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TABLE 1: BASIC MACROECONOMIC INDICATORS FOR THE CROATIAN ECONOMY

	2008	2009	2010	2011	2012	2013	2013		2014		2013		2014					
							Q3	Q4	Q1	Q2	XII	I	II	III	IV	V	VI	
GDP, current prices (mil. HRK)	347,685	330,966	328,041	332,587	330,456	330,135	89,376	81,896	75,116	81,982	-	-	-	-	-	-	-	
GDP, real growth rate as %	2.1	-7.4	-1.7	-0.3	-2.2	-0.9	-0.5	-1.1	-0.6	-0.8	-	-	-	-	-	-	-	
Industrial production volume index (working-day adjusted indices), growth rate as %	-	-	-1.5	-1.2	-5.6	-2.0	-3.8	-2.3	1.5	0.1	-2.8	2.2	1.6	0.7	0.6	1.2	-1.7	
Retail sales turnover (working-day adjusted indices), real growth rate as %	-0.9	-11.3	-2.6	1.0	-4.3	-0.4	0.9	-0.3	0.5	-0.5	-1.1	0.2	0.0	1.2	0.3	-1.8	0.1	
Construction work index (working-day adjusted indices), growth rate as %	11.9	-6.8	-15.8	-8.7	-9.7	-4.6	-2.7	-5.3	-6.7	-7.3	-2.1	-10.9	-9.5	-6.8	-6.1	-6.0	-5.8	
Number of tourist nights, growth rate as %	2.0	-1.4	2.6	7.0	4.0	3.3	2.7	8.0	-6.5	5.9	10.7	12.4	2.6	-18.4	18.6	-13.1	12.8	
Industrial producer price index, period average, growth rate as %	8.3	-0.4	4.3	6.3	7.0	0.5	-0.5	-2.7	-2.7	-2.7	-2.6	-2.2	-2.9	-3.1	-3.0	-2.4	-2.9	
Consumer price index, period average, growth rate as %	6.1	2.4	1.1	2.3	3.4	2.2	1.8	0.3	-0.3	-0.3	0.3	0.1	-0.6	-0.4	-0.5	-0.2	-0.4	
Total persons in employment, period average	1,554,805	1,498,784	1,432,454	1,411,238	1,395,111	1,364,298	1,394,265	1,342,588	1,312,719	1,343,894	1,328,381	1,314,638	1,310,433	1,313,086	1,327,351	1,342,822	1,361,510	
Registered unemployed persons, period average	236,741	263,174	302,425	305,333	324,323	345,112	317,901	354,906	379,842	328,961	363,411	378,284	384,376	376,866	354,449	327,508	304,925	
Registered unemployment rate, period average, %	13.2	14.9	17.4	17.8	18.9	20.2	18.6	20.9	22.4	19.7	21.5	22.3	22.7	22.3	21.1	19.6	18.3	
ILO unemployment rate, period average, %	8.4	9.1	11.8	13.5	15.8	17.3	16.7	17.6	18.8	-	-	-	-	-	-	-	-	
Average monthly gross earning, in HRK	7,544	7,711	7,679	7,796	7,875	7,939	7,884	7,979	7,922	7,957	8,005	8,007	7,809	7,949	7,919	7,927	8,024	
Average monthly gross earning, growth rate as %	7.1	2.2	-0.4	1.5	1.0	0.8	0.8	0.3	-0.2	0.1	1.4	0.4	-0.7	-0.5	0.4	-1.7	1.6	
Exchange rate HRK/EUR, period average	7.22	7.34	7.29	7.43	7.52	7.57	7.53	7.63	7.65	7.60	7.63	7.63	7.65	7.65	7.63	7.59	7.57	
Exchange rate HRK/USD, period average	4.93	5.28	5.50	5.34	5.85	5.71	5.69	5.60	5.58	5.54	5.58	5.60	5.61	5.54	5.52	5.52	5.57	
Trade Balance (mil. EUR)	-11,232	-7,691	-6,232	-6,699	-6,586	-6,938	-1,722	-1,463	-1,609	-1,902	-409	-504	-493	-612	-716	-588	-598	
Exports (mil. EUR)	9,585	7,529	8,905	9,582	9,629	9,589	2,606	2,623	2,372	2,570	872	770	768	833	826	865	879	
Imports (mil. EUR)	20,817	15,220	15,137	16,281	16,214	16,528	4,329	4,086	3,981	4,473	1,282	1,274	1,262	1,445	1,543	1,453	1,477	
Current account balance (mil. EUR)	-4,255	-2,293	-501	-389	-57	382	2,839	-819	-1,561	-	-	-	-	-	-	-	-	
Current account balance (as % of GDP)	-8.9	-5.1	-1.1	-0.9	-0.1	0.9	1.2	0.9	0.5	-	-	-	-	-	-	-	-	
International reserves of CNB, end of period (mil. EUR)	9,121	10,376	10,660	11,195	11,236	12,908	11,720	12,908	12,100	12,335	12,908	12,893	12,570	12,100	11,680	13,017	12,335	
External debt, end of period (mil. EUR)	40,590	45,269	46,527	45,901	44,861	45,631	44,957	45,631	46,428	-	45,631	45,864	46,085	46,428	45,403	46,635	-	
Internal debt of Consolidated Central Government, end of period (mil. HRK)	62,126	72,261	84,361	90,340	103,254	113,676	112,296	113,676	117,103	116,858	113,676	114,304	117,849	117,103	117,117	117,147	116,858	
Credit institutions' loans, growth rate as %	14.5	2.2	7.2	6.0	-2.4	0.9	0.8	0.9	-0.3	-2.3	0.9	0.0	0.0	-0.3	-1.3	-1.2	-2.3	
Interest rate on treasury bills of 91 days maturity, end of period, %	6.00	4.70	2.30	4.55	1.25	0.75	1.00	0.75	0.60	0.60	0.75	0.70	0.65	0.60	0.55	-	0.60	
ZIBOR (3 m), period average, %	7.20	8.96	2.43	3.15	3.43	1.51	2.02	1.38	0.90	0.89	1.01	0.95	0.88	0.86	0.83	0.87	0.89	

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

TABLE 2: BUDGETARY CENTRAL GOVERNMENT REVENUE

	(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014	I - VI 2014 2014 Plan
1	REVENUE (11+12+13+14)	107,069,670	109,558,928	108,585,049	27,217,189	27,564,842	28,849,268	116,748,962	24,990,937	30,622,422	55,613,359	12,482,987	47.6
11	Taxes (111+113+114+115+116)	61,422,186	64,693,898	63,044,946	16,426,492	15,995,941	16,406,339	63,965,364	14,058,025	15,536,391	29,594,416	5,462,259	46.3
111	Taxes of income and profits and capital gains (1111+1112)	8,595,516	8,966,867	7,738,141	1,588,077	2,014,201	2,284,093	7,058,520	2,092,327	1,761,873	3,854,200	377,082	54.6
1111	Payable by individuals	1,307,486	1,269,525	1,372,698	124,365	397,078	421,394	1,369,205	441,363	277,180	718,542	42,459	52.5
1112	Payable by corporations and other enterprises	7,288,030	7,697,342	6,365,443	1,463,712	1,617,122	1,862,699	5,689,314	1,650,965	1,484,693	3,135,658	334,622	55.1
113	Taxes on property	448,489	397,736	462,315	111,955	100,325	127,074	457,616	91,941	94,467	186,408	29,281	40.7
114	Taxes on goods and services (1141+...+1146)	50,244,065	53,205,019	53,349,544	14,091,302	13,661,989	13,849,125	55,734,016	11,685,877	13,489,095	25,174,971	5,000,297	45.2
1141	General taxes on goods and services (11411+11412)	37,847,826	40,778,865	40,388,379	10,783,479	9,751,808	10,371,719	42,100,863	8,771,024	10,130,160	18,901,184	3,816,065	44.9
11411	Value-added taxes	37,718,154	40,652,023	40,253,061	10,750,174	9,717,441	10,334,088	41,965,008	8,733,883	10,092,280	18,826,163	3,804,000	44.9
11412	Sales taxes	129,672	126,841	135,319	33,306	34,368	37,631	135,855	37,141	37,880	75,021	12,066	55.2
1142	EXCISES (11421+11422+11423+11424+11425+11426+11427+11428)	11,215,054	11,206,489	11,682,936	3,005,564	3,619,121	3,082,003	12,041,023	2,601,521	3,072,390	5,673,910	1,092,164	47.1
11421	- on cars, other motor vehicles, boats and planes	663,585	532,226	550,826	194,313	104,031	139,260	553,927	159,256	243,350	402,606	79,804	72.7
11422	- on petroleum products	5,978,413	5,678,586	6,496,009	1,484,359	2,032,529	1,783,536	6,591,110	1,421,304	1,682,511	3,103,815	605,112	47.1
11423	- on alcohol	172,083	190,874	172,331	39,864	52,933	45,580	173,675	45,388	50,588	95,976	21,122	55.3
11424	- on beer	653,951	631,038	606,557	153,555	241,751	115,880	608,770	90,210	148,077	238,287	54,407	39.1
11425	- on nonalcoholic beverages	123,347	119,379	114,747	28,417	47,499	20,098	84,974	22,423	31,788	54,212	11,314	63.8
11426	- on tobacco products	3,473,375	3,915,174	3,616,934	1,072,008	1,107,960	947,376	3,936,078	836,287	886,092	1,722,379	309,482	43.8
11427	- on coffee	126,424	116,045	122,012	33,005	32,263	30,107	92,488	26,531	29,980	56,511	10,925	61.1
11428	- on luxury goods	23,875	23,168	3,520	44	154	167	0	121	4	125	-1	-1
115	Taxes on international trade and transactions	1,766,356	1,754,364	1,159,371	536,365	152,026	72,470	388,647	119,993	117,964	237,957	32,248	61.2
116	Other taxes	367,761	369,912	335,576	98,793	67,400	73,578	326,565	67,888	72,992	140,880	23,351	43.1
12	Social contributions	38,605,067	37,845,871	37,149,263	9,210,057	9,532,788	9,468,162	41,855,487	9,032,710	12,683,411	21,716,121	6,379,414	51.9
121	Social security contributions (1211+1212+1213+1214)	38,605,067	37,845,871	37,149,263	9,210,057	9,532,788	9,468,162	41,855,487	9,032,710	12,683,411	21,716,121	6,379,414	51.9
1211	Employee contributions	17,302,315	17,493,535	17,619,709	4,389,129	4,534,418	4,462,422	20,426,693	4,359,150	7,493,987	11,853,137	4,549,797	58.0
1212	Employer contributions	20,686,181	19,771,608	18,924,562	4,670,853	4,841,842	4,829,553	20,777,103	4,596,031	5,091,019	9,687,049	1,795,354	46.6
1213	Self-employed or unemployed contributions	616,570	580,727	604,992	150,075	156,529	176,187	651,690	77,529	98,406	175,935	34,263	27.0
1214	Unallocable contributions	0	0	0	0	0	0	0	0	0	0	0	0
13	Grants	868,988	968,378	1,737,825	387,568	580,481	652,458	4,256,167	179,845	1,074,457	1,254,301	128,441	29.5
14	Other revenue (141+142+143+144+145)	6,173,430	6,050,782	6,653,016	1,193,071	1,455,632	2,322,309	6,671,944	1,720,357	1,328,164	3,048,521	512,873	45.7
141	Property income (1411+1412+1413+1415)	1,869,510	1,963,801	1,748,331	163,697	432,052	572,632	2,590,912	659,105	275,718	934,823	121,112	36.1
1411	Interest	115,034	59,214	123,816	7,718	84,609	15,972	60,360	11,229	18,739	29,968	12,568	49.6
1412	Dividends	286,579	681,776	577,348	20,797	166,818	6,003	1,510,000	479,583	148,213	627,796	76,675	41.6
1413	Withdrawals from income of quasi-corporations	637,969	0	0	0	0	0	0	0	0	0	0	0
1415	Rent	829,928	1,222,812	1,047,166	135,182	180,625	550,657	1,020,552	168,293	108,767	277,060	31,869	27.1
142	Sales of goods and services (1422+1423)	1,381,724	1,662,470	1,786,642	497,746	491,886	437,383	1,033,573	351,134	388,098	739,232	126,538	71.5
1421	Sales of market establishments	0	0	0	0	0	0	0	0	0	0	0	0
1422	Administrative fees	1,152,971	990,828	1,017,183	275,636	295,966	223,691	969,111	176,893	196,094	372,987	65,106	38.5
1423	Incidental sales by nonmarket establishments	228,752	671,643	769,459	222,110	195,920	213,692	64,462	174,241	192,004	366,245	61,432	61.4
143	Fines, penalties, and forfeits	534,434	525,955	580,941	117,213	162,098	174,960	582,824	160,990	154,555	315,545	51,580	54.1
144	Voluntary transfers other than grants	29,068	46,341	52,446	22,306	13,230	9,593	7,022	1,911	2,964	4,875	880	69.4
145	Miscellaneous and unidentified revenue	2,358,694	1,852,214	2,484,657	392,110	356,366	1,127,742	2,457,614	547,217	506,829	1,054,046	212,763	42.9

Source: Ministry of Finance

TABLE 3: BUDGETARY CENTRAL GOVERNMENT EXPENSE

	(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014	I - VI 2014 2014 Plan
2	EXPENSE (21+22+24+25+26+27+28)	119,939,511	118,729,992	123,505,883	32,376,483	29,351,360	30,953,742	128,085,807	31,942,910	31,221,479	63,164,389	10,547,285	49.3
21	Compensation of employees (211+212)	31,737,350	31,383,210	30,461,818	7,638,310	7,561,158	7,553,996	30,094,678	7,547,378	7,488,319	15,035,697	2,501,496	50.0
211	Wages and salaries	26,932,391	26,910,038	26,286,011	6,587,873	6,520,939	6,527,194	25,775,528	6,522,525	6,391,758	12,914,282	2,122,359	50.1
212	Social contributions	4,804,959	4,473,172	4,175,807	1,050,437	1,040,219	1,026,802	4,319,150	1,024,854	1,096,561	2,121,415	379,137	49.1
22	Use of goods and services	7,943,604	7,406,320	7,537,416	1,853,282	1,676,142	2,426,313	7,618,314	1,509,023	1,689,776	3,198,799	533,423	42.0
24	Interest (241+242+243)	7,097,592	8,335,656	9,259,196	1,669,759	3,168,326	1,606,097	10,801,074	3,022,396	1,939,972	4,962,368	389,636	45.9
241	To nonresidents	2,491,668	3,123,476	3,755,471	999,064	923,233	890,655	4,507,573	978,484	1,191,165	2,169,648	35,615	48.1
242	To residents other than general government	4,605,924	5,212,180	5,503,725	670,696	2,245,093	715,442	6,293,501	2,043,912	748,807	2,792,720	354,021	44.4
25	Subsidies (251+252)	6,555,277	5,762,321	5,537,845	1,643,477	777,568	1,007,966	5,627,889	1,910,165	1,805,764	3,715,929	1,383,156	66.0
251	To public corporations	3,063,739	2,216,271	2,002,133	616,372	276,608	240,945	1,173,132	320,491	293,936	614,428	123,757	52.4
252	To private enterprises	3,491,538	3,546,050	3,535,712	1,027,105	500,960	767,020	4,454,757	1,589,673	1,511,828	3,101,501	1,259,399	69.6
26	Grants (261+262+263)	5,083,665	4,843,769	6,511,699	1,164,576	1,945,126	2,121,721	8,191,239	2,647,313	1,994,672	4,641,985	643,044	56.7
261	To foreign governments (2611+2612)	39,806	25,615	9,436	2,577	3,483	2,064	15,150	1,994	2,324	4,318	148	28.5
2611	Current	34,346	21,078	4,111	2,574	1,299	138	4,500	428	2,324	2,752	148	61.2
2612	Capital	5,459	4,537	5,326	3	2,184	1,925	10,650	1,566	0	1,566	0	14.7
262	To international organizations (2621+2622)	212,234	247,448	2,056,525	79,298	841,452	1,024,971	3,730,926	1,444,379	905,771	2,350,150	271,665	63.0
2621	Current	212,234	247,448	2,056,525	79,298	841,452	1,024,971	3,730,926	1,444,379	905,771	2,350,150	271,665	63.0
2622	Capital	0	0	0	0	0	0	0	0	0	0	0	
263	To other general government units (2631+2632)	4,831,625	4,570,706	4,445,737	1,082,701	1,100,191	1,094,687	4,445,164	1,200,940	1,086,577	2,287,517	371,231	51.5
2631	Current	2,468,917	2,440,511	2,362,235	594,638	515,733	512,485	1,868,964	693,000	570,662	1,263,662	158,991	67.6
2632	Capital	2,362,708	2,130,195	2,083,502	488,063	584,458	582,202	2,576,200	507,940	515,916	1,023,855	212,240	39.7
27	Social benefits (271+272+273)	56,482,968	56,169,850	58,943,356	17,072,772	12,848,804	14,840,246	58,953,557	13,956,230	15,003,180	28,959,410	4,664,935	49.1
271	Social security benefits	42,752,824	42,797,897	45,411,600	13,709,190	9,439,612	11,450,349	45,591,247	10,651,707	11,703,676	22,355,383	3,510,781	49.0
272	Social assistance benefits	13,602,326	13,240,668	13,392,974	3,337,327	3,369,696	3,355,432	13,292,493	3,268,339	3,238,364	6,506,703	1,111,588	49.0
273	Employer social benefits	127,817	131,285	138,782	26,255	39,496	34,464	69,817	36,185	61,140	97,325	42,567	139.4
28	Other expense (281+282)	5,039,054	4,828,865	5,254,553	1,334,306	1,374,237	1,397,403	6,799,056	1,350,405	1,299,796	2,650,201	431,596	39.0
281	Property expense other than interest	12	66	340	-20	-18	243	86	20	2	21	1	24.6
282	Miscellaneous other expense (2821+2822)	5,039,042	4,828,799	5,254,213	1,334,326	1,374,255	1,397,159	6,798,969	1,350,386	1,299,794	2,650,180	431,596	39.0
2821	Current	2,018,297	2,068,407	2,316,424	797,043	535,634	572,779	3,116,294	507,635	957,359	1,464,994	309,295	47.0
2822	Capital	3,020,745	2,760,392	2,937,789	537,284	838,621	824,381	3,682,675	842,751	342,435	1,185,186	122,301	32.2

Source: Ministry of Finance

TABLE 4: TRANSACTIONS IN NONFINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014	I - VI 2014 2014 Plan
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	1,138,970	829,626	1,304,518	198,270	165,150	736,924	2,250,171	289,592	112,339	401,931	25,147	17.9
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,485,978	1,107,982	1,564,011	257,983	228,156	805,354	2,565,691	414,956	290,441	705,397	67,849	27.5
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	347,008	278,356	259,494	59,713	63,006	68,430	315,520	125,364	178,102	303,466	42,702	96.2
311	Fixed assets (3111+3112+3113)	1,118,710	772,151	1,036,609	187,886	154,763	496,263	1,973,787	151,838	187,859	339,697	42,686	17.2
311,1	Acquisitions: fixed assets (3111,1+3112,1+3113,1)	1,420,148	1,028,403	1,278,649	244,854	214,005	559,660	2,215,797	219,507	255,624	475,130	62,340	21.4
311,2	Disposals: fixed assets (3111,2+3112,2+3113,2)	301,438	256,251	242,040	56,968	59,242	63,398	242,010	67,668	67,765	135,433	19,654	56.0
3111	Buildings and structures (3111,1-3111,2)	484,370	265,596	381,100	64,922	43,838	145,335	709,215	15,111	26,326	41,437	6,206	5.8
3111,1	Acquisitions: buildings and structures	783,289	514,471	620,335	121,439	102,934	207,340	949,215	82,589	93,159	175,748	25,637	18.5
3111,2	Disposals: buildings and structures	298,919	248,875	239,235	56,516	59,097	62,006	240,000	67,477	66,833	134,310	19,431	56.0
3112	Machinery and equipment (3112,1-3112,2)	594,015	433,550	610,369	121,485	101,615	318,263	1,155,362	128,618	156,684	285,302	34,673	24.7
3112,1	Acquisitions: machinery and equipment	596,534	440,927	613,172	121,935	101,760	319,655	1,157,372	128,809	157,616	286,425	34,897	24.7
3112,2	Disposals: machinery and equipment	2,519	7,376	2,803	450	146	1,392	2,010	191	932	1,123	223	55.9
3113	Other fixed assets (3113,1-3113,2)	40,325	73,005	45,140	1,479	9,311	32,665	109,210	8,109	4,849	12,957	1,807	11.9
3113,1	Acquisitions: other fixed assets	40,325	73,005	45,142	1,481	9,311	32,665	109,210	8,109	4,849	12,957	1,807	11.9
3113,2	Disposals: other fixed assets	0	0	2	2	0	0	0	0	0	0	0	
312	Inventories	2,473	29,280	225,477	1,085	5,482	219,329	122,563	104,467	-104,358	109	-19,740	
312,1	Acquisitions: inventories	3,237	33,475	226,012	1,090	5,457	219,465	174,073	151,999	1,755	153,754	1,601	88.3
312,2	Disposals: inventories	764	4,195	536	5	-25	136	51,510	47,532	106,113	153,645	21,341	298.3
313	Valuables (313,1-313,2)	3,741	3,494	1,333	5	987	336	3,111	4	6	9	3	
313,1	Acquisitions: valuables	3,741	3,494	1,333	5	987	336	3,111	4	6	9	3	
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)	14,046	24,700	41,099	9,293	3,918	20,996	150,710	33,283	28,833	62,116	2,198	41.2
314,1	Acquisitions: nonproduced assets (3141,1+3142,1+3143,1+3144,1)	58,852	42,610	58,018	12,034	7,706	25,893	172,710	43,446	33,058	76,504	3,905	44.3
314,2	Disposals: nonproduced assets (3141,2+3142,2+3143,2+3144,2)	44,806	17,910	16,918	2,740	3,788	4,897	22,000	10,163	4,225	14,388	1,707	65.4
3141	Land (3141,1-3141,2)	-42,728	-17,166	-16,095	-2,690	-3,686	-4,275	-6,482	-10,099	-4,206	-14,305	-1,705	
3141,1	Acquisitions: land	1,988	744	823	50	102	622	15,518	64	19	83	2	0.5
3141,2	Disposals: land	44,716	17,910	16,918	2,740	3,788	4,897	22,000	10,163	4,225	14,388	1,707	65.4
3142	Subsoil assets	-90	0	0	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	90	0	0	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)	56,864	41,866	57,194	11,984	7,604	25,272	157,192	43,382	33,039	76,421	3,903	48.6
3144,1	Acquisitions: intangible nonproduced assets	56,864	41,866	57,194	11,984	7,604	25,272	157,192	43,382	33,039	76,421	3,903	48.6
3144,2	Disposals: intangible nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	

Source: Ministry of Finance

TABLE 5: TRANSACTIONS IN FINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-618,448	-461,514	14,214,400	4,660,087	601,023	9,547,633	-2,635,238	-5,546,910	3,016,649	-2,530,261	70,216
32,1	Acquisition of financial assets (321,1+322,1)	2,398,899	1,515,781	9,686,493	565,167	366,567	8,607,982	2,991,056	654,108	2,285,805	2,939,914	2,192,611
32,2	Disposals of financial assets (321,2+322,2)	818,477	768,732	297,971	-146,962	24,689	158,279	2,080,500	7,696,245	1,089,098	8,785,343	160,279
	Currency and deposits (3212+3222)	-2,198,870	-1,208,562	4,825,878	3,947,958	259,145	1,097,929	-3,545,794	1,495,227	1,819,942	3,315,168	-1,962,116
321	Domestic (3212+3213+3214+3215+3216+3217+3218)	-623,788	-468,017	14,009,154	4,660,087	600,708	9,343,695	-2,846,251	-5,547,837	3,016,649	-2,531,188	70,216
321,1	Acquisition of domestic financial assets (3213,1+...+3218,1)	2,391,765	1,507,452	9,479,530	565,167	365,609	8,402,970	2,780,043	653,182	2,285,805	2,938,987	2,192,611
321,2	Disposals of domestic financial assets (3213,2+...+3218,2)	816,684	766,907	296,253	-146,962	24,047	157,204	2,080,500	7,696,245	1,089,098	8,785,343	160,279
3212	Currency and deposits	-2,198,870	-1,208,562	4,825,878	3,947,958	259,145	1,097,929	-3,545,794	1,495,227	1,819,942	3,315,168	-1,962,116
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)	1,024,421	92,382	8,558,231	411,925	271,741	7,990,643	1,662,043	-7,103,098	1,786,686	-5,316,412	1,732,332
3214,1	Acquisition: Loans	1,841,105	857,099	8,809,020	264,780	295,609	8,102,847	1,742,543	592,892	1,970,678	2,563,570	1,892,611
3214,2	Disposals: Loans	816,684	764,717	250,789	-147,145	23,868	112,204	80,500	7,695,990	183,992	7,879,982	160,279
3215	Shares and other equity (3215,1-3215,2)	550,660	648,163	625,046	300,204	69,821	255,123	-962,500	60,034	-589,979	-529,945	300,000
3215,1	Acquisition: Shares and other equity	550,660	650,353	670,510	300,387	70,000	300,123	1,037,500	60,290	315,127	375,417	300,000
3215,2	Disposals: Shares and other equity	0	2,190	45,464	183	179	45,000	2,000,000	255	905,106	905,362	0
322	Foreign (3222+3223+3224+3225+3226+3227+3228)	5,341	6,503	205,245	0	315	203,938	211,013	927	0	927	0
322,1	Acquisition of foreign financial assets (3223,1+...+3228,1)	7,134	8,329	206,963	0	958	205,013	211,013	927	0	927	0
322,2	Disposals of foreign financial assets (3223,2+...+3228,2)	1,793	1,826	1,717	0	643	1,075	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	315	0	315	0	0	0	0	0	0
3224,1	Acquisition: Loans	1,793	1,826	2,033	0	958	1,075	0	0	0	0	0
3224,2	Disposals: Loans	1,793	1,826	1,717	0	643	1,075	0	0	0	0	0
3225	Shares and other equity (3225,1-3225,2)	5,341	6,503	204,930	0	0	203,938	211,013	927	0	927	0
3225,1	Acquisition: Shares and other equity	5,341	6,503	204,930	0	0	203,938	211,013	927	0	927	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)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014
33	NET INCURRENCE OF LIABILITIES (331+332)	13,390,363	9,539,175	30,439,751	10,017,651	2,552,691	12,389,030	10,951,778	1,694,655	3,728,045	5,422,700	-1,840,339
33,1	Repayments (331,1+332,1)	11,320,894	11,059,657	12,104,801	1,290,927	5,242,052	922,004	22,570,251	9,305,375	6,701,676	16,007,051	2,035,970
33,2	Incurrences (331,2+332,2)	24,711,257	20,598,833	42,544,552	11,308,577	7,794,743	13,311,034	33,522,029	11,000,030	10,429,721	21,429,751	195,631
	Currency and deposits (3312+3322)	0	0	0	0	0	0	0	0	0	0	0
331	Domestic (3312+3313+3314+3316+3317+3318)	4,793,136	1,413,994	8,904,914	1,482,863	2,528,989	925,630	4,926,635	3,331,319	-1,112,984	2,218,335	-1,745,176
331,1	Domestic repayments (3313,1+3314,1+3315,1+3316,1+3317,1+3318,1)	3,124,139	9,759,469	10,985,488	897,963	5,061,478	475,636	17,128,928	7,612,023	2,013,930	9,625,953	1,925,070
331,2	Domestic incurrences (3313,2+3314,2+3315,2+3316,2+3317,2+3318,2)	7,917,275	11,173,464	19,890,402	2,380,827	7,590,467	1,401,266	22,055,563	10,943,342	900,946	11,844,288	179,894
3312	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0
3313	Securities other than shares (3313,2-3313,1)	3,023,835	6,035,183	7,357,785	-213,761	2,462,179	1,410,135	8,815,499	4,695,973	491,629	5,187,602	171,580
3313,1	Repayments: Securities other than shares	2,689,441	3,902,510	4,000,000	0	4,000,000	0	4,971,949	4,971,949	0	4,971,949	0
3313,2	Incurrences: Securities other than shares	5,713,276	9,937,693	11,357,785	-213,761	6,462,179	1,410,135	13,787,448	9,667,922	491,629	10,159,552	171,580
3314	Loans (3314,2-3314,1)	1,769,302	-4,621,189	1,547,129	1,696,624	66,809	-484,504	-3,888,864	-1,364,654	-1,604,613	-2,969,267	-1,916,756
3314,1	Repayments: Loans	434,698	5,856,959	6,985,488	897,963	1,061,478	475,636	12,156,979	2,640,074	2,013,930	4,654,004	1,925,070
3314,2	Incurrences: Loans	2,203,999	1,235,770	8,532,617	2,594,587	1,128,288	-8,868	8,268,115	1,275,420	409,317	1,684,737	8,314
332	Foreign (3322+3323+3324+3326+3327+3328)	8,597,227	8,125,181	21,534,837	8,534,787	23,702	11,463,400	6,025,143	-1,636,665	4,841,029	3,204,365	-95,164
332,1	Foreign repayments (3323,1+3324,1+3325,1+3326,1+3327,1+3328,1)	8,196,755	1,300,188	1,119,313	392,963	180,574	446,368	5,441,323	1,693,352	4,687,746	6,381,098	110,900
332,2	Foreign incurrences (3323,2+3324,2+3325,2+3326,2+3327,2+3328,2)	16,793,982	9,425,369	22,654,150	8,927,751	204,276	11,909,767	11,466,467	56,688	9,528,775	9,585,463	15,736
3322	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0
3323	Securities other than shares (3323,2-3323,1)	7,786,583	8,548,785	18,783,420	8,881,395	0	9,902,025	3,835,000	0	5,664,765	5,664,765	0
3323,1	Repayments: Securities other than shares	5,541,105	0	0	0	0	0	3,815,000	0	3,823,660	3,823,660	0
3323,2	Incurrences: Securities other than shares	13,327,688	8,548,785	18,783,420	8,881,395	0	9,902,025	7,650,000	0	9,488,425	9,488,425	0
3324	Loans (3324,2-3324,1)	810,644	-423,604	2,751,417	-346,608	23,702	1,561,375	2,190,143	-1,636,665	-823,736	-2,460,400	-95,164
3324,1	Repayments: Loans	2,655,650	1,300,188	1,119,313	392,963	180,574	446,368	1,626,323	1,693,352	864,086	2,557,438	110,900
3324,2	Incurrences: Loans	3,466,295	876,584	3,870,730	46,356	204,276	2,007,742	3,816,467	56,688	40,350	97,038	15,736

Source: Ministry of Finance

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

	(000 HRK)	I - VI 2014				
		Budgetary Central Government	Extrabudgetary Users	Consolidated Central Government	Local Government	Consolidated General Government
82 (=32)	NET ACQUISITION OF FINANCIAL ASSETS	-2,530,261	384,055	-2,196,306	165,184	-2,039,644
	Acquisition of financial assets	8,063,783	573,255	8,586,938	384,012	8,962,312
	Disposals of financial assets	10,594,044	189,200	10,783,244	218,828	11,001,956
821 (=321)	Domestic	-2,531,188	384,055	-2,197,233	165,184	-2,040,571
	Acquisition of domestic financial assets	8,062,856	573,255	8,586,011	384,012	8,961,385
	Disposals of domestic financial assets	10,594,044	189,200	10,783,244	218,828	11,001,956
8211	General government	66,559	-216	16,243	-112	7,609
	Acquisitions: General Government	67,685	0	17,585	0	8,947
	Disposals: General Government	1,126	216	1,342	112	1,338
8212	Central bank	3,484,542	0	3,484,542	0	3,484,542
	Acquisitions: Central bank	5,293,243	0	5,293,243	0	5,293,243
	Disposals: Central bank	1,808,701	0	1,808,701	0	1,808,701
8213	Other depository institutions	-7,423,257	407,745	-7,015,512	137,232	-6,878,280
	Acquisitions: Other depository institutions	206,043	557,409	763,452	330,111	1,093,563
	Disposals: Other depository institutions	7,629,300	149,664	7,778,964	192,879	7,971,843
8215	Nonfinancial institutions	1,296,486	-23,474	1,273,012	27,323	1,300,335
	Acquisitions: Nonfinancial institutions	2,416,856	15,846	2,432,702	49,765	2,482,467
	Disposals: Nonfinancial institutions	1,120,369	39,320	1,159,689	22,442	1,182,131
8216	Households and nonprofit institutions serving households	44,482	0	44,482	741	45,223
	Acquisitions: Hholds and nonprofit institutions serving hholds	79,029	0	79,029	4,136	83,165
	Disposals: Hholds and nonprofit institutions serving hholds	34,548	0	34,548	3,395	37,943
822 (=322)	Foreign	927	0	927	0	927
	Acquisition of foreign financial assets	927	0	927	0	927
	Disposals of foreign financial assets	0	0	0	0	0
8227	International organizations	927	0	927	0	927
	Acquisitions: International organizations	927	0	927	0	927
	Disposals: International organizations	0	0	0	0	0
8229	Other nonresidents	0	0	0	0	0
	Acquisitions: Other nonresidents	0	0	0	0	0
	Disposals: Other nonresidents	0	0	0	0	0
83 (=33)	NET INCURRENCE OF LIABILITIES	5,422,700	141,185	5,513,785	-167,972	5,337,291
	Repayments: liabilities	16,007,051	464,080	16,471,131	248,414	16,719,429
	Incurrences: liabilities	21,429,751	605,265	21,984,916	80,442	22,056,720
831 (=331)	Domestic	2,218,335	128,657	2,296,892	-165,170	2,123,200
	Repayments: domestic liabilities	9,625,953	400,135	10,026,088	245,612	10,271,584
	Incurrences: domestic liabilities	11,844,288	528,792	12,322,980	80,442	12,394,784
8311	General government	0	50,100	0	7,886	-636
	Repayments: General Government	0	0	0	752	636
	Incurrences: General Government	0	50,100	0	8,638	0
8313	Other depository institutions	2,218,335	78,557	2,296,892	-167,447	2,129,445
	Repayments: Other depository institutions	9,625,953	400,135	10,026,088	233,815	10,259,903
	Incurrences: Other depository institutions	11,844,288	478,692	12,322,980	66,368	12,389,348
8314	Financial institutions not elsewhere classified	0	0	0	0	0
	Repayments: Financial institutions not elsewhere classified	0	0	0	0	0
	Incurrences: Financial institutions not elsewhere classified	0	0	0	0	0
8315	Nonfinancial institutions	0	0	0	-5,609	-5,609
	Repayments: Nonfinancial institutions	0	0	0	11,045	11,045
	Incurrences: Nonfinancial institutions	0	0	0	5,436	5,436
832 (=332)	Foreign	3,204,365	12,528	3,216,893	-2,802	3,214,091
	Repayments: foreign liabilities	6,381,098	63,945	6,445,043	2,802	6,447,845
	Incurrences: foreign liabilities	9,585,463	76,473	9,661,936	0	9,661,936
8321	General government	0	0	0	0	0
	Repayments: General Government	0	0	0	0	0
	Incurrences: General Government	0	0	0	0	0
8327	International organizations	-339,793	0	-339,793	0	-339,793
	Repayments: International organizations	436,830	0	436,830	0	436,830
	Incurrences: International organizations	97,038	0	97,038	0	97,038
8328	Financial institutions other than international organizations	3,544,157	12,528	3,556,685	-2,802	3,553,883
	Repayments: Financial institutions other than international organizations	5,944,268	63,945	6,008,213	2,802	6,011,015
	Incurrences: Financial institutions other than international organizations	9,488,425	76,473	9,564,898	0	9,564,898
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

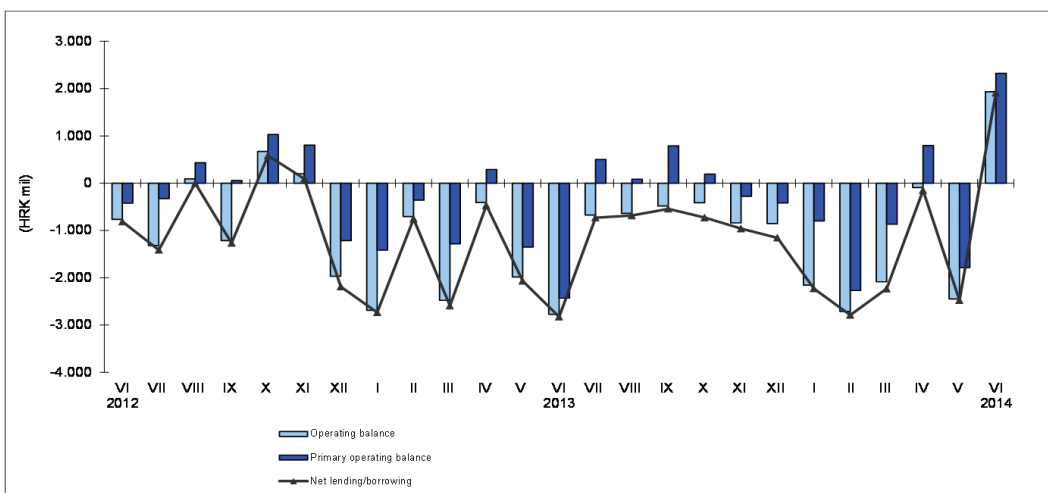
TABLE 8: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS

(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014
TRANSACTIONS AFFECTING NET WORTH											
1 REVENUE (11+12+13+14)	107,069,670	109,558,928	108,585,049	27,217,189	27,564,842	28,849,268	116,748,962	24,990,937	30,622,422	55,613,359	12,482,987
11 Taxes	61,422,186	64,693,898	63,044,946	16,426,492	15,995,941	16,406,339	63,965,364	14,058,025	15,536,391	29,594,416	5,462,259
12 Social contributions	38,605,067	37,845,871	37,149,263	9,210,057	9,532,788	9,468,162	41,855,487	9,032,710	12,683,411	21,716,121	6,379,414
13 Grants	868,988	968,378	1,737,825	387,568	580,481	652,458	4,256,167	179,845	1,074,457	1,254,301	128,441
14 Other revenue	6,173,430	6,050,782	6,653,016	1,193,071	1,455,632	2,322,309	6,671,944	1,720,357	1,328,164	3,048,521	512,873
2 EXPENSE (21+22+24+25+26+27+28)	119,939,511	118,729,992	123,505,883	32,376,483	29,351,360	30,953,742	128,085,807	31,942,910	31,221,479	63,164,389	10,547,285
21 Compensation of employees	31,737,350	31,383,210	30,461,818	7,638,310	7,561,158	7,553,996	30,094,678	7,547,378	7,488,319	15,035,697	2,501,496
22 Use of goods and services	7,943,604	7,406,320	7,537,416	1,853,282	1,676,142	2,426,313	7,618,314	1,509,023	1,689,776	3,198,799	533,423
24 Interest	7,097,592	8,335,656	9,259,196	1,669,759	3,168,326	1,606,097	10,801,074	3,022,396	1,939,972	4,962,368	389,636
25 Subsidies	6,555,277	5,762,321	5,537,845	1,643,477	777,568	1,007,966	5,627,889	1,910,165	1,805,764	3,715,929	1,383,156
26 Grants	5,083,665	4,843,769	6,511,699	1,164,576	1,945,126	2,121,721	8,191,239	2,647,313	1,994,672	4,641,985	643,044
27 Social benefits	56,482,968	56,169,850	58,943,356	17,072,772	12,848,804	14,840,246	58,953,557	13,956,230	15,003,180	28,959,410	4,664,935
28 Other expense	5,039,054	4,828,865	5,254,553	1,334,306	1,374,237	1,397,403	6,799,056	1,350,405	1,299,796	2,650,201	431,596
NET-GROSS OPERATING BALANCE (1-2)	-12,869,841	-9,171,064	-14,920,833	-5,159,294	-1,786,518	-2,104,473	-11,336,845	-6,951,972	-599,057	-7,551,030	1,935,702
TRANSACTIONS IN NONFINANCIAL ASSETS											
31 NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	1,138,970	829,626	1,304,518	198,270	165,150	736,924	2,250,171	289,592	112,339	401,931	25,147
311 Fixed assets	1,118,710	772,151	1,036,609	187,886	154,763	496,263	1,973,787	151,838	187,859	339,697	42,686
312 Change in inventories	2,473	29,280	225,477	1,085	5,482	219,329	122,563	104,467	-104,358	109	-19,740
313 Valuables	3,741	3,494	1,333	5	987	336	3,111	4	6	9	3
314 Nonproduced assets	14,046	24,700	41,099	9,293	3,918	20,996	150,710	33,283	28,833	62,116	2,198
NET LENDING-BORROWING (1-2-31)	-14,008,811	-10,000,689	-16,225,351	-5,357,564	-1,951,668	-2,841,397	-13,587,016	-7,241,565	-711,396	-7,952,961	1,910,555
FINANCING (33-32)	14,008,811	10,000,689	16,225,351	5,357,564	1,951,668	2,841,397	13,587,016	7,241,565	711,396	7,952,961	-1,910,555
32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-618,448	-461,514	14,214,400	4,660,087	601,023	9,547,633	-2,635,238	-5,546,910	3,016,649	-2,530,261	70,216
321 Domestic	-623,788	-468,017	14,009,154	4,660,087	600,708	9,343,695	-2,846,251	-5,547,837	3,016,649	-2,531,188	70,216
322 Foreign	5,341	6,503	205,245	0	315	203,938	211,013	927	0	927	0
33 NET INCURRENCE OF LIABILITIES (331+332)	13,390,363	9,539,175	30,439,751	10,017,651	2,552,691	12,389,030	10,951,778	1,694,655	3,728,045	5,422,700	-1,840,339
331 Domestic	4,793,136	1,413,994	8,904,914	1,482,863	2,528,989	925,630	4,926,635	3,331,319	-1,112,984	2,218,335	-1,745,176
332 Foreign	8,597,227	8,125,181	21,534,837	8,534,787	23,702	11,463,400	6,025,143	-1,636,665	4,841,029	3,204,365	-95,164

Source: Ministry of Finance

MEASURES OF BUDGETARY CENTRAL GOVERNMENT DEFICIT/SURPLUS
TABLE 8A: 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
VI	8,576,203	9,341,157	-764,953	343,343	-421,610
VII	10,024,083	11,340,343	-1,316,260	993,690	-322,570
VIII	9,671,587	9,576,853	94,734	339,171	433,904
IX	8,456,466	9,670,465	-1,213,999	1,269,027	55,028
X	10,240,713	9,565,373	675,340	354,872	1,030,212
XI	9,319,461	9,118,290	201,171	606,360	807,532
XII	8,941,860	10,906,531	-1,964,671	751,702	-1,212,969
I-XII 2012	109,558,928	118,729,992	-9,171,064	8,335,656	-835,407
I 2013	7,990,983	10,678,663	-2,687,680	1,272,009	-1,415,671
II	8,240,124	8,946,821	-706,697	348,389	-358,308
III	8,722,644	11,198,814	-2,476,171	1,194,615	-1,281,556
IV	9,365,068	9,774,069	-409,001	699,930	290,929
V	8,354,439	10,335,795	-1,981,356	630,630	-1,350,726
VI	9,497,681	12,266,619	-2,768,938	339,199	-2,429,739
VII	9,458,995	10,129,105	-670,111	1,172,972	502,861
VIII	8,637,920	9,273,345	-635,425	723,083	87,657
IX	9,467,927	9,948,909	-480,982	1,272,272	791,290
X	9,624,448	10,037,796	-413,349	606,089	192,740
XI	8,935,731	9,775,450	-839,720	563,071	-276,648
XII	10,289,090	11,140,495	-851,405	436,937	-414,468
I-XII 2013	108,585,049	123,505,883	-14,920,833	9,259,196	-5,661,637
I 2014	8,982,893	11,139,359	-2,156,466	1,359,702	-796,763
II	7,787,584	10,498,738	-2,711,155	443,726	-2,267,429
III	8,220,460	10,304,813	-2,084,352	1,218,968	-865,385
IV	9,858,572	9,948,319	-89,746	887,280	797,534
V	8,280,863	10,725,875	-2,445,013	663,056	-1,781,957
VI	12,482,987	10,547,285	1,935,702	389,636	2,325,338
I - VI 2014	55,613,359	63,164,389	-7,551,030	4,962,368	-2,588,662

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)
VI	-764,953	46,834	-811,787	811,787	-4,027,963	-3,216,176
VII	-1,316,260	93,941	-1,410,201	1,410,201	2,912,489	4,322,690
VIII	94,734	94,981	-247	247	-1,042,376	-1,042,129
IX	-1,213,999	51,010	-1,265,009	1,265,009	-2,060,388	-795,379
X	675,340	89,241	586,099	-586,099	1,045,905	459,806
XI	201,171	106,470	94,701	-94,701	133,914	39,213
XII	-1,964,671	220,728	-2,185,399	2,185,399	-3,100,877	-915,479
I-XII 2012	-9,171,064	829,626	-10,000,689	10,000,689	-461,514	9,539,175
I 2013	-2,687,680	44,550	-2,732,230	2,732,230	-137,632	2,594,598
II	-706,697	45,508	-752,205	752,205	220,159	972,363
III	-2,476,171	114,116	-2,590,287	2,590,287	-676,869	1,913,418
IV	-409,001	58,409	-467,409	467,409	7,527,438	7,994,847
V	-1,981,356	84,850	-2,066,206	2,066,206	-1,621,803	444,403
VI	-2,768,938	55,011	-2,823,949	2,823,949	-1,245,548	1,578,401
VII	-670,111	58,233	-728,344	728,344	2,535,891	3,264,235
VIII	-635,425	47,539	-682,965	682,965	-1,459,297	-776,333
IX	-480,982	59,377	-540,359	540,359	-475,571	64,788
X	-413,349	313,228	-726,577	726,577	-157,400	569,177
XI	-839,720	119,588	-959,308	959,308	9,247,594	10,206,902
XII	-851,405	304,108	-1,155,513	1,155,513	457,438	1,612,951
I-XII 2013	-14,920,833	1,304,518	-16,225,351	16,225,351	14,214,400	30,439,751
I 2014	-2,156,466	69,623	-2,226,088	2,226,088	-1,698,884	527,205
II	-2,711,155	75,648	-2,786,803	2,786,803	701,756	3,488,559
III	-2,084,352	144,322	-2,228,674	2,228,674	-4,549,782	-2,321,109
IV	-89,746	58,233	-147,980	147,980	-4,122,200	-3,974,220
V	-2,445,013	28,959	-2,473,972	2,473,972	7,068,633	9,542,604
VI	1,935,702	25,147	1,910,555	-1,910,555	70,216	-1,840,339
I - VI 2014	-7,551,030	401,931	-7,952,961	7,952,961	-2,530,261	5,422,700

* Deficit/surplus according to the GFS 2001 methodology

Source: Ministry of Finance

TABLE 9: CROATIAN WATERS TRANSACTIONS

	(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014	I - VI 2014 2014 Plan
1	REVENUE (11+12+13+14)	1,919,586	1,860,067	2,010,556	517,415	470,095	649,828	2,358,668	375,024	482,466	857,490	179,596	36.4
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)	339,390	288,672	298,199	84,041	44,901	150,327	362,727	17,890	43,015	60,905	16,280	16.8
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	
132	From international organizations	2,740	1,557	2,482	0	0	2,482	14,100	0	1,136	1,136	218	8.1
133	From other general government units (1331+1332)	336,650	287,115	295,717	84,041	44,901	147,845	348,627	17,890	41,879	59,769	16,062	17.1
1331	Current	700	3,130	3	112	0	-109	8,861	20	0	20	0	
1332	Capital	335,950	283,985	295,714	83,929	44,901	147,954	339,766	17,870	41,879	59,749	16,062	17.6
14	Other revenue	1,580,196	1,571,395	1,712,357	433,374	425,194	499,501	1,995,941	357,134	439,451	796,585	163,316	39.9
2	EXPENSE (21+22+24+25+26+27+28)	1,459,634	1,455,994	1,514,633	492,613	398,918	468,664	1,628,718	211,965	399,348	611,313	154,719	37.5
21	Compensation of employees (211+212)	118,327	117,691	121,755	30,626	30,140	31,903	126,914	31,462	32,079	63,541	11,149	50.1
211	Wages and salaries	101,870	102,460	106,351	26,717	26,373	27,849	110,735	27,454	27,571	55,025	9,565	49.7
212	Social contributions	16,457	15,231	15,404	3,909	3,767	4,054	16,179	4,008	4,508	8,516	1,584	52.6
22	Use of goods and services	930,804	875,886	834,018	256,337	266,817	231,052	808,947	134,591	240,763	375,354	89,923	46.4
24	Interest	30,438	46,035	67,062	21,000	10,812	23,634	95,060	17,406	20,903	38,309	18,904	40.3
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	
26	Grants	28,447	30,257	69,152	24,011	14,703	29,469	42,097	86	12,253	12,339	6,414	29.3
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	
28	Other expense	351,618	386,125	422,646	160,639	76,446	152,606	555,700	28,420	93,350	121,770	28,329	21.9
	NET-GROSS OPERATING BALANCE (1-2)	459,952	404,073	495,923	24,802	71,177	181,164	729,950	163,059	83,118	246,177	24,877	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	1,185,008	1,319,375	1,052,728	457,920	206,111	291,124	819,350	98,421	140,513	238,934	69,043	29.2
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,185,123	1,319,451	1,053,503	457,937	206,132	291,845	819,450	98,437	140,866	239,303	69,385	29.2
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	115	76	775	17	21	721	100	16	353	369	342	
311	Fixed assets (311,1-311,2-311,3)	1,159,853	1,291,144	1,038,681	455,628	203,678	284,176	805,780	90,527	137,870	228,397	68,543	28.3
311,1	Acquisitions: fixed assets	1,159,968	1,291,220	1,039,456	455,645	203,699	284,897	805,880	90,543	138,223	228,766	68,885	28.4
311,2	Disposals: fixed assets	115	76	775	17	21	721	100	16	353	369	342	
314	Nonproduced assets (314,1-314,2-314,3-314,4)	25,155	28,231	14,047	2,292	2,433	6,948	13,570	7,894	2,643	10,537	500	77.6
314	Acquisitions: nonproduced assets	25,155	28,231	14,047	2,292	2,433	6,948	13,570	7,894	2,643	10,537	500	77.6
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	
	NET LENDING-BORROWING (1-2-31)	-725,056	-915,302	-556,805	-433,118	-134,934	-109,960	-89,400	64,638	-57,395	7,243	-44,166	
	FINANCING (33-32)	725,056	915,302	556,805	433,118	134,934	109,960	89,400	-64,638	57,395	-7,243	44,166	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	38,016	-161,607	-33,085	-84,864	-61,964	-3,492	0	9,301	-1,960	7,341	-46,104	
321	Domestic	38,016	-161,607	-33,085	-84,864	-61,964	-3,492	0	9,301	-1,960	7,341	-46,104	
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	763,072	753,695	523,720	348,254	72,970	106,468	89,400	-55,337	55,435	98	-1,938	
331	Domestic	777,014	767,823	532,502	350,288	75,290	108,551	98,232	-52,971	57,502	4,531	129	
332	Foreign	-13,942	-14,128	-8,782	-2,034	-2,320	-2,083	-8,832	-2,366	-2,067	-4,433	-2,067	

Source: Ministry of Finance

TABLE 10: FUND FOR ENVIRONMENTAL PROTECTION AND ENERGY EFFICIENCY TRANSACTIONS

(000 HRK)		2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014	I - VI 2014 2014 Plan
1	REVENUE (11+12+13+14)	1,091,289	1,056,742	1,039,054	232,330	267,428	307,310	1,391,196	240,525	288,914	529,439	123,439	38.1
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)	22,246	7,457	6,946	0	0	6,946	83,748	5,426	15,375	20,801	10,888	24.8
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	
132	From international organizations	0	0	418	0	0	418	3,918	0	0	0	0	
133	From other general government units (1331+1332)	22,246	7,457	6,528	0	0	6,528	79,830	5,426	15,375	20,801	10,888	26.1
1331	Current	438	1,631	1,404	0	0	1,404	1,558	80	0	80	0	5.1
1332	Capital	21,808	5,826	5,124	0	0	5,124	78,272	5,346	15,375	20,721	10,888	26.5
14	Other revenue	1,069,043	1,049,285	1,032,108	232,330	267,428	300,364	1,307,448	235,099	273,539	508,638	112,551	38.9
2	EXPENSE (21+22+24+25+26+27+28)	915,778	959,728	884,081	194,461	245,100	293,633	1,248,465	209,280	227,441	436,721	91,106	35.0
21	Compensation of employees (211+212)	23,411	28,432	30,494	6,866	7,724	9,027	38,260	9,519	9,599	19,118	3,205	50.0
211	Wages and salaries	20,077	24,854	26,714	6,022	6,749	7,891	33,220	8,362	8,268	16,630	2,762	50.1
212	Social contributions	3,334	3,578	3,780	844	975	1,136	5,040	1,157	1,331	2,488	443	49.4
22	Use of goods and services	763,362	797,901	713,611	158,652	210,586	213,658	824,825	144,605	156,196	300,801	63,749	36.5
24	Interest	139	4,517	5	4	0	1	290	1	0	1	0	
25	Subsidies	7,154	983	3,418	675	212	2,395	20,191	2,332	1,423	3,755	386	18.6
26	Grants	98,046	111,341	126,265	21,639	25,842	65,936	266,820	50,497	57,646	108,143	22,350	40.5
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	
28	Other expense	23,666	16,554	10,288	6,625	736	2,616	98,079	2,326	2,577	4,903	1,416	5.0
	NET-GROSS OPERATING BALANCE (1-2)	175,511	97,014	154,973	37,869	22,328	13,677	142,731	31,245	61,473	92,718	32,333	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	62,344	20,141	55,391	17,846	724	35,957	335,401	27,091	69,240	96,331	45,551	28.7
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	62,344	20,365	55,394	17,846	724	35,957	335,401	27,091	69,251	96,342	45,551	28.7
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	0	224	3	0	0	0	0	0	11	11	0	
311	Fixed assets (311,1-311,2-311,3)	62,344	20,141	55,391	17,846	724	35,957	335,401	27,091	69,240	96,331	45,551	28.7
311,1	Acquisitions: fixed assets	62,344	20,365	55,394	17,846	724	35,957	335,401	27,091	69,251	96,342	45,551	28.7
311,2	Disposals: fixed assets	0	224	3	0	0	0	0	0	11	11	0	
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	0	0	0	0	0	0	0	0	0	
314,1	Acquisitions: nonproduced assets	0	0	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)	113,167	76,873	99,582	20,023	21,604	-22,280	-192,670	4,154	-7,767	-3,613	-13,218	
	FINANCING (33-32)	-113,167	-76,873	-99,582	-20,023	-21,604	22,280	192,670	-4,154	7,767	3,613	13,218	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	113,167	76,873	99,582	20,023	21,604	-22,280	-192,670	4,154	-7,767	-3,613	-13,218	
321	Domestic	113,167	76,873	99,582	20,023	21,604	-22,280	-192,670	4,154	-7,767	-3,613	-13,218	
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: 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: CROATIAN ROADS Ltd. TRANSACTIONS

	(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014	I - VI 2014 2014 Plan
1	REVENUE (11+12+13+14)	1,447,462	1,454,458	1,439,662	335,206	456,794	293,894	1,817,500	458,098	382,105	840,203	144,018	46.2
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)	1,390,000	1,399,041	1,388,202	322,475	447,690	274,534	1,762,500	442,706	371,250	813,956	140,303	46.2
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	2,500	0	0	0	0	
133	From other general government units (1331+1332)	1,390,000	1,399,041	1,388,202	322,475	447,690	274,534	1,760,000	442,706	371,250	813,956	140,303	46.2
1331	Current	0	3,641	0	0	0	0	0	0	0	0	0	
1332	Capital	1,390,000	1,395,400	1,388,202	322,475	447,690	274,534	1,760,000	442,706	371,250	813,956	140,303	46.2
14	Other revenue	57,462	55,417	51,460	12,731	9,104	19,360	55,000	15,392	10,855	26,247	3,715	47.7
2	EXPENSE (21+22+24+25+26+27+28)	1,320,918	1,276,972	1,478,081	323,290	404,774	454,808	1,845,513	298,103	264,494	562,597	72,995	30.5
21	Compensation of employees (211+212)	86,815	87,801	90,933	21,848	22,145	22,081	95,793	22,112	22,622	44,734	7,652	46.7
211	Wages and salaries	74,613	76,132	79,470	19,072	19,352	19,311	83,757	19,330	19,559	38,889	6,574	46.4
212	Social contributions	12,202	11,669	11,463	2,776	2,793	2,770	12,036	2,782	3,063	5,845	1,078	48.6
22	Use of goods and services	686,539	655,091	920,487	230,633	251,358	294,011	1,087,720	159,598	148,584	308,182	53,862	28.3
24	Interest	283,868	295,772	314,401	61,124	90,635	72,460	527,500	98,268	85,613	183,881	9,964	34.9
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	
26	Grants	0	0	141,526	0	0	141,526	120,000	15,939	5,800	21,739	419	18.1
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	
28	Other expense	263,696	238,308	10,734	9,685	40,636	-75,270	14,500	2,186	1,875	4,061	1,098	28.0
	NET-GROSS OPERATING BALANCE (1-2)	126,544	177,486	-38,419	11,916	52,020	-160,914	-28,013	159,995	117,611	277,606	71,023	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	1,013,340	983,156	1,267,712	179,272	368,390	229,259	1,564,464	233,165	165,643	398,808	43,354	25.5
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,017,552	985,528	1,268,295	179,441	368,494	229,410	1,564,464	233,276	165,748	399,024	43,390	25.5
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	4,212	2,372	583	169	104	151	0	111	105	216	36	
311	Fixed assets (311,1-311,2-311,3)	885,651	873,632	1,109,623	140,560	341,570	194,535	1,397,794	194,579	140,186	334,765	39,579	23.9
311,1	Acquisitions: fixed assets	889,863	876,004	1,110,206	140,729	341,674	194,686	1,397,794	194,690	140,291	334,981	39,615	24.0
311,2	Disposals: fixed assets	4,212	2,372	583	169	104	151	0	111	105	216	36	
314	Nonproduced assets (314,1-314,2-314,3-314,4)	127,689	109,524	158,089	38,712	26,820	34,724	166,670	38,586	25,457	64,043	3,775	38.4
314,1	Acquisitions: nonproduced assets	127,689	109,524	158,089	38,712	26,820	34,724	166,670	38,586	25,457	64,043	3,775	38.4
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	
	NET LENDING-BORROWING (1-2-31)	-886,796	-805,670	-1,306,131	-167,356	-316,370	-390,173	-1,592,477	-73,170	-48,032	-121,202	27,669	
	FINANCING (33-32)	886,796	805,670	1,306,131	167,356	316,370	390,173	1,592,477	73,170	48,032	121,202	-27,669	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	48,973	113,328	-251,763	-228,117	6,161	236,646	0	144,193	-92,407	51,786	-29,157	
321	Domestic	48,973	113,328	-251,763	-228,117	6,161	236,646	0	144,193	-92,407	51,786	-29,157	
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	935,769	918,998	1,054,368	-60,761	322,531	626,819	1,592,477	217,363	-44,375	172,988	-56,826	
331	Domestic	895,422	946,007	985,389	-17,156	328,597	578,074	1,497,877	223,351	-69,191	154,160	-104,524	
332	Foreign	40,347	-27,009	68,979	-43,605	-6,066	48,745	94,600	-5,988	24,816	18,828	47,698	

Source: Ministry of Finance

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

(000 HRK)		2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014	I - VI 2014 2014 Plan
1	REVENUE (11+12+13+14)	552,819	576,101	597,248	153,297	165,079	153,334	822,830	151,575	223,232	374,807	12,839	45.6
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	552,819	576,101	597,248	153,297	165,079	153,334	822,830	151,575	223,232	374,807	12,839	45.6
2	EXPENSE (21+22+24+25+26+27+28)	408,867	89,460	538,282	3,503	318,229	210,653	63,126	5,453	6,952	12,405	795	19.7
21	Compensation of employees (211+212)	7,454	7,482	6,051	1,657	1,341	1,182	6,666	1,217	1,334	2,551	412	38.3
211	Wages and salaries	6,389	6,486	5,297	1,453	1,184	1,031	5,757	1,061	1,143	2,204	353	38.3
212	Social contributions	1,065	996	754	204	157	151	909	156	191	347	59	38.2
22	Use of goods and services	10,917	5,687	6,745	1,453	636	1,721	6,235	4,195	5,565	9,760	381	156.5
24	Interest	191	117	0	0	0	-1,065	200	0	0	0	0	
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	390,305	76,174	525,486	393	316,252	208,815	50,025	41	53	94	2	
NET-GROSS OPERATING BALANCE (1-2)		143,952	486,641	58,966	149,794	-153,150	-57,319	759,704	146,122	216,280	362,402	12,044	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	312	145	134	0	62	72	1,295	34	0	34	0	2.6
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	312	145	134	0	62	72	1,295	34	0	34	0	2.6
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	0	0	0	0	0	0	0	0	0	0	0	
311	Fixed assets (311,1-311,2-311,3)	312	145	134	0	62	72	1,295	6	0	6	0	0.5
311,1	Acquisitions: fixed assets	312	145	134	0	62	72	1,295	6	0	6	0	0.5
311,2	Disposals: fixed assets	0	0	0	0	0	0	0	0	0	0	0	
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	0	0	0	0	0	28	0	28	0	
314,1	Acquisitions: nonproduced assets	0	0	0	0	0	0	0	28	0	28	0	
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	
NET LENDING-BORROWING (1-2-31)		143,640	486,496	58,832	149,794	-153,212	-57,391	758,409	146,088	216,280	362,368	12,044	
FINANCING (33-32)		-143,640	-486,496	-58,832	-149,794	153,212	57,391	-758,409	-146,088	-216,280	-362,368	-12,044	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	143,640	486,496	58,832	149,794	-153,212	-57,391	758,409	146,088	216,280	362,368	12,044	
321	Domestic	143,640	486,496	58,832	149,794	-153,212	-57,391	758,409	146,088	216,280	362,368	12,044	
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: CROATIAN PRIVATIZATION FUND TRANSACTIONS

	(000 HRK)	2009	2010	I - III 2010	IV - VI 2010	VII - IX 2010	X - XII 2010	I - III 2011
1	REVENUE (11+12+13+14)	33,540	26,702	9,830	6,515	4,947	5,410	1,892
11	Taxes	0	0	0	0	0	0	0
12	Social security contributions	0	0	0	0	0	0	0
13	Grants (131+132+133)	0	0	0	0	0	0	0
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	0	0	0	0	0	0
1331	Current	0	0	0	0	0	0	0
1332	Capital	0	0	0	0	0	0	0
14	Other revenue	33,540	26,702	9,830	6,515	4,947	5,410	1,892
2	EXPENSE (21+22+24+25+26+27+28)	81,841	74,004	18,164	17,306	19,638	18,896	16,161
21	Compensation of employees (211+212)	34,265	33,211	8,391	8,409	8,434	7,977	5,700
211	Wages and salaries	29,442	28,514	7,188	7,220	7,254	6,852	4,885
212	Social contributions	4,823	4,697	1,203	1,189	1,180	1,125	815
22	Use of goods and services	15,041	12,262	3,034	2,737	2,511	3,980	4,199
24	Interest	32,535	28,531	6,739	6,160	8,693	6,939	6,262
25	Subsidies	0	0	0	0	0	0	0
26	Grants	0	0	0	0	0	0	0
27	Social benefits	0	0	0	0	0	0	0
28	Other expense	0	0	0	0	0	0	0
	NET-GROSS OPERATING BALANCE (1-2)	-48,301	-47,302	-8,334	-10,791	-14,691	-13,486	-14,269
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	-14,531	-5,935	-373	-6,324	-59	821	-929
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	839	925	45	0	0	880	0
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	15,370	6,860	418	6,324	59	59	929
311	Fixed assets (311,1-311,2-311,3)	-7,240	690	-14	-58	-59	821	-60
311,1	Acquisitions: fixed assets	800	925	45	0	0	880	0
311,2	Disposals: fixed assets	8,040	235	59	58	59	59	60
	NET LENDING-BORROWING (1-2-31)	-33,770	-41,367	-7,961	-4,467	-14,632	-14,307	-13,340
	FINANCING (33-32)	33,770	41,367	7,961	4,467	14,632	14,307	13,340
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-26,890	44,243	-28,206	10,850	-34,410	96,009	62,991
321	Domestic	-26,890	44,243	-28,206	10,850	-34,410	96,009	62,991
322	Foreign	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	6,880	85,610	-20,245	15,317	-19,778	110,316	76,331
331	Domestic	-26,934	105,059	-14,048	17,108	-9,098	111,097	88,461
332	Foreign	33,814	-19,449	-6,197	-1,791	-10,680	-781	-12,130

Source: Ministry of Finance

TABLE 15: AGENCY FOR MANAGEMENT OF THE PUBLIC PROPERTY TRANSACTIONS

	(000 HRK)	2011	2012	X - XII 2012	I - III 2013	IV - VI 2013	VII - IX 2013	I - IX 2013	IX 2013
1	REVENUE (11+12+13+14)	41,216	56,687	16,837	14,805	16,669	17,773	49,247	7,038
11	Taxes	0	0	0	0	0	0	0	0
12	Social security contributions	0	0	0	0	0	0	0	0
13	Grants (131+132+133)	80	0	0	0	0	0	0	0
131	From foreign governments	0	0	0	0	0	0	0	0
132	From international organizations	0	0	0	0	0	0	0	0
133	From other general government units (1331+1332)	80	0	0	0	0	0	0	0
1331	Current	0	0	0	0	0	0	0	0
1332	Capital	80	0	0	0	0	0	0	0
14	Other revenue	41,136	56,687	16,837	14,805	16,669	17,773	49,247	7,038
2	EXPENSE (21+22+24+25+26+27+28)	84,648	97,832	27,689	29,012	38,738	71,111	138,861	18,382
21	Compensation of employees (211+212)	25,041	38,987	10,395	13,593	10,417	14,088	38,098	5,190
211	Wages and salaries	21,537	34,083	9,210	12,391	9,233	12,937	34,561	4,792
212	Social contributions	3,504	4,904	1,185	1,202	1,184	1,151	3,537	398
22	Use of goods and services	24,374	26,556	8,917	6,533	10,341	41,172	58,046	8,590
24	Interest	26,133	31,882	7,970	8,832	8,676	15,851	33,359	4,602
25	Subsidies	0	0	0	0	9,304	0	9,304	0
26	Grants	0	0	0	0	0	0	0	0
27	Social benefits	0	0	0	0	0	0	0	0
28	Other expense	9,100	407	407	54	0	0	54	0
	NET-GROSS OPERATING BALANCE (1-2)	-43,432	-41,145	-10,852	-14,207	-22,069	-53,338	-89,614	-11,344
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)	-26,544	-19,378	-9,868	-12,535	-2,838	-9,831	-25,204	-1,102
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	611	8,781	949	187	200	11	398	8
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	27,155	28,159	10,817	12,722	3,038	9,842	25,602	1,110
311	Fixed assets (311,1-311,2-311,3)	-13,757	-8,028	-2,783	-4,612	-2,674	-8,851	-16,137	-493
311,1	Acquisitions: fixed assets	611	8,781	949	187	200	11	398	8
311,2	Disposals: fixed assets	14,368	16,809	3,732	4,799	2,874	8,862	16,535	501
314	Nonproduced assets (314,1-314,2-314,3-314,4)	-12,787	-11,350	-7,085	-7,923	-164	-980	-9,067	-609
314,1	Acquisitions: nonproduced assets	0	0	0	0	0	0	0	0
314,2	Disposals: nonproduced assets	12,787	11,350	7,085	7,923	164	980	9,067	609
	NET LENDING-BORROWING (1-2-31)	-16,888	-21,767	-984	-1,672	-19,231	-43,507	-64,410	-10,242
	FINANCING (33-32)	16,888	21,767	984	1,672	19,231	43,507	64,410	10,242
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	52,016	-35,878	-5,259	-9,152	-34,455	108,596	64,989	-17,147
321	Domestic	52,016	-35,878	-5,259	-9,152	-34,455	108,596	64,989	-17,147
322	Foreign	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	68,904	-14,111	-4,275	-7,480	-15,224	152,103	129,399	-6,905
331	Domestic	88,580	13,909	2,742	-391	-8,392	159,609	150,826	0
332	Foreign	-19,676	-28,020	-7,017	-7,089	-6,832	-7,506	-21,427	-6,905

Source: Ministry of Finance

TABLE 16: RESTRUCTURING AND SALE CENTER

(000 HRK)		2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014	I - VI 2014 2014 Plan
1	REVENUE (11+12+13+14)	17,192	8,850	14,710	15,200	29,910	8,796	
11	Taxes	0	0	0	0	0	0	
12	Social security contributions	0	0	0	0	0	0	
13	Grants (131+132+133)	0	0	0	0	0	0	
131	From foreign governments	0	0	0	0	0	0	
132	From international organizations	0	0	0	0	0	0	
133	From other general government units (1331+1332)	0	0	0	0	0	0	
1331	Current	0	0	0	0	0	0	
1332	Capital	0	0	0	0	0	0	
14	Other revenue	17,192	8,850	14,710	15,200	29,910	8,796	
2	EXPENSE (21+22+24+25+26+27+28)	37,215	152,152	13,619	19,962	33,581	5,843	22.1
21	Compensation of employees (211+212)	15,152	17,684	3,205	2,769	5,974	897	33.8
211	Wages and salaries	14,265	16,080	2,796	2,375	5,171	767	32.2
212	Social contributions	887	1,604	409	394	803	130	50.1
22	Use of goods and services	8,814	12,655	4,194	6,313	10,507	1,440	83.0
24	Interest	13,188	121,713	6,220	10,880	17,100	3,506	14.0
25	Subsidies	0	0	0	0	0	0	
26	Grants	0	0	0	0	0	0	
27	Social benefits	0	0	0	0	0	0	
28	Other expense	61	100	0	0	0	0	
	NET-GROSS OPERATING BALANCE (1-2)	-20,023	-143,302	1,091	-4,762	-3,671	2,953	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)	-1,675	175,215	-1,626	-119	-1,745	-78	
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	148	175,215	0	0	0	0	
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	1,823	0	1,626	119	1,745	78	
311	Fixed assets (311,1-311,2-311,3)	-523	350	-409	-119	-528	-78	
311,1	Acquisitions: fixed assets	148	350	0	0	0	0	
311,2	Disposals: fixed assets	671	0	409	119	528	78	
314	Nonproduced assets (314,1-314,2-314,3-314,4)	-1,152	174,865	-1,217	0	-1,217	0	
314,1	Acquisitions: nonproduced assets	0	174,865	0	0	0	0	
314,2	Disposals: nonproduced assets	1,152	0	1,217	0	1,217	0	
	NET LENDING-BORROWING (1-2-31)	-18,348	-318,517	2,717	-4,643	-1,926	3,031	
	FINANCING (33-32)	18,348	318,517	-2,717	4,643	1,926	-3,031	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	209,657	-123,400	-4,848	-28,979	-33,827	2,719	
321	Domestic	209,657	-123,400	-4,848	-28,979	-33,827	2,719	
322	Foreign	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	228,005	195,117	-7,565	-24,336	-31,901	-312	
331	Domestic	228,617	199,001	-6,630	-23,404	-30,034	0	
332	Foreign	-612	-3,884	-935	-932	-1,867	-312	

Source: Ministry of Finance

TABLE 17: CONSOLIDATED CENTRAL GOVERNMENT BY ECONOMIC CATEGORY

	(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014	I - VI 2014 2014 Plan
1	REVENUE (11+12+13+14)	110,406,122	112,883,471	112,051,132	28,065,590	28,448,778	29,846,074	121,024,845	25,770,269	31,599,853	57,370,122	12,795,189	47.4
11	Taxes (111+113+114+115+116)	61,422,186	64,693,898	63,044,946	16,426,492	15,995,941	16,406,339	63,965,364	14,058,025	15,536,391	29,594,416	5,462,259	46.3
111	Taxes of income and profits and capital gains	8,595,516	8,966,867	7,738,141	1,588,077	2,014,201	2,284,093	7,058,520	2,092,327	1,761,873	3,854,200	377,082	54.6
113	Taxes on property	448,489	397,736	462,315	111,955	100,325	127,074	457,616	91,941	94,467	186,408	29,281	40.7
114	Taxes on goods and services (1141+1142+1144+1145+1146)	50,244,065	53,205,019	53,349,544	14,091,302	13,661,989	13,849,125	55,734,016	11,685,877	13,489,095	25,174,971	5,000,297	45.2
1141	General taxes on goods and services (11411+11412)	37,847,826	40,778,865	40,388,379	10,783,479	9,751,808	10,371,719	42,100,863	8,771,024	10,130,160	18,901,184	3,816,065	44.9
11411	Value-added taxes	37,718,154	40,652,023	40,253,061	10,750,174	9,717,441	10,334,088	41,965,008	8,733,883	10,092,280	18,826,163	3,804,000	44.9
11412	Sales taxes	129,672	126,841	135,319	33,306	34,368	37,631	135,855	37,141	37,880	75,021	12,066	55.2
1142	Excises	11,215,054	11,206,489	11,682,936	3,005,564	3,619,121	3,082,003	12,041,023	2,601,521	3,072,390	5,673,910	1,092,164	47.1
115	Taxes on international trade and transactions	1,766,356	1,754,364	1,159,371	536,365	152,026	72,470	388,647	119,993	117,964	237,957	32,248	61.2
116	Other taxes	367,761	369,912	335,576	98,793	67,400	73,578	326,565	67,888	72,992	140,880	23,351	43.1
12	Social contributions	38,605,067	37,845,871	37,149,263	9,210,057	9,532,788	9,468,162	41,855,487	9,032,710	12,683,411	21,716,121	6,379,414	51.9
13	Grants	902,892	984,036	1,746,263	387,568	580,290	661,030	4,341,981	185,266	1,089,611	1,274,877	139,427	29.4
14	Other revenue	9,475,978	9,359,667	10,110,660	2,041,472	2,339,759	3,310,543	10,862,013	2,494,267	2,290,441	4,784,708	814,090	44.0
2	EXPENSE (21+22+24+25+26+27+28)	122,427,705	120,930,466	126,410,159	33,022,572	30,295,161	31,995,060	130,900,620	32,220,729	31,725,191	63,945,920	10,716,258	48.9
21	Compensation of employees (211+212)	32,004,098	31,663,603	30,764,301	7,709,724	7,636,596	7,633,341	30,379,995	7,614,893	7,556,722	15,171,615	2,524,811	49.9
211	Wages and salaries	27,161,762	27,154,053	26,552,669	6,650,370	6,587,534	6,597,541	26,025,077	6,581,528	6,450,674	13,032,201	2,142,380	50.1
212	Social contributions	4,842,336	4,509,550	4,211,632	1,059,354	1,049,062	1,035,800	4,354,918	1,033,366	1,106,048	2,139,414	382,431	49.1
22	Use of goods and services	10,363,799	9,767,441	10,079,137	2,510,698	2,445,177	3,177,103	10,358,696	1,956,206	2,247,197	4,203,403	742,778	40.6
24	Interest	7,444,623	8,713,979	9,685,243	1,760,563	3,285,609	1,712,362	11,545,837	3,144,291	2,057,368	5,201,659	422,010	45.1
25	Subsidies	6,562,431	5,763,304	5,550,567	1,653,456	777,780	1,010,361	5,648,080	1,912,497	1,807,187	3,719,684	1,383,542	65.9
26	Grants	3,492,346	3,305,855	5,163,733	803,710	1,492,889	1,935,417	6,381,029	2,253,235	1,655,886	3,909,120	515,742	61.3
27	Social benefits	56,482,968	56,169,850	58,943,356	17,072,772	12,848,804	14,840,246	58,953,557	13,956,230	15,003,180	28,959,410	4,664,935	49.1
28	Other expense	6,077,439	5,546,433	6,223,822	1,511,648	1,808,307	1,686,231	7,633,426	1,383,378	1,397,651	2,781,029	462,441	36.4
	NET-GROSS OPERATING BALANCE (1-2)	-12,021,583	-8,046,995	-14,359,027	-4,956,982	-1,846,383	-2,148,986	-9,875,775	-6,450,460	-125,337	-6,575,798	2,078,932	
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	3,372,501	3,133,065	3,653,604	850,470	730,609	1,291,658	5,145,896	646,677	487,616	1,134,293	183,017	22.0
311	Fixed assets	3,213,053	2,949,185	3,223,778	799,246	691,949	1,010,477	4,514,407	463,632	535,036	998,668	196,281	22.1
312	Inventories	2,473	29,280	225,477	1,085	5,482	219,329	122,563	104,467	-104,358	109	-19,740	
313	Valuables	3,741	3,494	1,333	5	987	336	3,111	4	6	9	3	
314	Nonproduced assets	153,234	151,105	203,016	50,133	32,191	61,516	505,815	78,574	56,933	135,507	6,473	26.8
	NET LENDING-BORROWING (1-2-31)	-15,394,084	-11,180,059	-18,012,631	-5,807,452	-2,576,992	-3,440,644	-15,021,671	-7,097,138	-612,953	-7,710,091	1,895,915	
	FINANCING (33-32)	15,394,084	11,180,059	18,012,631	5,807,452	2,576,992	3,440,644	15,021,671	7,097,138	612,953	7,710,091	-1,895,915	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-353,868	-165,706	14,146,115	4,446,984	338,389	9,946,633	-2,604,899	-5,271,565	3,075,259	-2,196,306	-15,450	
321	Domestic	-359,208	-172,209	13,940,869	4,446,984	338,074	9,742,695	-2,815,912	-5,272,492	3,075,259	-2,197,233	-15,450	
322	Foreign	5,341	6,503	205,245	0	315	203,938	211,013	927	0	927	0	
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0	
33	NET INCURRENCE OF LIABILITIES (331+332)	15,040,216	11,014,353	32,158,746	10,254,436	2,915,381	13,387,277	12,416,772	1,825,573	3,688,212	5,513,785	-1,911,365	
331	Domestic	6,448,390	2,958,329	10,585,751	1,772,120	2,907,571	1,877,827	6,309,745	3,471,526	-1,174,634	2,296,892	-1,861,521	
332	Foreign	8,591,826	8,056,024	21,572,995	8,482,316	7,810	11,509,450	6,107,027	-1,645,954	4,862,846	3,216,893	-49,845	

Source: Ministry of Finance

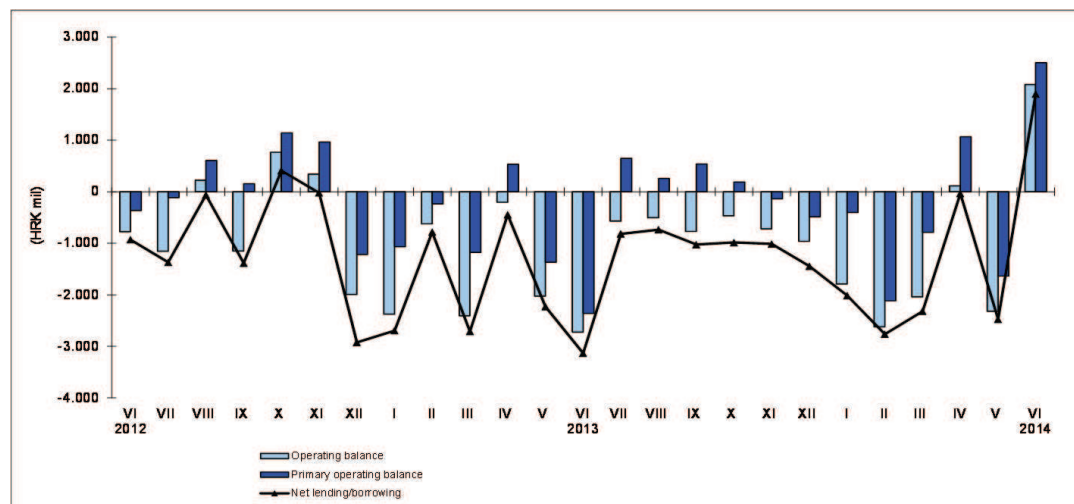
TABLE 18: CONSOLIDATED CENTRAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

	(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	2014 Plan	I - III 2014	IV - VI 2014	I - VI 2014	VI 2014	I - VI 2014 2014 Plan
1	REVENUE (A+B)	110,406,122	112,883,471	112,051,132	28,065,590	28,448,778	29,846,074	121,024,845	25,770,269	31,599,853	57,370,122	12,795,189	47.4
	A) Budgetary Central Government	107,067,244	109,558,431	108,581,764	27,217,189	27,564,651	28,846,174	116,733,428	24,990,783	30,620,812	55,611,595	12,482,738	47.6
	B) Extrabudgetary Users (1+...+6)	3,338,878	3,325,040	3,469,368	848,401	884,127	999,900	4,291,417	779,486	979,041	1,758,527	312,451	41.0
	1. Croatian Waters	1,594,280	1,580,154	1,715,167	433,374	425,194	502,253	2,011,041	357,284	440,840	798,124	163,662	39.7
	2. Fund for Environmental Protection and Energy Efficiency	1,091,289	1,056,681	1,039,054	232,330	267,428	307,310	1,391,196	240,525	288,914	529,439	123,439	38.1
	3. Croatian Roads Ltd.	57,462	55,417	51,460	12,731	9,104	19,360	57,500	15,392	10,855	26,247	3,715	45.6
	4. State Agency for Deposit Insurance and Bank Rehabilitation	552,819	576,101	597,248	153,297	165,079	153,334	822,830	151,575	223,232	374,807	12,839	45.6
	5. Croatian Privatization Fund	1,892	-	-	-	-	-	-	-	-	-	-	-
	6. Agency for Management of the Public Property	41,136	56,687	49,247	16,669	17,322	451	-	-	-	-	-	-
	7. Restructuring and Sale Center	-	-	17,192	-	-	17,192	8,850	14,710	15,200	29,910	8,796	-
2	EXPENSE (A+B)	122,427,705	120,930,466	126,410,159	33,022,572	30,295,161	31,995,060	130,900,620	32,220,729	31,725,191	63,945,920	10,716,258	48.9
	A) Budgetary Central Government	118,224,125	117,050,976	121,822,292	31,969,967	28,858,769	30,531,633	125,978,180	31,482,464	30,808,603	62,291,067	10,391,048	49.4
	B) Extrabudgetary Users (1+...+7)	4,203,581	3,879,490	4,587,868	1,052,605	1,436,392	1,463,427	4,922,440	738,266	916,587	1,654,853	325,209	33.6
	1. Croatian Waters	1,458,210	1,455,498	1,512,665	492,613	398,918	466,696	1,628,718	211,965	399,348	611,313	154,719	37.5
	2. Fund for Environmental Protection and Energy Efficiency	914,777	959,728	882,764	194,461	244,909	292,506	1,232,931	209,126	225,831	434,957	90,857	35.3
	3. Croatian Roads Ltd.	1,320,918	1,276,972	1,478,081	323,290	404,774	454,808	1,845,513	298,103	264,494	562,597	72,995	30.5
	4. State Agency for Deposit Insurance and Bank Rehabilitation	408,867	89,460	538,282	3,503	318,229	210,653	63,126	5,453	6,952	12,405	795	19.7
	5. Croatian Privatization Fund	16,161	-	-	-	-	-	-	-	-	-	-	-
	6. Agency for Management of the Public Property	84,648	97,832	138,861	38,738	69,562	1,549	-	-	-	-	-	-
	7. Restructuring and Sale Center	-	-	37,215	-	-	37,215	152,152	13,619	19,962	33,581	5,843	22.1
	NET-GROSS OPERATING BALANCE (1-2)	-12,021,583	-8,046,995	-14,359,027	-4,956,982	-1,846,383	-2,148,986	-9,875,775	-6,450,460	-125,337	-6,575,798	2,078,932	
31	NET ACQUISITION OF NONFINANCIAL ASSETS	3,372,501	3,133,065	3,653,604	850,470	730,609	1,291,658	5,145,896	646,677	487,616	1,134,293	183,017	22.0
	Acquisition (A+B)	3,751,920	3,442,252	3,941,883	913,407	803,579	1,362,756	5,461,516	773,794	666,306	1,440,100	226,175	26.4
	A) Budgetary Central Government	1,485,978	1,107,982	1,564,011	257,983	228,156	805,354	2,565,691	414,956	290,441	705,397	67,849	27.5
	B) Extrabudgetary Users	2,265,942	2,334,270	2,377,872	655,424	575,423	557,432	2,895,825	358,838	375,865	734,703	158,326	25.4
	Disposals (A+B)	379,419	309,187	288,280	62,937	72,970	71,128	315,620	127,117	178,690	305,807	43,158	96.9
	A) Budgetary Central Government	347,008	278,356	259,494	59,713	63,006	68,430	315,520	125,364	178,102	303,466	42,702	96.2
	B) Extrabudgetary Users	32,411	30,831	28,786	3,224	9,964	2,698	100	1,753	588	2,341	456	-
	NET LENDING-BORROWING (1-2-31)	-15,394,084	-11,180,059	-18,012,631	-5,807,452	-2,576,992	-3,440,644	-15,021,671	-7,097,138	-612,953	-7,710,091	1,895,915	
	FINANCING (33-32)	15,394,084	11,180,059	18,012,631	5,807,452	2,576,992	3,440,644	15,021,671	7,097,138	612,953	7,710,091	-1,895,915	
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-353,868	-165,706	14,146,115	4,446,984	338,389	9,946,633	-2,604,899	-5,271,565	3,075,259	-2,196,306	-15,450	
321	Domestic (A+B)	-359,208	-172,209	13,940,869	4,446,984	338,074	9,742,695	-2,815,912	-5,272,492	3,075,259	-2,197,233	-15,450	
	A) Budgetary Central Government	-818,011	-651,421	13,792,657	4,624,603	415,794	9,380,650	-3,258,251	-5,571,380	2,990,092	-2,581,288	58,266	
	B) Extrabudgetary Users	458,803	479,212	148,212	-177,619	-77,720	362,045	442,339	298,888	85,167	384,055	-73,716	
322	Foreign (A+B)	5,341	6,503	205,245	0	315	203,938	211,013	927	0	927	0	
	A) Budgetary Central Government	5,341	6,503	205,245	0	315	203,938	211,013	927	0	927	0	
	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)	15,040,216	11,014,353	32,158,746	10,254,436	2,915,381	13,387,277	12,416,772	1,825,573	3,688,212	5,513,785	-1,911,365	
331	Domestic (A+B)	6,448,390	2,958,329	10,585,751	1,772,120	2,907,571	1,877,827	6,309,745	3,471,526	-1,174,634	2,296,892	-1,861,521	
	A) Budgetary Central Government	4,793,136	1,413,994	8,904,914	1,482,863	2,528,989	925,630	4,926,635	3,331,319	-1,112,984	2,218,335	-1,745,176	
	B) Extrabudgetary Users	1,655,254	1,544,335	1,680,837	289,256	378,582	952,197	1,383,110	140,207	-61,650	78,557	-116,345	
332	Foreign (A+B)	8,591,826	8,056,024	21,572,995	8,482,316	7,810	11,509,450	6,107,027	-1,645,954	4,862,846	3,216,893	-49,845	
	A) Budgetary Central Government	8,597,227	8,125,181	21,534,837	8,534,787	23,702	11,463,400	6,025,143	-1,636,665	4,841,029	3,204,365	-95,164	
	B) Extrabudgetary Users	-5,401	-69,157	38,158	-52,471	-15,892	46,050	81,884	-9,289	21,817	12,528	45,319	

Source: Ministry of Finance

MEASURES OF CONSOLIDATED CENTRAL GOVERNMENT DEFICIT/SURPLUS
TABLE 18A: 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
VI	8,788,695	9,567,059	-778,364	412,948	-365,416
VII	10,379,222	11,536,053	-1,156,831	1,043,610	-113,221
VIII	9,888,230	9,664,993	223,237	381,409	604,645
IX	8,744,160	9,895,756	-1,151,596	1,304,134	152,538
X	10,610,474	9,843,556	766,918	374,861	1,141,779
XI	9,643,451	9,304,204	339,247	624,914	964,162
XII	9,276,501	11,272,047	-1,995,546	776,605	-1,218,941
I-XII 2012	67,330,732	71,083,667	-3,752,935	4,918,481	1,165,546
I 2013	8,297,154	10,674,886	-2,377,732	1,310,610	-1,067,122
II	8,445,808	9,068,150	-622,341	386,032	-236,309
III	8,947,729	11,354,331	-2,406,603	1,230,066	-1,176,537
IV	9,702,638	9,908,440	-205,802	737,502	531,700
V	8,583,431	10,609,629	-2,026,198	659,008	-1,367,190
VI	9,779,520	12,504,503	-2,724,983	364,053	-2,360,930
VII	9,822,098	10,391,678	-569,581	1,216,859	647,278
VIII	8,934,975	9,440,951	-505,975	762,170	256,194
IX	9,691,705	10,462,532	-770,827	1,306,581	535,754
X	10,032,444	10,498,967	-466,524	652,986	186,462
XI	9,244,425	9,965,895	-721,471	585,095	-136,375
XII	10,569,205	11,530,197	-960,992	474,281	-486,711
I-XII 2013	112,051,132	126,410,159	-14,359,027	9,685,243	-4,673,784
I 2014	9,291,166	11,082,330	-1,791,164	1,388,637	-402,526
II	8,026,058	10,644,952	-2,618,895	501,918	-2,116,977
III	8,453,045	10,493,447	-2,040,402	1,253,736	-786,667
IV	10,279,024	10,163,278	115,747	949,997	1,065,744
V	8,525,640	10,845,655	-2,320,016	685,361	-1,634,655
VI	12,795,189	10,716,258	2,078,932	422,010	2,500,942
I-VI 2014	57,370,122	63,945,920	-6,575,798	5,201,659	-1,374,139

MEASURES OF CONSOLIDATED CENTRAL GOVERNMENT DEFICIT/SURPLUS

TABLE 18B: 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)
VI	-778,364	151,278	-929,642	929,642	-4,024,215	-3,094,573
VII	-1,156,831	212,166	-1,368,997	1,368,997	2,848,227	4,217,224
VIII	223,237	286,109	-62,872	62,872	-1,082,983	-1,020,111
IX	-1,151,596	233,412	-1,385,008	1,385,008	-2,176,434	-791,426
X	766,918	359,248	407,670	-407,670	1,339,343	931,673
XI	339,247	362,127	-22,880	22,880	97,858	120,738
XII	-1,995,546	928,162	-2,923,708	2,923,708	-2,928,193	-4,486
I-XII 2012	-3,752,935	2,532,501	-6,285,436	6,285,436	-5,926,396	359,040
I 2013	-2,377,732	317,122	-2,694,854	2,694,854	-194,933	2,499,921
II	-622,341	160,376	-782,717	782,717	432,012	1,214,729
III	-2,406,603	303,369	-2,709,972	2,709,972	-822,970	1,887,002
IV	-205,802	240,455	-446,256	446,256	7,750,518	8,196,774
V	-2,026,198	201,578	-2,227,776	2,227,776	-1,904,397	323,379
VI	-2,724,983	408,437	-3,133,420	3,133,420	-1,399,136	1,734,284
VII	-569,581	247,893	-817,474	817,474	2,863,223	3,680,697
VIII	-505,975	229,111	-735,086	735,086	-1,396,714	-661,629
IX	-770,827	253,605	-1,024,432	1,024,432	-1,128,120	-103,688
X	-466,524	517,638	-984,162	984,162	-29,781	954,381
XI	-721,471	291,248	-1,012,719	1,012,719	9,242,948	10,255,667
XII	-960,992	482,772	-1,443,764	1,443,764	733,465	2,177,229
I-XII 2013	-14,359,027	3,653,604	-18,012,631	18,012,631	14,146,115	32,158,746
I 2014	-1,791,164	222,889	-2,014,052	2,014,052	-1,601,306	412,747
II	-2,618,895	144,893	-2,763,788	2,763,788	1,157,142	3,920,930
III	-2,040,402	278,896	-2,319,298	2,319,298	-4,827,401	-2,508,104
IV	115,747	149,864	-34,117	34,117	-3,987,697	-3,953,580
V	-2,320,016	154,736	-2,474,752	2,474,752	7,078,406	9,553,157
VI	2,078,932	183,017	1,895,915	-1,895,915	-15,450	-1,911,365
I-VI 2014	-6,575,798	1,134,293	-7,710,091	7,710,091	-2,196,306	5,513,785

* Deficit/surplus according to the GFS 2001 methodology

Source: Ministry of Finance

TABLE 19: LOCAL GOVERNMENT TRANSACTIONS (THE LARGEST 53 UNITS)

	(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	I - III 2014	IV - VI 2014	I - VI 2014
1	REVENUE (11+12+13+14)	14,763,088	15,035,185	15,881,175	3,753,982	3,985,363	4,271,741	3,875,037	3,883,074	7,758,111
11	Taxes (111+113+114+115+116)	8,805,856	9,423,857	11,446,693	2,324,531	2,562,592	4,179,143	2,781,509	2,874,096	5,655,605
111	Taxes of income, profits and capital gains	7,965,284	8,606,644	8,953,357	2,169,480	2,264,831	2,296,241	2,278,340	2,280,163	4,558,503
113	Taxes on property	437,557	404,927	1,888,472	108,913	114,823	1,542,052	420,771	471,530	892,301
114	Taxes on goods and services (1141+1142+1144+1145+1146)	392,941	402,483	594,962	43,485	180,330	339,165	80,076	120,750	200,826
1141	General taxes on goods and services (11411+11412)	51,405	55,378	80,982	15,426	30,450	24,341	14,373	16,371	30,744
11411	Value-added taxes	0	0	0	0	0	0	0	0	0
11412	Sales taxes	51,405	55,378	80,982	15,426	30,450	24,341	14,373	16,371	30,744
1142	Excises	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
116	Other taxes	10,075	9,804	9,902	2,653	2,608	1,685	2,322	1,654	3,975
12	Social contributions	0	0	0	0	0	0	0	0	0
13	Grants (131+132+133)	2,122,230	1,798,058	2,080,283	509,278	458,237	466,003	614,553	460,245	1,074,798
131	From foreign governments	549	11	2,898	-502	15	2,879	12	211	223
132	From international organizations	8,814	23,687	30,516	11,927	2,445	11,816	4,560	9,146	13,706
133	From other general government units	2,112,867	1,774,361	2,046,869	497,853	455,777	451,308	609,981	450,888	1,060,889
14	Other revenue (141+142+143+144+145)	3,835,003	3,813,270	2,354,200	920,173	964,533	-373,405	478,975	548,733	1,027,708
141	Property income	886,337	921,297	231,902	216,204	231,902	236,335	195,392	228,917	424,309
142	Sales of goods and services	2,684,869	2,509,775	953,003	622,485	643,197	-881,140	227,965	261,906	489,871
143	Fines, penalties, and forfeits	54,327	71,122	22,692	3,271	7,104	8,758	6,095	11,410	17,505
144	Voluntary transfers other than grants	33,759	55,680	99,677	21,024	20,331	45,784	7,538	6,327	13,865
145	Miscellaneous and unidentified revenue	175,710	255,396	386,670	57,189	62,000	216,859	41,986	40,172	82,158
2	EXPENSE (21+22+24+25+26+27+28)	12,661,547	13,269,948	13,860,755	3,437,010	3,185,416	3,911,781	3,308,565	3,379,588	6,688,153
21	Compensation of employees (211+212)	3,604,127	3,717,421	3,678,957	855,662	978,198	954,052	942,629	960,819	1,903,448
211	Wages and salaries	3,088,997	3,210,747	3,191,714	748,565	845,202	822,010	825,430	825,430	1,645,683
212	Social contributions	515,130	506,675	487,242	107,098	132,996	132,043	122,376	135,389	257,765
22	Use of goods and services	4,998,530	5,228,358	5,381,866	1,350,931	1,117,754	1,511,799	1,384,420	1,329,369	2,713,789
24	Interest	126,181	134,863	112,617	21,949	38,171	18,812	30,464	19,981	50,445
25	Subsidies	1,043,625	1,037,691	1,179,666	257,079	260,021	404,854	261,689	261,793	523,482
26	Grants	291,279	313,289	412,553	91,127	74,855	182,709	69,305	116,755	116,755
27	Social benefits	652,601	710,944	916,056	230,547	164,958	257,742	249,080	225,874	474,954
28	Other expense	1,945,205	2,127,383	2,179,040	629,715	581,459	581,813	392,834	512,446	905,280
	NET-GROSS OPERATING BALANCE (1-2)	2,101,541	1,765,237	2,020,421	316,972	799,946	359,960	566,472	503,486	1,069,958
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	1,671,392	1,440,588	1,610,529	287,040	441,465	451,618	393,347	343,455	736,802
311	Fixed assets (311,1-311,2)	1,642,846	1,427,353	1,791,997	310,712	431,862	609,875	387,421	342,387	729,808
311,1	acquisitions: fixed assets	1,880,738	1,587,482	1,929,796	350,632	464,169	639,224	426,689	373,593	800,281
311,2	disposals: fixed assets	237,892	160,129	137,800	39,920	32,307	29,348	39,268	31,205	70,473
312	Inventories	0	0	0	0	0	0	0	0	0
313	Valuables (313,1-313,2)	146	93	909	805	37	40	10	0	10
313,1	acquisitions: valuables	146	93	910	805	37	40	10	0	10
313,2	disposals: valuables	0	0	1	0	1	0	0	0	0
314	Nonproduced assets (314,1-314,2)	28,400	13,142	-182,377	-24,477	9,567	-158,297	5,917	1,068	6,984
314,1	acquisitions: nonproduced assets	243,344	146,075	168,014	30,632	74,449	39,551	23,575	29,357	52,932
314,2	disposals: nonproduced assets	214,945	132,933	350,392	55,109	64,882	197,848	17,659	28,290	45,948
	NET LENDING-BORROWING (1-2-31)	430,149	324,649	409,892	29,932	358,481	-91,658	173,125	160,031	333,156
	FINANCING (33-32)	-430,149	-324,649	-409,892	-29,932	-358,481	91,658	-173,125	-160,031	-333,156
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	440,757	247,184	159,538	-32,508	193,048	-24,224	104,578	60,606	165,184
321	Domestic	440,757	247,184	159,538	-32,508	193,048	-24,224	104,578	60,606	165,184
322	Foreign	0	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	10,608	-77,465	-250,354	-62,440	-165,433	67,434	-68,547	-99,425	-167,972
331	Domestic	17,113	-71,266	-244,872	-63,826	-161,308	68,791	-67,143	-98,028	-165,170
332	Foreign	-6,505	-6,199	-5,482	1,386	-4,124	-1,358	-1,405	-1,398	-2,802

Source: Ministry of Finance

TABLE 20: CONSOLIDATED GENERAL GOVERNMENT BY ECONOMIC CATEGORY

	(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	I - III 2014	IV - VI 2014	I - VI 2014
1	REVENUE (11+12+13+14)	123,024,529	126,131,604	125,878,640	31,321,719	31,978,364	33,659,708	29,029,817	35,016,411	64,046,228
11	Taxes (111+113+114+115+116)	70,228,042	74,117,755	74,491,639	18,751,023	18,558,533	20,585,481	16,839,534	18,410,487	35,250,021
111	Taxes of income, profits and capital gains	16,560,799	17,573,511	16,691,498	3,757,557	4,279,031	4,580,334	4,370,668	4,042,035	8,412,703
113	Taxes on property	886,046	802,663	2,350,786	220,869	215,148	1,669,126	512,712	565,997	1,078,709
114	Taxes on goods and services (1141+1142+1144+1145+1146)	50,637,006	53,607,502	53,944,506	14,134,787	13,842,319	14,188,289	11,765,953	13,609,844	25,375,797
1141	General taxes on goods and services (11411+11412)	37,899,231	40,834,243	40,469,361	10,798,905	9,782,258	10,396,060	8,785,397	10,146,531	18,931,928
11411	Value-added taxes	37,718,154	40,652,023	40,253,061	10,750,174	9,717,441	10,334,088	8,733,883	10,092,280	18,826,163
11412	Sales taxes	181,077	182,220	216,300	48,731	64,817	61,972	51,514	54,251	105,765
1142	Excises	11,215,054	11,206,489	11,682,936	3,005,564	3,619,121	3,082,003	2,601,521	3,072,390	5,673,910
115	Taxes on international trade and transactions	1,766,356	1,754,364	1,159,371	536,365	152,026	72,470	119,993	117,964	237,957
116	Other taxes	377,836	379,715	345,478	101,446	70,009	75,263	70,210	74,645	144,855
12	Social contributions	38,605,067	37,845,871	37,149,263	9,210,057	9,532,788	9,468,162	9,032,710	12,683,411	21,716,121
13	Grants	880,441	995,042	1,772,879	398,993	582,750	668,926	184,330	1,083,340	1,267,670
14	Other revenue	13,310,980	13,172,936	12,464,859	2,961,646	3,304,293	2,937,138	2,973,242	2,839,173	5,812,416
2	EXPENSE (21+22+24+25+26+27+28)	132,944,571	132,413,362	138,217,247	35,961,729	33,024,800	35,448,735	34,913,806	34,638,262	69,552,068
21	Compensation of employees (211+212)	35,608,225	35,381,024	34,443,258	8,565,386	8,614,794	8,587,394	8,557,522	8,517,541	17,075,063
211	Wages and salaries	30,250,759	30,364,799	29,744,383	7,398,934	7,432,736	7,419,551	7,401,780	7,276,104	14,677,884
212	Social contributions	5,357,466	5,016,225	4,698,875	1,166,452	1,182,058	1,167,843	1,155,741	1,241,438	2,397,179
22	Use of goods and services	15,362,330	14,995,799	15,461,004	3,861,629	3,562,931	4,688,902	3,340,625	3,576,566	6,917,192
24	Interest	7,570,804	8,848,842	9,797,860	1,782,512	3,323,781	1,731,174	3,174,755	2,077,348	5,252,104
25	Subsidies	7,606,056	6,800,995	6,730,232	1,910,535	1,037,801	1,415,215	2,174,185	2,068,980	4,243,166
26	Grants	1,638,943	1,832,092	3,522,619	396,985	1,111,967	1,660,019	1,685,196	1,258,674	2,943,870
27	Social benefits	57,135,569	56,880,795	59,859,412	17,303,319	13,013,761	15,097,987	14,205,310	15,229,054	29,434,364
28	Other expense	8,022,645	7,673,816	8,402,862	2,141,363	2,359,766	2,268,044	1,776,212	1,910,097	3,686,309
	NET-GROSS OPERATING BALANCE (1-2)	-9,920,042	-6,281,758	-12,338,607	-4,640,010	-1,046,436	-1,789,027	-5,883,988	378,149	-5,505,840
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	5,043,893	4,573,653	5,264,132	1,137,510	1,172,074	1,743,276	1,040,024	831,071	1,871,095
311	Fixed assets	4,855,899	4,376,538	5,015,774	1,109,958	1,123,811	1,620,352	851,053	877,423	1,728,476
312	Inventories	2,473	29,280	225,477	1,085	5,482	219,329	104,467	-104,358	109
313	Valuables	3,888	3,587	2,242	810	1,024	376	14	6	19
314	Nonproduced assets	181,634	164,247	20,639	25,656	41,757	-96,781	84,490	58,000	142,491
	NET LENDING-BORROWING (1-2-31)	-14,963,935	-10,855,411	-17,602,739	-5,777,520	-2,218,511	-3,532,302	-6,924,013	-452,922	-7,376,935
	FINANCING (33-32)	14,963,935	10,855,411	17,602,739	5,777,520	2,218,511	3,532,302	6,924,013	452,922	7,376,935
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	87,221	58,456	14,305,668	4,414,477	531,440	9,922,409	-5,173,085	3,133,441	-2,039,644
321	Domestic	81,880	51,953	14,100,423	4,414,477	531,125	9,718,471	-5,174,012	3,133,441	-2,040,571
322	Foreign	5,341	6,503	205,245	0	315	203,938	927	0	927
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	15,051,156	10,913,866	31,908,407	10,191,996	2,749,951	13,454,711	1,750,928	3,586,363	5,337,291
331	Domestic	6,465,835	2,864,041	10,340,894	1,708,294	2,746,266	1,946,619	3,398,286	-1,275,086	2,123,200
332	Foreign	8,585,321	8,049,825	21,567,513	8,483,702	3,686	11,508,092	-1,647,358	4,861,449	3,214,091

Source: Ministry of Finance

TABLE 21: CONSOLIDATED GENERAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

	(000 HRK)	2011	2012	2013	IV - VI 2013	VII - IX 2013	X - XII 2013	I - III 2014	IV - VI 2014	I - VI 2014
1	REVENUE (A+B+C)	123,024,529	126,131,604	125,878,640	31,321,719	31,978,364	33,659,708	29,029,817	35,016,411	64,046,228
	A) Budgetary Central Government	107,067,244	109,558,431	108,581,764	27,217,189	27,564,651	28,846,174	24,990,783	30,620,812	55,611,595
	B) Extrabudgetary Users (1+...+7)	3,307,063	3,312,348	3,462,570	848,401	884,127	993,102	773,978	963,413	1,737,391
	1. Croatian Waters	1,584,711	1,574,858	1,714,897	433,374	425,194	501,983	357,202	440,587	797,789
	2. Fund for Environmental Protection and Energy Efficiency	1,069,043	1,049,285	1,032,526	232,330	267,428	300,782	235,099	273,539	508,638
	3. Croatian Roads Ltd.	57,462	55,417	51,460	12,731	9,104	19,360	15,392	10,855	26,247
	4. State Agency for Deposit Insurance and Bank Rehabilitation	552,819	576,101	597,248	153,297	165,079	153,334	151,575	223,232	374,807
	5. Croatian Privatization Fund	1,892	-	-	-	-	-	-	-	-
	6. Agency for Management of the Public Property	41,136	56,687	49,247	16,669	17,322	451	-	-	-
	7. Restructuring and Sale Center	-	-	17,192	-	-	17,192	14,710	15,200	29,910
	C) Budgetary Local Government	12,650,221	13,260,825	13,834,306	3,256,129	3,529,586	3,820,433	3,265,056	3,432,186	6,697,242
2	EXPENSE (A+B+C)	132,944,571	132,413,362	138,217,247	35,961,729	33,024,800	35,448,735	34,913,806	34,638,262	69,552,068
	A) Budgetary Central Government	116,163,322	115,318,008	119,880,768	31,502,987	28,423,126	30,128,201	30,886,446	30,405,101	61,291,547
	B) Extrabudgetary Users (1+...+7)	4,151,516	3,838,098	4,482,523	1,021,732	1,416,258	1,415,551	724,303	869,201	1,593,504
	1. Croatian Waters	1,436,668	1,439,851	1,455,114	468,602	385,670	447,373	211,879	387,095	598,974
	2. Fund for Environmental Protection and Energy Efficiency	884,255	933,983	834,970	187,599	238,023	263,953	195,249	212,437	407,686
	3. Croatian Roads Ltd.	1,320,918	1,276,972	1,478,081	323,290	404,774	454,808	298,103	242,755	540,858
	4. State Agency for Deposit Insurance and Bank Rehabilitation	408,867	89,460	538,282	3,503	318,229	210,653	5,453	6,952	12,405
	5. Croatian Privatization Fund	16,161	-	-	-	-	-	-	-	-
	6. Agency for Management of the Public Property	84,648	97,832	138,861	38,738	69,562	1,549	-	-	-
	7. Restructuring and Sale Center	-	-	37,215	-	-	37,215	13,619	19,962	33,581
	C) Budgetary Local Government	12,629,732	13,257,257	13,853,957	3,437,010	3,185,416	3,904,983	3,303,057	3,363,960	6,667,017
	NET-GROSS OPERATING BALANCE (1-2)	-9,920,042	-6,281,758	-12,338,607	-4,640,010	-1,046,436	-1,789,027	-5,883,988	378,149	-5,505,840
31	NET ACQUISITION OF NONFINANCIAL ASSETS	5,043,893	4,573,653	5,264,132	1,137,510	1,172,074	1,743,276	1,040,024	831,071	1,871,095
	Acquisition (A+B+C)	5,876,148	5,175,902	6,040,604	1,295,476	1,342,234	2,041,600	1,224,626	1,069,256	2,293,323
	A) Budgetary Central Government	1,485,978	1,107,982	1,564,011	257,983	228,156	805,354	414,956	290,441	705,397
	B) Extrabudgetary users	2,265,942	2,334,270	2,377,872	655,424	575,423	557,432	358,838	375,865	734,703
	C) Budgetary Local Government	2,124,228	1,733,651	2,098,721	382,069	538,655	678,814	402,723	402,950	853,223
	Disposals (A+B+C)	832,255	602,250	776,472	157,966	170,159	298,324	184,043	238,185	422,228
	A) Budgetary Central Government	347,008	278,356	259,494	59,713	63,006	68,400	125,364	178,102	303,466
	B) Extrabudgetary users	32,411	30,831	28,786	3,224	9,964	2,698	1,753	588	2,341
	C) Budgetary Local Government	452,836	293,063	488,192	95,029	97,190	227,196	56,926	59,495	116,421
	NET LENDING-BORROWING (1-2-31)	-14,963,935	-10,855,411	-17,602,739	-5,777,520	-2,218,511	-3,532,302	-6,924,013	-452,922	-7,376,935
	FINANCING (33-32)	14,963,935	10,855,411	17,602,739	5,777,520	2,218,511	3,532,302	6,924,013	452,922	7,376,935
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	87,221	58,456	14,305,668	4,414,477	531,440	9,922,409	-5,173,085	3,133,441	-2,039,644
321	Domestic (A+B+C)	81,880	51,953	14,100,423	4,414,477	531,125	9,718,471	-5,174,012	3,133,441	-2,040,571
	A) Budgetary Central Government	-817,680	-674,443	13,792,673	4,624,603	415,797	9,380,650	-5,577,478	2,987,556	-2,589,922
	B) Extrabudgetary users	458,803	479,212	148,212	-177,619	-77,720	362,045	298,888	85,167	384,055
	C) Budgetary Local Government	440,757	247,184	159,538	-32,508	193,048	-24,224	104,578	60,718	165,296
322	Foreign (A+B+C)	5,341	6,503	205,245	0	315	203,938	927	0	927
	A) Budgetary Central Government	5,341	6,503	205,245	0	315	203,938	927	0	927
	B) Extrabudgetary users	0	0	0	0	0	0	0	0	0
	C) Budgetary Local Government	0	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	15,051,156	10,913,866	31,908,407	10,191,996	2,749,951	13,454,711	1,750,928	3,586,363	5,337,291
331	Domestic (A+B+C)	6,465,835	2,864,041	10,340,894	1,708,294	2,746,266	1,946,619	3,398,286	-1,275,086	2,123,200
	A) Budgetary Central Government	4,793,136	1,413,994	8,904,914	1,482,863	2,528,989	925,630	3,331,319	-1,112,984	2,218,335
	B) Extrabudgetary users	1,655,254	1,544,335	1,680,837	289,256	378,582	952,197	140,207	-61,650	78,557
	C) Budgetary Local Government	17,444	-94,288	-244,857	-63,826	-161,305	68,792	-73,241	-100,452	-173,692
332	Foreign (A+B+C)	8,585,321	8,049,825	21,567,513	8,483,702	3,686	11,508,092	-1,647,358	4,861,449	3,214,091
	A) Budgetary Central Government	8,597,227	8,125,181	21,534,837	8,534,787	23,702	11,463,400	-1,636,665	4,841,029	3,204,365
	B) Extrabudgetary users	-5,401	-69,157	38,158	-52,471	-15,892	46,050	-9,289	21,817	12,528
	C) Budgetary Local Government	-6,505	-6,199	-5,482	1,386	-4,124	-1,358	-1,405	-1,398	-2,802

Source: Ministry of Finance

TABLE 23: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (30 JUNE 2014)

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,571,371	2019	5.38%
Bonds - Series 09 D-15	EUR	350,000	2,649,980	2015	4.25%
Bonds - Series 10 D-15	HRK	5,500,000	5,500,000	2015	5.25%
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	7,571,371	2020	6.50%
Bonds - Series 15 D-17	HRK	4,000,000	4,000,000	2017	6.25%
Bonds - Series 16 D-16	HRK	3,500,000	3,500,000	2016	5.75%
Bonds - Series 17 D-22	EUR	1,000,000	7,571,371	2022	6.50%
Bonds - Series 18 D-18	HRK	2,750,000	2,750,000	2018	5.25%
Bonds - Series 19 D-24	EUR	1,400,000	10,599,919	2024	5.75%
Syndicated FX loan I	EUR	329,184	2,492,372	2017	4.59%
Syndicated FX loan II	EUR	193,727	1,466,776	2016	4.37%
Syndicated FX loan III	EUR	692,500	5,243,174	2016	4.49%
Other FX loans	EUR	234,333	1,774,225	2018	5.50%
Long term loan - HZZO	EUR	265,000	2,006,413	2016	4.56%
Long term loan - HZZO	HRK	922,667	922,667	2018	5.00%
Other medium and long term debt	HRK	8,008,722	8,008,722		
Medium and long term debt			84,128,362		
Treasury Bills	HRK	24,046,000	24,046,000		
Treasury Bills indexed to foreign currency	EUR	98,200	743,509		
Treasury Bills FX	EUR	700,000	5,299,960		
Other short-term debt	HRK	2,640,062	2,640,062		
Short-term debt			32,729,530		
Total debt			116,857,892		

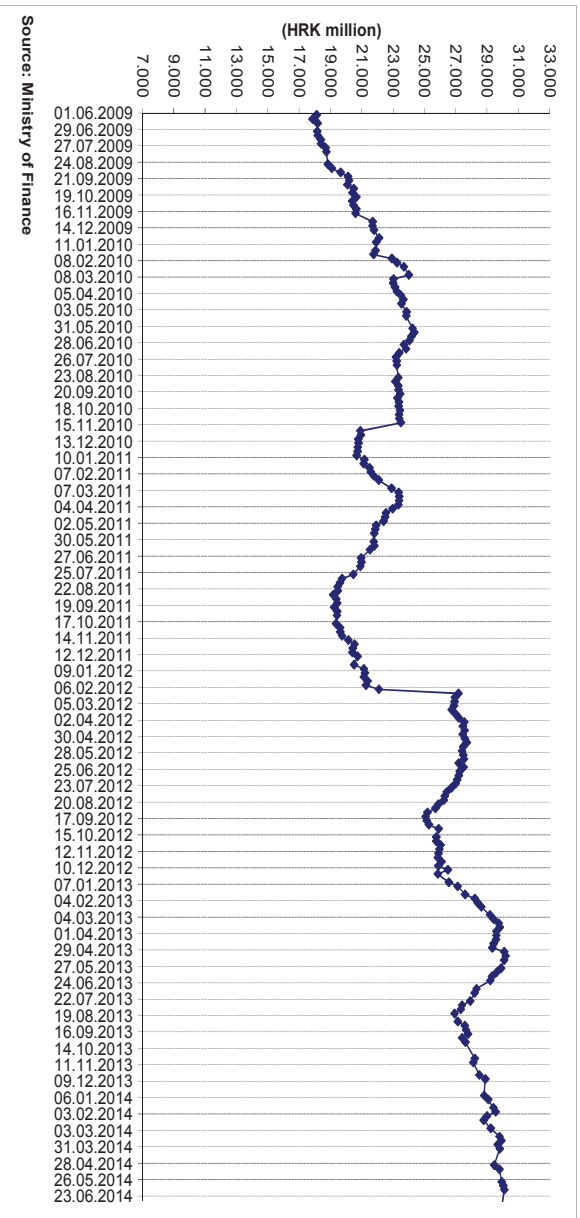
Source: Ministry of Finance

TABLE 24: RESULTS OF TREASURY BILL'S AUCTIONS HELD BY THE MINISTRY OF FINANCE

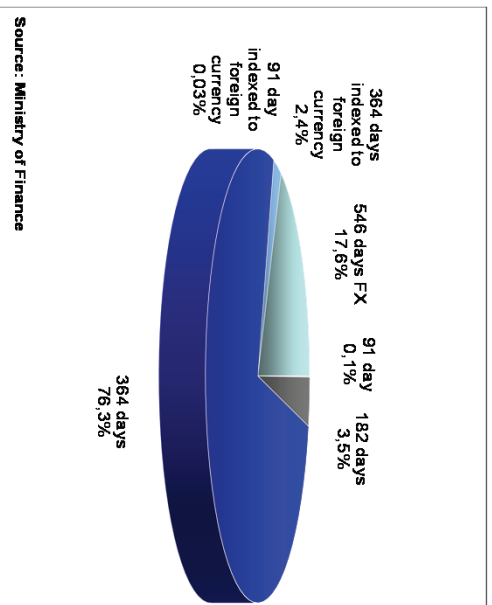
Day of Auction	91 day				182 days				364 days				91 day				364 days			
	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (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 (EUR)	Total bids received (EUR)	Weighted average of the bids received (EUR) / Yielding (%)	Uniform price allocation per 100 EUR (EUR) / Yielding (%)
02.07.2013					5,000	5,000	99.110 / 1.80%	99.110 / 1.80%	215,000	315,000	97.450 / 2.62%	97.520 / 2.55%	1,000	1,000	99.863 / 0.55%	99.863 / 0.55%	2,000	2,000	98.720 / 1.30%	98.720 / 1.30%
27.08.2013	230,000	310,000	99.750 / 1.01%	99.751 / 1.00%	140,000	325,000	99.105 / 1.81%	99.159 / 1.70%	1,200,000	1,507,000	97.554 / 2.51%	97.520 / 2.55%	6,000	10,700	99.715 / 1.15%	99.863 / 0.55%	8,800	37,000	98.853 / 2.20%	98.817 / 1.20%
03.09.2013	230,000	230,000	99.756 / 0.98%	99.750 / 1.00%	335,000	355,000	99.156 / 1.71%	99.159 / 1.70%	1,112,000	1,197,000	97.576 / 2.49%	97.520 / 2.55%	4,000	4,000	99.863 / 0.55%	99.863 / 0.55%	11,000	32,800	98.423 / 1.61%	98.866 / 1.15%
10.09.2013	306,000	306,000	99.751 / 1.00%	99.751 / 1.00%	48,000	48,000	99.200 / 1.62%	99.184 / 1.65%	600,000	650,000	97.587 / 2.48%	97.520 / 2.55%	1,000	1,000	99.900 / 0.40%	99.900 / 0.40%	18,100	18,100	98.899 / 1.12%	98.866 / 1.15%
17.09.2013	100,000	100,000	99.764 / 0.95%	99.751 / 1.00%	40,000	40,000	99.215 / 1.59%	99.209 / 1.60%	388,000	458,000	97.577 / 2.49%	97.520 / 2.55%	20,000	20,000	99.863 / 0.55%	99.863 / 0.55%	2,600	2,600	98.964 / 1.05%	98.964 / 1.05%
01.10.2013	390,000	397,000	99.755 / 0.99%	99.754 / 0.99%	105,000	107,000	99.257 / 1.50%	99.258 / 1.50%	632,000	682,000	97.744 / 2.31%	97.520 / 2.55%	5,000	5,000	99.863 / 0.55%	99.863 / 0.55%	2,000	2,000	98.964 / 1.05%	98.964 / 1.05%
29.10.2013	210,000	240,000	99.775 / 0.90%	99.776 / 0.90%	102,000	102,000	99.299 / 1.42%	99.282 / 1.45%	1,097,000	1,100,000	97.571 / 2.50%	97.520 / 2.55%	10,000	10,000	99.863 / 0.55%	99.863 / 0.55%	3,000	3,000	99.209 / 0.80%	99.209 / 0.80%
26.11.2013	271,000	271,000	99.788 / 0.85%	99.776 / 0.90%	14,000	14,000	99.342 / 1.33%	99.307 / 1.40%	1,300,000	1,660,000	97.638 / 2.43%	97.567 / 2.50%	24,000	24,000	99.868 / 0.53%	99.863 / 0.55%	1,000	1,000	99.307 / 0.70%	99.307 / 0.70%
03.12.2013	140,000	140,000	99.802 / 0.80%	99.801 / 0.80%	40,000	43,000	99.349 / 1.31%	99.356 / 1.30%	1,554,000	1,864,000	97.623 / 2.44%	97.568 / 2.50%	1,800	1,800	99.888 / 0.45%	99.888 / 0.45%				
10.12.2013	191,000	191,000	99.818 / 0.73%	99.813 / 0.75%	60,000	60,000	99.405 / 1.20%	99.405 / 1.20%	1,200,000	1,805,000	97.640 / 2.42%	97.616 / 2.45%	13,900	13,900	99.890 / 0.44%	99.888 / 0.45%	1,500	3,000	98.917 / 1.10%	99.307 / 0.70%
30.12.2013					120,000	120,000	99.434 / 1.14%	99.405 / 1.20%	812,000	1,267,000	97.686 / 2.38%	97.663 / 2.40%								
07.01.2014									675,000	1,092,000	97.752 / 2.31%	97.759 / 2.30%					500	500	99.405 / 0.60%	99.405 / 0.60%
21.01.2014									647,000	1,014,000	97.904 / 2.15%	97.949 / 2.10%					2,400	22,400	98.891 / 1.12%	99.504 / 0.50%
28.01.2014	55,000	55,000	99.854 / 0.59%	99.826 / 0.70%					744,000	744,000	98.109 / 1.93%	98.001 / 2.05%								
04.02.2014	75,000	75,000	99.842 / 0.63%	99.826 / 0.70%	70,000	70,000	99.447 / 1.12%	99.405 / 1.20%	721,000	851,000	98.014 / 2.03%	98.001 / 2.05%								
25.02.2014	55,000	55,000	99.846 / 0.62%	99.838 / 0.65%	281,000	281,000	99.428 / 1.15%	99.405 / 1.20%	1,200,000	1,565,000	98.055 / 1.99%	98.001 / 2.05%	2,000	2,000	99.900 / 0.40%	99.900 / 0.40%	10,000	20,000	99.124 / 0.89%	99.365 / 0.65%
04.03.2014	40,000	40,000	99.851 / 0.60%	99.851 / 0.60%	149,000	149,000	99.428 / 1.15%	99.405 / 1.20%	1,505,000	1,790,000	98.057 / 1.99%	98.044 / 2.00%					2,300	12,300	98.983 / 1.03%	99.454 / 0.55%
11.03.2014					211,000	211,000	99.420 / 1.17%	99.405 / 1.20%	1,591,000	1,591,000	98.084 / 1.96%	98.044 / 2.00%					1,500	1,500	99.553 / 0.45%	99.553 / 0.45%
18.03.2014									671,000	721,000	98.055 / 1.99%	98.044 / 2.00%								
01.04.2014	15,000	15,000	99.867 / 0.53%	99.863 / 0.55%	25,000	25,000	99.435 / 1.14%	99.407 / 1.20%	913,000	913,000	98.081 / 1.96%	98.044 / 2.00%	1,000	1,000	99.888 / 0.45%	99.888 / 0.45%	2,000	2,000	99.628 / 0.37%	99.603 / 0.40%
29.04.2014					50,000	50,000	99.438 / 1.13%	99.405 / 1.20%	1,008,000	1,008,000	98.092 / 1.95%	98.044 / 2.00%					500	500	99.603 / 0.40%	99.603 / 0.40%
06.05.2014					25,000	25,000	99.456 / 1.10%	99.454 / 1.10%	877,000	937,000	98.053 / 1.99%	98.044 / 2.00%					0	5,000	98.769 / 1.25%	
27.05.2014									645,000	665,000	98.075 / 1.97%	98.044 / 2.00%					28,000	28,000	99.509 / 0.50%	99.504 / 0.50%
03.06.2014					120,000	120,000	99.463 / 1.08%	99.455 / 1.10%	1,163,000	1,163,000	98.066 / 1.98%	98.044 / 2.00%								
10.06.2014	10,000	10,000	99.857 / 0.57%	99.851 / 0.60%					500,000	759,000	98.069 / 1.97%	98.046 / 2.00%								

Source: Ministry of Finance

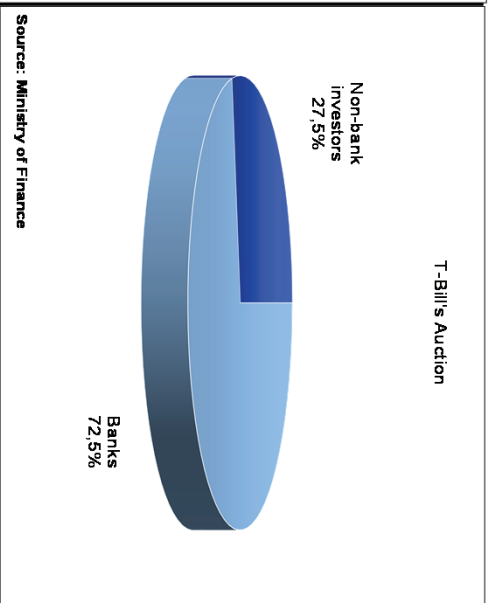
T-Bills outstanding debt



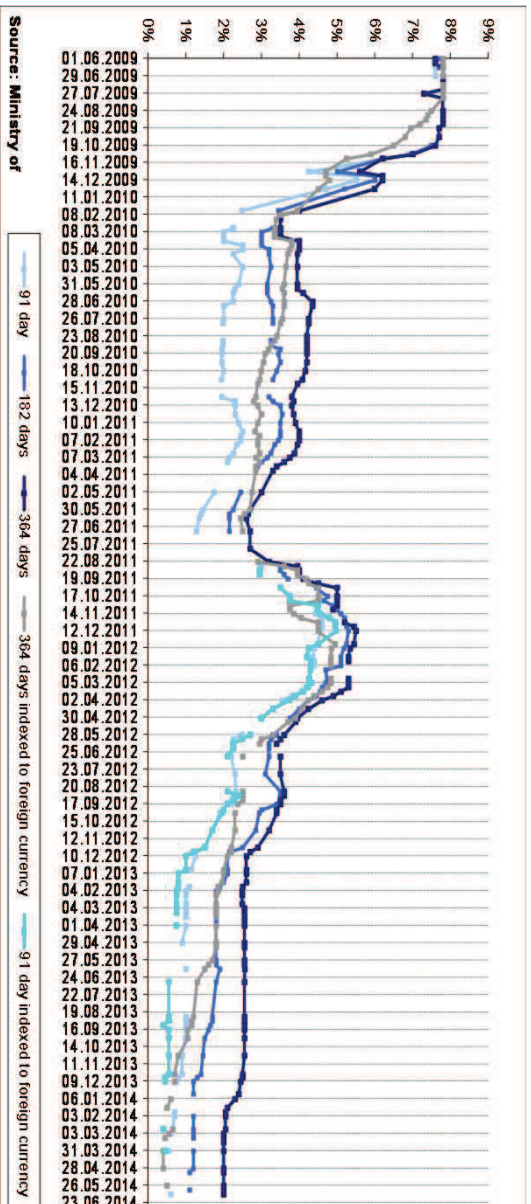
Structure of outstanding T-Bills on 30 June 2014



Structure of bids accepted according to buyers, June 2014



Annual yield on T-Bills



NOTES ON METHODOLOGY

General note for the tables from 2 to 21:

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 which entered into force on January 1, 2009. (Official Gazette No. 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 revenues (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 Croatian Pension Insurance Administration. 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 Croatian Institute for Health Insurance, 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 extrabudgetary 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 Croatian Pension Insurance Administration, Croatian Institute for Health Insurance and 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 to 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 Croatian Pension Insurance Administration.

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 Croatian Employment Service and Croatian Institute for Health Insurance respectively.

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

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 Regional Development Fund and Development and Employment Fund as budget users, which were prior to that classified as extrabudgetary funds.

Since 2007 social security funds (Croatian Pension Insurance Administration, Croatian Institute for Health Insurance 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 Nos. 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 transactions of nonfinancial assets (31), net transactions of financial assets (32) and net transactions 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 9-16

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.

Croatian Pension Insurance Administration, Croatian Institute for Health Insurance, Croatian Employment Service and public enterprise Croatian Waters have been classified as extrabudgetary users since 1994. By the end of 2001 two more funds were created, namely 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 Croatian Pension Insurance Administration 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 Croatian Pension Insurance Administration.

As of the 1st of January 2002, revenues from contributions and expenses for settlement of particular obligations of Croatian Institute for Health Insurance 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 Croatian Motorways and Croatian Roads. These entities took over the functions of former Croatian Road Authority. Data on these entities as well as data on State Agency for Deposit Insurance and Bank Rehabilitation and 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 Fund for Environmental Protection and Energy Efficiency. Further, since the 1st of May 2004, payments of foreign pensions were performed directly through the State Treasury and no longer by transfer to Croatian Pension Insurance Administration.

As of the 1st of January 2007, all the transactions of Croatian Pension Insurance Administration, Croatian Institute for Health Insurance and Croatian Employment Service have been included in the Budgetary Central Government.

Croatian Privatization Fund (HFP) operated until 31st of March 2011. Since 1st April 2011, Agency for Management of the Public Property (AUDIO) operates, which has included HFP and a former Budgetary Central Government user - Central State Administrative Office for State Property Management.

As of the 1st October 2013 Restructuring and Sale Center (CERP) started operating. According to Article 25 of Management and Disposition of Property in Ownership of the Republic of Croatia Law (Official Gazette, number 94/2013), CERP is legal successor of all rights and obligations of abolished Agency for Management of the Public Property (AUDIO), made contracts and initiated court and other proceedings in which AUDIO was one of the parties. In addition to newly established CERP, AUDIO's business was also taken over by the State Property Management Administration.

Tables 9-16 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, 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 No 154. The said change, besides the changes in the extrabudgetary users' tables, implies also the recalculation in the tables 3, 8, 17, 18, 18A, 18B, 20 and 21.

Table 17: 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 17 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 18: Consolidated Central Government According to Government Level

Table 18 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 18A-18B

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 19: Local Government Transactions (the largest 53 units)

Table 19 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 70 to 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 19 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 20 Consolidated General Government by Economic Category

Table 20 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 21: Consolidated General Government by government level

Table 21 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 20.

Table 22: General Government debt stock

Due to the change in the debt computation methodology and change in publication system, data on General Government debt stock will no longer be available in Monthly Statistical Review of the Ministry of Finance. Data will be published in the Croatian National Bank Bulletin.

Starting with Bulletin No. 196 of Croatian National Bank, Table13 shows general government debt, which consists of central government debt, local government debt and social security funds debt. Starting with Bulletin No. 196, the methodology used was aligned with the European system of national and regional accounts (hereinafter: ESA95) and Eurostat Manual on Government Deficit and Debt. Table 13 shows general government sector debt stock in kuna. As from 31 December 2010, an official sector classification of institutional units in the Republic of Croatia is used, in accordance with the Decision on the statistical classification of institutional sectors issued by the Central Bureau of Statistics, which is based on ESA95 methodology which divides the general government into the following subsectors: central government, social security funds and local government.

Table 23: 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, Nos. 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 5 percent.

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 6.5 percent (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 6.875 percent 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 6.875 percent (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 8percent 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 8.375percent 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 8.5percent annual interest rate with the maturity in 2004.

Table 24: 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 24 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).

Note:

All diagrams shown in text about fiscal sector refer to 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>

MANAGEMENT OF THE MINISTRY OF FINANCE



ADVANCE RELEASE CALENDAR

Ministry of Finance Monthly Statistical Review	Notes	Release			
		October 14	October 14	November 14	December 14
Number		226	227	228	229
SDDS Data Category		October 14	October 14	November 14	December 14
General Government operations	1)			(9/14)	
Central Government operations	2)	(7/14)	(8/14)	(9/14)	(10/14)
Internal Central Government Debt	3)	(7/14)	(8/14)	(9/14)	(10/14)

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

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