 410	-51 766	-9 789	
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	89 094	42 369	6 880	-1 838	-24 938	-48 298	-20 245	15 317	-19 778	-24 706	-4 771	
331	Domestic	106 055	60 128	-26 934	4 229	-18 888	-32 498	-14 048	17 108	-9 098	-6 038	1 000	
332	Foreign	-16 961	-17 759	33 814	-6 067	-6 050	-15 800	-6 197	-1 791	-10 680	-18 668	-5 771	

Source: Ministry of Finance

TABLE 15: CONSOLIDATED CENTRAL GOVERNMENT BY ECONOMIC CATEGORY

(000 HRK)		2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010	I - IX 2010 Plan 2010
1	REVENUE (11+12+13+14)	113 386 165	120 036 688	114 086 889	29 421 328	30 331 293	111 528 226	26 058 756	27 351 702	29 006 099	82 416 557	9 563 334	73.90
11	Taxes (111+113+114+115+116)	64 234 530	69 572 699	63 678 926	16 979 849	17 762 487	63 053 916	14 641 970	15 425 089	16 823 552	46 890 611	5 632 114	74.37
111	Taxes of income and profits and capital gains	10 589 083	12 252 205	10 839 269	2 468 658	2 538 084	7 515 642	2 396 129	1 739 796	1 608 443	5 744 368	563 193	76.43
113	Taxes on property	578 621	635 930	532 297	122 905	131 646	491 289	100 172	120 015	97 471	317 658	32 641	64.66
114	Taxes on goods and services (1141+1142+1144+1145+1146)	51 099 930	54 482 172	49 238 277	13 453 615	13 948 173	51 190 515	11 112 474	12 431 430	14 120 508	37 664 411	4 708 117	73.58
1141	General taxes on goods and services (11411+11412)	37 916 509	41 474 566	37 173 833	10 073 877	9 925 020	38 007 012	8 163 470	9 305 257	10 348 445	27 817 172	3 455 040	73.19
11411	Value-added taxes	37 747 987	41 308 036	37 050 354	10 043 332	9 894 432	37 884 897	8 135 023	9 273 446	10 316 484	27 724 953	3 444 201	73.18
11412	Sales taxes	168 522	166 531	123 479	30 545	30 588	122 115	28 448	31 811	31 960	92 219	10 840	75.52
1142	Excises	12 168 666	11 875 126	10 998 910	3 140 246	3 711 295	12 016 215	2 692 892	2 830 003	3 497 887	9 020 783	1 171 654	75.07
115	Taxes on international trade and transactions	1 641 478	1 900 865	1 721 164	457 696	418 645	1 658 154	343 308	406 638	475 660	1 225 605	155 870	73.91
116	Other taxes	325 418	301 527	1 347 920	476 974	725 940	2 198 317	689 887	727 211	521 471	1 938 569	172 294	88.18
12	Social contributions	37 203 486	40 703 484	39 994 739	10 109 025	9 982 575	38 774 090	9 352 762	9 564 239	9 863 444	28 780 445	3 269 499	74.23
13	Grants	481 173	537 458	651 853	116 454	195 894	998 209	106 730	110 185	118 921	335 837	18 553	33.64
14	Other revenue	11 466 977	9 223 047	9 761 372	2 216 001	2 390 338	8 702 011	1 957 294	2 252 189	2 200 181	6 409 664	643 169	73.66
2	EXPENSE (21+22+24+25+26+27+28)	109 074 989	118 686 014	120 553 914	30 352 187	30 280 389	122 902 577	30 769 169	29 051 464	30 439 354	90 259 987	10 390 820	73.44
21	Compensation of employees (211+212)	28 154 625	30 230 323	31 574 921	7 937 149	7 815 687	31 825 202	7 787 079	7 693 849	8 014 955	23 495 883	2 656 029	73.83
211	Wages and salaries	23 761 684	25 696 005	26 801 199	6 755 195	6 660 225	27 012 653	6 605 314	6 520 865	6 817 084	19 943 264	2 249 627	73.83
212	Social contributions	4 392 941	4 534 318	4 773 722	1 181 954	1 155 462	4 812 549	1 181 765	1 172 984	1 197 871	3 552 619	406 403	73.82
22	Use of goods and services	10 517 315	11 468 405	9 844 323	2 646 420	2 194 210	10 358 294	2 291 831	2 255 187	2 531 283	7 078 301	750 917	68.33
24	Interest	5 461 240	4 900 838	5 509 814	1 280 660	1 129 609	6 210 389	1 989 502	1 290 026	1 691 815	4 971 343	967 400	80.05
25	Subsidies	6 510 563	6 898 830	6 799 706	1 599 028	1 527 739	6 500 291	1 884 595	1 592 642	1 591 882	5 069 119	500 949	77.98
26	Grants	3 539 882	4 067 622	4 117 984	1 217 758	917 098	4 103 141	1 216 817	763 050	922 191	2 902 058	296 572	70.73
27	Social benefits	48 176 512	52 593 918	56 148 716	14 044 290	14 711 445	57 220 742	13 926 990	14 052 695	14 058 315	42 038 000	4 774 329	73.47
28	Other expense	6 714 852	8 526 078	6 558 450	1 626 882	1 984 601	6 684 518	1 672 355	1 404 016	1 628 913	4 705 283	444 624	70.39
	NET-GROSS OPERATING BALANCE (1-2)	4 311 176	1 350 674	-6 467 025	-930 859	50 904	-11 374 352	-4 710 413	-1 699 762	-1 433 255	-7 843 430	-827 485	
3	CHANGE IN NET WORTH: TRANSACTIONS (31+32-33)	4 311 176	1 350 674	-6 467 025	-930 859	50 904	-11 374 352	-4 710 413	-1 699 762	-1 433 255	-7 843 430	-827 485	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	7 810 956	4 228 199	3 601 139	919 949	1 455 542	3 468 294	505 475	368 267	679 767	1 553 508	222 037	44.79
311	Fixed assets	7 526 800	3 883 625	3 230 665	786 690	1 411 581	3 305 282	447 256	311 372	651 562	1 410 190	215 823	42.66
312	Inventories	-161 383	79 444	35 412	30 696	-94	10 500	-83	13 207	-3 688	9 436	-810	89.87
313	Valuables	9 620	10 126	8 929	1 244	1 906	3 397	1 730	1 678	985	4 393	476	129.31
314	Nonproduced assets	435 919	255 005	326 133	101 319	42 149	149 115	56 572	42 010	30 909	129 490	6 547	86.84
	NET LENDING-BORROWING (1-2-31)	-3 499 780	-2 877 526	-10 068 164	-1 850 808	-1 404 638	-14 842 645	-5 215 888	-2 068 029	-2 113 022	-9 396 938	-1 049 522	
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING) (33-32)	3 499 780	2 877 526	10 068 164	1 850 808	1 404 638	14 842 645	5 215 888	2 068 029	2 113 022	9 396 938	1 049 522	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-2 939 156	2 776 564	7 363 868	62 649	4 679 445	1 749 531	-3 544 995	418 234	9 865 460	6 738 700	-1 103 949	
321	Domestic	-2 957 192	2 764 119	7 361 520	62 649	4 677 998	1 749 531	-3 544 995	417 423	9 865 071	6 737 499	-1 104 338	
322	Foreign	18 036	12 445	2 348	0	1 447	0	0	811	390	1 201	390	
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	560 624	5 654 090	17 432 032	1 913 457	6 084 083	16 592 176	1 670 893	2 486 263	11 978 482	16 135 638	-54 426	
331	Domestic	2 017 095	6 795 747	10 130 239	2 309 709	-1 137 006	8 762 378	4 034 504	2 707 735	4 955 865	11 698 104	-77 776	
332	Foreign	-1 456 471	-1 141 657	7 301 793	-396 252	7 221 090	7 829 798	-2 363 611	-221 472	7 022 617	4 437 534	23 350	

Source: Ministry of Finance

TABLE 16: CONSOLIDATED CENTRAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

(000 HRK)		2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	IX 2010	I - IX 2010 Plan 2010
1	REVENUE (A+B)	113 386 165	120 036 688	114 086 889	29 421 328	30 331 293	111 528 226	26 058 756	27 351 702	29 006 099	82 416 557	9 563 334	73.90
	A) Budgetary Central Government	108 296 963	115 766 517	110 251 211	28 375 011	29 258 093	108 015 215	25 290 083	26 562 337	28 103 029	79 955 449	9 298 412	74.02
	B) Extrabudgetary Users (1+...+9)	5 089 202	4 270 171	3 835 678	1 046 317	1 073 200	3 513 011	768 673	789 365	903 070	2 461 108	264 922	70.06
	1. Croatian Institute for Pension Insurance	-	-	-	-	-	-	-	-	-	-	-	-
	2. Croatian Health Insurance Institute	-	-	-	-	-	-	-	-	-	-	-	-
	3. Croatian Employment Service	-	-	-	-	-	-	-	-	-	-	-	-
	4. Croatian Waters	2 041 209	2 105 011	1 954 250	584 774	522 715	1 700 492	364 206	414 396	451 901	1 230 503	140 722	72.36
	5. Environment Protection Fund	1 102 946	1 221 187	1 168 578	292 692	341 915	1 060 350	232 932	236 010	292 450	761 392	93 406	71.81
	6. Croatian Motorways Ltd.	1 375 336	-	-	-	-	-	-	-	-	-	-	-
	7. Croatian Roads Ltd.	119 946	80 970	112 840	21 987	51 179	59 593	41 577	9 194	15 941	66 712	6 762	111.95
	8. State Agency for Deposit Insurance and Bank Rehabilitation	391 441	808 342	566 470	135 075	152 959	651 794	120 128	123 250	137 831	381 209	22 917	58.49
	9. Croatian Privatization Fund	58 324	54 661	33 540	11 789	4 432	40 782	9 830	6 515	4 947	21 292	1 115	52.21
2	EXPENSE (A+B)	109 074 989	118 686 014	120 553 914	30 352 187	30 280 389	122 902 577	30 769 169	29 051 464	30 439 354	90 259 987	10 390 820	73.44
	A) Budgetary Central Government	103 004 916	113 309 501	116 255 187	29 026 620	29 398 299	118 620 976	30 067 013	28 120 681	29 355 094	87 542 788	10 089 709	73.80
	B) Extrabudgetary Users (1+...+9)	6 070 073	5 376 513	4 298 728	1 325 567	882 090	4 281 601	702 156	930 783	1 084 260	2 717 199	301 111	63.46
	1. Croatian Institute for Pension Insurance	-	-	-	-	-	-	-	-	-	-	-	-
	2. Croatian Health Insurance Institute	-	-	-	-	-	-	-	-	-	-	-	-
	3. Croatian Employment Service	-	-	-	-	-	-	-	-	-	-	-	-
	4. Croatian Waters	2 099 001	2 335 424	1 742 098	543 849	388 723	1 844 960	101 868	464 930	358 920	925 718	96 708	50.18
	5. Environment Protection Fund	1 083 268	1 106 720	1 159 136	313 609	397 406	1 041 127	226 275	205 411	233 370	665 056	69 949	63.88
	6. Croatian Motorways Ltd.	1 509 844	-	-	-	-	-	-	-	-	-	-	-
	7. Croatian Roads Ltd.	1 241 899	1 592 627	1 048 486	382 221	12 816	1 274 497	352 818	238 190	467 407	1 058 415	125 928	83.05
	8. State Agency for Deposit Insurance and Bank Rehabilitation	47 820	254 706	267 167	67 189	60 947	42 693	3 031	4 946	4 925	12 902	2 373	30.22
	9. Croatian Privatization Fund	88 241	87 036	81 841	18 699	22 198	78 324	18 164	17 306	19 638	55 108	6 153	70.36
	NET-GROSS OPERATING BALANCE (1-2)	4 311 176	1 350 674	-6 467 025	-930 859	50 904	-11 374 352	-4 710 413	-1 699 762	-1 433 255	-7 843 430	-827 485	
3	CHANGE IN NET WORTH: TRANSACTIONS (31+32-33)	4 311 176	1 350 674	-6 467 025	-930 859	50 904	-11 374 352	-4 710 413	-1 699 762	-1 433 255	-7 843 430	-827 485	
31	NET ACQUISITION OF NONFINANCIAL ASSETS	7 810 956	4 228 199	3 601 139	919 949	1 455 542	3 468 294	505 475	368 267	679 767	1 553 508	222 037	44.79
	Acquisition (A+B)	8 378 646	4 713 229	3 926 849	1 005 554	1 534 170	3 786 541	574 908	445 279	763 576	1 783 763	249 689	47.11
	A) Budgetary Central Government	3 043 906	3 291 549	2 267 406	635 010	714 506	2 047 717	339 990	225 607	279 743	845 340	91 223	41.28
	B) Extrabudgetary Users	5 334 740	1 421 680	1 659 443	370 544	819 664	1 738 824	234 918	219 672	483 833	938 423	158 466	53.97
	Disposals (A+B)	567 689	485 029	325 710	85 605	78 628	318 247	69 433	77 012	83 810	230 255	27 652	72.35
	A) Budgetary Central Government	498 685	303 419	304 005	82 799	78 122	267 247	68 822	70 530	83 568	222 920	27 570	83.41
	B) Extrabudgetary Users	69 004	181 610	21 705	2 806	506	51 000	611	6 482	242	7 335	82	14.38
	NET LENDING-BORROWING (1-2-31)	-3 499 780	-2 877 526	-10 068 164	-1 850 808	-1 404 638	-14 842 645	-5 215 888	-2 068 029	-2 113 022	-9 396 938	-1 049 522	
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING) (33-32)	3 499 780	2 877 526	10 068 164	1 850 808	1 404 638	14 842 645	5 215 888	2 068 029	2 113 022	9 396 938	1 049 522	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-2 939 156	2 776 564	7 363 868	62 649	4 679 445	1 749 531	-3 544 995	418 234	9 865 460	6 738 700	-1 103 949	
321	Domestic (A+B)	-2 957 192	2 764 119	7 361 520	62 649	4 677 998	1 749 531	-3 544 995	417 423	9 865 071	6 737 499	-1 104 338	
	A) Budgetary Central Government	-3 752 817	1 690 502	6 823 196	77 290	4 529 599	1 334 813	-3 919 037	375 227	9 176 898	5 633 088	-1 069 846	
	B) Extrabudgetary Users	795 625	1 073 617	538 324	-14 641	148 399	414 718	374 042	42 196	688 173	1 104 411	-34 492	
322	Foreign (A+B)	18 036	12 445	2 348	0	1 447	0	0	811	390	1 201	390	
	A) Budgetary Central Government	18 036	12 445	2 348	0	1 447	0	0	811	390	1 201	390	
	B) Extrabudgetary Users	0	0	0	0	0	0	0	0	0	0	0	
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	560 624	5 654 090	17 432 032	1 913 457	6 084 083	16 592 176	1 670 893	2 486 263	11 978 482	16 135 638	-54 426	
331	Domestic (A+B)	2 017 095	6 795 747	10 130 239	2 309 709	-1 137 006	8 762 378	4 034 504	2 707 735	4 955 865	11 698 104	-77 776	
	A) Budgetary Central Government	1 477 615	5 656 636	9 576 610	2 177 080	-1 067 428	7 933 159	3 971 829	2 742 618	4 168 921	10 883 368	-39 427	
	B) Extrabudgetary Users	539 480	1 139 111	553 629	132 629	-69 578	829 219	62 675	-34 883	786 944	814 736	-38 349	
332	Foreign (A+B)	-1 456 471	-1 141 657	7 301 793	-396 252	7 221 090	7 829 798	-2 363 611	-221 472	7 022 617	4 437 534	23 350	
	A) Budgetary Central Government	-2 980 166	-1 445 788	6 878 380	-480 943	7 126 002	7 607 368	-2 369 319	-184 742	7 042 073	4 488 012	33 088	
	B) Extrabudgetary Users	1 523 695	304 131	423 413	84 691	95 088	222 430	5 708	-36 730	-19 456	-50 478	-9 738	

Source: Ministry of Finance

MEASURES OF CONSOLIDATED CENTRAL GOVERNMENT DEFICIT/SURPLUS

TABLE 16A: OPERATING BALANCE AND PRIMARY OPERATING BALANCE (000 HRK)

	Revenues (1)	Expense (2)	Operating balance	Interest payments (24)	Primary operating balance
	(1)	(2)	(3) 1-2	(4)	(5) 3+4
VIII	9 307 884	9 077 156	230 728	398 899	629 626
IX	9 802 137	9 870 361	-68 224	406 414	338 190
X	10 407 904	9 575 840	832 064	183 998	1 016 062
XI	8 939 276	9 513 498	-574 222	214 600	-359 623
XII	10 507 077	14 868 769	-4 361 692	566 709	-3 794 982
I-XII 2008	120 036 687	118 686 014	1 350 674	4 900 838	6 251 512
I 2009	8 177 225	8 905 751	-728 525	261 966	-466 559
II	8 458 789	9 731 253	-1 272 464	757 692	-514 772
III	10 185 620	10 927 800	-742 180	876 340	134 160
IV	10 633 564	10 923 844	-290 281	435 957	145 676
V	7 875 330	9 394 401	-1 519 071	337 534	-1 181 537
VI	9 003 741	10 038 290	-1 034 549	430 055	-604 493
VII	10 024 156	10 271 810	-247 654	237 419	-10 235
VIII	9 536 933	9 655 884	-118 951	395 009	276 058
IX	9 860 239	10 424 493	-564 254	648 233	83 979
X	9 874 437	9 276 889	597 548	122 697	720 244
XI	9 459 528	9 900 133	-440 605	324 523	-116 081
XII	10 997 328	11 103 367	-106 039	682 389	576 350
I-XII 2009	114 086 889	120 553 914	-6 467 025	5 509 814	-957 211
I 2010	7 884 406	9 628 811	-1 744 406	459 356	-1 285 050
II	8 697 746	10 009 447	-1 311 701	546 831	-764 870
III	9 476 605	11 130 911	-1 654 306	983 315	-670 991
IV	10 173 252	10 026 227	147 025	325 449	472 474
V	8 519 059	9 742 717	-1 223 658	582 415	-641 243
VI	8 659 392	9 282 520	-623 129	382 162	-240 967
VII	9 797 279	10 433 480	-636 200	336 482	-299 719
VIII	9 645 485	9 615 055	30 430	387 934	418 364
IX	9 563 334	10 390 820	-827 485	967 400	139 914
I-IX 2010	82 416 557	90 259 987	-7 843 430	4 971 343	-2 872 088

MEASURES OF CONSOLIDATED CENTRAL GOVERNMENT DEFICIT/SURPLUS

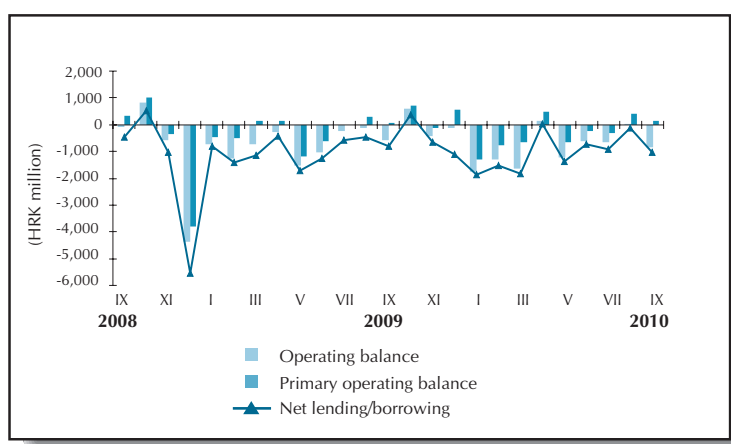


TABLE 16B: NET LENDING/BORROWING (000 HRK)

	Operating balance	Net acquisition of nonfinancial assets (31)	Net lending/borrowing*	Financing (33-32)	Net acquisition of financial assets (32)	Net incurrence of liabilities (33)
	(1)	(2)	(3) 1-2	(4) 6-5	(5)	(6)
VIII	230 728	369 723	-138 996	138 996	-700 603	-561 608
IX	-68 224	406 438	-474 662	474 662	-465 016	9 646
X	832 064	310 220	521 844	-521 844	617 710	95 867
XI	-574 222	445 740	-1 019 962	1 019 962	980 730	2 000 692
XII	-4 361 692	1 176 232	-5 537 924	5 537 924	-1 762 834	3 775 090
I-XII 2008	1 350 674	4 228 199	-2 877 526	2 877 526	2 776 564	5 654 090
I 2009	-728 525	90 270	-818 795	818 795	1 598 685	2 417 480
II	-1 272 464	145 728	-1 418 192	1 418 192	-1 253 610	164 582
III	-742 180	422 009	-1 164 189	1 164 189	1 101 335	2 265 524
IV	-290 281	152 704	-442 985	442 985	1 425 819	1 868 804
V	-1 519 071	182 532	-1 701 603	1 701 603	-1 664 866	36 737
VI	-1 034 549	232 406	-1 266 954	1 266 954	1 414 411	2 681 365
VII	-247 654	330 408	-578 062	578 062	-342 097	235 965
VIII	-118 951	334 943	-453 894	453 894	162 747	616 641
IX	-564 254	254 598	-818 852	818 852	241 999	1 060 852
X	597 548	240 774	356 773	-356 773	563 348	206 575
XI	-440 605	228 849	-669 453	669 453	4 228 630	4 898 083
XII	-106 039	985 919	-1 091 958	1 091 958	-112 533	979 425
I-XII 2009	-6 467 025	3 601 139	-10 068 164	10 068 164	7 363 868	17 432 032
I 2010	-1 744 406	119 653	-1 864 058	1 864 058	-2 034 242	-170 183
II	-1 311 701	211 702	-1 523 403	1 523 403	-2 194 748	-671 346
III	-1 654 306	174 120	-1 828 427	1 828 427	683 995	2 512 422
IV	147 025	122 261	24 764	-24 764	974 382	949 617
V	-1 223 658	151 538	-1 375 196	1 375 196	-544 166	831 030
VI	-623 129	94 468	-717 597	717 597	-11 982	705 615
VII	-636 200	292 378	-928 579	928 579	11 069 338	11 997 917
VIII	30 430	165 352	-134 921	134 921	-99 929	34 992
IX	-827 485	222 037	-1 049 522	1 049 522	-1 103 949	-54 426
I-IX 2010	-7 843 430	1 553 508	-9 396 938	9 396 938	6 738 700	16 135 638

* Deficit/surplus according to the GFS 2001 methodology

TABLE 17: LOCAL GOVERNMENT TRANSACTIONS (THE LARGEST 53 UNITS)

(000 HRK)		2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	I - IX 2010 Plan 2010
1	REVENUE (11+12+13+14)	15 502 588	16 825 641	16 062 945	4 070 258	4 135 603	14 434 227	3 793 480	3 618 037	3 737 359	11 148 876	77.24
11	Taxes (111+113+114+115+116)	9 157 897	10 097 177	9 891 927	2 448 612	2 556 011	8 744 024	2 352 854	2 128 027	2 173 576	6 654 457	76.10
111	Taxes of income, profits and capital gains	8 173 413	9 074 234	8 961 506	2 144 622	2 277 214	7 918 813	2 226 253	1 960 269	1 874 123	6 060 645	76.53
113	Taxes on property	576 591	595 032	512 708	130 339	123 130	441 644	94 361	120 145	103 776	318 282	72.07
114	Taxes on goods and services (1141+1142+1144+1145+1146)	391 511	413 202	406 662	171 943	152 608	372 497	29 691	44 574	192 840	267 106	71.71
1141	General taxes on goods and services (11411+11412)	55 553	58 225	52 947	16 729	13 459	45 949	8 854	10 898	16 911	36 662	79.79
11411	Value-added taxes	0	0	0	0	0	0	0	0	0	0	
11412	Sales taxes	55 553	58 225	52 947	16 729	13 459	45 949	8 854	10 898	16 911	36 662	79.79
1142	Excises	0	0	0	0	0	0	0	0	0	0	
115	Taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0	
116	Other taxes	16 382	14 709	11 052	1 710	3 059	11 071	2 549	3 039	2 837	8 425	76.10
12	Social contributions	0	0	0	0	0	0	0	0	0	0	
13	Grants (131+132+133)	2 137 646	2 085 584	2 034 478	589 361	471 816	1 715 078	583 917	474 520	591 393	1 649 830	96.20
131	From foreign governments	9 631	3 205	1 248	183	491	1 323	579	91	1 065	1 735	131.18
132	From international organizations	4 447	1 342	1 946	252	-38	1 125	139	869	430	1 438	127.84
133	From other general government units	2 123 569	2 081 038	2 031 284	588 926	471 363	1 712 631	583 199	473 559	589 899	1 646 657	96.15
14	Other revenue (141+142+143+144+145)	4 207 045	4 642 880	4 136 540	1 032 285	1 107 776	3 975 125	856 708	1 015 491	972 390	2 844 589	71.56
141	Property income	844 311	965 963	983 916	217 611	298 191	921 724	189 961	211 862	295 486	697 309	75.65
142	Sales of goods and services	2 635 736	3 001 558	2 842 416	743 754	717 825	2 753 283	598 445	739 773	610 301	1 948 520	70.77
143	Fines, penalties, and forfeits	7 857	8 677	7 570	1 861	2 084	13 155	2 897	3 404	3 546	9 847	74.86
144	Voluntary transfers other than grants	41 212	40 717	35 992	11 903	13 226	32 147	3 520	6 003	8 025	17 547	54.59
145	Miscellaneous and unidentified revenue	677 929	625 966	266 646	57 157	76 449	254 816	61 886	54 448	55 032	171 366	67.25
2	EXPENSE (21+22+24+25+26+27+28)	11 868 231	13 697 135	13 958 975	3 223 361	3 762 204	12 547 581	3 101 882	3 224 131	2 958 712	9 284 724	74.00
21	Compensation of employees (211+212)	2 957 745	3 390 267	3 665 254	877 282	968 344	3 591 705	876 853	925 570	831 038	2 633 461	73.32
211	Wages and salaries	2 572 575	2 946 424	3 175 226	758 225	838 765	3 101 588	757 835	803 661	720 532	2 282 028	73.58
212	Social contributions	385 169	443 843	490 028	119 057	129 579	490 117	119 018	121 909	110 506	351 437	71.70
22	Use of goods and services	4 678 873	5 079 050	5 167 299	1 245 737	1 396 607	4 794 358	1 225 705	1 182 200	1 091 314	3 499 219	72.99
24	Interest	93 250	133 675	115 495	27 912	16 039	130 434	26 356	18 326	33 740	78 421	60.12
25	Subsidies	993 791	1 231 477	1 275 536	334 675	322 750	932 623	304 105	331 877	284 520	920 501	98.70
26	Grants	334 732	362 220	328 602	74 328	119 521	320 507	42 231	53 804	75 621	171 655	53.56
27	Social benefits	554 175	688 166	779 170	144 169	235 312	668 923	161 913	157 453	142 287	461 653	69.01
28	Other expense	2 255 665	2 812 280	2 627 619	519 259	703 632	2 109 032	464 719	554 903	500 192	1 519 815	72.06
	NET-GROSS OPERATING BALANCE (1-2)	3 634 358	3 128 506	2 103 970	846 897	373 399	1 886 646	691 598	393 906	778 647	1 864 152	
3	CHANGE IN NET WORTH: TRANSACTIONS	3 634 358	3 128 506	2 103 970	846 897	373 399	1 886 646	691 598	393 906	778 647	1 864 152	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	3 204 000	3 115 950	2 756 124	678 383	750 454	2 487 876	611 140	441 271	470 484	1 522 896	61.21
311	Fixed assets (311,1-311,2)	3 381 738	3 231 840	2 773 332	699 964	809 005	2 689 618	629 597	488 991	452 383	1 570 971	58.41
311,1	- acquisitions: fixed assets	3 654 365	3 829 898	2 907 375	731 802	837 754	2 815 129	661 447	525 438	487 326	1 674 210	59.47
311,2	- disposals: fixed assets	272 627	598 059	134 042	31 839	28 748	125 510	31 850	36 447	34 943	103 240	82.26
312	Inventories	0	0	0	0	0	0	0	0	0	0	
313	Valuables (313,1-313,2)	197	183	203	50	50	220	49	6	0	56	25.23
313,1	- acquisitions: valuables	197	183	203	50	50	220	49	6	0	56	25.23
313,2	- disposals: valuables	0	0	0	0	0	0	0	0	0	0	
314	Nonproduced assets (314,1-314,2)	-177 935	-116 073	-17 411	-21 631	-58 601	-201 963	-18 506	-47 726	18 101	-48 131	
314,1	- acquisitions: nonproduced assets	286 233	333 337	297 960	34 737	61 463	179 666	45 594	33 685	53 973	133 252	74.17
314,2	- disposals: nonproduced assets	464 168	449 410	315 371	56 368	120 064	381 628	64 100	81 411	35 872	181 382	47.53
	NET LENDING-BORROWING (1-2-31)	430 357	12 556	-652 155	168 514	-377 055	-601 230	80 458	-47 365	308 163	341 257	
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING)	-430 357	-12 556	652 155	-168 514	377 055	601 230	-80 458	47 365	-308 163	-341 257	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	536 090	141 447	-634 558	102 986	-267 682	-114 200	99 373	-95 185	208 334	212 522	
321	Domestic	536 090	141 447	-634 558	102 986	-267 682	-114 200	99 373	-95 185	208 334	212 522	
322	Foreign	0	0	0	0	0	0	0	0	0	0	
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	105 732	128 891	17 596	-65 529	109 374	487 030	18 915	-47 820	-99 830	-128 734	
331	Domestic	130 416	153 766	39 441	-58 955	114 101	497 030	21 887	-44 781	-98 489	-121 384	
332	Foreign	-24 684	-24 876	-21 844	-6 573	-4 727	-10 000	-2 971	-3 039	-1 341	-7 351	

Source: Ministry of Finance

TABLE 18: CONSOLIDATED GENERAL GOVERNMENT BY ECONOMIC CATEGORY

(000 HRK)		2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	I - IX 2010 Plan 2010
1	REVENUE (11+12+13+14)	126 716 000	134 737 775	128 087 106	32 892 479	33 987 180	124 223 066	29 262 470	30 492 346	32 150 404	91 905 220	73.98
11	Taxes (111+113+114+115+116)	73 392 426	79 669 875	73 570 853	19 428 461	20 318 497	71 797 940	16 994 824	17 553 116	18 997 128	53 545 068	74.58
111	Taxes of income, profits and capital gains	18 762 496	21 326 439	19 800 774	4 613 280	4 815 298	15 434 455	4 622 382	3 700 065	3 482 566	11 805 013	76.48
113	Taxes on property	1 155 212	1 230 962	1 045 005	253 244	254 775	932 933	194 534	240 160	201 246	635 940	68.17
114	Taxes on goods and services (1141+1142+1144+1145+1146)	51 491 441	54 895 374	49 644 939	13 625 558	14 100 781	51 563 011	11 142 165	12 476 004	14 313 348	37 931 517	73.56
1141	General taxes on goods and services (11411+11412)	37 972 061	41 532 791	37 226 780	10 090 605	9 938 479	38 052 960	8 172 324	9 316 155	10 365 355	27 853 834	73.20
11411	Value-added taxes	37 747 987	41 308 036	37 050 354	10 043 332	9 894 432	37 884 897	8 135 023	9 273 446	10 316 484	27 724 953	73.18
11412	Sales taxes	224 074	224 756	176 427	47 274	44 047	168 064	37 301	42 709	48 871	128 881	76.69
1142	Excises	12 168 666	11 875 126	10 998 910	3 140 246	3 711 295	12 016 215	2 692 892	2 830 003	3 497 887	9 020 783	75.07
115	Taxes on international trade and transactions	1 641 478	1 900 865	1 721 164	457 696	418 645	1 658 154	343 308	406 638	475 660	1 225 605	73.91
116	Other taxes	341 800	316 235	1 358 971	478 683	728 999	2 209 387	692 436	730 250	524 308	1 946 994	88.12
12	Social contributions	37 203 486	40 703 484	39 994 739	10 109 025	9 982 575	38 774 090	9 352 762	9 564 239	9 863 444	28 780 445	74.23
13	Grants	446 066	498 489	623 603	106 708	187 994	973 900	100 882	107 311	117 261	325 453	33.42
14	Other revenue	15 674 022	13 865 927	13 897 911	3 248 286	3 498 114	12 677 136	2 814 002	3 267 679	3 172 571	9 254 253	73.00
2	EXPENSE (21+22+24+25+26+27+28)	118 770 467	130 258 596	132 450 162	32 976 442	33 562 877	133 710 771	33 281 285	31 798 201	32 805 012	97 884 498	73.21
21	Compensation of employees (211+212)	31 112 370	33 620 589	35 240 175	8 814 431	8 784 031	35 416 907	8 663 932	8 619 419	8 845 993	26 129 344	73.78
211	Wages and salaries	26 334 260	28 642 429	29 976 425	7 513 420	7 498 990	30 114 241	7 363 150	7 324 527	7 537 616	22 225 292	73.80
212	Social contributions	4 778 110	4 978 161	5 263 750	1 301 011	1 285 041	5 302 666	1 300 783	1 294 892	1 308 377	3 904 051	73.62
22	Use of goods and services	15 196 188	16 547 455	15 011 623	3 892 156	3 590 817	15 152 652	3 517 536	3 437 387	3 622 597	10 577 520	69.81
24	Interest	5 554 489	5 034 513	5 625 309	1 308 572	1 145 648	6 340 823	2 015 857	1 308 352	1 725 555	5 049 764	79.64
25	Subsidies	7 504 354	8 130 307	8 075 242	1 933 702	1 850 489	7 432 913	2 188 700	1 924 519	1 876 401	5 989 620	80.58
26	Grants	1 701 861	2 305 289	2 383 858	692 980	556 902	2 684 260	669 282	339 459	404 758	1 413 500	52.66
27	Social benefits	48 730 687	53 282 084	56 927 886	14 188 460	14 946 758	57 889 665	14 088 903	14 210 147	14 200 603	42 499 653	73.41
28	Other expense	8 970 517	11 338 358	9 186 070	2 146 141	2 688 232	8 793 550	2 137 075	1 958 918	2 129 105	6 225 098	70.79
	NET-GROSS OPERATING BALANCE (1-2)	7 945 534	4 479 179	-4 363 055	-83 962	424 303	-9 487 706	-4 018 814	-1 305 856	-654 608	-5 979 278	
3	CHANGE IN NET WORTH: TRANSACTIONS (31+32-33)	7 945 534	4 479 179	-4 363 056	-83 962	424 303	-9 487 706	-4 018 814	-1 305 856	-654 608	-5 979 278	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	11 014 957	7 344 149	6 357 263	1 598 332	2 205 996	5 956 169	1 116 616	809 538	1 150 251	3 076 404	51.65
311	Fixed assets	10 908 538	7 115 465	6 003 997	1 486 654	2 220 586	5 994 900	1 076 853	800 363	1 103 944	2 981 161	49.73
312	Inventories	-161 383	79 444	35 412	30 696	-94	10 500	-83	13 207	-3 688	9 436	89.87
313	Valuables	9 817	10 309	9 132	1 294	1 956	3 617	1 779	1 684	985	4 448	122.98
314	Nonproduced assets	257 984	138 932	308 723	79 688	-16 452	-52 848	38 066	-5 716	49 010	81 359	
	NET LENDING-BORROWING (1-2-31)	-3 069 423	-2 864 969	-10 720 319	-1 682 294	-1 781 693	-15 443 875	-5 135 430	-2 115 394	-1 804 859	-9 055 682	
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING) (33-32)	3 069 423	2 864 970	10 720 319	1 682 294	1 781 693	15 443 875	5 135 430	2 115 394	1 804 859	9 055 682	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-2 403 067	2 918 011	6 729 333	165 639	4 411 770	1 635 560	-3 445 619	323 271	10 073 818	6 951 470	
321	Domestic	-2 421 102	2 905 566	6 726 985	165 639	4 410 323	1 635 560	-3 445 619	322 460	10 073 429	6 950 269	
322	Foreign	18 036	12 445	2 348	0	1 447	0	0	811	390	1 201	
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	666 357	5 782 980	17 449 652	1 847 933	6 193 463	17 079 435	1 689 811	2 438 664	11 878 677	16 007 152	
331	Domestic	2 147 511	6 949 513	10 169 704	2 250 758	-1 022 900	9 259 637	4 056 393	2 663 175	4 857 400	11 576 968	
332	Foreign	-1 481 155	-1 166 533	7 279 948	-402 825	7 216 362	7 819 798	-2 366 582	-224 511	7 021 277	4 430 184	

TABLE 19: CONSOLIDATED GENERAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

(000 HRK)		2007	2008	2009	VII - IX 2009	X - XII 2009	Plan 2010	I - III 2010	IV - VI 2010	VII - IX 2010	I - IX 2010	I - IX 2010 Plan 2010
1	REVENUE (A+B+C)	126 716 000	134 737 775	128 087 106	32 892 479	33 987 180	124 223 066	29 262 470	30 492 346	32 150 404	91 905 220	73.98
	A) Budgetary Central Government	108 296 963	115 766 517	110 251 211	28 375 011	29 258 093	108 014 715	25 290 083	26 562 337	28 103 029	79 955 449	74.02
	B) Extrabudgetary Users (1+...+9)	5 040 018	4 223 781	3 804 235	1 036 137	1 064 847	3 486 755	762 106	785 530	899 915	2 447 552	70.20
	1. Croatian Institute for Pension Insurance	-	-	-	-	-	-	-	-	-	-	-
	2. Croatian Health Insurance Institute	-	-	-	-	-	-	-	-	-	-	-
	3. Croatian Employment Service	-	-	-	-	-	-	-	-	-	-	-
	4. Croatian Waters	1 992 025	2 058 621	1 922 807	574 594	514 362	1 674 236	357 639	410 561	448 746	1 216 947	72.69
	5. Environment Protection Fund	1 102 946	1 221 187	1 168 578	292 692	341 915	1 060 350	232 932	236 010	292 450	761 392	71.81
	6. Croatian motorways Ltd.	1 375 336	-	-	-	-	-	-	-	-	-	-
	7. Croatian roads Ltd.	119 946	80 970	112 840	21 987	51 179	59 593	41 577	9 194	15 941	66 712	111.95
	8. State Agency for Deposit Insurance and Bank Rehabilitation	391 441	808 342	566 470	135 075	152 959	651 794	120 128	123 250	137 831	381 209	58.49
	9. Croatian Privatization Fund	58 324	54 661	33 540	11 789	4 432	40 782	9 830	6 515	4 947	21 292	52.21
	C) Budgetary Local Government	13 379 019	14 747 477	14 031 661	3 481 332	3 664 240	12 721 596	3 210 281	3 144 478	3 147 461	9 502 219	74.69
2	EXPENSE (A+B+C)	118 770 467	130 258 596	132 450 162	32 976 442	33 562 877	133 710 771	33 281 285	31 798 201	32 805 012	97 884 498	73.21
	A) Budgetary Central Government	100 936 318	111 299 734	114 305 037	28 457 049	28 947 299	116 998 236	29 502 388	27 666 007	28 777 771	85 946 165	73.46
	B) Extrabudgetary Users (1+...+9)	6 015 102	5 308 117	4 217 593	1 306 212	861 727	4 191 710	683 582	911 898	1 071 685	2 667 165	63.63
	1. Croatian Institute for Pension Insurance	-	-	-	-	-	-	-	-	-	-	-
	2. Croatian Health Insurance Institute	-	-	-	-	-	-	-	-	-	-	-
	3. Croatian Employment Service	-	-	-	-	-	-	-	-	-	-	-
	4. Croatian Waters	2 086 600	2 313 713	1 709 514	533 047	387 853	1 823 524	99 269	461 254	351 531	912 054	50.02
	5. Environment Protection Fund	1 047 292	1 063 919	1 111 094	305 056	377 963	972 672	210 300	190 203	228 184	628 686	64.63
	6. Croatian motorways Ltd.	1 509 357	-	-	-	-	-	-	-	-	-	-
	7. Croatian roads Ltd.	1 235 792	1 588 743	1 047 978	382 221	12 766	1 274 497	352 818	238 190	467 407	1 058 415	83.05
	8. State Agency for Deposit Insurance and Bank Rehabilitation	47 820	254 706	267 167	67 189	60 947	42 693	3 031	4 946	4 925	12 902	30.22
	9. Croatian Privatization Fund	88 241	87 036	81 841	18 699	22 198	78 324	18 164	17 306	19 638	55 108	70.36
	C) Budgetary Local Government	11 819 047	13 650 745	13 927 532	3 213 181	3 753 851	12 520 825	3 095 315	3 220 296	2 955 557	9 271 168	74.05
	NET-GROSS OPERATING BALANCE (1-2)	7 945 534	4 479 179	-4 363 056	-83 962	424 303	-9 487 706	-4 018 814	-1 305 856	-654 608	-5 979 278	
3	CHANGE IN NET WORTH: TRANSACTIONS	7 945 534	4 479 179	-4 363 056	-83 962	424 303	-9 487 706	-4 018 814	-1 305 856	-654 608	-5 979 278	
31	NET ACQUISITION OF NONFINANCIAL ASSETS	11 014 957	7 344 149	6 357 263	1 598 332	2 205 996	5 956 169	1 116 616	809 538	1 150 251	3 076 404	51.65
	Acquisition (A+B+C)	12 319 441	8 876 647	7 132 386	1 772 144	2 433 436	6 781 555	1 281 998	1 004 408	1 304 876	3 591 281	52.96
	A) Budgetary Central Government	3 043 906	3 291 549	2 267 406	635 010	714 506	2 047 717	339 990	225 607	279 743	845 340	41.28
	B) Extrabudgetary users	5 334 740	1 421 680	1 659 443	370 544	819 664	1 738 824	234 918	219 672	483 833	938 423	53.97
	C) Budgetary Local Government	3 940 795	4 163 418	3 205 537	766 589	899 266	2 995 014	707 090	559 129	541 299	1 807 518	60.35
	Disposals (A+B+C)	1 304 484	1 532 498	775 123	173 812	227 440	825 385	165 382	194 870	154 625	514 877	62.38
	A) Budgetary Central Government	498 685	303 419	304 005	82 799	78 122	267 247	68 822	70 530	83 568	222 920	83.41
	B) Extrabudgetary users	69 004	181 610	21 705	2 806	506	51 000	611	6 482	242	7 335	14.38
	C) Budgetary Local Government	736 795	1 047 469	449 413	88 207	148 812	507 139	95 949	117 858	70 815	284 622	56.12
	NET LENDING-BORROWING (1-2-31)	-3 069 423	-2 864 970	-10 720 319	-1 682 294	-1 781 693	-15 443 875	-5 135 430	-2 115 394	-1 804 859	-9 055 682	
	TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING) (33-32)	3 069 423	2 864 970	10 720 319	1 682 294	1 781 693	15 443 875	5 135 430	2 115 394	1 804 859	9 055 682	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-2 403 067	2 918 011	6 729 333	165 639	4 411 770	1 635 560	-3 445 619	323 271	10 073 818	6 951 470	
321	Domestic (A+B+C)	-2 421 102	2 905 566	6 726 985	165 639	4 410 323	1 635 560	-3 445 619	322 460	10 073 429	6 950 269	
	A) Budgetary Central Government	-3 752 817	1 690 502	6 823 220	77 294	4 529 605	1 334 823	-3 919 035	375 230	9 176 922	5 633 117	
	B) Extrabudgetary users	795 625	1 073 617	538 324	-14 641	148 399	414 718	374 042	42 196	688 173	1 104 411	
	C) Budgetary Local Government	536 090	141 447	-634 558	102 986	-267 682	-113 981	99 373	-94 966	208 334	212 741	
322	Foreign (A+B+C)	18 036	12 445	2 348	0	1 447	0	0	811	390	1 201	
	A) Budgetary Central Government	18 036	12 445	2 348	0	1 447	0	0	811	390	1 201	
	B) Extrabudgetary users	0	0	0	0	0	0	0	0	0	0	
	C) Budgetary Local Government	0	0	0	0	0	0	0	0	0	0	
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	666 357	5 782 980	17 449 652	1 847 933	6 193 463	17 079 435	1 689 811	2 438 664	11 878 677	16 007 152	
331	Domestic (A+B+C)	2 147 511	6 949 513	10 169 704	2 250 758	-1 022 900	9 259 637	4 056 393	2 663 175	4 857 400	11 576 968	
	A) Budgetary Central Government	1 477 615	5 656 636	9 576 610	2 177 080	-1 067 428	7 933 159	3 971 829	2 742 618	4 168 921	10 883 368	
	B) Extrabudgetary users	539 480	1 139 111	553 629	132 629	-69 578	829 219	62 675	-34 883	786 944	814 736	
	C) Budgetary Local Government	130 416	153 766	39 465	-58 951	114 107	497 259	21 889	-44 560	-98 465	-121 136	
332	Foreign (A+B+C)	-1 481 155	-1 166 533	7 279 948	-402 825	7 216 362	7 819 798	-2 366 582	-224 511	7 021 277	4 430 184	
	A) Budgetary Central Government	-2 980 166	-1 445 788	6 878 380	-480 943	7 126 002	7 607 368	-2 369 319	-184 742	7 042 073	4 488 012	
	B) Extrabudgetary users	1 523 695	304 131	423 413	84 691	95 088	222 430	5 708	-36 730	-19 456	-50 478	
	C) Budgetary Local Government	-24 684	-24 876	-21 844	-6 573	-4 727	-10 000	-2 971	-3 039	-1 341	-7 351	

Source: Ministry of Finance

TABLE 20: GENERAL GOVERNMENT DEBT STOCK

	31.12. 2002		31.12. 2003		31.12. 2004		31.12. 2005		31.12. 2006		31.12. 2007		31.12. 2008		31.3. 2009		30.6. 2009		30.9. 2009		31.12. 2009 [§]		31.3. 2010 [§]		30.6. 2010 [§]		30.9. 2010 [§]			
	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP	mil. HRK	% GDP
A. Foreign debt (A1+A2+A3)	40 240.4	19.3	45 676.4	20.0	50 240.7	20.3	45 363.6	17.0	41 660.5	14.3	39 658.2	12.5	30 286.8	8.9	27 089.4	8.1	29 710.3	8.9	29 817.2	9.0	37 510.1	11.3	35 859.0	10.9	36 152.5	11.0	42 450.2	12.9		
1. Central Government foreign debt	37 432.1	17.9	41 041.9	17.9	42 231.2	17.1	36 414.5	13.7	32 556.6	11.2	29 424.0	9.2	28 459.4	8.3	25 287.0	7.6	27 917.8	8.4	28 104.7	8.4	35 785.8	10.7	34 127.2	10.4	34 472.8	10.5	40 761.5	12.4		
2. Foreign debt of Extrabudgetary Users	2 585.1	1.2	4 285.6	1.9	7 747.0	3.1	8 749.8	3.3	8 938.2	3.1	10 186.7	3.2	1 800.3	0.5	1 779.7	0.5	1 774.2	0.5	1 698.8	0.5	1 715.3	0.5	1 724.6	0.5	1 663.5	0.5	1 683.3	0.5		
3. Local Government foreign debt	223.3	0.1	348.9	0.2	262.5	0.1	199.2	0.1	165.7	0.1	47.5	0.0	27.1	0.0	22.6	0.0	18.2	0.0	13.8	0.0	9.0	0.0	7.2	0.0	16.2	0.0	5.4	0.0		
B. Domestic debt (B1+B2+B3)	32 391.1	15.5	35 697.0	15.6	42 714.7	17.3	56 121.2	21.0	60 852.4	20.9	64 812.6	20.4	69 859.3	20.4	78 808.2	23.7	79 374.4	23.8	80 749.1	24.2	80 334.7	24.1	84 402.8	25.6	86 680.6	26.3	91 455.6	27.8		
1. Central Government domestic debt	23 426.7	11.2	28 242.9	12.3	37 364.0	15.1	50 840.7	19.1	54 490.4	18.7	56 883.1	17.9	64 961.8	19.0	72 876.9	21.9	73 517.0	22.1	75 075.8	22.5	74 473.7	22.4	78 555.9	23.9	80 968.9	24.6	85 123.2	25.9		
2. Domestic debt of Extrabudgetary Users	7 729.5	3.7	6 317.1	2.8	3 931.2	1.6	3 953.5	1.5	5 198.0	1.8	6 357.8	2.0	3 035.0	0.9	4 055.7	1.2	3 916.8	1.2	3 752.9	1.1	3 794.4	1.1	3 809.1	1.2	3 717.6	1.1	4 385.8	1.3		
3. Local Government domestic debt	1 234.8	0.6	1 137.0	0.5	1 419.6	0.6	1 327.1	0.5	1 164.1	0.4	1 571.7	0.5	1 862.5	0.5	1 875.6	0.6	1 940.5	0.6	1 920.4	0.6	2 066.6	0.6	2 037.9	0.6	1 994.2	0.6	1 946.5	0.6		
C. General Government total debt* (C1+C2+C3)	72 631.5	34.8	81 373.4	35.5	92 955.4	37.6	101 484.8	38.1	102 512.9	35.2	104 470.8	32.8	100 146.2	29.3	105 897.6	31.8	109 084.6	32.8	110 566.4	33.2	117 844.8	35.4	120 261.9	36.5	122 833.1	37.3	133 905.8	40.7		
1. Central Government total debt (A1+B1)	60 858.8	29.1	69 284.8	30.3	79 595.1	32.2	87 255.2	32.7	87 047.0	29.9	86 307.1	27.1	93 421.2	27.3	98 163.9	29.5	101 434.8	30.5	103 180.5	31.0	110 259.5	33.1	112 683.1	34.2	115 441.7	35.1	125 884.7	38.2		
2. Total debt of Extrabudgetary Users (A2+B2)	10 314.6	4.9	10 602.7	4.6	11 678.2	4.7	12 703.2	4.8	14 136.1	4.9	16 544.5	5.2	4 835.4	1.4	5 835.5	1.8	5 691.1	1.7	5 451.7	1.6	5 509.7	1.7	5 533.7	1.7	5 381.0	1.6	6 069.1	1.8		
3. Local Government total debt (A3+B3)	1 458.1	0.7	1 485.9	0.6	1 682.1	0.7	1 526.3	0.6	1 329.8	0.5	1 619.3	0.5	1 889.6	0.6	1 898.3	0.6	1 958.7	0.6	1 934.2	0.6	2 075.6	0.6	2 045.1	0.6	2 010.4	0.6	1 951.9	0.6		
Total guarantees of the Republic of Croatia	16 079.2	7.7	15 419.2	6.7	12 262.3	5.0	12 455.1	4.7	14 188.2	4.9	17 399.0	5.5	33 835.5	9.9	34 958.6	10.5	34 810.7	10.5	37 110.4	11.1	38 209.2	11.5	40 781.0	12.4	41 389.3	12.6	43 358.5	13.2		
Foreign guarantees	8 655.3	4.1	8 622.7	3.8	7 710.4	3.1	7 186.7	2.7	6 935.9	2.4	9 531.2	3.0	21 388.3	6.3	21 681.3	6.5	21 632.3	6.5	23 511.8	7.1	22 597.8	6.8	24 296.5	7.4	24 432.9	7.4	26 190.4	8.0		
Domestic guarantees	7 423.8	3.6	6 796.5	3.0	4 551.9	1.8	5 268.5	2.0	7 252.3	2.5	7 867.8	2.5	12 447.2	3.6	13 277.3	4.0	13 178.4	4.0	13 598.6	4.1	15 611.4	4.7	16 484.5	5.0	16 956.4	5.2	17 168.2	5.2		
Total debt of HBOR	3 824.8	1.8	4 925.3	2.2	5 841.5	2.4	7 139.4	2.7	7 686.3	2.6	9 662.3	3.0	10 813.0	3.2	11 128.8	3.3	11 676.3	3.5	13 723.9	4.1	12 347.1	3.7	13 191.1	4.0	13 214.5	4.0	13 740.6	4.2		
Foreign debt of HBOR	3 382.5	1.6	4 597.3	2.0	5 459.3	2.2	6 605.1	2.5	7 338.8	2.5	9 471.5	3.0	10 005.1	2.9	10 466.0	3.1	11 032.4	3.3	13 077.0	3.9	12 305.6	3.7	11 150.0	3.4	11 164.0	3.4	11 689.0	3.6		
Domestic debt of HBOR	442.3	0.2	328.1	0.1	382.2	0.2	534.2	0.2	347.5	0.1	190.7	0.1	807.9	0.2	662.8	0.2	643.9	0.2	646.8	0.2	41.4	0.0	2 041.1	0.6	2 050.6	0.6	2 051.6	0.6		

* According to the Budget Act (OG, No. 87/08), public debt is defined as the debt of the General budget.

Source: Ministry of Finance, CBS for GDP

PUBLIC DEBT¹ AT THE END OF SEPTEMBER 2010

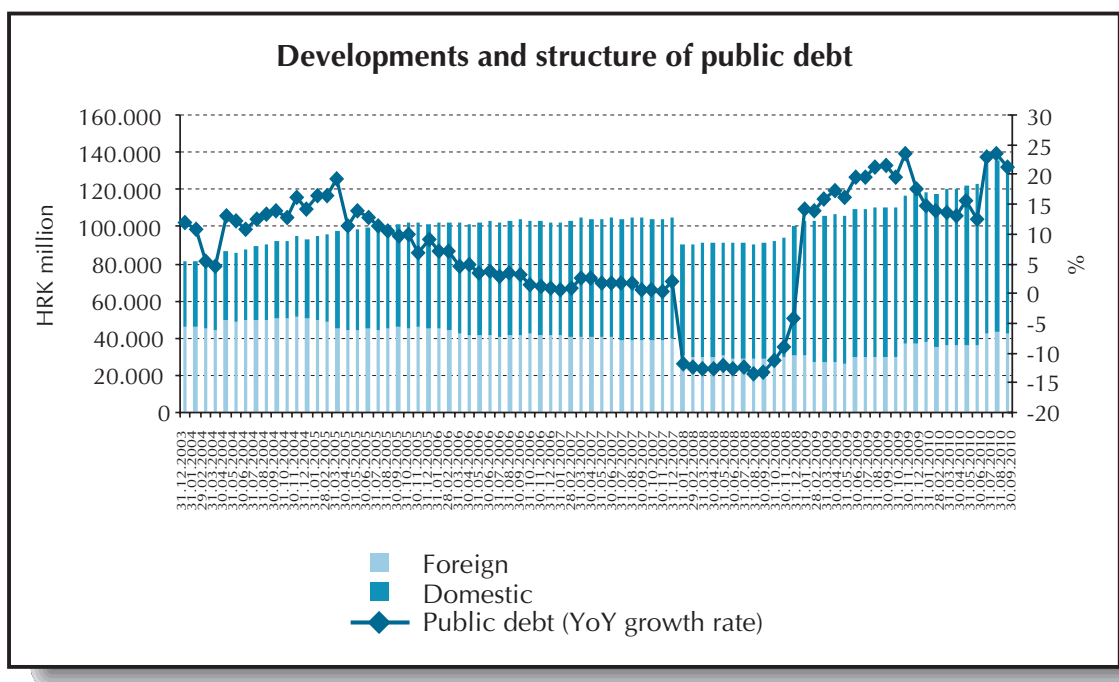
Public debt of the Republic of Croatia decreased by HRK 2 billion in September 2010 in comparison to August 2010. The share of public debt in GDP stood at the level of 40.7 percent at the end of September 2010. In comparison to August 2010, the foreign component of public debt decreased by HRK 941.3 million due to the decrease of the foreign debt of all government levels. The domestic component of the total public debt also recorded the decrease compared to the previous month's stock in the amount of HRK 1.1 billion as a result of the decrease of the domestic debt of all government levels.

As per government level, the largest part of the public debt refers to the Central Government (HRK 125.9 billion), the debt of Extrabudgetary Users amounted to HRK 6.1 billion while the debt of the Local Government amounted to HRK 2 billion. The Central Government is mostly financed on the domestic market. Therefore, its domestic component recorded a share of 67.6 percent in the total Central Government debt. The Local Government has also been mostly financed domestically,

recording a 99.7 percent of its domestic component in the total Local Government debt. Also, domestic component, with a share of 72.3 percent prevails in the debt of Extrabudgetary Users.

Total guarantees issued by the Republic of Croatia at the end of September 2010 decreased by HRK 157.1 million in comparison to August 2010, as a result of the decrease of foreign guarantees, and recorded a level of 13.2 percent of GDP. Foreign guarantees account for 60.4 percent of total guarantees of the Republic of Croatia.

The total debt of the HBOR at the end of September 2010 amounted to HRK 13.7 billion and 4.2 percent of GDP. This is almost entirely the result of foreign borrowings, since 85.1 percent of the total debt of the HBOR refers to its foreign component. In comparison to August 2010, the total debt of the HBOR increased by HRK 186.3 million, as a result of an increase in its foreign component.



¹ According to the new Budget Act (OG, No. 87/08), public debt is defined as the debt of the General budget.

TABLE 21: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT
DOMESTIC DEBT STOCK IN 000 (30 SEPTEMBER 2010)

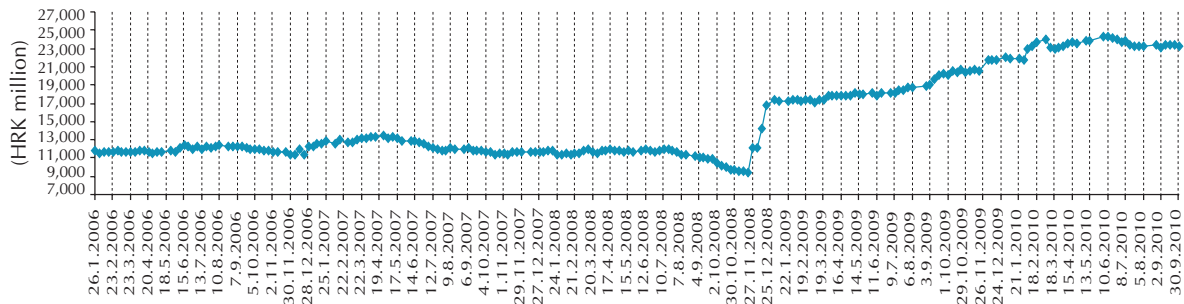
Debt item:	Currency	Stock	Stock / HRK:	Maturity:	Interest rate:
Big Bonds - Series I	HRK	2 209 572	2 209 572	2011	5.00%
Big Bonds - Series II	EUR	11 537	84 136	2011	7.20%
Big Bonds - Series III	EUR	16 144	117 733	2012	7.20%
Bonds - Series 03 D-12	EUR	500 000	3 646 372	2012	6.875%
Bonds - Series 05 D-14	EUR	650 000	4 740 283	2014	5.50%
Bonds - Series 07 D-19	EUR	500 000	3 646 372	2019	5.375%
Bonds - Series 09 D-15	EUR	350 000	2 552 460	2015	4.25%
Bonds - Series 10 D-15	HRK	5 500 000	5 500 000	2015	5.25%
Bonds - Series 11 D-13	HRK	4 000 000	4 000 000	2013	4.50%
Bonds - Series 12 D-17	HRK	5 500 000	5 500 000	2017	4.75%
Bonds - Series 13 D-20	HRK	5 000 000	5 000 000	2020	6.75%
Bonds - Series 14 D-20	EUR	1 000 000	7 292 743	2020	6.50%
BRA Bonds II	EUR	6 028	43 963	2012	5.00%
BRA Bonds III	EUR	16 740	122 080	2012	7.20%
BRA Bonds IV	EUR	8 252	60 179	2012	5.00%
Syndicated FX loan I	EUR	500 000	3 646 372	2014	5.15%
Syndicated FX loan II	EUR	760 000	5 542 485	2010	4.71%
Syndicated FX loan III	EUR	750 000	5 469 557	2010	6.90%
Medium and long term debt			59 174 306		
Treasury Bills	HRK	13 935 000	13 935 000		
	EUR	1 279 952	9 334 361		
Other short-term debt	HRK	717 500	717 500		
Short-term debt			23 986 861		
Total debt			83 161 167		

Source: Ministry of Finance

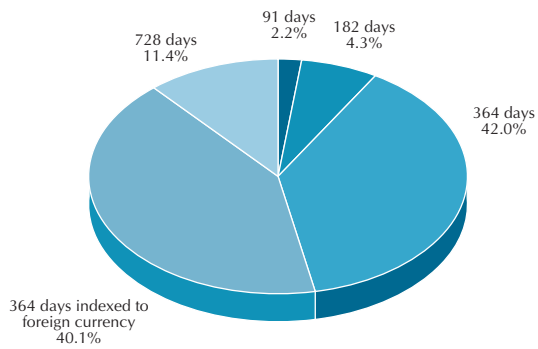
TABLE 22: RESULTS OF TREASURY BILL'S AUCTIONS HELD BY THE MINISTRY OF FINANCE

Day of Auction	91 days				182 days				364 days				364 days				728 days			
	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (EUR)	Total bids received (EUR)	Weighted average of the bids received (EUR) / Yielding (%)	Uniform price allocation per 100 EUR (EUR) / Yielding (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)
4.8.2009									160 000	160 000	92.783 / 7.80%	92.783 / 7.80%	28 006	29 006	92.849 / 7.72%	92.783 / 7.80%				
25.8.2009									140 000	140 000	92.783 / 7.80%	92.783 / 7.80%	21 034	67 932	92.873 / 7.70%	93.041 / 7.50%				
1.9.2009									162 000	162 000	93.905 / 6.51%	92.783 / 7.80%	43 637	61 065	93.199 / 7.32%	93.127 / 7.40%				
8.9.2009									333 000	333 000	92.847 / 7.73%	92.783 / 7.80%	134 192	192 828	93.238 / 7.27%	93.171 / 7.35%				
15.9.2009									285 000	285 000	92.809 / 7.77%	92.783 / 7.80%	60 825	141 742	93.269 / 7.24%	93.300 / 7.20%				
22.9.2009									131 000	403 000	92.812 / 7.77%	92.869 / 7.70%	36 300	65 340	93.491 / 6.98%	93.518 / 6.95%				
6.10.2009									58 000	108 000	92.905 / 7.66%	92.869 / 7.70%	59 521	125 921	93.662 / 6.79%	93.649 / 6.80%				
20.10.2009	27 000	107 000	98.150 / 7.56%	98.164 / 7.50%	110 000	215 000	96.385 / 7.52%	96.395 / 7.50%	201 000	427 000	92.977 / 7.57%	92.955 / 7.60%	42 200	81 200	93.844 / 6.58%	93.912 / 6.50%				
3.11.2009	25 000	397 000	98.215 / 7.29%	98.309 / 6.90%	20 000	402 000	96.481 / 7.31%	96.627 / 7.00%	107 000	652 000	93.191 / 7.33%	93.475 / 7.00%	22 000	165 730	94.257 / 6.11%	94.443 / 5.90%				
10.11.2009	40 000	418 000	98.417 / 6.45%	98.466 / 6.25%	21 000	228 000	96.887 / 6.44%	97.001 / 6.20%	125 000	722 000	93.982 / 6.42%	94.177 / 6.20%	25 000	123 660	94.801 / 5.50%	95.025 / 5.25%				
1.12.2009	320 000	825 000	98.740 / 5.12%	98.952 / 4.25%	100 000	196 000	97.358 / 5.44%	97.567 / 5.00%	317 000	627 000	94.654 / 5.66%	94.711 / 5.60%	51 586	74 900	95.554 / 4.67%	95.523 / 4.70%				
8.12.2009	1 600 000	2 094 000	98.664 / 5.43%	98.647 / 5.50%	22 000	22 000	97.418 / 5.32%	97.095 / 6.00%	569 000	1 265 000	94.012 / 6.39%	94.177 / 6.20%	42 098	45 928	95.607 / 4.61%	95.523 / 4.70%				
15.12.2009	932 000	1 347 000	98.646 / 5.51%	98.647 / 5.50%	326 000	1 672 000	96.998 / 6.21%	97.095 / 6.00%	589 000	1 086 000	94.075 / 6.32%	94.177 / 6.20%	114 450	148 050	95.440 / 4.79%	95.432 / 4.80%				
29.12.2009	300 000	1 948 000	98.722 / 5.19%	98.842 / 4.70%	300 000	1 399 000	97.251 / 5.67%	97.473 / 5.20%	250 000	555 000	94.357 / 6.00%	94.363 / 5.99%	30 220	50 020	95.612 / 4.60%	95.705 / 4.50%				
2.2.2010	285 000	1 908 000	99.263 / 2.98%	99.385 / 2.48%	175 000	1 330 000	98.117 / 3.85%	98.309 / 3.45%	557 000	1 736 000	95.796 / 4.40%	96.164 / 4.00%	20 603	51 789	96.133 / 4.03%	96.210 / 3.95%				
9.2.2010									248 000	757 000	96.360 / 3.79%	96.637 / 3.49%	28 803	82 002	96.403 / 3.74%	96.627 / 3.50%				
16.2.2010									353 000	691 000	96.371 / 3.78%	96.627 / 3.50%	31 500	41 600	96.789 / 3.33%	96.730 / 3.39%				
2.3.2010	100 000	730 000	99.322 / 2.74%	99.442 / 2.25%	125 000	225 000	98.221 / 3.63%	98.381 / 3.30%	240 000	464 000	96.166 / 4.00%	96.627 / 3.50%	30 800	31 200	96.756 / 3.36%	96.767 / 3.35%				
9.3.2010	157 000	463 000	99.468 / 2.15%	99.504 / 2.00%	125 000	642 000	98.430 / 3.20%	98.526 / 3.00%	397 000	978 000	96.323 / 3.83%	96.627 / 3.50%	5 000	5 350	96.722 / 3.40%	96.777 / 3.34%				
16.3.2010	70 000	448 000	99.457 / 2.19%	99.505 / 2.00%	150 000	444 000	98.502 / 3.05%	98.526 / 3.00%	601 000	753 000	96.527 / 3.61%	96.627 / 3.50%	14 300	14 300	96.785 / 3.33%	96.778 / 3.34%				
23.3.2010	104 000	244 000	99.510 / 1.98%	99.505 / 2.00%	276 000	276 000	98.543 / 2.97%	98.526 / 3.00%	340 000	360 000	96.348 / 3.80%	96.164 / 4.00%	21 150	31 650	96.518 / 3.62%	96.350 / 3.80%				
30.3.2010	202 000	352 000	99.336 / 2.68%	99.381 / 2.50%	160 000	510 000	98.438 / 3.18%	98.526 / 3.00%	368 000	680 000	96.034 / 4.14%	96.164 / 4.00%	9 050	25 450	96.295 / 3.86%	96.349 / 3.80%				
6.4.2010	172 000	222 000	99.388 / 2.47%	99.381 / 2.50%	176 000	256 000	98.413 / 3.23%	98.429 / 3.20%	129 000	452 000	95.959 / 4.22%	96.164 / 4.00%	20 220	39 985	96.372 / 3.77%	96.395 / 3.75%				
13.4.2010	53 000	174 000	99.368 / 2.55%	99.442 / 2.25%	32 000	82 000	98.417 / 3.23%	98.429 / 3.20%	166 000	211 000	96.222 / 3.94%	96.210 / 3.95%	13 000	58 750	96.397 / 3.75%	96.441 / 3.70%				
4.5.2010	70 000	180 000	99.339 / 2.67%	99.381 / 2.50%	82 000	232 000	98.255 / 3.56%	98.405 / 3.25%	362 000	494 000	96.118 / 4.05%	96.210 / 3.95%	100 400	122 900	96.572 / 3.56%	96.488 / 3.65%				
1.6.2010	143 000	223 000	99.404 / 2.40%	99.405 / 2.40%	85 000	303 000	98.417 / 3.23%	98.454 / 3.15%	390 000	520 000	96.190 / 3.97%	96.210 / 3.95%	102 781	135 117	96.587 / 3.54%	96.534 / 3.60%				
8.6.2010	49 000	135 000	99.429 / 2.30%	99.430 / 2.30%	100 000	244 000	98.469 / 3.12%	98.454 / 3.15%	235 000	337 000	96.166 / 4.00%	96.210 / 3.95%	83 080	198 580	96.557 / 3.58%	96.581 / 3.55%				
15.6.2010	135 000	145 000	99.455 / 2.20%	99.442 / 2.25%	43 000	53 000	98.444 / 3.17%	98.454 / 3.15%	335 000	385 000	96.133 / 4.03%	96.072 / 4.10%	58 400	58 400	96.611 / 3.52%	96.534 / 3.60%				
29.6.2010	28 000	28 000	99.449 / 2.22%	99.442 / 2.25%	33 000	73 000	98.370 / 3.32%	98.405 / 3.25%	166 000	286 000	95.900 / 4.29%	95.842 / 4.35%	36 800	36 800	96.559 / 3.57%	96.534 / 3.60%				
6.7.2010	2 000	2 000	99.504 / 2.00%	99.504 / 2.00%	42 000	42 000	98.395 / 3.27%	98.381 / 3.30%	279 000	448 000	95.828 / 4.37%	95.843 / 4.35%	12 650	18 150	96.531 / 3.60%	96.534 / 3.60%				
27.7.2010	54 000	154 000	99.441 / 2.25%	99.504 / 2.00%	57 000	82 000	98.324 / 3.42%	98.381 / 3.30%	164 000	388 000	95.821 / 4.37%	95.934 / 4.25%	35 000	96 880	96.553 / 3.58%	96.581 / 3.55%				
3.8.2010	50 000	153 000	99.458 / 2.19%	99.509 / 1.98%	50 000	80 000	98.294 / 3.48%	98.381 / 3.30%	312 000	414 000	95.895 / 4.29%	95.934 / 4.25%	31 000	69 950	96.608 / 3.52%	96.627 / 3.50%				
24.8.2010									169 000	365 000	95.854 / 4.34%	95.980 / 4.20%	23 000	80 595	96.668 / 3.46%	96.711 / 3.41%				
31.8.2010	100 000	368 000	99.435 / 2.28%	99.509 / 1.98%	67 000	227 000	98.292 / 3.48%	98.405 / 3.25%	254 000	525 000	95.791 / 4.41%	95.980 / 4.20%	44 585	121 845	96.744 / 3.37%	96.767 / 3.35%				
7.9.2010	200 000	310 000	99.474 / 2.12%	99.509 / 1.98%	175 000	205 000	98.363 / 3.34%	98.405 / 3.25%	371 000	563 000	95.900 / 4.29%	95.980 / 4.20%	100 000	155 244	96.848 / 3.26%	96.861 / 3.25%				
14.9.2010	82 000	162 000	99.269 / 2.95%	99.516 / 1.95%	30 000	60 000	98.265 / 3.54%	98.285 / 3.50%	610 000	832 000	95.883 / 4.31%	95.980 / 4.20%	41 037	56 837	96.928 / 3.18%	96.917 / 3.19%				
21.9.2010	20 000	100 000	99.460 / 2.18%	99.516 / 1.95%	40 000	40 000	98.336 / 3.39%	98.309 / 3.45%	500 000	819 000	95.925 / 4.26%	95.980 / 4.20%	29 718	41 927	96.995 / 3.11%	97.001 / 3.10%				

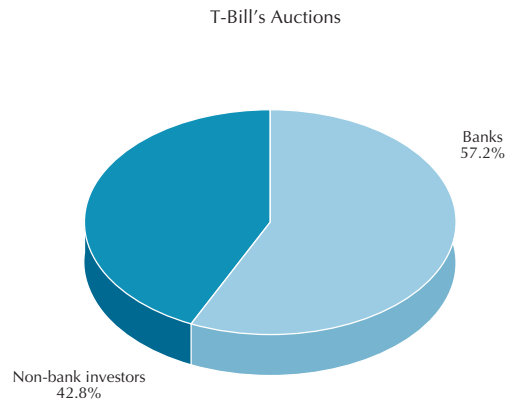
T-Bill's Outstanding Debt



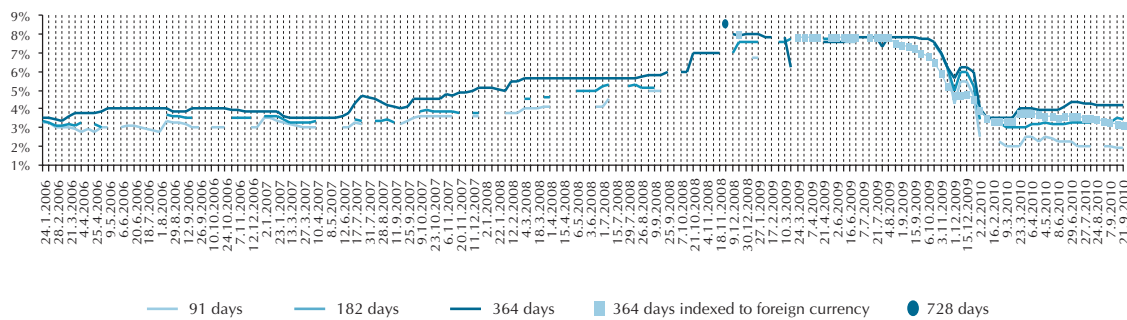
Structure of outstanding T-Bill's on 30 September 2010



Structure of bids accepted according to buyers:



Annual yield on T-Bills



Source: Ministry of Finance

NOTES ON METHODOLOGY

CROLEI Index

Based on the so-called leading indicators, the Economic Institute in Zagreb and the Ministry of Finance compile the **CROLEI (CROatian Leading Economic Indicator)**, a composite forecast index created in accordance with the methodology of the National Bureau of Economic Research in the United States. The index predicts standard economic cycles as well as economic growth cycles in Croatia using the industrial production volume index as the reference series. In November of 2007, a thorough revision of the system of indicators, methodological procedures and CROLEI index itself took place.

The new revised index combines seven best-performing leading indicators, whose average prognostic power has increased significantly compared to the previous index, with an average prediction time of eight months in relation to the referent series. The revised index includes three components of the previous prognostic measure indicating the reliability of the method of indicators. According to the standards of the method, this represents a very stable and highly significant relation between the indicator and the referent series, which greatly helps the overall economic activity forecasting. The seven leading indicators included in the calculation of the new CROLEI index are: unemployment benefits beneficiaries, retail trade turnover, producers' price indices in the EU-25, unconsolidated budget revenues, total cash of participants in the payment system, loans to households and cash market interest rate on kuna credits not indexed to foreign currency.

In addition to CROLEI, the diffusive index is compiled as well and it is compatible with CROLEI. Its trend efficiently predicts changes in the trend of the economy.

General note for the tables from 2 to 19:

The data are on the cash basis.

Table 2: Budgetary Central Government Revenues

(**Budgetary Central Government** according to the GFS 2001 methodology is equivalent to the **State Budget** in terms of the Budget Act ("Official Gazette" 87/2008).

Budgetary Central Government revenue (1), according to the International Monetary Fund's GFS 2001 methodology (Government Finance Statistics), is an increase in net worth resulting from a financial transaction in relation to Government. According to this methodology, Budgetary Central Government revenues are composed of main categories as follows: taxes (11), social contributions (12), grants (13) and other revenue (14).

Taxes (11) are compulsory transfers to the Government sector, composed of following categories:

- *Taxes on income, profits and capital gains (111)* are attributed either to individuals (1111) who pay income tax or to corporations and other enterprises (1112) that pay profit tax. In cases when the information needed to determine to which of the mentioned categories taxes should be attributed is not available, the taxes are treated as not allocable (1113).
- *Taxes on payroll and workforce (112)* consist of taxes that are collected from employers or self-employed persons, either as a proportion of payroll size or as a fixed amount per person, and are not earmarked for social security schemes. Since this category doesn't exist in the tax system of the Republic of Croatia, it is not published in the report on Budgetary Central Government Revenues.
- *Taxes on property (113)* include taxes on the use, ownership or transfer of wealth. According to GFS 2001 methodology, it encompasses recurrent taxes on immovable property (1131), recurrent taxes on estate, inheritance and gifts (1133) as well as taxes on financial and capital transactions (1134). In the report on Budgetary Central Government Revenues, this category consists only of taxes on property.
- *Taxes on goods and services (114)* include all taxes levied on the production, extraction, sale, transfer, leasing or delivery of goods and rendering of services. Taxes on goods and services include: general taxes on goods and services (1141) that are divided into value added tax (11411), sales tax (11412) and turnover and other general taxes on goods and services (11413); excises (1142); profits on fiscal monopolies (1143); taxes on specific services (1144); taxes on use of goods and on permission to use goods or perform activities (1145); and other taxes on goods and services (1146). Taxes on specific services (1144) include all taxes levied on payments for specific services, such as taxes on transport charges, insurance premiums, banking services, entertainment and advertising charges. Taxes on use of goods and on permission to use goods or perform activities (1145) include various business and professional licences.
- *Taxes on international trade and transactions (115)* include customs and other import duties collected on goods entering the country or services delivered by non-residents to residents. This item also includes taxes on exports, profits on export or import monopolies, exchange profits, exchange taxes and other taxes on international trade and transactions.
- *Other taxes (116)* cover revenue from taxes levied predominantly on bases other than those described under previous tax headings. It also includes revenue from unidentified taxes that can't be classified in one of the mentioned tax categories.

Social contributions (12), within the tax system of the Republic of Croatia, encompass relevant contributions to social security schemes (121), which are classified according to source of contribution as follows:

- *Employee contributions (1211)* are either paid directly by employees or are deducted from employees' wages and salaries and transferred on their behalf by the employer.
- *Employer contributions (1212)* are paid directly by employers on behalf of their employees.
- *Self-employed or non-employed contributions (1213)* are paid by contributors who are not employees.
- *Unallocable contributions (1214)* are those contributions whose source cannot be determined (For 2002, most data in the table falls into this category because at the time the same contributions were paid partly by the employee and partly by the employer and it was impossible to separate the two).

Grants (13) are non-compulsory current or capital transfers received by a government unit from other general government units, foreign governments or international organization.

Other revenue (14) are composed of property income (141), sales of goods and services (142), fines, penalties and forfeits (143), voluntary transfers other than grants (144) and miscellaneous and unidentified revenue (145).

Property income (141) includes a variety of forms of revenue that government units earn from financial and/or nonproduced assets that they own: interest (1411), dividends (1412), withdrawals from income of quasi-corporations (1413), property income from insurance policyholders (1414) and rent (1415), which is property income received from the lease of land and other naturally occurring assets. Revenues from sales of goods and services (142) refer to sales by market establishments (1421) owned by government which carry out only a single productive activity or the principal productive activity accounts for most of the value added; then administrative fees (1422) and incidental sales by non-market establishments (1423).

Voluntary transfers other than grants (144) include gifts and voluntary donations from individuals, private non-profit institutions, nongovernmental foundations, corporations and any other source other than governments and international organizations.

As of 1st of July 2001, Budgetary Central Government revenues include pension insurance contributions, which were, prior to that revenue of the Croatian Institute for Pension Insurance. Also, as of 1st of January 2002, health insurance contributions and employment contributions, which were prior to that revenues of the Croatian Employment Service and the Croatian Health Insurance Institute, are included in the Budgetary Central Government. All mentioned revenues are classified according to the GFS 2001 methodology.

By the end of 2001, two new extra-budgetary funds were founded: the Regional Development Fund as well as the Development and Employment Fund. They took over some of the Budgetary Central Government activities as well as the receipts from privatisation of public enterprises. As of 1st of January 2003, these funds have been included in the coverage of the Budgetary Central Government.

Since 2007 all the transactions of the Croatian Institute for Pension Insurance, the Croatian Health Insurance Institute and the Croatian Employment Service) have been included in the Budgetary Central Government.

Table 3: Budgetary Central Government Expense

Budgetary Central Government Expense (2) is, according to the International Monetary Fund's GFS 2001 (Government Finance Statistics) methodology, a decrease in net worth resulting from a financial transaction in relation to Government. According to this methodology, Budgetary Central Government expenses are composed of the following main categories: compensation of employees (21), use of goods and services (22), consumption of fixed capital (23), interest (24), subsidies (25), grants (26), social benefits (27) and other expense (28).

Compensation of employees (21) is the total remuneration, in cash or in kind, payable to a government employee. It includes both wages and salaries (211) and social contributions (212) made on behalf of employees to social insurance schemes.

Use of goods and services (22) represents the total value of goods and services purchased by government sector for use in a production process or acquired for resale less the net change in inventories of those goods and services.

Consumption of fixed capital (23) is the decline during the course of an accounting period in the value of fixed assets, as a result of physical deterioration, normal obsolescence or normal accidental damage. Namely, consumption of fixed capital is not included in budgetary reports because such data are still not available for the report purposes, according to the GFS 2001 methodology.

Interest (24) is an expense resulting from a government unit borrowing funds from another unit. Total interest payable is subdivided into interest payable to non-residents (241), interest payable to residents other than general government (242) and interest payable to other general government units (243).

Subsidies (25) are current non-repayable payments that government makes to enterprises based on the level of their production activities or the quantities or values of goods or services they produce, sell, export or import. Subsidies also include transfers to public corporations and quasi-corporations aimed to compensate for losses arising from pricing policies that reflect deliberate government economic and social policy by charging prices that are lower than the average cost of production. Subsidies are classified by recipient type: whether it is a public financial/nonfinancial enterprise (251) or private financial/nonfinancial enterprise (252).

Grants (26) are non-compulsory current or capital transfers, in cash or kind, classified by type of recipients: grants to foreign government (261), grants to international organizations (262) and grants to other general government units (263).

Social benefits (27) are defined as current transfers, classified according the type of scheme governing their payment:

- *Social security benefits (271)* are social benefits payable to households by social security schemes. Typical social security benefits in cash include sickness and invalidity benefits, maternity allowances, children's or family allowances, unemployment benefits, retirement and survivors' pensions. In-kind benefits from insurance include goods and services acquired on the market for the household, or reimbursement for household expenses for that purpose. Medical or dental treatments, surgery, hospital accommodation, pharmaceutical products, home care and similar goods and services fall into this category.
- *Social assistance benefits (272)* are transfers payable to households and aimed to cover the same needs as social insurance benefits but that are not subject to social insurance schemes. Social assistance benefits may be paid in cases when no social insurance scheme exists to cover the circumstances in question, when households do not participate in existing social insurance schemes, or when social insurance benefits are inadequate to meet particular needs. In the Republic of Croatia, a larger part of this category refers to child allowances, various aids to families and households, disabled persons, etc. Grants in kind include co-financing of transportation costs, home care, accommodation, food and other similar goods and services.
- *Employer social benefits (273)* are social benefits payable by government to their employees similar to social insurance schemes. In the Republic of Croatia, a major part of this category relates to severance payments.

Other expense (28) is subdivided into two main categories:

- *Property expense other than interest (281)* may take the form of dividends (as distributions of profits by public corporations to their shareholders or owners), withdrawals from income of quasi-corporations, property income from insurance policyholders or rent (as the expense related to the lease of land, subsoil assets and other nonproduced naturally occurring assets). Rent of land is the most important in this category.
- *Miscellaneous expense (282)* includes a number of current or capital transfers such as: current transfers to non-profit institutions, payments of compensation for injuries or damages caused by natural disasters or caused by general government units, scholarship, purchases of goods and services from market producers that are distributed directly to households for consumption (except social benefits), capital grants to enterprises and non-profit institutions serving households for the acquisition of nonfinancial assets or coverage of accumulated losses, capital grants to households for construction and reconstruction purposes, etc.

As of 1st of July 2001, Budgetary Central Government expense includes the expense for domestic pensions, which was prior to that expense of the Croatian Institute for Pension Insurance.

As of 1st of January 2002, Budgetary Central Government expense includes the expense originating from employment rights as well as expense based on health insurance, which were prior to that expenses of the Croatian Employment Service and Croatian Health Insurance Institute respectively.

As of 1st of January 2004, Budgetary Central Government expense includes the expense for foreign pensions, which was prior to that expense of the Croatian Institute for Pension Insurance.

All mentioned expenses are classified according to the GFS 2001 methodology.

As of 1st of January 2003, the coverage of the Budgetary Central Government is expanded by classifying the Regional Development Fund and the Development and Employment Fund as budget users, which were prior to that classified as extrabudgetary funds.

Since 2007 social security funds (Croatian Institute for Pension Insurance, Croatian Health Insurance Institute and Croatian Employment Service) have been included in the coverage of Budgetary Central Government.

Table 4: Transactions in Nonfinancial Assets of Budgetary Central Government

Nonfinancial assets (31) usually occur as outputs from a production process, as natural resources or as a creation of society. Depending on that, nonfinancial assets are classified as produced and nonproduced nonfinancial assets. According to GFS 2001 methodology, all assets, including nonfinancial assets, as well as liabilities are observed from several aspects using different classifications identified by different codes. Those classifications are then further subdivided in groups according to categories of assets/liabilities which are identical among classifications. Namely, GFS 2001 observes assets and liabilities from the aspects of: transactions (classification 3); gains/losses from holdings of assets and liabilities (classification 4); other flows in assets/liabilities (classification 5); and stocks (classification 6). Currently, not all the data needed to produce classifications 4, 5 and 6 are available in the Republic of Croatia. As a result, the reports include only data on transactions (code 31 for nonfinancial assets). In this sense, the following definitions and codes should be acknowledged.

Produced nonfinancial assets are composed of following components, according to GFS 2001:

- *Fixed assets (311)* represent produced assets that are used repeatedly or continuously in the production process for more than one year. Fixed assets are composed of three main categories:
 - buildings and structures (3111), which by the existing chart of account also includes the subgroup of construction objects;
 - machinery and equipment (3112), which by existing chart of accounts also includes the subgroup of transportation machinery as well as the subgroup of books, artworks and other art values;
 - other fixed assets (3113), which also includes cultivated assets (animal stock, plantations) as well as nonmaterial produced assets (investment in computer programs, science works etc.)
- *Inventories (312)* represent goods and services held by producers for sale, use in production or other use at a later date. Inventories are classified as strategic stocks (which include goods held for strategic and emergency purposes, goods held within organizations acting as market regulators as well as goods of special national interest) and other inventories (which consist of materials and supplies used in production process, work in progress, finished goods and goods for resale). Usually, those transactions appear with a small share in the budget.
- *Valuables (313)* are produced goods of considerable value that are acquired and held over time primarily as stores of value and not for purposes of production or consumption (precious stones, paintings, sculptures etc.).

Nonproduced nonfinancial assets (314) consist of tangible, naturally occurring assets over which ownership rights are enforced, and intangible nonproduced assets (3144) which are of social origin (patents, leasing contracts, goodwill etc.). Naturally occurring assets include land (3141), subsoil assets (3142) and other naturally occurring assets (3143), e.g. electro-magnetic frequencies.

All transactions that increase the value of a certain fixed asset are called **acquisitions**, while transactions that reduce the value of a certain category are called **disposals**. In order to record separately acquisitions and disposals, additional sub-codes are added after the code's decimal point (comma): number 1 to denote acquisitions and number 2 to denote disposals.

For example, the construction of a school building or a hospital is treated as an acquisition of fixed assets, i.e. buildings and structures (3111,1), while sales of public flats are denoted as sales of fixed assets (3111,2). Similarly, purchases of cars and computer equipment are treated as acquisitions of fixed assets, namely under machinery and equipment (3112,1) while sales of the same are denoted as sales of fixed assets (3112,2). As an exception according to the GFS 2001 methodology, inventories are presented only as net changes resulting from transactions and not as gross values for acquisitions and disposals.

Table 5: Transactions in Financial Assets of Budgetary Central Government

Financial assets (32) consist of financial claims, monetary gold and special drawing rights (SDR).

Financial claims are defined as financial assets which entitles one unit (creditor) to receive one or more payments from another unit (debtor) according to the terms of the agreement. Claims can figure as claims on other units, domestic (321) or foreign (322). The classification of financial assets is primarily based upon the degree of liquidity and legal characteristics of the instruments that describe the underlying creditor-debtor relationships: currency and deposits, securities other than shares, loans, shares and other equity, insurance technical reserves, financial derivatives and other accounts receivable.

Monetary gold and SDRs are not financial claims, which mean that they are not the liability of any other unit. They do, however, provide economic benefits by serving as a store of value and they are used as a means of payment to settle financial claims and finance other types of transactions. As a result, they are, by convention, treated as financial assets.

All transactions that increase a unit's holdings of assets are labelled as **acquisitions** and all transactions that decrease a unit's holdings of assets are labelled as **disposals**. According to GFS 2001, it is customary to present only net acquisition of financial assets but here the data is presented through acquisitions and disposal due to transparency. The same coding system described in nonfinancial assets is also used for financial assets. For example, government loans to domestic units should be classified as acquisition of financial assets (3214,1) and their repayment by domestic units to government should be classified as disposal of financial assets (3214,2). Also, privatisation is a typical example of transactions in financial assets. Namely, sales of domestic public enterprise shares (privatisation) should be recorded as disposals of shares and other equity (3215,2) and purchase of some enterprise shares by government should be recorded as acquisitions of shares and other equity (3215,1).

Table 6: Transactions in Liabilities of Budgetary Central Government

Upon the creation of a financial claim of the creditor, the debtor, as the counterpart of the financial asset, simultaneously incurs a **liability (33)** of equal value. As well as transactions in financial assets, transactions in liabilities are defined as domestic (331) or foreign liabilities (332). The classification of liabilities is primarily based upon the degree of liquidity and legal characteristic of the instruments that describe the underlying creditor-debtor relationships: currency and deposits, securities other than shares, loans, shares and other equity (only of public corporations so they don't appear in the budget), insurance technical reserves, financial derivatives and other accounts receivable.

Transactions that increase the level of liabilities are referred to as **incurrence** of liabilities, while transactions that decrease the level of liabilities are referred to as **repayment**. As in the case of financial assets and due to transparency, the reports present gross repayments (denoted by number 1) and incurrence (denoted by number 2). For example, bonds issued by government in the foreign financial market are classified as foreign incurrence of securities other than shares (3323,2), and their redemptions should be recorded as repayment of securities other than shares (3323,1). Also, when the government borrows from domestic units, this transaction should be recorded as incurrence of loans (3314,2) and their redemption should be recorded as repayment of loans (3314,1). The only exception are repayments of short-term loans and the amortization of short-term securities performed within the same year that are, according to Article 77, point (3) of the Budget Accounting and Chart of Accounts Ordinance ("Official Gazette" 27/2005 and 127/2007), presented as net value, hence as a reduction in incurrence rather than as a repayment.

The result of net transactions in liabilities (33) and net transactions in financial assets (32) is defined as financing.

Table 7: Transactions in financial assets and liabilities, by sectors

Table 7 represents a summary of transactions in financial assets and liabilities by sector. Data for Budgetary Central Government, Extrabudgetary Users and Consolidated Central Government is published monthly, while data for Local Government and Consolidated General Government is published quarterly.

Table 8-8B

According to the GFS 2001 methodology, the Statement of Budgetary Central Government Operations details data on transactions in revenues (1), transactions in expenses (2), net acquisition of nonfinancial assets (31), net acquisition of financial assets (32) and net incurrence of liabilities (33).

Operating balance is equal to revenue (1) minus expense (2).

Operating balance represents a measure of total cost of public goods and services. Positive operating balance increases net worth of the public sector indicating an excess of resources which are direct result of current operations and which can be used to acquire assets and/or to reduce liabilities. On the other hand, negative operating balance indicates a shortage of resources which is the result of current operations and, which reduces net worth and thus results as an increase in liabilities and/or sales of assets. Hence, operating balance is the indicator of sustainability of current government operations, but it is not necessarily an indicator of sustainability of future government operations. Value of operating balance is close to current deficit/surplus as defined according to GFS 1986. **Net operating balance** equals revenue (1) minus expense (2). The **gross operating balance** equals revenue (1) minus expense (2) other than consumption of fixed capital (23). In Croatia, the gross and net operating balance is the same due to the lack of data on consumption of fixed capital.

Primary operating balance is equal to operating balance (revenue minus expense) augmented by interest expense and serves as an indicator of current fiscal policy considering that it does not include interest expense and hence excludes effects of past deficits and accumulated public debt from the balance.

Net lending/borrowing is equal to operating balance minus net acquisition of nonfinancial assets. Net lending/borrowing is also equal to net acquisition of financial assets minus net incurrence of liabilities or in other words, the amount of net lending/borrowing is financed with the difference between the net incurrence of liabilities and net acquisition of financial assets. This measure can serve as an indicator of financial effect of government operations to the rest of the economy: positive net lending/borrowing implies that the government is placing financial assets to domestic sectors or abroad, while negative net lending/borrowing implies an incurrence of liabilities from domestic sectors or abroad by the government.

Tables 9-14

According to Article 3 of the Budget Act ("Official Gazette" 87/2008), extrabudgetary users are extrabudgetary funds, enterprises and other legal entities in which the central or local government has decisive management control. **An extrabudgetary fund** is an extrabudgetary user; a legal entity created by law and financed by specific contributions and other revenues.

The Croatian Institute for Pension Insurance, Croatian Health Insurance Institute, Croatian Employment Service and the public enterprise "Croatian Waters" have been classified as extrabudgetary users since 1994. By the end of 2001 two more funds were created, namely the Development and Employment Fund and the Regional Development Fund, which took over some of the Budgetary Central Government activities resulting in an expansion of the coverage of extrabudgetary users since the 1st of January 2002. As of the 1st of January 2003, these funds ceased being extrabudgetary funds and have been included in the coverage of the Budgetary Central Government as budgetary funds/users.

As of the 1st of July 2001, revenues from pension insurance contributions and expenses for pensions have been transferred from the Croatian Institute for Pension Insurance to Budgetary Central Government. The largest share of pension payments (domestic pensions) was paid directly through the State Treasury, while the remaining payments were performed through the Croatian Institute for Pension Insurance.

As of the 1st of January 2002, revenues from contributions and expenses for settlement of particular obligations of the Croatian Health Insurance Institute and Croatian Employment Service have been transferred to the Budgetary Central Government (through the State Treasury system). Currently, contributions for pension insurance amount to 20 percent of the salary (persons that participate in the second pillar of the pension insurance system pay 15 percent for the first pillar plus 5 percent for the second pillar). Contributions paid by employers include special contributions for the insurance against work injuries and professional diseases in the amount of 0.5 percent on salaries, health insurance contributions amounting 15 percent on salaries as well as employment contributions in the amount of 1.7 percent on salaries.

In April of 2001, two new state-owned legal entities were created, namely the Croatian Motorways and Croatian Roads. These entities took over the functions of the former Croatian Road Authority. Data on these entities as well as data on the State Agency for Deposit Insurance and Bank Rehabilitation and the Croatian Privatization Fund was presented in the reports of 2002 according to the requirements of the IMF methodology. Since 2003, they have become part of the official coverage of Consolidated Central Government, which is used in the process of budget creation.

Since the 1st of January 2004, the coverage of extrabudgetary funds also includes the Environment Protection Fund. Further, since the 1st of May 2004, payments of foreign pensions were performed directly through the State Treasury and no longer by transfer to the Croatian Institute for Pension Insurance. As of the 1st of January 2007, all the transactions of the Croatian Institute for Pension Insurance, the Croatian Health Insurance Institute and the Croatian Employment Service have been included in the Budgetary Central Government.

Tables 9-14 detail data on revenue and expense according to the economic classification as well as transactions in nonfinancial assets, financial assets and liabilities for each extrabudgetary user.

With the budget 2008 revision (July 2008), in order to align with the European statistical methodology ESA 95, the Croatian Motorways has been classified into the public non-financial corporations subsector and its transactions are not recorded within the general government sector any more. Regarding this, the data for the year 2008 have been recalculated and presented in that way as of N° 154. The said change, besides the changes in the extrabudgetary users' tables, implies also the recalculation in the tables 3, 8, 15, 16, 16A, 16B, 18 and 19.

Table 15: Consolidated Central Government by Economic Category

The Consolidated Central Government according to GFS 2001 methodology is equivalent to the Consolidated Central Government Budget as defined by the Budget Act (Consolidated State Budget and financial plans of extrabudgetary users).

The Consolidated Central Government Budget results from the consolidation of financial transactions between the State Budget and extrabudgetary users, as well as between the extrabudgetary users themselves.

Table 15 presents the Consolidated Central Government's revenue and expense as well as the transactions in nonfinancial assets, financial assets and liabilities according to the economic classification.

Table 16: Consolidated Central Government According to Government Level

Table 16 gives summary of revenue, expense, transactions in nonfinancial assets, financial assets and liabilities for each of the component of the Consolidated Central Government, namely the Budgetary Central Government and extrabudgetary users (disaggregated).

Table 16A-16B

Operating balance is equal to revenue (1) minus expense (2).

Operating balance represents a measure of total cost of public goods and services. Positive operating balance increases net worth of the public sector indicating an excess of resources which are direct result of current operations and which can be used to acquire assets and/or to reduce liabilities. On the other hand, negative operating balance indicates a shortage of resources which is the result of current operations and, which reduces net worth and thus results as an increase in liabilities and/or sales of assets. Hence, operating balance is the indicator of sustainability of current government operations, but it is not necessarily an indicator of sustainability of future government operations. Value of operating balance is close to current deficit/surplus as defined according to GFS 1986. **Net operating balance** equals revenue (1) minus expense (2). The **gross operating balance** equals revenue (1) minus expense (2) other than consumption of fixed capital (23). In Croatia, the gross and net operating balance is the same due to the lack of data on consumption of fixed capital.

Primary operating balance is equal to operating balance (revenue minus expense) augmented by interest expense and serves as an indicator of current fiscal policy considering that it does not include interest expense and hence excludes effects of past deficits and accumulated public debt from the balance.

Net lending/borrowing is equal to operating balance minus net acquisition of nonfinancial assets. Net lending/borrowing is also equal to net acquisition of financial assets minus net incurrence of liabilities or in other words, the amount of net lending/borrowing is financed with the difference between the net incurrence of liabilities and net acquisition of financial assets. This measure can serve as an indicator of financial effect of government operations to the rest of the economy: positive net lending/borrowing implies that the government is placing financial assets to domestic sectors or abroad, while negative net lending/borrowing implies an incurrence of liabilities from domestic sectors or abroad by the government.

Table 17: Local Government Transactions (the largest 53 units)

Table 17 details data on revenue and expense of local governments (53 largest units that include counties, the City of Zagreb and other 32 cities, which make up to 70-80 percent of total transactions and which are in this sense observed since 2001) according to economic category as well as data on transactions in nonfinancial assets, financial assets and liabilities. Table 20 is published quarterly according to financial reports of the Financial Agency (FINA).

According to the Law on Financing of Local Governments ("Official Gazette" 117/93, 69/97, 33/00, 127/00, 59/01, 107/01, 117/01, 150/02, 147/03, 132/06, 26/07 and 73/08) local governments acquire revenue from own sources, through mutual taxes and through grants from state and county budgets.

Counties own sources of revenues are as follow: income from own assets, county taxes (inheritance and gift tax, motor vehicle tax, seafaring and freshwater vessel tax, gaming machine tax), monetary fines, confiscated assets and other revenue as stipulated by special legislation.

The own sources of revenues of municipalities and cities are: income from own assets, municipal taxes (consumption tax, vacation houses tax, public land use tax, tax on company name), monetary fines, administrative fees, residence fees, utility charges, charges for the use of public municipal or urban land and other revenue as stipulated by special legislation. Beside this, cities and municipalities can impose surtax to income tax as an additional revenue source (up to 10 percent in municipalities, up to 12 percent in cities below 30,000 inhabitants, up to 15 percent in cities with the population above 30,000 and up to 30 percent in the City of Zagreb).

Mutual taxes of Budgetary Central Government and local and regional self-government units are: property sales tax (the share of municipalities and cities is 60 percent and that of the Budgetary Central Government 40 percent), personal income tax (municipalities and cities receive 55 percent increased by share of decentralised functions, counties 15.5 percent also increased by share of decentralised functions, the share of grants for adjustment for decentralized functions is 17.5 percent and the share for decentralised functions is 12 percent. The City of Zagreb receives 70.5 percent of personal income tax increased by share for decentralised functions. For those municipalities and cities on islands that reach an agreement on mutual financing of a capital project concerning island development, the share of personal income tax increases by 17.5 percent. Municipalities and cities located in the Areas of Special State Concern or in the Mountain Areas, the share of personal income tax amount to 90 percent.

The part of personal income tax revenue which is allotted from Budgetary Central Government to local governments on the basis of decentralized functions is treated as grant from other general government units according to GFS 2001 methodology.

Table 18: Consolidated General Government by Economic Category

Table 18 details data by economic category on revenue and expense as well as data on transactions in nonfinancial assets, financial assets and liabilities of the Consolidated General Government and it is published quarterly.

In terms of the Budget Act, the **Consolidated Budget of Republic of Croatia** represents the Consolidated Central Government and Consolidated Local Governments Budget. In terms of the GFS 2001 methodology it relates to Consolidated General Government.

The Consolidated General Government is the result of the consolidation of transactions on all government levels and among them - Budgetary Central Government, Extrabudgetary Users and Local Government Budgets (the largest 53 units).

Table 19: Consolidated General Government by government level

Table 19 details data on aggregate amounts of revenue, expense, transactions in nonfinancial and financial assets as well as transactions in liabilities for each component of the Consolidated General Government: Budgetary Central Government, Extrabudgetary Users and Local Government Budgets (the largest 53 units). It is published quarterly and for further methodology notes see explanation for table 18.

Table 20: General Government debt stock

This table gives an overview of the foreign and domestic debt of the Central Government, Extrabudgetary Users and Local Government. According to the Budget Act (Official Gazette no. 87/2008), public debt is defined as the debt of the General Budget.

In December of 2003, debt of HAC, HC, DAB and HFP was classified from Central Government sector to Extrabudgetary Users sector.

According to the new methodology, general government domestic debt also includes accrued interests.

The International Monetary Fund and the World Bank introduced a new international reporting standard on external debt in 2004. The new standard is based on recommendations derived from the new External Debt Statistics - Guide for Compilers and Users and is accepted by countries members of the Special Data Dissemination Standard - SDDS. Since Croatia is member the SDDS, the Ministry of Finance started compiling external debt data according to the new standard since the beginning of 2005. Data in line with the new standard is available since the no. 115 of the Monthly Statistical Review.

Table 21: Consolidated Central Government Domestic Debt

Frozen Foreign Exchange Deposits - at the end of 1991 and based on a directive of the Croatian Government ("Official Gazette" 71/91, 3/92, 12/92, 71/92, 103/93), the foreign exchange deposits of citizens in banks operating in the Republic of Croatia as of the 27th of April 1991 were converted into public debt of the Republic of Croatia. The deposits were augmented by the corresponding interest rate payments in 1991. The claims amounting DEM 5.034 billion were substituted by bonds of the Republic of Croatia repaid in twenty semi-annual instalments beginning as of 30th of June 1995.

Big Bonds were issued in 1991 with a DEM 1,550.09 million nominal value. In 1996 Big Bonds were split into Big Bonds I, Big Bonds II (Riječka banka and Splitska banka), Big Bonds III (Privredna banka) and Big Bonds IV (Privredna banka). Big Bonds IV (Privredna Banka) were redeemed in 2000. In April 2000, the Government replaced the old Big Bonds I, which were not paying interest, with new bonds for economic restructuring (Big Bonds I). The new Big Bonds I mature in 2011 and pay an annual interest rate of 5percent.

Reconstruction Bonds were issued in 1992 and 1993 ("Official Gazette" No. 65/91) in order to collect funds to finance the reconstruction of war-damaged commercial, religious and cultural heritage structures. There were 3 bond issues: the first issue had a value of DEM 50 million and USD 30 million, the second issue was worth CAD 10 million, while the third issue had a value of AUD 25 million.

Bonds - Series D are issued through a syndicate of domestic banks in order to foster the development of domestic capital markets. Bonds Series 01 D-04 were issued in 2001 with a EUR 200 million nominal value, maturing in three years with an annual interest rate of 6.5percent ("Official Gazette" No. 80/2001). Bonds Series 02-D8 were issued in 2001 with a EUR 200 million nominal value, for a seven-year period and 6.875percent annual interest rate ("Official Gazette" No. 112/2001). Bonds Series 03 D-12 were issued in three tranches. The first two issues took place in 2002 with a EUR 300 million nominal value. The third issue took place in January 2003 with a EUR 200 million nominal value. These bonds mature in 2012 and pay an annual interest rate of 6.875percent ("Official Gazette" No. 58/2002, No. 111/2002, No. 14/2003).

BRA Bonds: BRA Bonds I were issued for the rehabilitation of Riječka banka (HRK 552 million, "Official Gazette" Nos. 31/96, 20/98) and Splitska banka (HRK 765 million, "Official Gazette" Nos. 31/96, 22/98). Bonds for the rehabilitation of Privredna banka were issued in the amount of HRK 1,463 million. There were 3 bond issues ("Official Gazette", No. 106/98): BRA Bonds II (PBZ-DEM) were issued in the amount of DEM 84,333.6 million or equivalently HRK 300 million for a 15-year period. BRA Bonds III (PBZ-HRK) were issued in the amount of HRK 744 million for a 15-year period. BRA Bonds IV (PBZ-HRK) were issued in the amount of HRK 419.7 million for a 15-year period. BRA Bonds V were issued during 1998 for the rehabilitation of Dubrovačka banka in an amount of HRK 1,001.5 million for a 10-year period ("Official Gazette", No. 56/98). During 1998, as part of the rehabilitation process of Dubrovačka banka, a large portion of this bonds were redeemed. At the beginning of 1999, a new decision on the rehabilitation and reconstruction of Dubrovačka banka was enacted ("Official Gazette", No. 11/99). The new decision prompted the issue of bonds in the amount of HRK 2,601.8 million, consisting of HRK 1,001.5 million in compliance with the former decision plus the new HRK 1,415.3 million for coverage of potential losses and additional HRK 185 million as recapitalisation of the bank. BRA Bonds V-A were issued as a

substitute for the unredeemed portion of the BRA Bonds V, whereas BRA bonds V-B covered the remaining part (HRK 1,600.3 million) according to the new decision.

Treasury Bills are short-term securities issued by the Ministry of Finance. The issue price is set at regular auctions, while the planned issue is announced by the Ministry of Finance with the bid invitation. Treasury bills are issued with the maturity of 91,182, 364 and 728 days.

Deposit Insurance Scheme BRA Bonds are issued by the State Agency for Deposit Insurance and Bank Rehabilitation and are guaranteed by the Government. They are issued in order to foster the development of domestic capital markets and as means of payment for the insured deposits of bankrupted banks. Deposit Insurance Scheme BRA Bonds I were issued in 2000 with a EUR 105 million nominal value, an annual interest rate of 8 percent and with a maturity of 3 years. Deposit Insurance Scheme BRA Bonds II were issued in 2000 with a EUR 225 million nominal value, 2005 maturity and 8.375 percent annual interest rate.

Health Institute Bonds were issued by the Croatian Health Insurance Institute and were guaranteed by the Government with the purpose to foster the development of the domestic capital market and to help the restructuring of the health insurance system. These Bonds were issued in 2000 with a nominal value of EUR 222 million and 8.5 percent annual interest rate with the maturity in 2004.

Table 22: Results of the Treasury Bills' auctions held by the Ministry of Finance

Treasury Bills are short-term securities issued by the Ministry of Finance. The issue price is set at regular auctions, while the planned issue is announced by the Ministry of Finance with the bid invitation. Treasury bills are issued with maturity of 91,182, 364 and 728 days.

Table 22 details the results of the treasury bills' auctions held by the Ministry of Finance, classified by the date of auction and including the following: size, total bids received, weighted average of the bids received (HRK)/yielding (percent), uniform price allocation per 100 HRK/yielding (percent).

Table 23: Balance Sheet of public enterprises

According to Article 13 of the Law on Accountancy (Official Gazette no. 146/2005) the Balance Sheet is a systematic overview of assets, capital and liabilities on a certain date.

Table 23 is based on data retrieved from the Balance Sheet as fundamental financial statement, for nine selected public enterprises owned by the government. Table 23 presents the reduced form of the Balance Sheet for the mentioned enterprises detailing selected entries within assets (claims on unpaid share equity; non-current assets; current assets; prepayments and accrued income; loss above the value of equity) as well as within equity and liabilities (equity and reserves; long term provisions; noncurrent liabilities; current liabilities; accruals and deferred income).

Table 24: Profit and Loss Statement of public enterprises

According to article 13 of the Law on Accountancy (Official Gazette 146/2005) the Profit and Loss Statement is a fundamental financial statement detailing revenues and expenses as well as the financial result achieved in a certain period of time.

Table 24 presents the reduced form of the Profit and Loss Statement with selected entries (operational income; operational costs; financial revenue; financial expense; income on ordinary activities; expenses on ordinary activities; income on non-ordinary activities; expenses on non-ordinary activities; total income; total expenses; profit/loss before tax; profit/loss for the year).

Table 25: Trade payables and trade receivables of public enterprises

Table 25 represents short financial statement "Trade payables and trade receivables" of selected eight public enterprises. Data are collected quarterly within the whole set of reports on public enterprises in which Republic of Croatia holds majority share. Provided data present overdue trade payables and overdue trade receivables of selected public enterprise on a particular day.

Note:

All diagrams shown in text about fiscal sector refer to the Budgetary Central Government.

The GFS 2001 Manual is published on the IMF web site under the following address:

<http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm>

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ADVANCE RELEASE CALENDAR

Ministry of Finance Monthly Statistical Review number	Notes	Release			
		February 11	February 11	March 11	March 11
		181	182	183	184
SDDS Data Category		February 11	February 11	March 11	March 11
General Government operations	1)			(12/10)	
Central Government operations	2)	(10/10)	(11/10)	(12/10)	(01/11)
Internal Central Government Debt	3)	((10/10)	(11/10)	(12/10)	(01/11)

- 1) Consolidated central government, extrabudgetary users and local government according to GFS 2001
- 2) Consolidated central government and extrabudgetary users according to GFS 2001
- 3) Stock of central government domestic debt

