



REPUBLIC OF CROATIA - MINISTRY OF FINANCE

STATISTICAL REVIEW

MINISTRY OF FINANCE MONTHLY STATISTICAL REVIEW - NUMBER **235 - 237**

ZAGREB, APRIL - JUNE 2015

IV-VI/2015

COMPILED AND PUBLISHED BY: MINISTRY OF FINANCE, BUREAU FOR MACROECONOMIC AND FISCAL ANALYSIS AND PROJECTIONS

KATANČIĆEVA 5, 10000 ZAGREB, REPUBLIC OF CROATIA
TEL: (385) 1 4591267
FAX: (385) 1 4591393

Editor:

Bureau for Macroeconomic and Fiscal Analysis and Projections

**WHEN USING DATA FROM THIS PUBLICATION,
PLEASE CITE THE SOURCE**

Available on the Internet: www.mfin.hr

SYMBOLS

§ preliminary data

ISSN 1334-4013

CONTENTS

Table 1: Basic Macroeconomic Indicators for the Croatian Economy	3
Table 2: Budgetary Central Government Revenue	4
Table 3: Budgetary Central Government Expense	5
Table 4: Transactions in Nonfinancial Assets of Budgetary Central Government	6
Table 5: Transactions in Financial Assets of Budgetary Central Government	7
Table 6: Transactions in Liabilities of Budgetary Central Government	8
Table 7a: Transactions in Financial Assets and Liabilities, by Sectors	9
Table 8: Statement of Budgetary Central Government Operations	10
Table 8A/8B: Measures of Budgetary Central Government Deficit/Surplus	11
Table 9: Croatian Institute for Health Insurance Transactions	12
Table 10: Croatian Waters Transactions	13
Table 11: Fund for Environmental Protection and Energy Efficiency Transactions	14
Table 12: Croatian Motorways Ltd. Transactions	15
Table 13: Croatian Roads Ltd. Transactions	16
Table 14: State Agency for Deposit Insurance and Banks Rehabilitation Transactions	17
Table 15: Croatian Privatization Fund Transactions	18
Table 16: Agency for Management of the Public Property	19
Table 17: Restructuring and Sale Center	20
Table 18: Consolidated Central Government by Economic Category	21
Table 19: Consolidated Central Government According to Government Level	22
Table 19A/19B: Measures of Consolidated Central Government Deficit/Surplus	23
Table 20A: Local Government Transactions (the largest 53 units)	24
Table 21A: Consolidated General Government by Economic Category	25
Table 22A: Consolidated General Government According to Government Level	26
Table 20B: Local Government Transactions (all units)	27
Table 21B: Consolidated General Government by Economic Category	28
Table 22B: Consolidated General Government According to Government Level	29
Table 23: Consolidated Central Government Domestic Debt	30
Table 24: Results of Treasury Bill's Auctions held by the Ministry of Finance	33
Treasury Bills	34
Notes on Methodology	36
Management of the Ministry of Finance	42
Advance Release Calendar	43

TABLE 1: BASIC MACROECONOMIC INDICATORS FOR THE CROATIAN ECONOMY

	2009	2010	2011	2012	2013	2014	2014		2015		2014		2015					
							Q3	Q4	Q1	Q2	XII	I	II	III	IV	V	VI	
GDP, current prices (mil. HRK)	330,966	328,041	332,587	330,456	329,571	328,431	89,483	82,178	75,533	83,047	-	-	-	-	-	-	-	
GDP, real year-on-year growth rate as %	-7.4	-1.7	-0.3	-2.2	-1.1	-0.4	-0.2	0.2	0.5	1.2	-	-	-	-	-	-	-	
Industrial production volume index (working-day adjusted indices), year-on-year growth rate as %	-	-1.5	-1.2	-5.6	-2.0	1.3	0.2	3.6	0.3	2.4	5.3	-5.0	1.9	3.5	1.2	4.4	1.5	
Retail sales turnover (working-day adjusted indices), real year-on-year growth rate as %	-11.3	-2.6	1.0	-4.3	-0.4	0.3	-0.2	1.7	1.7	2.5	2.6	2.1	1.9	1.1	2.5	4.1	0.9	
Construction work index (working-day adjusted indices), year-on-year growth rate as %	-	-17.2	-11.3	-12.0	-4.8	-7.4	-7.2	-4.8	-1.1	-0.1	-5.9	-1.0	-1.9	1.3	0.3	0.6	-2.2	
Number of tourist nights, year-on-year growth rate as %	-1.4	2.6	7.0	4.0	3.3	2.6	1.9	3.6	18.7	5.1	9.8	16.2	15.4	22.0	0.7	19.9	0.4	
Industrial producer price index, period average, year-on-year growth rate as %	-0.4	4.3	6.3	7.0	0.5	-2.7	-2.9	-2.6	-4.1	-2.8	-3.4	-5.6	-4.0	-2.7	-3.2	-2.6	-2.7	
Consumer price index, period average, year-on-year growth rate as %	2.4	1.1	2.3	3.4	2.2	-0.2	-0.2	0.0	-0.4	0.0	-0.5	-0.9	-0.4	0.1	-0.1	0.0	0.0	
Total persons in employment, period average	1,498,784	1,432,454	1,411,238	1,395,111	1,364,298	1,342,149	1,370,982	1,326,199	1,298,976	1,336,202	1,313,147	1,300,084	1,295,668	1,301,176	1,316,826	1,336,678	1,355,101	
Registered unemployed persons, period average	263,174	302,425	305,333	324,323	345,112	328,187	292,189	311,754	326,064	277,514	316,763	329,230	329,751	319,211	297,088	275,381	260,073	
Registered unemployment rate, period average, %	14.9	17.4	17.8	18.9	20.2	19.6	17.6	18.9	20.1	17.2	19.0	20.2	20.3	19.7	18.4	17.1	16.1	
ILO unemployment rate, period average, %	9.2	11.6	13.7	15.9	17.3	17.3	15.7	18.3	18.1	15.5	-	-	-	-	-	-	-	
Average monthly gross earning, in HRK	7,711	7,679	7,796	7,875	7,939	7,953	7,908	8,027	7,974	8,078	8,067	7,977	7,837	8,108	8,011	8,017	8,207	
Average monthly gross earning, year-on-year growth rate as %	2.2	-0.4	1.5	1.0	0.8	0.2	0.3	0.6	0.7	1.5	0.8	-0.4	0.4	2.0	1.2	1.1	2.3	
Exchange rate EUR/HRK, period average	7.34	7.29	7.43	7.52	7.57	7.63	7.61	7.66	7.68	7.57	7.67	7.68	7.71	7.65	7.59	7.55	7.57	
Exchange rate USD/HRK, period average	5.28	5.50	5.34	5.85	5.71	5.75	5.74	6.13	6.81	6.86	6.21	6.60	6.79	7.05	7.06	6.76	6.76	
Trade Balance (mil. EUR)	-7,691	-6,232	-6,699	-6,587	-6,938	-6,761	-1,796	-1,368	-1,686	-1,847	-358	-413	-556	-717	-646	-612	-589	
Exports (mil. EUR)	7,529	8,905	9,582	9,628	9,589	10,369	2,716	2,755	2,574	2,936	911	740	877	957	960	938	1,038	
Imports (mil. EUR)	15,220	15,137	16,281	16,216	16,528	17,129	4,512	4,123	4,260	4,783	1,269	1,154	1,433	1,673	1,606	1,550	1,627	
Current account balance (mil. EUR)	-2,304	-487	-349	-57	354	280	2,800	-597	-1,283	3	-	-	-	-	-	-	-	
Current account balance (as % of GDP)	-5.1	-1.1	-0.8	-0.1	0.8	0.7	0.3	0.8	1.3	2.1	-	-	-	-	-	-	-	
International reserves of CNB, end of period (mil. EUR)	10,376	10,660	11,195	11,236	12,908	12,688	12,116	12,688	14,158	13,734	12,688	11,604	12,866	14,158	14,737	14,163	13,734	
External debt, end of period (mil. EUR)	45,600	46,908	46,397	45,297	45,958	46,664	46,512	46,664	49,173	48,869	46,664	46,674	47,958	49,173	49,672	49,213	48,869	
Internal debt of Consolidated Central Government, end of period (mil. HRK)	72,261	84,361	90,340	103,254	113,676	120,314	111,871	120,314	121,700	118,781	120,314	120,427	123,458	121,700	121,576	121,234	118,781	
Other monetary financial institutions' loans, year-on-year growth rate as %	2.2	7.2	6.1	-2.4	0.9	-2.3	-5.2	-2.3	-0.6	-0.7	-2.3	0.2	0.4	-0.6	-1.1	-0.4	-0.7	
Interest rate on treasury bills of 91 days maturity, end of period, %	4.70	2.30	4.55	1.25	0.75	0.28	0.40	0.28	0.28		0.28	-	-	0.28	-	-	-	
ZIBOR (3 m), period average, %	8.96	2.43	3.15	3.43	1.51	0.97	1.01	1.11	1.11	0.97	1.09	1.08	1.12	1.12	1.01	0.96	0.94	

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

TABLE 2: BUDGETARY CENTRAL GOVERNMENT REVENUE

	(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
1	REVENUE (11+12+13+14)	109,558,928	108,585,049	29,999,366	28,431,760	114,044,485	23,457,780	27,280,874	50,738,654	10,027,702	7,569,575	9,683,597
11	Taxes (111+113+114+115+116)	64,693,898	63,044,946	17,689,893	16,065,555	63,349,864	15,096,185	16,775,842	31,872,027	6,308,188	4,754,005	5,713,649
111	Taxes of income and profits and capital gains (1111+1112)	8,966,867	7,738,141	1,293,039	1,912,468	7,059,707	2,203,554	2,264,735	4,468,289	1,392,493	442,910	429,332
1111	Payable by individuals	1,269,525	1,372,698	269,163	414,237	1,401,942	483,011	527,897	1,010,908	184,707	171,689	171,501
1112	Payable by corporations and other enterprises	7,697,342	6,365,443	1,023,876	1,498,231	5,657,765	1,720,543	1,736,838	3,457,381	1,207,786	271,221	257,831
113	Taxes on property	397,736	462,315	93,762	105,811	385,981	38,285	45,758	84,043	14,163	16,847	14,748
114	Taxes on goods and services (1141+...+1146)	53,205,019	53,349,544	16,145,355	13,871,489	55,191,815	12,714,697	14,298,965	27,013,662	4,844,921	4,242,108	5,211,936
1141	General taxes on goods and services (11411+11412)	40,778,865	40,388,379	11,852,982	10,322,499	41,076,665	9,771,810	10,570,406	20,342,216	3,667,541	3,046,986	3,855,879
11411	Value-added taxes	40,652,023	40,253,061	11,814,268	10,283,068	40,923,499	9,730,125	10,528,853	20,258,978	3,652,736	3,033,883	3,842,234
11412	Sales taxes	126,841	135,319	38,714	39,431	153,166	41,685	41,553	83,238	14,805	13,103	13,645
1142	Excises (11421+11422+11423+11424+11425+11426+11427+11428)	11,206,489	11,682,936	4,015,752	3,156,787	12,846,449	2,639,322	3,367,823	6,007,145	1,058,805	1,075,385	1,233,633
11421	- on cars, other motor vehicles, boats and planes	532,226	550,826	200,750	178,258	781,614	158,005	231,362	389,367	68,102	75,560	87,700
11422	- on petroleum products	5,678,586	6,496,009	2,193,975	1,824,389	7,122,179	1,527,737	1,816,819	3,344,557	559,956	589,371	667,493
11423	- on alcohol	190,874	172,331	76,808	60,311	233,094	51,675	57,752	109,427	15,711	18,527	23,513
11424	- on beer	631,038	606,557	234,730	124,886	597,903	91,557	161,129	252,686	50,598	48,582	61,949
11425	- on nonalcoholic beverages	119,379	114,747	57,830	5,593	117,635	21,247	31,737	52,984	9,905	10,298	11,533
11426	- on tobacco products	3,915,174	3,616,934	1,219,515	933,705	3,875,598	763,177	1,036,970	1,800,147	343,445	322,544	370,981
11427	- on coffee	116,045	122,012	32,140	29,593	118,245	25,896	32,043	57,938	11,088	10,496	10,459
11428	- on luxury goods	23,168	3,520	4	52	181	27	12	39	1	5	5
115	Taxes on international trade and transactions	1,754,364	1,159,371	83,655	102,889	424,501	72,299	88,472	160,771	33,299	29,241	25,932
116	Other taxes	369,912	335,576	74,082	72,898	287,860	67,350	77,912	145,262	23,312	22,899	31,701
12	Social contributions	37,845,871	37,149,263	10,083,954	9,901,430	41,701,505	5,141,478	5,380,639	10,522,117	1,761,379	1,763,409	1,855,851
121	Social security contributions (1211+1212+1213+1214)	37,845,871	37,149,263	10,083,954	9,901,430	41,701,505	5,141,478	5,380,639	10,522,117	1,761,379	1,763,409	1,855,851
1211	Employee contributions	17,493,535	17,619,709	4,610,036	4,466,319	20,929,492	4,311,381	4,484,531	8,795,912	1,467,034	1,475,332	1,542,165
1212	Employer contributions	19,771,608	18,924,562	5,382,516	5,315,225	20,384,790	814,313	870,874	1,685,187	283,215	281,268	306,391
1213	Self-employed or unemployed contributions	580,727	604,992	91,402	119,886	387,223	15,784	25,234	41,018	11,130	6,809	7,295
1214	Unallocable contributions	0	0	0	0	0	0	0	0	0	0	0
13	Grants	968,378	1,737,825	363,984	649,710	2,267,995	1,378,152	3,838,741	5,216,893	1,509,930	695,563	1,633,248
14	Other revenue (141+142+143+144+145)	6,050,782	6,653,016	1,861,535	1,815,065	6,725,121	1,841,965	1,285,652	3,127,617	448,205	356,598	480,849
141	Property income (1411+1412+1413+1415)	1,963,801	1,748,331	883,002	550,753	2,368,578	905,790	242,586	1,148,376	99,471	58,187	84,928
1411	Interest	59,214	123,816	55,475	18,502	103,944	21,505	18,263	39,768	5,800	2,467	9,996
1412	Dividends	681,776	577,348	454,038	25,494	1,107,328	524,506	7,452	531,958	113	671	6,668
1413	Withdrawals from income of quasi-corporations	0	0	0	0	0	0	0	0	0	0	0
1415	Rent	1,222,812	1,047,166	373,489	506,757	1,157,306	359,779	216,871	576,650	93,558	55,049	68,264
142	Sales of goods and services (1422+1423)	1,662,470	1,786,642	421,223	417,152	1,577,607	520,799	652,295	1,173,094	205,993	190,009	256,293
1421	Sales of market establishments	0	0	0	0	0	0	2	2	0	0	2
1422	Administrative fees	990,828	1,017,183	215,591	188,152	776,730	199,192	273,655	472,847	109,059	74,055	90,541
1423	Incidental sales by nonmarket establishments	671,643	769,459	205,632	229,000	800,877	321,607	378,638	700,245	96,934	115,954	165,750
143	Fines, penalties, and forfeits	525,955	580,941	158,607	147,551	621,703	151,129	130,285	281,414	53,082	32,520	44,683
144	Voluntary transfers other than grants	46,341	52,446	7,016	36,613	48,504	21,809	21,967	43,776	6,778	8,053	7,136
145	Miscellaneous and unidentified revenue	1,852,214	2,484,657	391,687	662,996	2,108,729	242,438	238,519	480,957	82,881	67,829	87,809

Source: Ministry of Finance

Note: From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

TABLE 3: BUDGETARY CENTRAL GOVERNMENT EXPENSE

	(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
2	EXPENSE (21+22+24+25+26+27+28)	118,729,992	123,505,883	29,666,759	32,858,350	125,689,498	29,224,607	28,316,752	57,541,359	8,830,338	8,804,147	10,682,267
21	Compensation of employees (211+212)	31,383,210	30,461,818	7,514,506	7,481,796	30,031,999	6,203,207	6,240,904	12,444,111	2,071,162	2,086,515	2,083,227
211	Wages and salaries	26,910,038	26,286,011	6,377,367	6,341,065	25,632,714	5,265,591	5,298,158	10,563,749	1,758,707	1,771,806	1,767,645
212	Social contributions	4,473,172	4,175,807	1,137,139	1,140,731	4,399,285	937,616	942,746	1,880,362	312,455	314,709	315,582
22	Use of goods and services	7,406,320	7,537,416	1,584,059	2,403,154	7,186,012	2,148,354	2,371,175	4,519,529	704,838	650,881	1,015,456
24	Interest (241+242+243)	8,335,656	9,259,196	3,176,863	1,771,832	9,911,063	3,489,134	2,269,869	5,759,003	813,021	745,436	711,412
241	To nonresidents	3,123,476	3,755,471	1,318,503	923,041	4,411,192	1,259,009	1,389,431	2,648,440	630,621	372,383	386,427
242	To residents other than general government	5,212,180	5,503,725	1,858,360	848,791	5,499,871	2,230,125	880,438	3,110,563	182,400	373,053	324,985
25	Subsidies (251+252)	5,762,321	5,537,845	704,995	753,542	5,174,466	1,948,056	2,083,636	4,031,692	192,852	246,861	1,643,923
251	To public corporations	2,216,271	2,002,133	208,799	324,440	1,147,667	286,552	288,632	575,184	82,233	91,252	115,147
252	To private enterprises	3,546,050	3,535,712	496,196	429,102	4,026,799	1,661,504	1,795,004	3,456,508	110,619	155,609	1,528,776
26	Grants (261+262+263)	4,843,769	6,511,699	1,724,103	2,169,355	8,535,443	2,976,089	2,772,181	5,748,270	920,840	927,569	923,772
261	To foreign governments (2611+2612)	25,615	9,436	408	9,517	14,243	2,574	3,795	6,369	729	559	2,507
2611	Current	21,078	4,111	356	3,514	6,622	1,611	3,659	5,270	593	559	2,507
2612	Capital	4,537	5,326	52	6,003	7,621	963	136	1,099	136	0	0
262	To international organizations (2621+2622)	247,448	2,056,525	533,135	774,881	3,658,166	1,221,486	802,110	2,023,596	291,054	292,655	218,401
2621	Current	247,448	2,056,525	533,135	774,881	3,658,166	1,221,486	802,110	2,023,596	291,054	292,655	218,401
2622	Capital	0	0	0	0	0	0	0	0	0	0	0
263	To other general government units (2631+2632)	4,570,706	4,445,737	1,190,560	1,384,957	4,863,034	1,752,029	1,966,276	3,718,305	629,057	634,355	702,864
2631	Current	2,440,511	2,362,235	524,486	657,347	2,445,495	1,225,250	1,364,679	2,589,929	452,008	443,465	469,206
2632	Capital	2,130,195	2,083,502	666,074	727,610	2,417,539	526,779	601,597	1,128,376	177,049	190,890	233,658
27	Social benefits (271+272+273)	56,169,850	58,943,356	13,740,365	16,693,370	59,393,145	11,246,719	11,237,109	22,483,828	3,731,151	3,768,264	3,737,694
271	Social security benefits	42,797,897	45,411,600	10,318,397	13,057,970	45,731,750	7,943,824	7,932,942	15,876,766	2,671,466	2,635,976	2,625,500
272	Social assistance benefits	13,240,668	13,392,974	3,373,958	3,608,049	13,488,710	3,260,580	3,255,212	6,515,792	1,047,984	1,122,763	1,084,465
273	Employer social benefits	131,285	138,782	48,009	27,351	172,685	42,315	48,955	91,270	11,701	9,525	27,729
28	Other expense (281+282)	4,828,865	5,254,553	1,221,868	1,585,301	5,457,370	1,213,048	1,341,878	2,554,926	396,474	378,621	566,783
281	Property expense other than interest	66	340	5	207	233	192	451	643	187	73	191
282	Miscellaneous other expense (2821+2822)	4,828,799	5,254,213	1,221,863	1,585,094	5,457,137	1,212,856	1,341,427	2,554,283	396,287	378,548	566,592
2821	Current	2,068,407	2,316,424	590,066	705,569	2,760,629	772,482	884,331	1,656,813	254,577	228,277	401,477
2822	Capital	2,760,392	2,937,789	631,798	879,525	2,696,508	440,374	457,096	897,470	141,710	150,271	165,115

Source: Ministry of Finance

Note: From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

TABLE 4: TRANSACTIONS IN NONFINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	829,626	1,304,518	183,749	581,597	1,167,277	256,664	396,535	653,199	82,344	107,854	206,337
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,107,982	1,564,011	291,422	860,178	1,856,997	340,716	527,727	868,443	113,905	133,622	280,200
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	278,356	259,494	107,673	278,581	689,720	84,052	131,192	215,244	31,561	25,768	73,863
311	Fixed assets (3111+3112+3113)	772,151	1,036,609	182,649	547,056	1,069,402	227,097	435,819	662,916	84,467	107,350	244,002
311,1	Acquisitions: fixed assets (3111,1+3112,1+3113,1)	1,028,403	1,278,649	251,533	659,589	1,386,252	299,345	514,011	813,356	111,576	130,509	271,926
311,2	Disposals: fixed assets (3111,2+3112,2+3113,2)	256,251	242,040	68,884	112,533	316,850	72,248	78,192	150,440	27,109	23,159	27,924
3111	Buildings and structures (3111,1-3111,2)	265,596	381,100	35,996	254,654	332,087	-9,722	43,295	33,573	16,483	14,455	12,357
3111,1	Acquisitions: buildings and structures	514,471	620,335	103,663	366,066	645,476	61,582	120,141	181,723	43,436	37,571	39,134
3111,2	Disposals: buildings and structures	248,875	239,235	67,667	111,412	313,389	71,304	76,846	148,150	26,953	23,116	26,777
3112	Machinery and equipment (3112,1-3112,2)	433,550	610,369	139,816	260,165	685,283	222,485	374,689	597,174	65,252	89,031	220,406
3112,1	Acquisitions: machinery and equipment	440,927	613,172	141,033	261,286	688,744	223,429	376,035	599,464	65,408	89,074	221,553
3112,2	Disposals: machinery and equipment	7,376	2,803	1,217	1,121	3,461	944	1,346	2,290	156	43	1,147
3113	Other fixed assets (3113,1-3113,2)	73,005	45,140	6,838	32,237	52,032	14,334	17,835	32,169	2,732	3,864	11,239
3113,1	Acquisitions: other fixed assets	73,005	45,142	6,838	32,237	52,032	14,334	17,835	32,169	2,732	3,864	11,239
3113,2	Disposals: other fixed assets	0	2	0	0	0	0	0	0	0	0	0
312	Inventories	29,280	225,477	-24,948	24,470	-369	25,094	-37,271	-12,177	-495	-142	-36,634
312,1	Acquisitions: inventories	33,475	226,012	7,390	182,675	343,819	29,899	6,722	36,621	398	61	6,263
312,2	Disposals: inventories	4,195	536	32,338	158,205	344,188	4,805	43,993	48,798	893	203	42,897
313	Valuables (313,1-313,2)	3,494	1,333	2	818	829	144	-683	-539	1	-509	-175
313,1	Acquisitions: valuables	3,494	1,333	2	879	890	144	32	176	1	30	1
313,2	Disposals: valuables	0	0	0	61	61	0	715	715	0	539	176
314	Nonproduced assets (314,1-314,2-314,3-314,4)	24,700	41,099	26,046	9,253	97,415	4,329	-1,330	2,999	-1,629	1,155	-856
314,1	Acquisitions: nonproduced assets (3141,1+3142,1+3143,1+3144,1)	42,610	58,018	32,498	17,035	126,036	11,328	6,962	18,290	1,930	3,022	2,010
314,2	Disposals: nonproduced assets (3141,2+3142,2+3143,2+3144,2)	17,910	16,918	6,451	7,782	28,621	6,999	8,292	15,291	3,559	1,867	2,866
3141	Land (3141,1-3141,2)	-17,166	-16,095	-6,332	-7,292	-27,929	2,592	-5,890	-3,298	-3,377	208	-2,721
3141,1	Acquisitions: land	744	823	119	490	692	9,527	2,372	11,899	182	2,059	131
3141,2	Disposals: land	17,910	16,918	6,451	7,782	28,621	6,935	8,262	15,197	3,559	1,851	2,852
3142	Subsoil assets	0	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	0	0	0	0	0	0	0	0	0	0	0
3143	Other naturally occurring assets	0	0	0	0	0	13	0	13	0	0	0
3144	Intangible nonproduced assets (3144,1-3144,2)	41,866	57,194	32,379	16,545	125,344	1,724	4,560	6,284	1,748	947	1,865
3144,1	Acquisitions: intangible nonproduced assets	41,866	57,194	32,379	16,545	125,344	1,788	4,590	6,378	1,748	963	1,879
3144,2	Disposals: intangible nonproduced assets	0	0	0	0	0	64	30	94	0	16	14

Source: Ministry of Finance

Note: From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

TABLE 5: TRANSACTIONS IN FINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-461,514	14,214,400	-4,000,347	3,064,611	-3,465,997	1,820,495	-4,998,768	-3,178,273	428,946	-1,703,672	-3,724,042
32,1	Acquisition of financial assets (321,1+322,1)	1,515,781	9,686,493	1,253,962	9,033,595	13,227,470	375,595	252,379	627,974	62,339	96,356	93,684
32,2	Disposals of financial assets (321,2+322,2)	768,732	297,971	2,821,307	205,382	11,812,032	8,488,651	194,292	8,682,943	100,357	20,180	73,755
	Currency and deposits (3212+3222)	-1,208,562	4,825,878	-2,433,001	-5,763,602	-4,881,435	9,933,551	-5,056,855	4,876,696	466,964	-1,779,848	-3,743,971
321	Domestic (3212+3213+3214+3215+3216+3217+3218)	-468,017	14,009,154	-4,000,347	2,859,559	-3,671,976	1,819,303	-4,998,768	-3,179,465	428,946	-1,703,672	-3,724,042
321,1	Acquisition of domestic financial assets (3213,1+...+3218,1)	1,507,452	9,479,530	1,253,961	8,827,065	13,020,013	374,403	252,379	626,782	62,339	96,356	93,684
321,2	Disposals of domestic financial assets (3213,2+...+3218,2)	766,907	296,253	2,821,307	203,904	11,810,554	8,488,651	194,292	8,682,943	100,357	20,180	73,755
3212	Currency and deposits	-1,208,562	4,825,878	-2,433,001	-5,763,602	-4,881,435	9,933,551	-5,056,855	4,876,696	466,964	-1,779,848	-3,743,971
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)	92,382	8,558,231	-1,572,441	8,477,144	1,588,291	-8,117,793	7,181	-8,110,612	-38,155	76,078	-30,742
3214,1	Acquisition: Loans	857,099	8,809,020	1,248,865	8,680,946	12,493,381	369,757	201,474	571,231	62,203	96,258	43,013
3214,2	Disposals: Loans	764,717	250,789	2,821,306	203,802	10,905,090	8,487,550	194,293	8,681,843	100,358	20,180	73,755
3215	Shares and other equity (3215,1-3215,2)	648,163	625,046	5,096	146,017	-378,832	3,545	50,906	54,451	137	98	50,671
3215,1	Acquisition: Shares and other equity	650,353	670,510	5,096	146,119	526,632	4,646	50,905	55,551	136	98	50,671
3215,2	Disposals: Shares and other equity	2,190	45,464	0	102	905,464	1,101	-1	1,100	-1	0	0
322	Foreign (3222+3223+3224+3225+3226+3227+3228)	6,503	205,245	0	205,052	205,979	1,192	0	1,192	0	0	0
322,1	Acquisition of foreign financial assets (3223,1+...+3228,1)	8,329	206,963	0	206,530	207,457	1,192	0	1,192	0	0	0
322,2	Disposals of foreign financial assets (3223,2+...+3228,2)	1,826	1,717	0	1,478	1,478	0	0	0	0	0	0
3222	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0
3224	Loans (3224,1-3224,2)	0	315	0	0	0	0	0	0	0	0	0
3224,1	Acquisition: Loans	1,826	2,033	0	1,478	1,478	0	0	0	0	0	0
3224,2	Disposals: Loans	1,826	1,717	0	1,478	1,478	0	0	0	0	0	0
3225	Shares and other equity (3225,1-3225,2)	6,503	204,930	0	205,052	205,979	1,192	0	1,192	0	0	0
3225,1	Acquisition: Shares and other equity	6,503	204,930	0	205,052	205,979	1,192	0	1,192	0	0	0
3225,2	Disposals: Shares and other equity	0	0	0	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

Note: From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

TABLE 6: TRANSACTIONS IN LIABILITIES OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
33	NET INCURRENCE OF LIABILITIES (331+332)	9,539,175	30,439,751	-4,149,205	8,072,798	9,346,293	7,843,986	-3,566,355	4,277,631	-686,074	-361,246	-2,519,035
33,1	Repayments (331,1+332,1)	11,059,657	12,104,801	4,939,466	3,060,255	24,006,772	6,908,646	3,457,350	10,365,996	842,656	117,112	2,497,582
33,2	Incurrences (331,2+332,2)	20,598,833	42,544,552	790,261	11,133,053	33,353,065	14,752,632	-109,005	14,643,627	156,582	-244,134	-21,453
	Currency and deposits (3312+3322)	0	0	0	0	0	0	0	0	0	0	0
331	Domestic (3312+3313+3314+3316+3317+3318)	1,413,994	8,904,914	-5,525,180	8,129,010	4,822,165	1,671,236	-2,726,556	-1,055,320	45,287	-270,093	-2,501,750
331,1	Domestic repayments (3313,1+3314,1+3315,1+3316,1+3317,1+3318,1)	9,759,469	10,985,488	4,812,752	2,599,588	17,038,293	1,071,658	2,558,954	3,630,612	94,850	8,512	2,455,592
331,2	Domestic incurrences (3313,2+3314,2+3315,2+3316,2+3317,2+3318,2)	11,173,464	19,890,402	-712,428	10,728,598	21,860,458	2,742,894	-167,602	2,575,292	140,137	-261,581	-46,158
3312	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0
3313	Securities other than shares (3313,2-3313,1)	6,035,183	7,357,785	-320,066	3,664,126	8,531,662	1,869,082	-148,291	1,720,791	150,352	-256,093	-42,550
3313,1	Repayments: Securities other than shares	3,902,510	4,000,000	0	1	4,971,950	0	0	0	0	0	0
3313,2	Incurrences: Securities other than shares	9,937,693	11,357,785	-320,067	3,664,127	13,503,612	1,869,082	-148,291	1,720,791	150,352	-256,093	-42,550
3314	Loans (3314,2-3314,1)	-4,621,189	1,547,129	-5,205,114	4,464,884	-3,709,497	-197,846	-2,578,265	-2,776,111	-105,065	-14,000	-2,459,200
3314,1	Repayments: Loans	5,856,959	6,985,488	4,812,752	2,599,587	12,066,343	1,071,658	2,558,954	3,630,612	94,850	8,512	2,455,592
3314,2	Incurrences: Loans	1,235,770	8,532,617	-392,362	7,064,471	8,356,846	873,812	-19,311	854,501	-10,215	-5,488	-3,608
332	Foreign (3322+3323+3324+3326+3327+3328)	8,125,181	21,534,837	1,375,975	-56,212	4,524,128	6,172,750	-839,799	5,332,951	-731,361	-91,153	-17,285
332,1	Foreign repayments (3323,1+3324,1+3325,1+3326,1+3327,1+3328,1)	1,300,188	1,119,313	126,714	460,667	6,968,479	5,836,988	898,396	6,735,384	747,806	108,600	41,990
332,2	Foreign incurrences (3323,2+3324,2+3325,2+3326,2+3327,2+3328,2)	9,425,369	22,654,150	1,502,690	404,455	11,492,607	12,009,738	58,597	12,068,335	16,445	17,447	24,705
3322	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0
3323	Securities other than shares (3323,2-3323,1)	8,548,785	18,783,420	0	0	5,664,765	5,670,096	0	5,670,096	0	0	0
3323,1	Repayments: Securities other than shares	0	0	0	0	3,823,660	5,770,569	0	5,770,569	0	0	0
3323,2	Incurrences: Securities other than shares	8,548,785	18,783,420	0	0	9,488,425	11,440,665	0	11,440,665	0	0	0
3324	Loans (3324,2-3324,1)	-423,604	2,751,417	1,375,975	-56,212	-1,140,637	502,654	-839,799	-337,145	-731,361	-91,153	-17,285
3324,1	Repayments: Loans	1,300,188	1,119,313	126,714	460,667	3,144,819	66,419	898,396	964,815	747,806	108,600	41,990
3324,2	Incurrences: Loans	876,584	3,870,730	1,502,690	404,455	2,004,182	569,073	58,597	627,670	16,445	17,447	24,705

Source: Ministry of Finance

Note: From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

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

	(000 HRK)	I - VI 2015				
		Budgetary Central Government	Extrabudgetary Users	Consolidated Central Government	Local Government	Consolidated General Government
82 (=32)	NET ACQUISITION OF FINANCIAL ASSETS	-3,178,273	642,859	-2,739,038	935,005	-1,808,934
	Acquisition of financial assets	5,830,868	676,140	6,193,150	1,245,812	7,433,521
	Disposals of financial assets	9,009,141	33,281	8,932,188	310,807	9,242,455
821 (=321)	Domestic	-3,179,465	642,859	-2,740,230	935,005	-1,810,126
	Acquisition of domestic financial assets	5,829,676	676,140	6,191,958	1,245,812	7,432,329
	Disposals of domestic financial assets	9,009,141	33,281	8,932,188	310,807	9,242,455
8211	General government	213,649	-149	9,876	-114	4,861
	Acquisitions: General Government	324,931	0	11,073	0	5,632
	Disposals: General Government	111,282	149	1,197	114	771
8212	Central bank	4,681,304	0	4,681,304	0	4,681,304
	Acquisitions: Central bank	4,924,314	0	4,924,314	0	4,924,314
	Disposals: Central bank	243,010	0	243,010	0	243,010
8213	Other depository institutions	-8,133,518	642,460	-7,491,058	909,696	-6,581,362
	Acquisitions: Other depository institutions	334,131	642,460	976,591	1,200,473	2,177,064
	Disposals: Other depository institutions	8,467,649	0	8,467,649	290,777	8,758,426
8215	Nonfinancial institutions	-2,378	548	-1,830	23,550	21,720
	Acquisitions: Nonfinancial institutions	147,647	33,680	181,327	40,020	221,347
	Disposals: Nonfinancial institutions	150,025	33,132	183,157	16,470	199,627
8216	Households and nonprofit institutions serving households	61,478	0	61,478	1,873	63,351
	Acquisitions: Hholds and nonprofit institutions serving hholds	98,653	0	98,653	5,319	103,972
	Disposals: Hholds and nonprofit institutions serving hholds	37,175	0	37,175	3,446	40,621
822 (=322)	Foreign	1,192	0	1,192	0	1,192
	Acquisition of foreign financial assets	1,192	0	1,192	0	1,192
	Disposals of foreign financial assets	0	0	0	0	0
8227	International organizations	1,192	0	1,192	0	1,192
	Acquisitions: International organizations	1,192	0	1,192	0	1,192
	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	4,277,631	109,176	4,183,183	-241,488	3,936,794
	Repayments: liabilities	10,365,996	889,767	11,145,529	443,714	11,588,703
	Incurrences: liabilities	14,643,627	998,943	15,328,712	202,226	15,525,497
831 (=331)	Domestic	-1,055,320	171,181	-1,087,763	-241,488	-1,334,152
	Repayments: domestic liabilities	3,630,612	827,762	4,348,140	443,714	4,791,314
	Incurrences: domestic liabilities	2,575,292	998,943	3,260,377	202,226	3,457,162
8311	General government	-8,752	212,376	0	3,867	-1,034
	Repayments: General Government	8,752	101,482	0	1,754	1,214
	Incurrences: General Government	0	313,858	0	5,621	180
8313	Other depository institutions	-1,046,560	-41,195	-1,087,755	-222,094	-1,309,849
	Repayments: Other depository institutions	3,621,852	726,280	4,348,132	416,929	4,765,061
	Incurrences: Other depository institutions	2,575,292	685,085	3,260,377	194,835	3,455,212
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	-8	0	-8	-23,261	-23,269
	Repayments: Nonfinancial institutions	8	0	8	25,031	25,039
	Incurrences: Nonfinancial institutions	0	0	0	1,770	1,770
832 (=332)	Foreign	5,332,951	-62,005	5,270,946	0	5,270,946
	Repayments: foreign liabilities	6,735,384	62,005	6,797,389	0	6,797,389
	Incurrences: foreign liabilities	12,068,335	0	12,068,335	0	12,068,335
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	171,794	0	171,794	0	171,794
	Repayments: International organizations	455,876	0	455,876	0	455,876
	Incurrences: International organizations	627,670	0	627,670	0	627,670
8328	Financial institutions other than international organizations	5,161,157	-62,005	5,099,152	0	5,099,152
	Repayments: Financial institutions other than international organizations	6,279,508	62,005	6,341,513	0	6,341,513
	Incurrences: Financial institutions other than international organizations	11,440,665	0	11,440,665	0	11,440,665
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

Note: From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

TABLE 8: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS

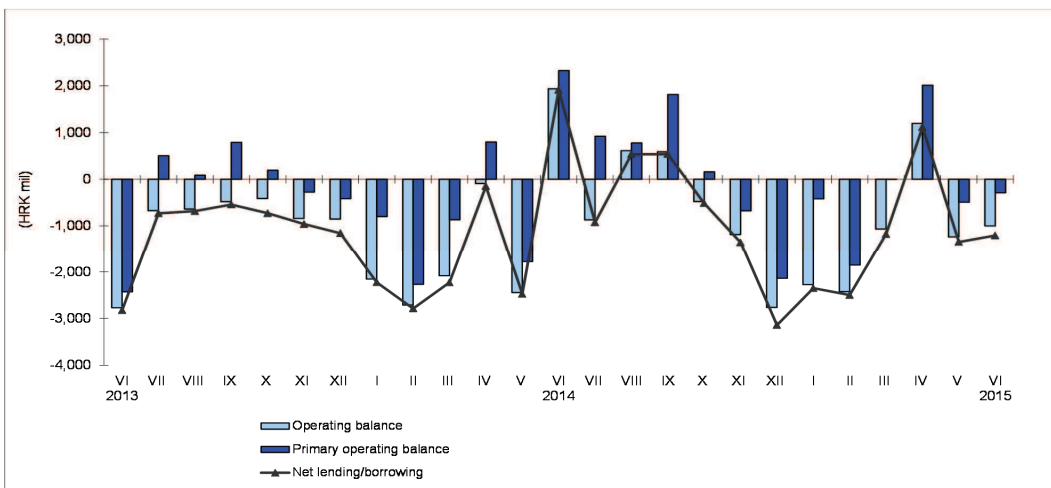
(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
TRANSACTIONS AFFECTING NET WORTH											
1 REVENUE (11+12+13+14)	109,558,928	108,585,049	29,999,366	28,431,760	114,044,485	23,457,780	27,280,874	50,738,654	10,027,702	7,569,575	9,683,597
11 Taxes	64,693,898	63,044,946	17,689,893	16,065,555	63,349,864	15,096,185	16,775,842	31,872,027	6,308,188	4,754,005	5,713,649
12 Social contributions	37,845,871	37,149,263	10,083,954	9,901,430	41,701,505	5,141,478	5,380,639	10,522,117	1,761,379	1,763,409	1,855,851
13 Grants	968,378	1,737,825	363,984	649,710	2,267,995	1,378,152	3,838,741	5,216,893	1,509,930	695,563	1,633,248
14 Other revenue	6,050,782	6,653,016	1,861,535	1,815,065	6,725,121	1,841,965	1,285,652	3,127,617	448,205	356,598	480,849
2 EXPENSE (21+22+24+25+26+27+28)	118,729,992	123,505,883	29,666,759	32,858,350	125,689,498	29,224,607	28,316,752	57,541,359	8,830,338	8,804,147	10,682,267
21 Compensation of employees	31,383,210	30,461,818	7,514,506	7,481,796	30,031,999	6,203,207	6,240,904	12,444,111	2,071,162	2,086,515	2,083,227
22 Use of goods and services	7,406,320	7,537,416	1,584,059	2,403,154	7,186,012	2,148,354	2,371,175	4,519,529	704,838	650,881	1,015,456
24 Interest	8,335,656	9,259,196	3,176,863	1,771,832	9,911,063	3,489,134	2,269,869	5,759,003	813,021	745,436	711,412
25 Subsidies	5,762,321	5,537,845	704,995	753,542	5,174,466	1,948,056	2,083,636	4,031,692	192,852	246,861	1,643,923
26 Grants	4,843,769	6,511,699	1,724,103	2,169,355	8,535,443	2,976,089	2,772,181	5,748,270	920,840	927,569	923,772
27 Social benefits	56,169,850	58,943,356	13,740,365	16,693,370	59,393,145	11,246,719	11,237,109	22,483,828	3,731,151	3,768,264	3,737,694
28 Other expense	4,828,865	5,254,553	1,221,868	1,585,301	5,457,370	1,213,048	1,341,878	2,554,926	396,474	378,621	566,783
NET-GROSS OPERATING BALANCE (1-2)	-9,171,064	-14,920,833	332,607	-4,426,590	-11,645,013	-5,766,827	-1,035,878	-6,802,705	1,197,364	-1,234,572	-998,670
TRANSACTIONS IN NONFINANCIAL ASSETS											
31 NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	829,626	1,304,518	183,749	581,597	1,167,277	256,664	396,535	653,199	82,344	107,854	206,337
311 Fixed assets	772,151	1,036,609	182,649	547,056	1,069,402	227,097	435,819	662,916	84,467	107,350	244,002
312 Change in inventories	29,280	225,477	-24,948	24,470	-369	25,094	-37,271	-12,177	-495	-142	-36,634
313 Valuables	3,494	1,333	2	818	829	144	-683	-539	1	-509	-175
314 Nonproduced assets	24,700	41,099	26,046	9,253	97,415	4,329	-1,330	2,999	-1,629	1,155	-856
NET LENDING-BORROWING (1-2-31)	-10,000,689	-16,225,351	148,858	-5,008,187	-12,812,290	-6,023,491	-1,432,413	-7,455,904	1,115,020	-1,342,426	-1,205,007
FINANCING (33-32)	10,000,689	16,225,351	-148,858	5,008,187	12,812,290	6,023,491	1,432,413	7,455,904	-1,115,020	1,342,426	1,205,007
32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-461,514	14,214,400	-4,000,347	3,064,611	-3,465,997	1,820,495	-4,998,768	-3,178,273	428,946	-1,703,672	-3,724,042
321 Domestic	-468,017	14,009,154	-4,000,347	2,859,559	-3,671,976	1,819,303	-4,998,768	-3,179,465	428,946	-1,703,672	-3,724,042
322 Foreign	6,503	205,245	0	205,052	205,979	1,192	0	1,192	0	0	0
33 NET INCURRENCE OF LIABILITIES (331+332)	9,539,175	30,439,751	-4,149,205	8,072,798	9,346,293	7,843,986	-3,566,355	4,277,631	-686,074	-361,246	-2,519,035
331 Domestic	1,413,994	8,904,914	-5,525,180	8,129,010	4,822,165	1,671,236	-2,726,556	-1,055,320	45,287	-270,093	-2,501,750
332 Foreign	8,125,181	21,534,837	1,375,975	-56,212	4,524,128	6,172,750	-839,799	5,332,951	-731,361	-91,153	-17,285

Source: Ministry of Finance

Note: From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

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	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
VII	10,092,136	10,959,812	-867,676	1,787,058	919,382
VIII	9,383,127	8,770,812	612,315	163,148	775,463
IX	10,524,103	9,936,135	587,968	1,226,657	1,814,625
X	9,758,990	10,236,732	-477,742	635,284	157,542
XI	8,758,528	9,942,612	-1,184,084	510,612	-673,472
XII	9,914,242	12,679,006	-2,764,764	625,936	-2,138,828
I - XII 2014	114,044,485	125,689,498	-11,645,013	9,911,063	-1,733,950
I 2015	7,554,299	9,828,931	-2,274,632	1,856,170	-418,462
II	7,451,642	9,877,468	-2,425,826	570,322	-1,855,504
III	8,451,839	9,518,208	-1,066,369	1,062,642	-3,727
IV	10,027,702	8,830,338	1,197,364	813,021	2,010,385
V	7,569,575	8,804,147	-1,234,572	745,436	-489,136
VI	9,683,597	10,682,267	-998,670	711,412	-287,258
I - VI 2015	50,738,654	57,541,359	-6,802,705	5,759,003	-1,043,702

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	-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
VII	-867,676	55,796	-923,472	923,472	407,122	1,330,595
VIII	612,315	77,910	534,405	-534,405	474,710	-59,695
IX	587,968	50,043	537,925	-537,925	-4,882,179	-5,420,104
X	-477,742	34,845	-512,587	512,587	4,794,099	5,306,686
XI	-1,184,084	170,597	-1,354,681	1,354,681	-1,093,396	261,285
XII	-2,764,764	376,155	-3,140,919	3,140,919	-636,092	2,504,827
I - XII 2014	-11,645,013	1,167,277	-12,812,290	12,812,290	-3,465,997	9,346,293
I 2015	-2,274,632	77,588	-2,352,220	2,352,220	-8,238,751	-5,886,531
II	-2,425,826	71,745	-2,497,571	2,497,571	3,000,706	5,498,277
III	-1,066,369	107,331	-1,173,700	1,173,700	7,058,540	8,232,240
IV	1,197,364	82,344	1,115,020	-1,115,020	428,946	-686,074
V	-1,234,572	107,854	-1,342,426	1,342,426	-1,703,672	-361,246
VI	-998,670	206,337	-1,205,007	1,205,007	-3,724,042	-2,519,035
I - VI 2015	-6,802,705	653,199	-7,455,904	7,455,904	-3,178,273	4,277,631

* Deficit/surplus according to the GFS 2001 methodology

Source: Ministry of Finance

Note: From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

TABLE 9: CROATIAN INSTITUTE FOR HEALTH INSURANCE TRANSACTIONS

	(000 HRK)	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
1	REVENUE (11+12+13+14)	5,314,852	5,555,262	10,870,114	1,826,285	1,847,988	1,880,989
11	Taxes	0	0	0	0	0	0
12	Social security contributions	4,340,637	4,522,634	8,863,271	1,493,320	1,482,230	1,547,084
13	Grants (131+132+133)	600,000	600,000	1,200,000	200,000	200,000	200,000
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)	600,000	600,000	1,200,000	200,000	200,000	200,000
1331	Current	600,000	600,000	1,200,000	200,000	200,000	200,000
1332	Capital	0	0	0	0	0	0
14	Other revenue	374,215	432,628	806,843	132,965	165,758	133,905
2	EXPENSE (21+22+24+25+26+27+28)	5,232,684	5,519,204	10,751,888	1,774,118	1,847,939	1,897,147
21	Compensation of employees (211+212)	58,113	58,272	116,385	19,267	19,447	19,558
211	Wages and salaries	49,988	50,155	100,143	16,571	16,729	16,855
212	Social contributions	8,125	8,117	16,242	2,696	2,718	2,703
22	Use of goods and services	19,696	26,220	45,916	8,543	10,012	7,665
24	Interest	36	142	178	23	96	23
25	Subsidies	0	0	0	0	0	0
26	Grants	2,791,970	3,128,405	5,920,375	1,001,606	1,067,371	1,059,428
27	Social benefits	2,356,818	2,300,537	4,657,355	743,122	749,518	807,897
28	Other expense	6,051	5,628	11,679	1,557	1,495	2,576
	NET-GROSS OPERATING BALANCE (1-2)	82,168	36,058	118,226	52,167	49	-16,158
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)	381	642	1,023	740	-99	1
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	381	826	1,207	836	-39	29
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	0	184	184	96	60	28
311	Fixed assets (311,1-311,2-311,3)	381	642	1,023	740	-99	1
311,1	Acquisitions: fixed assets	381	826	1,207	836	-39	29
311,2	Disposals: fixed assets	0	184	184	96	60	28
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	0	0	0	0
314,1	Acquisitions: nonproduced assets	0	0	0	0	0	0
314,2	Disposals: nonproduced assets	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	81,787	35,416	117,203	51,427	148	-16,159
	FINANCING (33-32)	-81,787	-35,416	-117,203	-51,427	-148	16,159
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	81,787	29,415	111,202	45,426	148	-16,159
321	Domestic	75,786	35,416	111,202	51,427	148	-16,159
322	Foreign	6,001	-6,001	0	-6,001	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	0	-6,001	-6,001	-6,001	0	0
331	Domestic	0	-6,001	-6,001	-6,001	0	0
332	Foreign	0	0	0	0	0	0

Source: Ministry of Finance

Note: From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

TABLE 10: CROATIAN WATERS TRANSACTIONS

	(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
1	REVENUE (11+12+13+14)	1,860,067	2,010,556	673,090	719,057	2,249,637	515,702	653,795	1,169,497	208,069	196,361	249,365
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)	288,672	298,199	65,093	134,830	260,828	52,965	90,806	143,771	27,188	19,438	44,180
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	1,557	2,482	262	1,306	2,704	4,454	2,434	6,888	0	1,630	804
133	From other general government units (1331+1332)	287,115	295,717	64,831	133,524	258,124	48,511	88,372	136,883	27,188	17,808	43,376
1331	Current	3,130	3	0	34,680	34,700	863	1,810	2,673	1,204	0	606
1332	Capital	283,985	295,714	64,831	98,844	223,424	47,648	86,562	134,210	25,984	17,808	42,770
14	Other revenue	1,571,395	1,712,357	607,997	584,227	1,988,809	462,737	562,989	1,025,726	180,881	176,923	205,185
2	EXPENSE (21+22+24+25+26+27+28)	1,455,994	1,514,633	398,502	528,326	1,538,141	219,863	400,634	620,497	121,604	106,855	172,175
21	Compensation of employees (211+212)	117,691	121,755	32,113	34,492	130,146	32,031	32,311	64,342	10,698	10,588	11,025
211	Wages and salaries	102,460	106,351	27,510	29,623	112,158	27,585	27,768	55,353	9,198	9,096	9,474
212	Social contributions	15,231	15,404	4,603	4,869	17,988	4,446	4,543	8,989	1,500	1,492	1,551
22	Use of goods and services	875,886	834,018	217,440	293,189	885,983	112,367	220,862	333,229	66,813	69,649	84,400
24	Interest	46,035	67,062	23,669	25,212	87,190	17,801	21,708	39,509	3,440	432	17,836
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0
26	Grants	30,257	69,152	15,059	14,460	41,858	3,716	6,937	10,653	1,781	4,415	741
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	386,125	422,646	110,221	160,973	392,964	53,948	118,816	172,764	38,872	21,771	58,173
	NET-GROSS OPERATING BALANCE (1-2)	404,073	495,923	274,588	190,731	711,496	295,839	253,161	549,000	86,465	89,506	77,190
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	1,319,375	1,052,728	253,633	303,620	796,187	119,621	250,635	370,256	66,969	83,826	99,840
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,319,451	1,053,503	253,648	303,637	796,588	119,645	250,650	370,295	66,974	83,830	99,846
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	76	775	15	17	401	24	15	39	5	4	6
311	Fixed assets (311,1-311,2-311,3)	1,291,144	1,038,681	251,358	296,966	776,721	118,598	247,847	366,445	66,304	82,725	98,818
311,1	Acquisitions: fixed assets	1,291,220	1,039,456	251,373	296,983	777,122	118,622	247,862	366,484	66,309	82,729	98,824
311,2	Disposals: fixed assets	76	775	15	17	401	24	15	39	5	4	6
314	Nonproduced assets (314,1-314,2-314,3-314,4)	28,231	14,047	2,275	6,654	19,466	1,023	2,788	3,811	665	1,101	1,022
314	Acquisitions: nonproduced assets	28,231	14,047	2,275	6,654	19,466	1,023	2,788	3,811	665	1,101	1,022
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-915,302	-556,805	20,955	-112,889	-84,691	176,218	2,526	178,744	19,496	5,680	-22,650
	FINANCING (33-32)	915,302	556,805	-20,955	112,889	84,691	-176,218	-2,526	-178,744	-19,496	-5,680	22,650
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-161,607	-33,085	188,556	-154,508	41,389	198,901	-123,853	75,048	-12,073	-48,344	-63,436
321	Domestic	-161,607	-33,085	188,556	-154,508	41,389	198,901	-123,853	75,048	-12,073	-48,344	-63,436
322	Foreign	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	753,695	523,720	167,601	-41,619	126,080	22,683	-126,379	-103,696	-31,569	-54,024	-40,786
331	Domestic	767,823	532,502	169,961	-39,527	134,965	22,683	-126,379	-103,696	-31,569	-54,024	-40,786
332	Foreign	-14,128	-8,782	-2,360	-2,092	-8,885	0	0	0	0	0	0

Source: Ministry of Finance

TABLE 11: FUND FOR ENVIRONMENTAL PROTECTION AND ENERGY EFFICIENCY TRANSACTIONS

	(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
1	REVENUE (11+12+13+14)	1,056,742	1,039,054	316,679	322,533	1,168,651	383,978	398,331	782,309	139,945	124,666	133,720
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)	7,457	6,946	7,293	13,705	41,799	27,532	24,818	52,350	8,094	707	16,017
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	0	418	792	0	792	0	1,662	1,662	1,064	0	598
133	From other general government units (1331+1332)	7,457	6,528	6,501	13,705	41,007	27,532	23,156	50,688	7,030	707	15,419
1331	Current	1,631	1,404	782	271	1,133	1,829	706	2,535	0	706	0
1332	Capital	5,826	5,124	5,719	13,434	39,874	25,703	22,450	48,153	7,030	1	15,419
14	Other revenue	1,049,285	1,032,108	309,386	308,828	1,126,852	356,446	373,513	729,959	131,851	123,959	117,703
2	EXPENSE (21+22+24+25+26+27+28)	959,728	884,081	319,755	389,996	1,146,472	223,495	303,546	527,041	78,687	104,211	120,648
21	Compensation of employees (211+212)	28,432	30,494	9,765	10,274	39,157	9,954	10,758	20,712	201	6,896	3,661
211	Wages and salaries	24,854	26,714	8,419	8,877	33,926	8,562	9,270	17,832	201	5,917	3,152
212	Social contributions	3,578	3,780	1,346	1,397	5,231	1,392	1,488	2,880	0	979	509
22	Use of goods and services	797,901	713,611	210,773	216,323	727,897	125,079	168,305	293,384	50,109	58,147	60,049
24	Interest	4,517	5	1	1	3	1	0	1	0	0	0
25	Subsidies	983	3,418	3,106	3,545	10,406	2,870	3,662	6,532	1,050	1,631	981
26	Grants	111,341	126,265	83,419	135,314	326,876	78,125	105,326	183,451	25,295	29,556	50,475
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	16,554	10,288	12,691	24,539	42,133	7,466	15,495	22,961	2,032	7,981	5,482
	NET-GROSS OPERATING BALANCE (1-2)	97,014	154,973	-3,076	-67,463	22,179	160,483	94,785	255,268	61,258	20,455	13,072
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	20,141	55,391	23,515	51,196	171,042	31,953	23,796	55,749	7,625	-25	16,196
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	20,365	55,394	23,515	51,196	171,053	31,964	24,019	55,983	7,625	198	16,196
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	224	3	0	0	11	11	223	234	0	223	0
311	Fixed assets (311,1-311,2-311,3)	20,141	55,391	23,515	51,196	171,042	31,786	23,678	55,464	7,715	-205	16,168
311,1	Acquisitions: fixed assets	20,365	55,394	23,515	51,196	171,053	31,797	23,901	55,698	7,715	18	16,168
311,2	Disposals: fixed assets	224	3	0	0	11	11	223	234	0	223	0
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	0	0	0	167	118	285	-90	180	28
314,1	Acquisitions: nonproduced assets	0	0	0	0	0	167	118	285	-90	180	28
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	76,873	99,582	-26,591	-118,659	-148,863	128,530	70,989	199,519	53,633	20,480	-3,124
	FINANCING (33-32)	-76,873	-99,582	26,591	118,659	148,863	-128,530	-70,989	-199,519	-53,633	-20,480	3,124
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	76,873	99,582	-26,591	-118,659	-148,863	128,530	70,989	199,519	53,633	20,480	-3,124
321	Domestic	76,873	99,582	-26,591	-118,659	-148,863	128,530	70,989	199,519	53,633	20,480	-3,124
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 12: 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 (311,1-31,2)	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 13: CROATIAN ROADS Ltd. TRANSACTIONS

	(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
1	REVENUE (11+12+13+14)	1,454,458	1,439,662	537,940	436,219	1,814,362	407,698	455,707	863,405	131,550	158,894	165,263
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)	1,399,041	1,388,202	523,962	422,405	1,760,323	397,622	446,086	843,708	129,251	155,027	161,808
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	0	0	0	0	0	0	0	0	0	0	0
133	From other general government units (1331+1332)	1,399,041	1,388,202	523,962	422,405	1,760,323	397,622	446,086	843,708	129,251	155,027	161,808
1331	Current	3,641	0	0	323	323	0	0	0	0	0	0
1332	Capital	1,395,400	1,388,202	523,962	422,082	1,760,000	397,622	446,086	843,708	129,251	155,027	161,808
14	Other revenue	55,417	51,460	13,978	13,814	54,039	10,076	9,621	19,697	2,299	3,867	3,455
2	EXPENSE (21+22+24+25+26+27+28)	1,276,972	1,478,081	424,415	342,591	1,329,603	418,214	232,554	650,768	117,352	61,971	53,231
21	Compensation of employees (211+212)	87,801	90,933	23,754	23,960	92,448	24,969	24,161	49,130	8,005	8,147	8,009
211	Wages and salaries	76,132	79,470	20,393	20,609	79,891	21,478	20,764	42,242	6,885	6,997	6,882
212	Social contributions	11,669	11,463	3,361	3,351	12,557	3,491	3,397	6,888	1,120	1,150	1,127
22	Use of goods and services	655,091	920,487	237,077	177,708	722,967	254,257	121,798	376,055	49,702	37,219	34,877
24	Interest	295,772	314,401	111,427	87,042	382,350	124,813	79,534	204,347	55,679	16,001	7,854
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0
26	Grants	0	141,526	50,444	51,548	123,731	11,476	5,135	16,611	3,127	0	2,008
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	238,308	10,734	1,713	2,333	8,107	2,699	1,926	4,625	839	604	483
	NET-GROSS OPERATING BALANCE (1-2)	177,486	-38,419	113,525	93,628	484,759	-10,516	223,153	212,637	14,198	96,923	112,032
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	983,156	1,267,712	257,640	426,548	1,082,996	237,084	269,528	506,612	67,943	104,604	96,981
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	985,528	1,268,295	257,756	426,703	1,083,483	237,187	269,692	506,879	67,999	104,673	97,020
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	2,372	583	116	155	487	103	164	267	56	69	39
311	Fixed assets (311,1-311,2-311,3)	873,632	1,109,623	236,415	406,000	977,180	211,165	245,169	456,334	62,103	92,058	91,008
311,1	Acquisitions: fixed assets	876,004	1,110,206	236,531	406,155	977,667	211,268	245,333	456,601	62,159	92,127	91,047
311,2	Disposals: fixed assets	2,372	583	116	155	487	103	164	267	56	69	39
314	Nonproduced assets (314,1-314,2-314,3-314,4)	109,524	158,089	21,225	20,548	105,816	25,919	24,359	50,278	5,840	12,546	5,973
314,1	Acquisitions: nonproduced assets	109,524	158,089	21,225	20,548	105,816	25,919	24,359	50,278	5,840	12,546	5,973
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-805,670	-1,306,131	-144,115	-332,920	-598,237	-247,600	-46,375	-293,975	-53,745	-7,681	15,051
	FINANCING (33-32)	805,670	1,306,131	144,115	332,920	598,237	247,600	46,375	293,975	53,745	7,681	-15,051
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	113,328	-251,763	253,128	11,391	316,305	-264,238	191,883	-72,355	-176,115	10,412	357,586
321	Domestic	113,328	-251,763	253,128	11,391	316,305	-264,238	191,883	-72,355	-176,115	10,412	357,586
322	Foreign	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	918,998	1,054,368	397,243	344,311	914,542	-16,638	238,258	221,620	-122,370	18,093	342,535
331	Domestic	946,007	985,389	403,255	393,036	950,451	-10,659	292,320	281,661	-109,203	30,256	371,267
332	Foreign	-27,009	68,979	-6,012	-48,725	-35,909	-5,979	-54,062	-60,041	-13,167	-12,163	-28,732

Source: Ministry of Finance

TABLE 14: STATE AGENCY FOR DEPOSIT INSURANCE AND BANK REHABILITATION TRANSACTIONS

(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
1 REVENUE (11+12+13+14)	576,101	597,248	180,919	193,537	749,263	150,374	205,461	355,835	137,665	8,812	58,984
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	576,101	597,248	180,919	193,537	749,263	150,374	205,461	355,835	137,665	8,812	58,984
2 EXPENSE (21+22+24+25+26+27+28)	89,460	538,282	160,159	2,091	174,655	2,106	5,479	7,585	2,328	586	2,565
21 Compensation of employees (211+212)	7,482	6,051	1,175	1,167	4,893	1,212	1,215	2,427	406	407	402
211 Wages and salaries	6,486	5,297	1,015	1,003	4,222	1,040	1,041	2,081	347	349	345
212 Social contributions	996	754	160	164	671	172	174	346	59	58	57
22 Use of goods and services	5,687	6,745	-7,706	737	2,791	468	733	1,201	375	178	180
24 Interest	117	0	0	0	0	0	0	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	76,174	525,486	166,690	187	166,971	426	3,531	3,957	1,547	1	1,983
NET-GROSS OPERATING BALANCE (1-2)	486,641	58,966	20,760	191,446	574,608	148,268	199,982	348,250	135,337	8,226	56,419
31 NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	145	134	32	116	182	0	29	29	3	0	26
31,1 Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	145	134	32	116	182	0	29	29	3	0	26
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)	145	134	32	116	154	0	29	29	3	0	26
311,1 Acquisitions: fixed assets	145	134	32	116	154	0	29	29	3	0	26
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	28	0	0	0	0	0	0
314,1 Acquisitions: nonproduced assets	0	0	0	0	28	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)	486,496	58,832	20,728	191,330	574,426	148,268	199,953	348,221	135,334	8,226	56,393
FINANCING (33-32)	-486,496	-58,832	-20,728	-191,330	-574,426	-148,268	-199,953	-348,221	-135,334	-8,226	-56,393
32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)	486,496	58,832	20,728	191,330	574,426	148,268	199,953	348,221	135,334	8,226	56,393
321 Domestic	486,496	58,832	20,728	191,330	574,426	148,268	199,953	348,221	135,334	8,226	56,393
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 15: 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 16: 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 17: RESTRUCTURING AND SALE CENTER

	(000 HRK)	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
1	REVENUE (11+12+13+14)	17,192	22,560	34,537	87,007	3,363	14,458	17,821	492	1,243	12,723
11	Taxes	0	0	0	0	0	0	0	0	0	0
12	Social security contributions	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
131	From foreign governments	0	0	0	0	0	0	0	0	0	0
132	From international organizations	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
1331	Current	0	0	0	0	0	0	0	0	0	0
1332	Capital	0	0	0	0	0	0	0	0	0	0
14	Other revenue	17,192	22,560	34,537	87,007	3,363	14,458	17,821	492	1,243	12,723
2	EXPENSE (21+22+24+25+26+27+28)	37,215	24,830	30,138	88,549	15,198	18,852	34,050	4,186	2,061	12,605
21	Compensation of employees (211+212)	15,152	3,753	3,096	12,823	3,029	5,913	8,942	855	1,270	3,788
211	Wages and salaries	14,265	3,356	2,725	11,252	2,695	5,561	8,256	739	1,151	3,671
212	Social contributions	887	397	371	1,571	334	352	686	116	119	117
22	Use of goods and services	8,814	6,265	2,673	19,445	1,949	2,111	4,060	486	436	1,189
24	Interest	13,188	14,812	24,366	56,278	10,220	10,828	21,048	2,845	355	7,628
25	Subsidies	0	0	0	0	0	0	0	0	0	0
26	Grants	0	0	0	0	0	0	0	0	0	0
27	Social benefits	0	0	0	0	0	0	0	0	0	0
28	Other expense	61	0	3	3	0	0	0	0	0	0
	NET-GROSS OPERATING BALANCE (1-2)	-20,023	-2,270	4,399	-1,542	-11,835	-4,394	-16,229	-3,694	-818	118
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)	-1,675	-159	-707	-2,611	-74	-126	-200	-12	-82	-32
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	148	15	112	127	49	0	49	0	0	0
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	1,823	174	819	2,738	123	126	249	12	82	32
311	Fixed assets (311,1-311,2-311,3)	-523	-151	4	-675	-74	-126	-200	-12	-82	-32
311,1	Acquisitions: fixed assets	148	15	112	127	49	0	49	0	0	0
311,2	Disposals: fixed assets	671	166	108	802	123	126	249	12	82	32
314	Nonproduced assets (314,1-314,2-314,3-314,4)	-1,152	-8	-711	-1,936	0	0	0	0	0	0
314,1	Acquisitions: nonproduced assets	0	0	0	0	0	0	0	0	0	0
314,2	Disposals: nonproduced assets	1,152	8	711	1,936	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-18,348	-2,111	5,106	1,069	-11,761	-4,268	-16,029	-3,682	-736	150
	FINANCING (33-32)	18,348	2,111	-5,106	-1,069	11,761	4,268	16,029	3,682	736	-150
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	209,657	237,368	81,219	284,760	-13,128	-5,648	-18,776	-4,404	-1,062	-182
321	Domestic	209,657	237,368	81,219	284,760	-13,128	-5,648	-18,776	-4,404	-1,062	-182
322	Foreign	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	228,005	239,479	76,113	283,691	-1,367	-1,380	-2,747	-722	-326	-332
331	Domestic	228,617	240,424	77,068	287,458	-391	-392	-783	-392	0	0
332	Foreign	-612	-945	-955	-3,767	-976	-988	-1,964	-330	-326	-332

Source: Ministry of Finance

TABLE 18: CONSOLIDATED CENTRAL GOVERNMENT BY ECONOMIC CATEGORY

	(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
1	REVENUE (11+12+13+14)	112,883,471	112,051,132	31,132,525	29,564,280	118,066,927	28,096,945	31,978,831	60,075,776	11,730,492	9,170,950	11,077,389
11	Taxes (111+113+114+115+116)	64,693,898	63,044,946	17,689,893	16,065,555	63,349,864	15,096,185	16,775,842	31,872,027	6,308,188	4,754,005	5,713,649
111	Taxes of income and profits and capital gains	8,966,867	7,738,141	1,293,039	1,912,468	7,059,707	2,203,554	2,264,735	4,468,289	1,392,493	442,910	429,332
113	Taxes on property	397,736	462,315	93,762	105,811	385,981	38,285	45,758	84,043	14,163	16,847	14,748
114	Taxes on goods and services (1141+1142+1144+1145+1146)	53,205,019	53,349,544	16,145,355	13,871,489	55,191,815	12,714,697	14,298,965	27,013,662	4,844,921	4,242,108	5,211,936
1141	General taxes on goods and services (11411+11412)	40,778,865	40,388,379	11,852,982	10,322,499	41,076,665	9,771,810	10,570,406	20,342,216	3,667,541	3,046,986	3,855,879
11411	Value-added taxes	40,652,023	40,253,061	11,814,268	10,283,068	40,923,499	9,730,125	10,528,853	20,258,978	3,652,736	3,033,883	3,842,234
11412	Sales taxes	126,841	135,319	38,714	39,431	153,166	41,685	41,553	83,238	14,805	13,103	13,645
1142	Excises	11,206,489	11,682,936	4,015,752	3,156,787	12,846,449	2,639,322	3,367,823	6,007,145	1,058,805	1,075,385	1,233,633
115	Taxes on international trade and transactions	1,754,364	1,159,371	83,655	102,889	424,501	72,299	88,472	160,771	33,299	29,241	25,932
116	Other taxes	369,912	335,576	74,082	72,898	287,860	67,350	77,912	145,262	23,312	22,899	31,701
12	Social contributions	37,845,871	37,149,263	10,083,954	9,901,430	41,701,505	9,482,115	9,903,273	19,385,388	3,254,699	3,245,639	3,402,935
13	Grants	984,036	1,746,263	368,378	652,421	2,295,676	321,598	2,420,172	2,741,770	1,136,664	334,578	948,930
14	Other revenue	9,359,667	10,110,660	2,990,300	2,944,874	10,719,882	3,197,047	2,879,544	6,076,591	1,030,941	836,728	1,011,875
2	EXPENSE (21+22+24+25+26+27+28)	120,930,466	126,410,159	30,396,391	33,578,129	127,920,440	33,199,365	32,211,964	65,411,329	10,187,397	10,191,181	11,833,386
21	Compensation of employees (211+212)	31,663,603	30,764,301	7,585,066	7,554,785	30,311,466	6,332,515	6,373,534	12,706,049	2,110,594	2,133,270	2,129,670
211	Wages and salaries	27,154,053	26,552,669	6,438,060	6,403,902	25,874,163	5,376,939	5,412,717	10,789,656	1,792,648	1,812,045	1,808,024
212	Social contributions	4,509,550	4,211,632	1,147,006	1,150,883	4,437,303	955,576	960,817	1,916,393	317,946	321,225	321,646
22	Use of goods and services	9,767,441	10,079,137	2,247,908	3,093,784	9,545,095	2,662,170	2,911,204	5,573,374	880,866	826,522	1,203,816
24	Interest	8,713,979	9,685,243	3,320,697	1,903,319	10,425,675	3,639,876	2,377,303	6,017,179	871,591	761,888	743,824
25	Subsidies	5,763,304	5,550,567	708,101	757,087	5,184,872	1,950,926	2,087,298	4,038,224	193,902	248,492	1,644,904
26	Grants	3,305,855	5,163,733	1,281,071	1,802,448	6,992,639	3,726,703	3,437,705	7,164,408	1,214,850	1,292,754	930,101
27	Social benefits	56,169,850	58,943,356	13,740,365	16,693,370	59,393,145	13,603,537	13,537,646	27,141,183	4,474,273	4,517,782	4,543,591
28	Other expense	5,546,433	6,223,822	1,513,183	1,773,336	6,067,548	1,283,638	1,487,274	2,770,912	441,321	410,473	635,480
	NET-GROSS OPERATING BALANCE (1-2)	-8,046,995	-14,359,027	736,134	-4,013,849	-9,853,513	-5,102,420	-233,133	-5,335,553	1,543,095	-1,020,231	-755,997
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	3,133,065	3,653,604	718,410	1,362,370	3,215,073	645,629	941,039	1,586,668	225,612	296,078	419,349
311	Fixed assets	2,949,185	3,223,778	693,818	1,301,338	2,993,824	588,953	953,058	1,542,011	221,320	281,747	449,991
312	Inventories	29,280	225,477	-24,948	24,470	-369	25,094	-37,271	-12,177	-495	-142	-36,634
313	Valuables	3,494	1,333	2	818	829	144	-683	-539	1	-509	-175
314	Nonproduced assets	151,105	203,016	49,538	35,744	220,789	31,438	25,935	57,373	4,786	14,982	6,167
	NET LENDING-BORROWING (1-2-31)	-11,180,059	-18,012,631	17,724	-5,376,219	-13,068,586	-5,748,049	-1,174,172	-6,922,221	1,317,483	-1,316,309	-1,175,346
	FINANCING (33-32)	11,180,059	18,012,631	-17,724	5,376,219	13,068,586	5,748,049	1,174,172	6,922,221	-1,317,483	1,316,309	1,175,346
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-165,706	14,146,115	-3,628,294	3,099,766	-2,724,834	1,894,306	-4,633,344	-2,739,038	499,108	-1,797,564	-3,334,888
321	Domestic	-172,209	13,940,869	-3,628,294	2,894,714	-2,930,813	1,887,113	-4,627,343	-2,740,230	505,109	-1,797,564	-3,334,888
322	Foreign	6,503	205,245	0	205,052	205,979	7,193	-6,001	1,192	-6,001	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)	11,014,353	32,158,746	-3,646,018	8,475,985	10,343,752	7,642,355	-3,459,172	4,183,183	-818,375	-481,255	-2,159,542
331	Domestic	2,958,329	10,585,751	-5,012,676	8,583,969	5,868,185	1,476,560	-2,564,323	-1,087,763	-73,517	-377,613	-2,113,193
332	Foreign	8,056,024	21,572,995	1,366,658	-107,984	4,475,567	6,165,795	-894,849	5,270,946	-744,858	-103,642	-46,349

Source: Ministry of Finance

TABLE 19: CONSOLIDATED CENTRAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

	(000 HRK)	2012	2013	VII - IX 2014	X - XII 2014	2014	I - III 2015	IV - VI 2015	I - VI 2015	IV 2015	V 2015	VI 2015
1	REVENUE (A+B)	112,883,471	112,051,132	31,132,525	29,564,280	118,066,927	28,096,945	31,978,831	60,075,776	11,730,492	9,170,950	11,077,389
	A) Budgetary Central Government	109,558,431	108,581,764	29,989,938	28,414,072	114,015,605	22,388,154	25,847,174	48,235,328	9,647,795	7,206,404	8,992,975
	B) Extrabudgetary Users (1+...+8)	3,325,040	3,469,368	1,142,587	1,150,208	4,051,322	5,708,791	6,131,657	11,840,448	2,082,697	1,964,546	2,084,414
	1. Croatian Institute for Health Insurance	-	-	-	-	-	4,714,852	4,955,262	9,670,114	1,626,285	1,647,988	1,680,989
	2. Croatian Waters	1,580,154	1,715,167	608,451	585,787	1,992,362	467,535	566,016	1,033,551	181,278	178,677	206,061
	3. Fund for Environmental Protection and Energy Efficiency	1,056,681	1,039,054	316,679	322,533	1,168,651	362,591	380,839	743,430	134,678	123,959	122,202
	4. Croatian Roads Ltd.	55,417	51,460	13,978	13,814	54,039	10,076	9,621	19,697	2,299	3,867	3,455
	5. State Agency for Deposit Insurance and Bank Rehabilitation	576,101	597,248	180,919	193,537	749,263	150,374	205,461	355,835	137,665	8,812	58,984
	6. Croatian Privatization Fund	-	-	-	-	-	-	-	-	-	-	-
	7. Agency for Management of the Public Property	56,687	49,247	-	-	-	-	-	-	-	-	-
	8. Restructuring and Sale Center	-	17,192	22,560	34,537	87,007	3,363	14,458	17,821	492	1,243	12,723
2	EXPENSE (A+B)	120,930,466	126,410,159	30,396,391	33,578,129	127,920,440	33,199,365	32,211,964	65,411,329	10,187,397	10,191,181	11,833,386
	A) Budgetary Central Government	117,050,976	121,822,292	29,078,158	32,302,675	123,671,900	28,157,431	27,165,395	55,322,826	8,469,029	8,430,729	10,265,637
	B) Extrabudgetary Users (1+...+8)	3,879,490	4,587,868	1,318,233	1,275,454	4,248,540	5,041,934	5,046,569	10,088,503	1,718,368	1,760,452	1,567,749
	1. Croatian Institute for Health Insurance	-	-	-	-	-	4,170,200	4,096,204	8,266,404	1,398,977	1,486,444	1,210,783
	2. Croatian Waters	1,455,498	1,512,665	391,427	523,192	1,525,932	217,734	396,120	613,854	118,187	106,423	171,510
	3. Fund for Environmental Protection and Energy Efficiency	959,728	882,764	317,402	377,442	1,129,801	218,482	297,624	516,106	77,338	102,967	117,319
	4. Croatian Roads Ltd.	1,276,972	1,478,081	424,415	342,591	1,329,603	418,214	232,290	650,504	117,352	61,971	52,967
	5. State Agency for Deposit Insurance and Bank Rehabilitation	89,460	538,282	160,159	2,091	174,655	2,106	5,479	7,585	2,328	586	2,565
	6. Croatian Privatization Fund	-	-	-	-	-	-	-	-	-	-	-
	7. Agency for Management of the Public Property	97,832	138,861	-	-	-	-	-	-	-	-	-
	8. Restructuring and Sale Center	-	37,215	24,830	30,138	88,549	15,198	18,852	34,050	4,186	2,061	12,605
	NET-GROSS OPERATING BALANCE (1-2)	-8,046,995	-14,359,027	736,134	-4,013,849	-9,853,513	-5,102,420	-233,133	-5,335,553	1,543,095	-1,020,231	-755,997
31	NET ACQUISITION OF NONFINANCIAL ASSETS	3,133,065	3,653,604	718,410	1,362,370	3,215,073	645,629	941,039	1,586,668	225,612	296,078	419,349
	Acquisition (A+B)	3,442,252	3,941,883	826,388	1,641,942	3,908,430	729,942	1,072,943	1,802,885	257,342	322,284	493,317
	A) Budgetary Central Government	1,107,982	1,564,011	291,422	860,178	1,856,997	340,716	527,727	868,443	113,905	133,622	280,200
	B) Extrabudgetary Users	2,334,270	2,377,872	534,966	781,764	2,051,433	389,226	545,216	934,442	143,437	188,662	213,117
	Disposals (A+B)	309,187	288,280	107,978	279,572	693,357	84,313	131,904	216,217	31,730	26,206	73,968
	A) Budgetary Central Government	278,356	259,494	107,673	278,581	689,720	84,052	131,192	215,244	31,561	25,768	73,863
	B) Extrabudgetary Users	30,831	28,786	305	991	3,637	261	712	973	169	438	105
	NET LENDING-BORROWING (1-2-31)	-11,180,059	-18,012,631	17,724	-5,376,219	-13,068,586	-5,748,049	-1,174,172	-6,922,221	1,317,483	-1,316,309	-1,175,346
	FINANCING (33-32)	11,180,059	18,012,631	-17,724	5,376,219	13,068,586	5,748,049	1,174,172	6,922,221	-1,317,483	1,316,309	1,175,346
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-165,706	14,146,115	-3,628,294	3,099,766	-2,724,834	1,894,306	-4,633,344	-2,739,038	499,108	-1,797,564	-3,334,888
321	Domestic (A+B)	-172,209	13,940,869	-3,628,294	2,894,714	-2,930,813	1,887,113	-4,627,343	-2,740,230	505,109	-1,797,564	-3,334,888
	A) Budgetary Central Government	-651,421	13,792,657	-4,301,483	2,883,941	-3,998,830	1,612,994	-4,996,083	-3,383,089	457,307	-1,787,424	-3,665,966
	B) Extrabudgetary Users	479,212	148,212	673,189	10,773	1,068,017	274,119	368,740	642,859	47,802	-10,140	331,078
322	Foreign (A+B)	6,503	205,245	0	205,052	205,979	7,193	-6,001	1,192	-6,001	0	0
	A) Budgetary Central Government	6,503	205,245	0	205,052	205,979	1,192	0	1,192	0	0	0
	B) Extrabudgetary Users	0	0	0	0	0	6,001	-6,001	0	-6,001	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)	11,014,353	32,158,746	-3,646,018	8,475,985	10,343,752	7,642,355	-3,459,172	4,183,183	-818,375	-481,255	-2,159,542
331	Domestic (A+B)	2,958,329	10,585,751	-5,012,676	8,583,969	5,868,185	1,476,560	-2,564,323	-1,087,763	-73,517	-377,613	-2,113,193
	A) Budgetary Central Government	1,413,994	8,904,914	-5,525,180	8,129,010	4,822,165	1,671,236	-2,726,556	-1,055,320	45,287	-270,093	-2,501,750
	B) Extrabudgetary Users	1,544,335	1,680,837	512,504	454,959	1,046,020	-194,676	162,233	-32,443	-118,804	-107,520	388,557
332	Foreign (A+B)	8,056,024	21,572,995	1,366,658	-107,984	4,475,567	6,165,795	-894,849	5,270,946	-744,858	-103,642	-46,349
	A) Budgetary Central Government	8,125,181	21,534,837	1,375,975	-56,212	4,524,128	6,172,750	-839,799	5,332,951	-731,361	-91,153	-17,285
	B) Extrabudgetary Users	-69,157	38,158	-9,317	-51,772	-48,561	-6,955	-55,050	-62,005	-13,497	-12,489	-29,064

Source: Ministry of Finance

Note: From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

MEASURES OF CONSOLIDATED CENTRAL GOVERNMENT DEFICIT/SURPLUS

TABLE 19A: 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	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
VII	10,515,632	11,134,463	-618,831	1,829,302	1,210,471
VIII	9,762,549	9,367,281	395,268	218,216	613,484
IX	10,854,344	9,894,647	959,697	1,273,179	2,232,876
X	10,215,990	10,494,366	-278,376	698,128	419,752
XI	9,041,460	10,175,082	-1,133,622	533,675	-599,947
XII	10,306,830	12,908,681	-2,601,851	671,516	-1,930,335
I-XII 2014	118,066,927	127,920,440	-9,853,513	10,425,675	572,162
I 2015	9,182,376	10,762,276	-1,579,900	1,892,011	312,111
II	8,912,471	11,280,513	-2,368,042	648,312	-1,719,730
III	10,002,098	11,156,576	-1,154,478	1,099,553	-54,925
IV	11,730,492	10,187,397	1,543,095	871,591	2,414,686
V	9,170,950	10,191,181	-1,020,231	761,888	-258,343
VI	11,077,389	11,833,386	-755,997	743,824	-12,173
I-VI 2015	60,075,776	65,411,329	-5,335,553	6,017,179	681,626

MEASURES OF CONSOLIDATED CENTRAL GOVERNMENT DEFICIT/SURPLUS

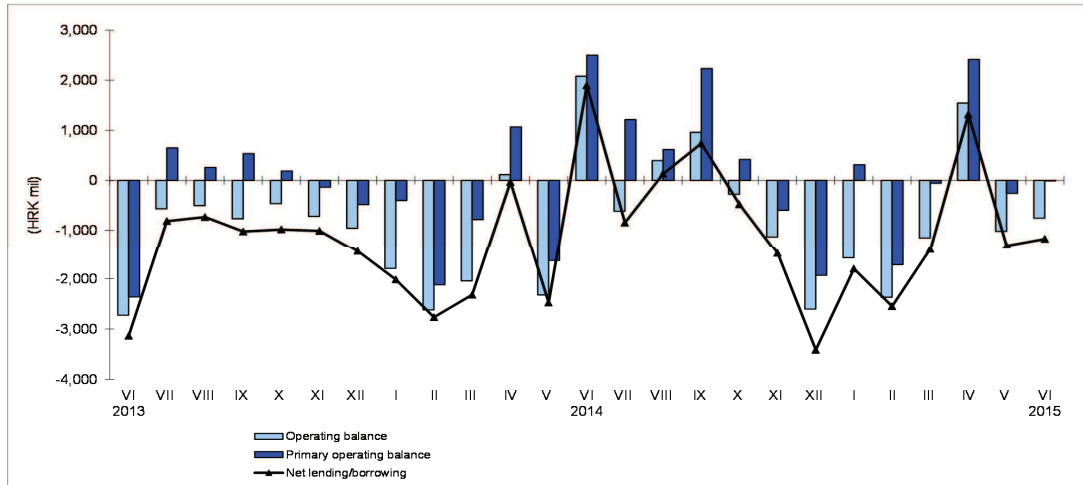


TABLE 19B: NET LENDING/BORROWING (000 HRK)

	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	-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
VII	-618,831	228,628	-847,459	847,459	369,291	1,216,751
VIII	395,268	266,184	129,084	-129,084	864,036	734,952
IX	959,697	223,598	736,099	-736,099	-4,861,621	-5,597,720
X	-278,376	201,110	-479,486	479,486	4,699,341	5,178,827
XI	-1,133,622	350,604	-1,484,226	1,484,226	-877,850	606,376
XII	-2,601,851	810,656	-3,412,507	3,412,507	-721,725	2,690,782
I-XII 2014	-9,853,513	3,215,073	-13,068,586	13,068,586	-2,724,834	10,343,752
I 2015	-1,579,900	218,641	-1,798,541	1,798,541	-7,551,396	-5,752,855
II	-2,368,042	179,131	-2,547,173	2,547,173	2,795,872	5,343,045
III	-1,154,478	247,857	-1,402,335	1,402,335	6,649,830	8,052,165
IV	1,543,095	225,612	1,317,483	-1,317,483	499,108	-818,375
V	-1,020,231	296,078	-1,316,309	1,316,309	-1,797,564	-481,255
VI	-755,997	419,349	-1,175,346	1,175,346	-3,334,888	-2,159,542
I-VI 2015	-5,335,553	1,586,668	-6,922,221	6,922,221	-2,739,038	4,183,183

* Deficit/surplus according to the GFS 2001 methodology

Source: Ministry of Finance

TABLE 20A: LOCAL GOVERNMENT TRANSACTIONS (THE LARGEST 53 UNITS)

	(000 HRK)	2011	2012	2013	I - III 2014	IV - VI 2014	VII - IX 2014	X - XII 2014	2014
1	REVENUE (11+12+13+14)	14,763,088	15,035,185	15,881,175	3,875,037	3,883,074	4,051,778	4,253,137	16,063,026
11	Taxes (111+113+114+115+116)	8,805,856	9,423,857	11,446,693	2,781,509	2,874,096	2,921,509	2,961,273	11,538,387
111	Taxes of income, profits and capital gains	7,965,284	8,606,644	8,953,357	2,278,340	2,280,163	2,230,360	2,289,444	9,078,307
113	Taxes on property	437,557	404,927	1,888,472	420,771	471,530	471,709	497,535	1,861,545
114	Taxes on goods and services (1141+1142+1144+1145+1146)	392,941	402,483	594,962	80,076	120,750	217,391	172,532	590,749
1141	General taxes on goods and services (11411+11412)	51,405	55,378	80,982	14,373	16,371	29,616	22,640	83,000
11411	Value-added taxes	0	0	0	0	0	0	0	0
11412	Sales taxes	51,405	55,378	80,982	14,373	16,371	29,616	22,640	83,000
1142	Excises	0	0	0	0	0	0	0	0
115	Taxes on international trade and transactions	0	0	0	0	0	0	0	0
116	Other taxes	10,075	9,804	9,902	2,322	1,654	2,049	1,762	7,786
12	Social contributions	0	0	0	0	0	0	0	0
13	Grants (131+132+133)	2,122,230	1,798,058	2,080,283	614,553	460,245	539,396	645,589	2,259,783
131	From foreign governments	549	11	2,898	12	211	0	96	319
132	From international organizations	8,814	23,687	30,516	4,560	9,146	53,499	20,581	87,786
133	From other general government units	2,112,867	1,774,361	2,046,869	609,981	450,888	485,897	624,912	2,171,678
14	Other revenue (141+142+143+144+145)	3,835,003	3,813,270	2,354,200	478,975	548,733	590,873	646,275	2,264,856
141	Property income	886,337	921,297	892,158	195,392	228,917	249,996	237,272	911,577
142	Sales of goods and services	2,684,869	2,509,775	953,003	227,965	261,906	282,143	279,266	1,051,280
143	Fines, penalties, and forfeits	54,327	71,122	22,692	6,095	11,410	7,088	8,016	32,609
144	Voluntary transfers other than grants	33,759	55,680	99,677	7,538	6,327	19,870	34,897	68,632
145	Miscellaneous and unidentified revenue	175,710	255,396	386,670	41,986	40,172	31,776	86,824	200,758
2	EXPENSE (21+22+24+25+26+27+28)	12,661,547	13,269,948	13,860,755	3,308,565	3,379,588	3,216,319	3,920,502	13,824,974
21	Compensation of employees (211+212)	3,604,127	3,717,421	3,678,957	942,629	960,819	937,402	977,484	3,818,334
211	Wages and salaries	3,088,997	3,210,747	3,191,714	820,253	825,430	825,757	838,449	3,286,889
212	Social contributions	515,130	506,675	487,242	122,376	135,389	134,645	139,035	531,445
22	Use of goods and services	4,998,530	5,228,358	5,381,866	1,384,420	1,329,002	1,239,002	1,602,228	5,555,019
24	Interest	126,181	134,863	112,617	30,464	19,981	78,382	-6,452	122,375
25	Subsidies	1,043,625	1,037,691	1,179,666	261,689	261,793	248,877	286,974	1,059,333
26	Grants	291,279	313,289	412,553	47,450	69,305	107,055	165,936	389,746
27	Social benefits	652,601	710,944	916,056	249,080	225,874	168,721	328,520	972,195
28	Other expense	1,945,205	2,127,383	2,179,040	392,834	512,446	436,880	565,812	1,907,972
	NET-GROSS OPERATING BALANCE (1-2)	2,101,541	1,765,237	2,020,421	566,472	503,486	835,459	332,635	2,238,052
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	1,671,392	1,440,588	1,610,529	393,347	343,455	314,356	588,443	1,639,601
311	Fixed assets (311,1-311,2)	1,642,846	1,427,353	1,791,997	387,421	342,387	307,204	576,439	1,613,451
311,1	acquisitions: fixed assets	1,880,738	1,587,482	1,929,796	426,689	373,593	345,839	648,237	1,794,357
311,2	disposals: fixed assets	237,892	160,129	137,800	39,268	31,205	38,635	71,798	180,906
312	Inventories	0	0	0	0	0	0	0	0
313	Valuables (313,1-313,2)	146	93	909	10	0	17	94	121
313,1	acquisitions: valuables	146	93	910	10	0	17	94	121
313,2	disposals: valuables	0	0	1	0	0	0	0	0
314	Nonproduced assets (314,1-314,2)	28,400	13,142	-182,377	5,917	1,068	7,135	11,910	26,029
314,1	acquisitions: nonproduced assets	243,344	146,075	168,014	23,575	29,357	34,720	62,120	149,772
314,2	disposals: nonproduced assets	214,945	132,933	350,392	17,659	28,290	27,585	50,210	123,743
	NET LENDING-BORROWING (1-2-31)	430,149	324,649	409,892	173,125	160,031	521,103	-255,808	598,451
	FINANCING (33-32)	-430,149	-324,649	-409,892	-173,125	-160,031	-521,103	255,808	-598,451
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	440,757	247,184	159,538	104,578	60,606	336,001	-74,091	427,094
321	Domestic	440,757	247,184	159,538	104,578	60,606	336,001	-74,091	427,094
322	Foreign	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	10,608	-77,465	-250,354	-68,547	-99,425	-185,102	181,717	-171,357
331	Domestic	17,113	-71,266	-244,872	-67,143	-98,028	-185,102	181,717	-168,555
332	Foreign	-6,505	-6,199	-5,482	-1,405	-1,398	0	0	-2,802

Source: Ministry of Finance

Note: Starting from the January-March 2015 period, data for local and regional self-government units (local units), instead of former 53 largest, include all 576 local units and the local units' extra-budgetary users - county road administrations. Consequently, data for local government and consolidated general government are not comparable with previous data series ending with January-December 2014 period.

TABLE 21A: CONSOLIDATED GENERAL GOVERNMENT BY ECONOMIC CATEGORY

	(000 HRK)	2011	2012	2013	I - III 2014	IV - VI 2014	VII - IX 2014	X - XII 2014	2014
1	REVENUE (11+12+13+14)	123,024,529	126,131,604	125,878,640	29,029,817	35,016,411	34,691,771	33,178,724	131,916,723
11	Taxes (111+113+114+115+116)	70,228,042	74,117,755	74,491,639	16,839,534	18,410,487	20,611,402	19,026,828	74,888,251
111	Taxes of income, profits and capital gains	16,560,799	17,573,511	16,691,498	4,370,668	4,042,035	3,523,399	4,201,912	16,138,014
113	Taxes on property	886,046	802,663	2,350,786	512,712	565,997	565,471	603,346	2,247,526
114	Taxes on goods and services (1141+1142+1144+1145+1146)	50,637,006	53,607,502	53,944,506	11,765,953	13,609,844	16,362,746	14,044,021	55,782,564
1141	General taxes on goods and services (11411+11412)	37,899,231	40,834,243	40,469,361	8,785,397	10,146,531	11,882,598	10,345,139	41,159,665
11411	Value-added taxes	37,718,154	40,652,023	40,253,061	8,733,883	10,092,280	11,814,268	10,283,068	40,923,499
11412	Sales taxes	181,077	182,220	216,300	51,514	54,251	68,330	62,071	236,166
1142	Excises	11,215,054	11,206,489	11,682,936	2,601,521	3,072,390	4,015,752	3,156,787	12,846,449
115	Taxes on international trade and transactions	1,766,356	1,754,364	1,159,371	119,993	117,964	83,655	102,889	424,501
116	Other taxes	377,836	379,715	345,478	70,210	74,645	76,131	74,660	295,646
12	Social contributions	38,605,067	37,845,871	37,149,263	9,032,710	12,683,411	10,083,954	9,901,430	41,701,505
13	Grants	880,441	995,042	1,772,879	184,330	1,083,340	415,242	659,317	2,342,229
14	Other revenue	13,310,980	13,172,936	12,464,859	2,973,242	2,839,173	3,581,173	3,591,149	12,984,738
2	EXPENSE (21+22+24+25+26+27+28)	132,944,571	132,413,362	138,217,247	34,913,806	34,638,262	33,120,178	36,859,938	139,532,184
21	Compensation of employees (211+212)	35,608,225	35,381,024	34,443,258	8,557,522	8,517,541	8,522,468	8,532,269	34,129,800
211	Wages and salaries	30,250,759	30,364,799	29,744,383	7,401,780	7,276,104	7,240,817	7,242,351	29,161,052
212	Social contributions	5,357,466	5,016,225	4,698,875	1,155,741	1,241,438	1,281,651	1,289,918	4,968,748
22	Use of goods and services	15,362,330	14,995,799	15,461,004	3,340,625	3,576,566	3,486,910	4,696,012	15,100,114
24	Interest	7,570,804	8,848,842	9,797,860	3,174,755	2,077,348	3,399,079	1,896,867	10,548,050
25	Subsidies	7,606,056	6,800,995	6,730,232	2,174,185	2,068,980	956,978	1,044,061	6,244,205
26	Grants	1,638,943	1,832,092	3,522,619	1,685,196	1,258,674	895,594	1,329,691	5,169,155
27	Social benefits	57,135,569	56,880,795	59,859,412	14,205,310	15,229,054	13,909,086	17,021,890	60,365,340
28	Other expense	8,022,645	7,673,816	8,402,862	1,776,212	1,910,097	1,950,063	2,339,148	7,975,520
	NET-GROSS OPERATING BALANCE (1-2)	-9,920,042	-6,281,758	-12,338,607	-5,883,988	378,149	1,571,593	-3,681,214	-7,615,461
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	5,043,893	4,573,653	5,264,132	1,040,024	831,071	1,032,766	1,950,813	4,854,674
311	Fixed assets	4,855,899	4,376,538	5,015,774	851,053	877,423	1,001,022	1,877,777	4,607,275
312	Inventories	2,473	29,280	225,477	104,467	-104,358	-24,948	24,470	-369
313	Valuables	3,888	3,587	2,242	14	6	19	912	950
314	Nonproduced assets	181,634	164,247	20,639	84,490	58,000	56,673	47,654	246,818
	NET LENDING-BORROWING (1-2-31)	-14,963,935	-10,855,411	-17,602,739	-6,924,013	-452,922	538,827	-5,632,027	-12,470,135
	FINANCING (33-32)	14,963,935	10,855,411	17,602,739	6,924,013	452,922	-538,827	5,632,027	12,470,135
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	87,221	58,456	14,305,668	-5,173,085	3,133,441	-3,298,814	3,013,338	-2,325,120
321	Domestic	81,880	51,953	14,100,423	-5,174,012	3,133,441	-3,298,814	2,808,286	-2,531,099
322	Foreign	5,341	6,503	205,245	927	0	0	205,052	205,979
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	15,051,156	10,913,866	31,908,407	1,750,928	3,586,363	-3,837,641	8,645,365	10,145,015
331	Domestic	6,465,835	2,864,041	10,340,894	3,398,286	-1,275,086	-5,204,299	8,753,349	5,672,250
332	Foreign	8,585,321	8,049,825	21,567,513	-1,647,358	4,861,449	1,366,658	-107,984	4,472,765

Source: Ministry of Finance

Note: Starting from the January-March 2015 period, data for local and regional self-government units (local units), instead of former 53 largest, include all 576 local units and the local units' extra-budgetary users - county road administrations. Consequently, data for local government and consolidated general government are not comparable with previous data series ending with January-December 2014 period.

TABLE 22A: CONSOLIDATED GENERAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

	(000 HRK)	2011	2012	2013	I - III 2014	IV - VI 2014	VII - IX 2014	X - XII 2014	2014
1	REVENUE (A+B+C)	123,024,529	126,131,604	125,878,640	29,029,817	35,016,411	34,691,771	33,178,724	131,916,723
	A) Budgetary Central Government	107,067,244	109,558,431	108,581,764	24,990,783	30,620,812	29,989,938	28,414,072	114,015,605
	B) Extrabudgetary Users (1+...+7)	3,307,063	3,312,348	3,462,570	773,978	963,413	1,135,952	1,136,427	4,009,770
	1. Croatian Waters	1,584,711	1,574,858	1,714,897	357,202	440,587	608,317	585,711	1,991,817
	2. Fund for Environmental Protection and Energy Efficiency	1,069,043	1,049,285	1,032,526	235,099	273,539	310,178	308,828	1,127,644
	3. Croatian Roads Ltd.	57,462	55,417	51,460	15,392	10,855	13,978	13,814	54,039
	4. State Agency for Deposit Insurance and Bank Rehabilitation	552,819	576,101	597,248	151,575	223,232	180,919	193,537	749,263
	5. Croatian Privatization Fund	1,892	-	-	-	-	-	-	-
	6. Agency for Management of the Public Property	41,136	56,687	49,247	-	-	-	-	-
	7. Restructuring and Sale Center	-	-	17,192	14,710	15,200	22,560	34,537	87,007
	C) Budgetary Local Government	12,650,221	13,260,825	13,834,306	3,265,056	3,432,186	3,565,881	3,628,225	13,891,348
2	EXPENSE (A+B+C)	132,944,571	132,413,362	138,217,247	34,913,806	34,638,262	33,120,178	36,859,938	139,532,184
	A) Budgetary Central Government	116,163,322	115,318,008	119,880,768	30,886,446	30,405,101	28,671,328	31,790,395	121,753,270
	B) Extrabudgetary Users (1+...+7)	4,151,516	3,838,098	4,482,523	724,303	869,201	1,239,166	1,162,822	3,995,492
	1. Croatian Waters	1,436,868	1,439,851	1,455,114	211,879	387,095	378,106	509,691	1,486,771
	2. Fund for Environmental Protection and Energy Efficiency	884,255	933,983	834,970	195,249	212,437	302,100	329,859	1,039,645
	3. Croatian Roads Ltd.	1,320,918	1,276,972	1,478,081	298,103	242,755	373,971	291,043	1,205,872
	4. State Agency for Deposit Insurance and Bank Rehabilitation	408,867	89,460	538,282	5,453	6,952	160,159	2,091	174,655
	5. Croatian Privatization Fund	16,161	-	-	-	-	-	-	-
	6. Agency for Management of the Public Property	84,648	97,832	138,861	-	-	-	-	-
	7. Restructuring and Sale Center	-	-	37,215	13,619	19,962	24,830	30,138	88,549
	C) Budgetary Local Government	12,629,732	13,257,257	13,853,957	3,303,057	3,363,960	3,209,684	3,906,721	13,783,422
	NET-GROSS OPERATING BALANCE (1-2)	-9,920,042	-6,281,758	-12,338,607	-5,883,988	378,149	1,571,593	-3,681,214	-7,615,461
31	NET ACQUISITION OF NONFINANCIAL ASSETS	5,043,893	4,573,653	5,264,132	1,040,024	831,071	1,032,766	1,950,813	4,854,674
	Acquisition (A+B+C)	5,876,148	5,175,902	6,040,604	1,224,067	1,069,256	1,206,964	2,352,393	5,852,680
	A) Budgetary Central Government	1,485,978	1,107,982	1,564,011	414,956	290,441	291,422	860,178	1,856,997
	B) Extrabudgetary users	2,265,942	2,334,270	2,377,872	358,838	375,865	534,966	781,764	2,051,433
	C) Budgetary Local Government	2,124,228	1,733,651	2,098,721	450,273	402,950	380,576	710,451	1,944,250
	Disposals (A+B+C)	832,255	602,250	776,472	184,043	238,185	174,198	401,580	998,006
	A) Budgetary Central Government	347,008	278,356	259,494	125,364	178,102	107,673	278,581	689,720
	B) Extrabudgetary users	32,411	30,831	28,786	1,753	588	305	991	3,637
	C) Budgetary Local Government	452,836	293,063	488,192	56,926	59,495	66,220	122,008	304,649
	NET LENDING-BORROWING (1-2-31)	-14,963,935	-10,855,411	-17,602,739	-6,924,013	-452,922	538,827	-5,632,027	-12,470,135
	FINANCING (33-32)	14,963,935	10,855,411	17,602,739	6,924,013	452,922	-538,827	5,632,027	12,470,135
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	87,221	58,456	14,305,668	-5,173,085	3,133,441	-3,298,814	3,013,338	-2,325,120
321	Domestic (A+B+C)	81,880	51,953	14,100,423	-5,174,012	3,133,441	-3,298,814	2,808,286	-2,531,099
	A) Budgetary Central Government	-817,680	-674,443	13,792,673	-5,577,478	2,987,556	-4,308,004	2,871,601	-4,026,325
	B) Extrabudgetary users	458,803	479,212	148,212	298,888	85,167	673,189	10,773	1,068,017
	C) Budgetary Local Government	440,757	247,184	159,538	104,578	60,718	336,001	-74,088	427,209
322	Foreign (A+B+C)	5,341	6,503	205,245	927	0	0	205,052	205,979
	A) Budgetary Central Government	5,341	6,503	205,245	927	0	0	205,052	205,979
	B) Extrabudgetary users	0	0	0	0	0	0	0	0
	C) Budgetary Local Government	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	15,051,156	10,913,866	31,908,407	1,750,928	3,586,363	-3,837,641	8,645,365	10,145,015
331	Domestic (A+B+C)	6,465,835	2,864,041	10,340,894	3,398,286	-1,275,086	-5,204,299	8,753,349	5,672,250
	A) Budgetary Central Government	4,793,136	1,413,994	8,904,914	3,331,319	-1,112,984	-5,525,180	8,129,010	4,822,165
	B) Extrabudgetary users	1,655,254	1,544,335	1,680,837	140,207	-61,650	512,504	454,959	1,046,020
	C) Budgetary Local Government	17,444	-94,288	-244,857	-73,241	-100,452	-191,623	169,380	-195,935
332	Foreign (A+B+C)	8,585,321	8,049,825	21,567,513	-1,647,358	4,861,449	1,366,658	-107,984	4,472,765
	A) Budgetary Central Government	8,597,227	8,125,181	21,534,837	-1,636,665	4,841,029	1,375,975	-56,212	4,524,128
	B) Extrabudgetary users	-5,401	-69,157	38,158	-9,289	21,817	-9,317	-51,772	-48,561
	C) Budgetary Local Government	-6,505	-6,199	-5,482	-1,405	-1,398	0	0	-2,802

Source: Ministry of Finance

Note: Starting from the January-March 2015 period, data for local and regional self-government units (local units), instead of former 53 largest, include all 576 local units and the local units' extra-budgetary users - county road administrations. Consequently, data for local government and consolidated general government are not comparable with previous data series ending with January-December 2014 period.

TABLE 20B: LOCAL GOVERNMENT TRANSACTIONS (ALL UNITS)

	(000 HRK)	I - III 2015	IV - VI 2015	I - VI 2015
1	REVENUE (11+12+13+14)	7,239,086	7,786,287	15,025,373
11	Taxes (111+113+114+115+116)	3,468,451	3,755,940	7,224,391
111	Taxes of income, profits and capital gains	2,499,622	2,600,844	5,100,466
113	Taxes on property	665,466	765,236	1,430,702
114	Taxes on goods and services (1141+1142+1144+1145+1146)	300,742	386,970	687,712
1141	General taxes on goods and services (11411+11412)	22,628	28,236	50,864
11411	Value-added taxes	0	0	0
11412	Sales taxes	22,628	28,236	50,864
1142	Excises	0	0	0
115	Taxes on international trade and transactions	0	0	0
116	Other taxes	2,621	2,890	5,511
12	Social contributions	0	0	0
13	Grants (131+132+133)	2,246,858	2,395,903	4,642,761
131	From foreign governments	1,316	3,260	4,576
132	From international organizations	28,337	24,057	52,394
133	From other general government units	2,217,205	2,368,586	4,585,791
14	Other revenue (141+142+143+144+145)	1,523,777	1,634,444	3,158,221
141	Property income	449,722	359,824	809,546
142	Sales of goods and services	887,021	939,149	1,826,170
143	Fines, penalties, and forfeits	7,518	9,023	16,541
144	Voluntary transfers other than grants	24,952	36,592	61,544
145	Miscellaneous and unidentified revenue	154,564	289,856	444,420
2	EXPENSE (21+22+24+25+26+27+28)	6,152,828	6,789,536	12,942,364
21	Compensation of employees (211+212)	2,573,018	2,613,765	5,186,783
211	Wages and salaries	2,173,250	2,252,441	4,425,691
212	Social contributions	399,768	361,324	761,092
22	Use of goods and services	2,469,915	2,671,901	5,141,816
24	Interest	52,562	43,675	96,237
25	Subsidies	222,684	265,962	488,646
26	Grants	50,709	58,853	109,562
27	Social benefits	265,845	270,271	536,116
28	Other expense	518,095	865,109	1,383,204
	NET-GROSS OPERATING BALANCE (1-2)	1,086,258	996,751	2,083,009
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	281,528	624,988	906,516
311	Fixed assets (311,1-311,2)	339,742	592,462	932,204
311,1	acquisitions: fixed assets	386,724	646,309	1,033,033
311,2	disposals: fixed assets	46,982	53,847	100,829
312	Inventories	0	0	0
313	Valuables (313,1-313,2)	93	2,072	2,165
313,1	acquisitions: valuables	93	2,072	2,165
313,2	disposals: valuables	0	0	0
314	Nonproduced assets (314,1-314,2)	-58,307	30,454	-27,853
314,1	acquisitions: nonproduced assets	43,772	86,148	129,920
314,2	disposals: nonproduced assets	102,079	55,694	157,773
	NET LENDING-BORROWING (1-2-31)	804,730	371,763	1,176,493
	FINANCING (33-32)	-804,730	-371,763	-1,176,493
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	641,832	293,173	935,005
321	Domestic	641,832	293,173	935,005
322	Foreign	0	0	0
323	Monetary gold and SDRs	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	-162,898	-78,590	-241,488
331	Domestic	-162,898	-78,590	-241,488
332	Foreign	0	0	0

Source: Ministry of Finance

Note: Starting from the January-March 2015 period, data for local and regional self-government units (local units), instead of former 53 largest, include all 576 local units and the local units' extra-budgetary users - county road administrations. Consequently, data for local government and consolidated general government are not comparable with previous data series ending with January-December 2014 period.

TABLE 21B: CONSOLIDATED GENERAL GOVERNMENT BY ECONOMIC CATEGORY

	(000 HRK)	I - III 2015	IV - VI 2015	I - VI 2015
1	REVENUE (11+12+13+14)	33,231,801	37,290,642	70,522,443
11	Taxes (111+113+114+115+116)	18,564,636	20,531,782	39,096,418
111	Taxes of income, profits and capital gains	4,703,176	4,865,579	9,568,755
113	Taxes on property	703,751	810,994	1,514,745
114	Taxes on goods and services (1141+1142+1144+1145+1146)	13,015,439	14,685,935	27,701,374
1141	General taxes on goods and services (11411+11412)	9,794,438	10,598,642	20,393,080
11411	Value-added taxes	9,730,125	10,528,853	20,258,978
11412	Sales taxes	64,313	69,789	134,102
1142	Excises	2,639,322	3,367,823	6,007,145
115	Taxes on international trade and transactions	72,299	88,472	160,771
116	Other taxes	69,971	80,802	150,773
12	Social contributions	9,482,115	9,903,273	19,385,388
13	Grants	464,226	2,341,716	2,805,942
14	Other revenue	4,720,824	4,513,871	9,234,695
2	EXPENSE (21+22+24+25+26+27+28)	37,247,963	36,527,024	73,774,987
21	Compensation of employees (211+212)	8,905,533	8,987,299	17,892,832
211	Wages and salaries	7,550,189	7,665,158	15,215,347
212	Social contributions	1,355,344	1,322,141	2,677,485
22	Use of goods and services	5,132,085	5,583,105	10,715,190
24	Interest	3,692,438	2,420,861	6,113,299
25	Subsidies	2,173,610	2,353,260	4,526,870
26	Grants	1,673,182	1,022,199	2,695,381
27	Social benefits	13,869,382	13,807,917	27,677,299
28	Other expense	1,801,733	2,352,383	4,154,116
	NET-GROSS OPERATING BALANCE (1-2)	-4,016,162	763,618	-3,252,544
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	927,157	1,566,027	2,493,184
311	Fixed assets	928,695	1,545,520	2,474,215
312	Inventories	25,094	-37,271	-12,177
313	Valuables	237	1,389	1,626
314	Nonproduced assets	-26,869	56,389	29,520
	NET LENDING-BORROWING (1-2-31)	-4,943,319	-802,409	-5,745,728
	FINANCING (33-32)	4,943,319	802,409	5,745,728
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	2,535,423	-4,344,357	-1,808,934
321	Domestic	2,528,230	-4,338,356	-1,810,126
322	Foreign	7,193	-6,001	1,192
323	Monetary gold and SDRs	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	7,478,742	-3,541,948	3,936,794
331	Domestic	1,312,947	-2,647,099	-1,334,152
332	Foreign	6,165,795	-894,849	5,270,946

Source: Ministry of Finance

Note: Starting from the January-March 2015 period, data for local and regional self-government units (local units), instead of former 53 largest, include all 576 local units and the local units' extra-budgetary users - county road administrations. Consequently, data for local government and consolidated general government are not comparable with previous data series ending with January-December 2014 period.

TABLE 22B: CONSOLIDATED GENERAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

	(000 HRK)	I - III 2015	IV - VI 2015	I - VI 2015
1	REVENUE (A+B+C)	33,231,801	37,290,642	70,522,443
	A) Budgetary Central Government	22,388,154	25,847,057	48,235,211
	B) Extrabudgetary Users and Social Security Funds (1+...+6)	5,707,849	6,126,041	11,833,890
	1. Croatian Institute for Health Insurance	4,714,852	4,955,262	9,670,114
	2. Croatian Waters	467,191	565,423	1,032,614
	3. Fund for Environmental Protection and Energy Efficiency	361,993	375,816	737,809
	4. Croatian Roads Ltd.	10,076	9,621	19,697
	5. State Agency for Deposit Insurance and Bank Rehabilitation	150,374	205,461	355,835
	6. Restructuring and Sale Center	3,363	14,458	17,821
	C) Budget of 576 Local Government Units and County Road Administrations	5,135,798	5,317,544	10,453,342
2	EXPENSE (A+B+C)	37,247,963	36,527,024	73,774,987
	A) Budgetary Central Government	27,515,383	26,340,446	53,855,829
	B) Extrabudgetary Users and Social Security Funds (1+...+6)	3,580,694	3,402,775	6,983,469
	1. Croatian Institute for Health Insurance	2,764,238	2,546,222	5,310,460
	2. Croatian Waters	214,018	389,183	603,201
	3. Fund for Environmental Protection and Energy Efficiency	178,396	215,884	394,280
	4. Croatian Roads Ltd.	406,738	227,155	633,893
	5. State Agency for Deposit Insurance and Bank Rehabilitation	2,106	5,479	7,585
	6. Restructuring and Sale Center	15,198	18,852	34,050
	C) Budget of 576 Local Government Units and County Road Administrations	6,151,886	6,783,803	12,935,689
	NET-GROSS OPERATING BALANCE (1-2)	-4,016,162	763,618	-3,252,544
31	NET ACQUISITION OF NONFINANCIAL ASSETS	927,157	1,566,027	2,493,184
	Acquisition (A+B+C)	1,160,531	1,807,472	2,968,003
	A) Budgetary Central Government	340,716	527,727	868,443
	B) Extrabudgetary Users and Social Security Funds	389,226	545,216	934,442
	C) Budget of 576 Local Government Units and County Road Administrations	430,589	734,529	1,165,118
	Disposals (A+B+C)	233,374	241,445	474,819
	A) Budgetary Central Government	84,052	131,192	215,244
	B) Extrabudgetary Users and Social Security Funds	261	712	973
	C) Budget of 576 Local Government Units and County Road Administrations	149,061	109,541	258,602
	NET LENDING-BORROWING (1-2-31)	-4,943,319	-802,409	-5,745,728
	FINANCING (33-32)	4,943,319	802,409	5,745,728
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	2,535,423	-4,344,357	-1,808,934
321	Domestic (A+B+C)	2,528,230	-4,338,356	-1,810,126
	A) Budgetary Central Government	1,612,255	-5,000,269	-3,388,014
	B) Extrabudgetary Users and Social Security Funds	274,143	368,740	642,883
	C) Budget of 576 Local Government Units and County Road Administrations	641,832	293,173	935,005
322	Foreign (A+B+C)	7,193	-6,001	1,192
	A) Budgetary Central Government	1,192	0	1,192
	B) Extrabudgetary Users and Social Security Funds	6,001	-6,001	0
	C) Budget of 576 Local Government Units and County Road Administrations	0	0	0
323	Monetary gold and SDRs	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	7,478,742	-3,541,948	3,936,794
331	Domestic (A+B+C)	1,312,947	-2,647,099	-1,334,152
	A) Budgetary Central Government	1,679,988	-2,726,556	-1,046,568
	B) Extrabudgetary Users and Social Security Funds	-203,428	162,233	-41,195
	C) Budget of 576 Local Government Units and County Road Administrations	-163,613	-82,776	-246,389
332	Foreign (A+B+C)	6,165,795	-894,849	5,270,946
	A) Budgetary Central Government	6,172,750	-839,799	5,332,951
	B) Extrabudgetary Users and Social Security Funds	-6,955	-55,050	-62,005
	C) Budget of 576 Local Government Units and County Road Administrations	0	0	0

Source: Ministry of Finance

Note: From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

Note: Starting from the January-March 2015 period, data for local and regional self-government units (local units), instead of former 53 largest, include all 576 local units and the local units' extra-budgetary users - county road administrations. Consequently, data for local government and consolidated general government are not comparable with previous data series ending with January-December 2014 period.

TABLE 24A: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (30 APRIL 2015)

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,590,100	2019	5.38%
Bonds - Series 09 D-15	EUR	350,000	2,656,535	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	7,590,100	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	7,590,100	2022	6.50%
Bonds - Series 18 D-18	HRK	6,000,000	6,000,000	2018	5.25%
Bonds - Series 19 D-24	EUR	1,400,000	10,626,140	2024	5.75%
Syndicated FX loan I	EUR	329,184	2,498,537	2017	4.59%
Syndicated FX loan II	EUR	193,727	1,470,404	2016	4.37%
Syndicated FX loan III	EUR	211,667	1,606,571	2016	4.49%
Syndicated FX loan IV	EUR	640,000	4,857,664	2019	4.33%
Other FX loans	EUR	244,000	1,851,984	2018	5.50%
Long term loan - HZZO	EUR	265,000	2,011,377	2016	4.56%
Long term loan - HZZO	HRK	890,667	890,667	2018	5.00%
Other medium and long term debt	HRK	8,236,630	8,236,630		
Medium and long term debt			88,976,810		
Treasury Bills	HRK	21,931,000	21,931,000		
Treasury Bills indexed to foreign currency	EUR	83,300	632,255		
Treasury Bills FX	EUR	1,225,400	9,300,909		
Other short-term debt	HRK	735,200	735,200		
Short-term debt			32,599,364		
Total debt			121,576,174		

Source: Ministry of Finance

TABLE 24B: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT
DOMESTIC DEBT STOCK IN 000 (31 MAY 2015)

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,581,258	2019	5.38%
Bonds - Series 09 D-15	EUR	350,000	2,653,440	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	7,581,258	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	7,581,258	2022	6.50%
Bonds - Series 18 D-18	HRK	6,000,000	6,000,000	2018	5.25%
Bonds - Series 19 D-24	EUR	1,400,000	10,613,761	2024	5.75%
Syndicated FX loan I	EUR	329,184	2,495,627	2017	4.59%
Syndicated FX loan II	EUR	193,727	1,468,691	2016	4.37%
Syndicated FX loan III	EUR	211,667	1,604,700	2016	4.49%
Syndicated FX loan IV	EUR	640,000	4,852,005	2019	4.33%
Other FX loans	EUR	244,000	1,849,827	2018	5.50%
Long term loan - HZZO	EUR	265,000	2,009,033	2016	4.56%
Long term loan - HZZO	HRK	890,667	890,667	2018	5.00%
Other medium and long term debt	HRK	8,231,309	8,231,309		
Medium and long term debt			88,912,834		
Treasury Bills	HRK	21,632,000	21,632,000		
Treasury Bills indexed to foreign currency	EUR	87,530	663,588		
Treasury Bills FX	EUR	1,225,400	9,290,074		
Other short-term debt	HRK	735,200	735,200		
Short-term debt			32,320,861		
Total debt			121,233,695		

Source: Ministry of Finance

TABLE 24C: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (30 JUNE 2015)

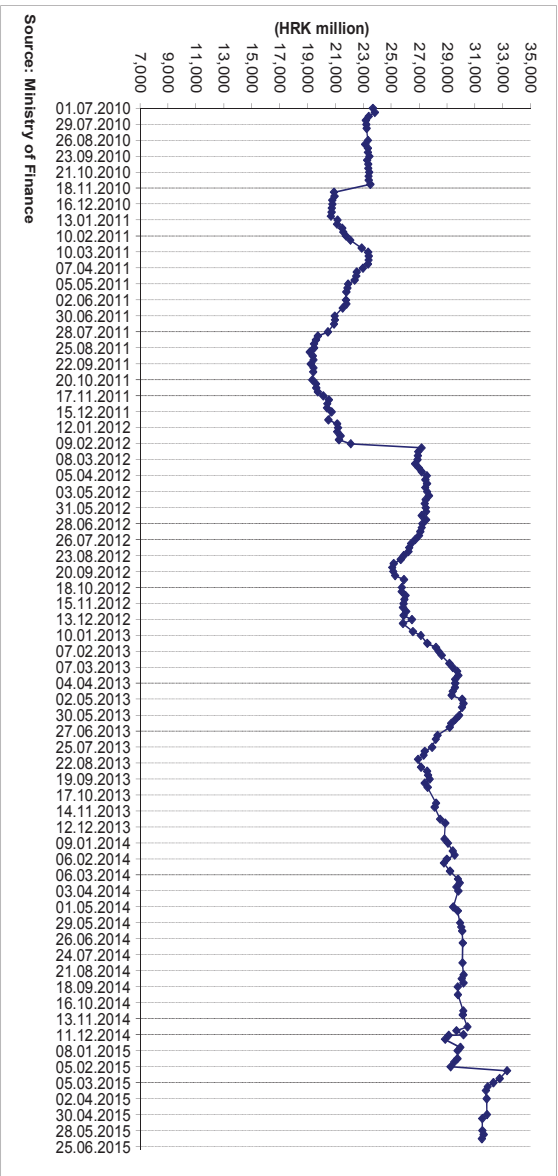
Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,580,660	2019	5.38%
Bonds - Series 09 D-15	EUR	350,000	2,653,231	2015	4.25%
Bonds - Series 10 D-15	HRK	5,500,000	5,500,000	2015	5.25%
Bonds - Series 12 D-17	HRK	5,500,000	5,500,000	2017	4.75%
Bonds - Series 13 D-20	HRK	5,000,000	5,000,000	2020	6.75%
Bonds - Series 14 D-20	EUR	1,000,000	7,580,660	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	7,580,660	2022	6.50%
Bonds - Series 18 D-18	HRK	6,000,000	6,000,000	2018	5.25%
Bonds - Series 19 D-24	EUR	1,400,000	10,612,924	2024	5.75%
Syndicated FX loan I	EUR	191,678	1,453,046	2017	4.59%
Syndicated FX loan II	EUR	96,863	734,288	2016	4.37%
Syndicated FX loan III	EUR	211,667	1,604,573	2016	4.49%
Syndicated FX loan IV	EUR	640,000	4,851,622	2019	4.33%
Other FX loans	EUR	222,334	1,685,438	2018	5.50%
Long term loan - HZZO	EUR	265,000	2,008,875	2016	4.56%
Long term loan - HZZO	HRK	525,333	525,333	2018	5.00%
Other medium and long term debt	HRK	8,135,917	8,135,917		
Medium and long term debt			86,507,227		
Treasury Bills	HRK	21,586,000	21,586,000		
Treasury Bills indexed to foreign currency	EUR	87,530	663,535		
Treasury Bills FX	EUR	1,225,400	9,289,341		
Other short-term debt	HRK	735,200	735,200		
Short-term debt			32,274,076		
Total debt			118,781,303		

Source: Ministry of Finance

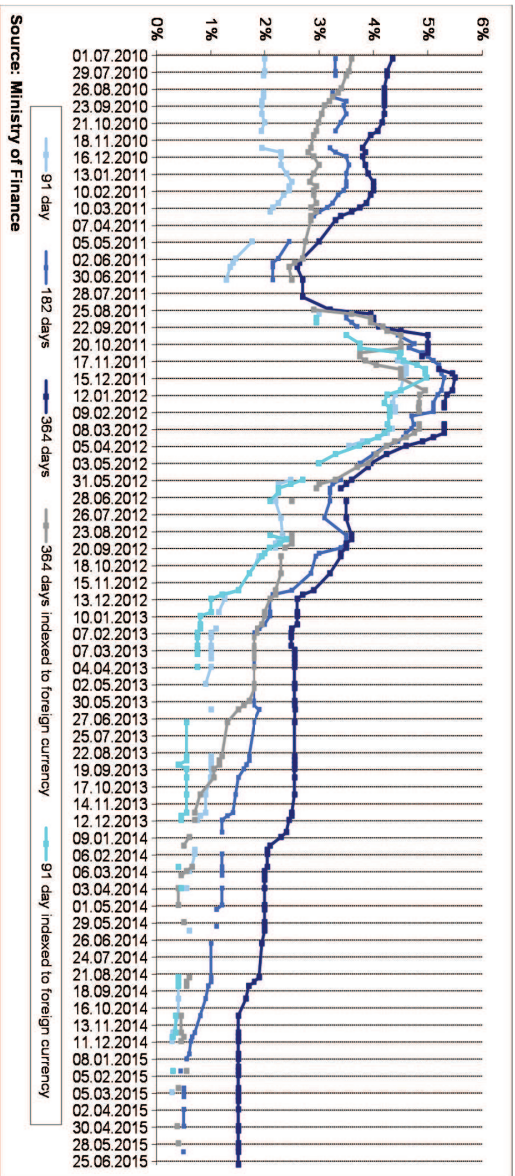
TABLE 25: RESULTS OF TREASURY BILL'S AUCTIONS HELD BY THE MINISTRY OF FINANCE

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 (%)
01.07.2014.					20,000	20,000	99.504 / 1.00%	99.504 / 1.00%	396,000	1,546,000	98.072 / 1.97%	98.097 / 1.95%								
26.08.2014	20,000	20,000	99.900 / 0.40%	99.900 / 0.40%	160,000	160,000	99.505 / 1.00%	99.505 / 1.00%	1,200,000	2,344,000	98.142 / 1.90%	98.140 / 1.90%	22,000	53,000	99.898 / 0.41%	99.900 / 0.40%	10,800	30,800	99.180 / 0.83%	99.405 / 0.60%
02.09.2014	20,000	70,000	99.865 / 0.54%	99.900 / 0.40%	220,000	370,000	99.486 / 1.04%	99.504 / 1.00%	933,000	1,997,000	98.205 / 1.83%	98.237 / 1.80%	6,500	6,500	99.901 / 0.40%	99.900 / 0.40%	1,000	1,000	99.454 / 0.55%	99.454 / 0.55%
09.09.2014	60,000	60,000	99.900 / 0.40%	99.900 / 0.40%	50,000	350,000	99.508 / 0.99%	99.529 / 0.95%	934,000	1,871,000	98.313 / 1.72%	98.347 / 1.69%	3,100	3,100	99.900 / 0.40%	99.900 / 0.40%	1,000	1,000	99.454 / 0.55%	99.454 / 0.55%
30.09.2014	10,000	10,000	99.900 / 0.40%	99.900 / 0.40%	120,000	120,000	99.581 / 0.84%	99.553 / 0.90%	546,000	846,000	98.439 / 1.59%	98.386 / 1.64%								
28.10.2014	10,000	20,000	99.888 / 0.45%	99.900 / 0.40%	80,000	80,000	99.610 / 0.79%	99.603 / 0.80%	1,232,000	1,995,000	98.478 / 1.55%	98.522 / 1.50%	20,000	21,000	99.913 / 0.35%	99.913 / 0.35%	6,200	7,200	99.546 / 0.46%	99.553 / 0.45%
25.11.2014	10,000	20,000	99.900 / 0.40%	99.925 / 0.30%	75,000	75,000	99.653 / 0.70%	99.652 / 0.70%	1,603,000	1,603,000	98.577 / 1.45%	98.526 / 1.50%	11,500	11,500	99.921 / 0.32%	99.913 / 0.35%	5,000	8,000	99.498 / 0.51%	99.553 / 0.45%
02.12.2014	25,000	25,000	99.930 / 0.28%	99.930 / 0.28%	55,000	55,000	99.691 / 0.62%	99.677 / 0.65%	834,000	834,000	98.540 / 1.49%	98.526 / 1.50%	500	500	99.925 / 0.30%	99.925 / 0.30%	4,000	4,000	99.529 / 0.47%	99.504 / 0.50%
09.12.2014	50,000	50,000	99.930 / 0.28%	99.930 / 0.28%	320,000	370,000	99.695 / 0.61%	99.687 / 0.63%	1,402,000	1,452,000	98.548 / 1.48%	98.526 / 1.50%					3,500	3,500	99.582 / 0.42%	99.553 / 0.45%
30.12.2014					50,000	50,000	99.704 / 0.60%	99.703 / 0.60%	590,000	590,000	98.558 / 1.47%	98.530 / 1.50%								
07.01.2015					60,000	60,000	99.731 / 0.54%	99.727 / 0.55%	405,000	420,000	98.598 / 1.43%	98.526 / 1.50%								
20.01.2015					398,000	398,000	99.741 / 0.52%	99.727 / 0.55%	237,000	262,000	98.563 / 1.46%	98.530 / 1.50%								
27.01.2015					30,000	30,000	99.779 / 0.44%	99.779 / 0.44%	588,000	618,000	98.567 / 1.46%	98.526 / 1.50%	2,200	2,200	99.926 / 0.30%	99.925 / 0.30%	5,800	5,800	99.526 / 0.48%	99.454 / 0.55%
03.02.2015									442,000	502,000	98.544 / 1.48%	98.526 / 1.50%								
24.02.2015					30,000	30,000	99.753 / 0.50%	99.753 / 0.50%	958,000	965,000	98.552 / 1.47%	98.530 / 1.50%					3,000	3,000	99.603 / 0.40%	99.603 / 0.40%
03.03.2015	100,000	100,000	99.930 / 0.28%	99.930 / 0.28%	200,000	200,000	99.751 / 0.50%	99.751 / 0.50%	1,070,000	1,078,000	98.550 / 1.48%	98.530 / 1.50%								
10.03.2015					280,000	280,000	99.751 / 0.50%	99.751 / 0.50%	1,090,000	1,100,000	98.545 / 1.48%	98.528 / 1.50%								
17.03.2015									504,000	524,000	98.541 / 1.48%	98.530 / 1.50%								
31.03.2015					155,000	155,000	99.755 / 0.49%	99.753 / 0.50%	959,000	959,000	98.565 / 1.46%	98.530 / 1.50%								
28.04.2015					100,000	100,000	99.753 / 0.50%	99.753 / 0.50%	970,000	1,030,000	98.553 / 1.47%	98.530 / 1.50%					15,000	19,000	99.604 / 0.40%	99.620 / 0.38%
05.05.2015									555,000	555,000	98.579 / 1.45%	98.530 / 1.50%								
26.05.2015									743,000	763,000	98.567 / 1.46%	98.530 / 1.50%					32,230	42,230	99.590 / 0.41%	99.603 / 0.40%
02.06.2015									1,366,000	1,366,000	98.550 / 1.48%	98.526 / 1.50%								
09.06.2015					40,000	40,000	99.760 / 0.48%	99.754 / 0.49%	686,000	686,000	98.542 / 1.48%	98.530 / 1.50%								
30.06.2015									323,000	323,000	98.574 / 1.45%	98.530 / 1.50%								

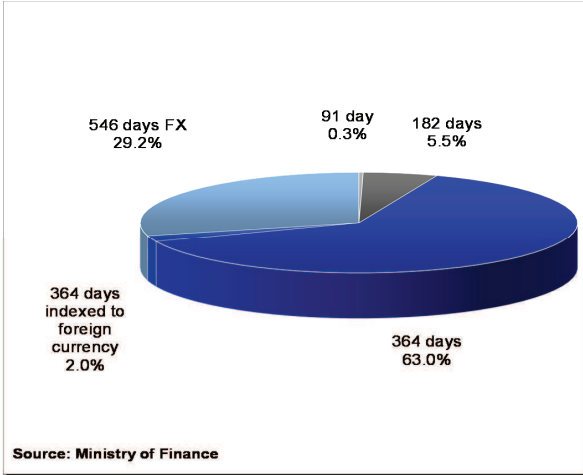
Source: Ministry of Finance



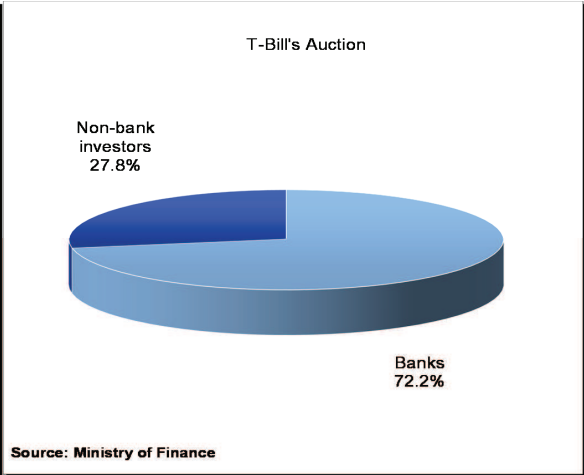
Annual yield on T-Bills



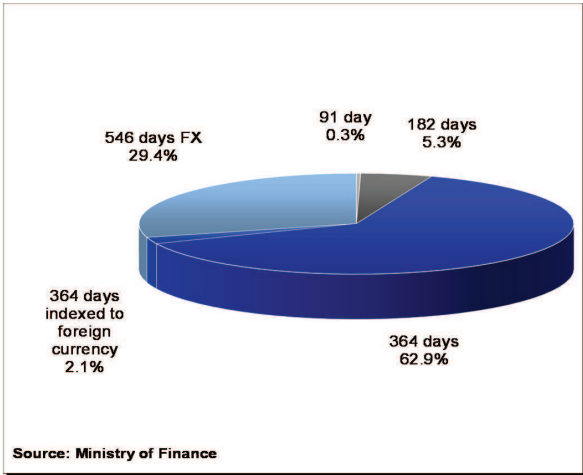
Structure of outstanding T-Bill's on 30 April 2015



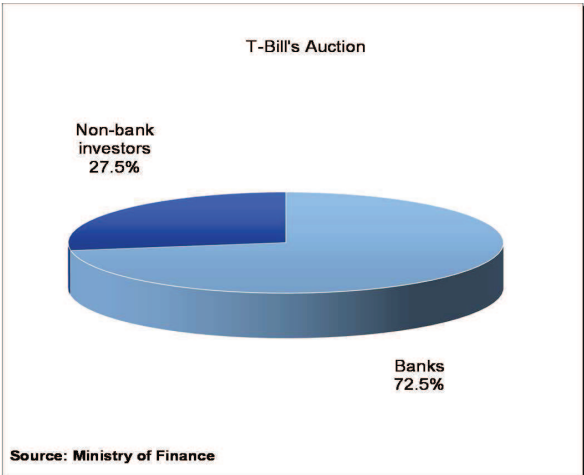
Structure of bids accepted according to buyers, April 2015



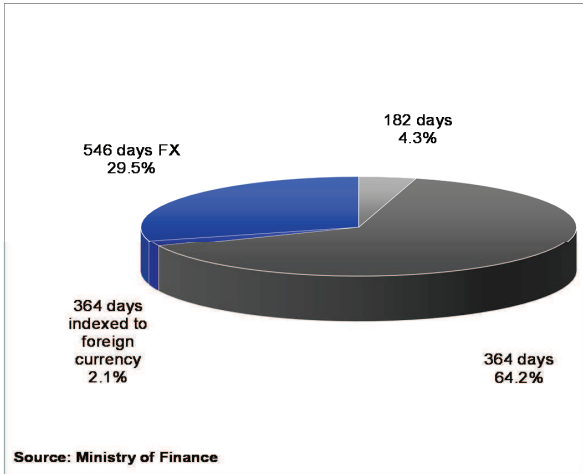
Structure of outstanding T-Bill's on 31 May 2015



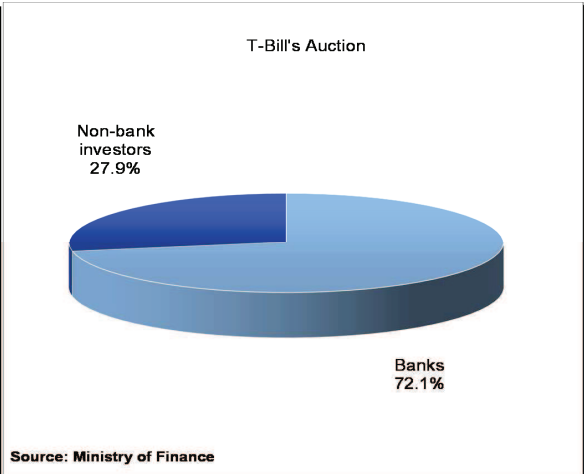
Structure of bids accepted according to buyers, May 2015



Structure of outstanding T-Bill's on 30 June 2015



Structure of bids accepted according to buyers, June 2015



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 8A-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 9-17

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.

From 1st January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data.

Tables 9-17 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 18: 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 18 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 19: Consolidated Central Government According to Government Level

Table 19 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 19A-19B

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 20A: Local Government Transactions (the largest 53 units)

Table 20A 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 21A Consolidated General Government by Economic Category

Table 21A 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 22A: Consolidated General Government by government level

Table 22A 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 20B, 21B and 22B

Starting from the January-March 2015 period, data for local and regional self-government units (local units), instead of former 53 largest, include all 576 local units and the local units' extra-budgetary users - county road administrations. Consequently, data for local government and consolidated general government in tables 20B, 21B and 22B are not comparable with previous data series ending with January-December 2014 period shown in tables 20A, 21A and 22A.

Table 23: 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, Table I3 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: ESA 95) and Eurostat Manual on Government Deficit and Debt. Table I3 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 24: 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 8 percent and with a maturity of 3 years. Deposit Insurance Scheme BRA Bonds II were issued in 2000 with a EUR 225 million nominal value, 2005 maturity and 8.375 percent annual interest rate.

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

Table 25: 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

MINISTER OF FINANCE Boris Lalovac, M.sc.	
OFFICE OF THE MINISTER DEPUTY MINISTER Igor Rađenović	
GENERAL SECRETARIAT General Secretary: Davorin Kajfeš	DIRECTORATE FOR FINANCIAL MANAGEMENT, INTERNAL AUDIT AND SUPERVISION Assistant Minister: Žana Pedić, M.sc. Financial Inspectorate Head of Inspectorate: Slavica Pezer-Blečić, M.sc. Anti-Money Laundering Office Head of Office: Ivica Maros Sector for Harmonization of Internal Audit and Financial Control: Head of Sector: Marela Knežević Sector for Financial and Budget Supervision Head of Sector: Slavica Malenica Service for Construction and Maintenance of Border Crossings Head of Service: Marijan Čizmešija Internal Audit Service Head of service: Željka Knežić Service for Combating Irregularities and Fraud Head of Service: Mirjana Jurić
STATE TREASURY Assistant Minister and Chief State Treasurer: Miljenko Fičor Sector for Budget Preparation and Financing of Local and Regional Self-Government Units Head of Sector: Niko Raič, M.sc. Sector for Budget Execution Head of Sector: Ivana Jakir-Bajo Sector for Public Debt Management Head of Sector: Hrvoje Radovanić Sector for the Support to the State Treasury Head of Sector: Branka Grabovac Sector for the Tasks of the National Fund Head of Sector: Dubravka Flinta	DIRECTORATE FOR MACROECONOMIC ANALYSES, ECONOMY, FINANCIAL SYSTEM, EU AND INTERNATIONAL FINANCIAL RELATIONS Assistant Minister: Maroje Lang, Ph.d. Bureau for Macroeconomic and Fiscal Analysis and Projections Head of Bureau: Mladen Duliba Economy Sector Head of Sector: Krešimir Dragić, M.sc. Financial System Sector Head of Sector: Ivana Ravlić Ivanović Sector for European Union Head of Sector: Vladimira Ivandić, M.sc. Sector for International Financial Relations Head of Sector: Silvija Belajec
	INDEPENDENT SECTOR FOR SECOND-INSTANCE ADMINISTRATIVE PROCEDURE Head of Sector: Ljubica Strugar
	TAX ADMINISTRATION Assistant Minister and Director: Boris Šuvak
	CUSTOMS ADMINISTRATION Assistant Minister and Director: Zlatko Grabar, M.sc.

ADVANCE RELEASE CALENDAR

Ministry of Finance Monthly Statistical Review	Notes	Release			
		February 16	February 16	February 16	April 16
Number		238	239	240	241
SDDS Data Category		February 16	February 16	February 16	April 16
General Government operations	1)			(9/15)	
Central Government operations	2)	(7/15)	(8/15)	(9/15)	(10/15)
Internal Central Government Debt	3)	(7/15)	(8/15)	(9/15)	(10/15)

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

ISSN 1334-4013