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TABLE 1: BASIC MACROECONOMIC INDICATORS FOR THE CROATIAN ECONOMY

	2011	2012	2013	2014	2015	2015				2015						
						Q1	Q2	Q3	Q4	VI	VII	VIII	IX	X	XI	XII
GDP, current prices (mil. HRK)	332,587	330,456	329,571	328,431	334,219	75,533	83,047	91,995	83,644	-	-	-	-	-	-	-
GDP, real year-on-year change (%)	-0.3	-2.2	-1.1	-0.4	1.6	0.5	1.2	2.8	1.9	-	-	-	-	-	-	-
Industrial production volume index, year-on-year change (%)	-1.2	-5.4	-1.7	1.2	2.5	-0.1	2.5	3.9	3.7	1.6	3.9	2.0	5.5	6.7	3.6	0.6
Retail sales turnover, real year-on-year change (%)	1.0	-4.3	-0.4	0.3	2.4	1.5	2.4	2.3	3.2	1.3	4.6	1.1	1.2	1.9	3.7	4.1
Construction work index, year-on-year change (%)	-11.3	-12.0	-4.8	-7.4	-0.8	-1.2	-0.3	0.1	-1.4	-0.6	-0.2	-0.5	-1.7	-3.0	1.0	-2.8
Number of tourist nights, year-on-year change (%)	7.0	4.0	3.3	2.6	7.7	18.6	5.1	8.3	5.7	0.4	10.7	5.5	10.6	4.6	4.7	11.5
Industrial producer price index, year-on-year change (%)	6.3	7.0	0.5	-2.7	-3.8	-4.1	-2.8	-4.1	-4.3	-2.7	-3.5	-4.2	-4.7	-4.5	-4.2	-4.1
Consumer price index, year-on-year change (%)	2.3	3.4	2.2	-0.2	-0.5	-0.4	0.0	-0.6	-0.8	0.0	-0.4	-0.6	-0.8	-0.9	-0.9	-0.6
Total persons in employment	1,411,237	1,395,111	1,364,298	1,342,149	1,356,568	1,319,304	1,353,609	1,388,591	1,350,537	1,386,676	1,395,650	1,392,632	1,377,491	1,360,763	1,351,556	1,339,293
Registered unemployed persons	305,333	324,323	345,112	328,187	285,906	326,064	277,514	258,067	281,979	260,073	257,994	256,748	259,459	275,813	284,657	285,468
Registered unemployment rate (%)	17.8	18.9	20.2	19.6	17.4	19.8	16.9	15.7	17.3	15.8	15.6	15.6	15.9	16.9	17.4	17.6
ILO unemployment rate (%)	13.7	15.9	17.3	17.3	16.3	18.1	15.5	15.4	16.1	-	-	-	-	-	-	-
Average monthly gross earning (HRK)	7,796	7,875	7,939	7,953	8,055	7,974	8,078	8,024	8,139	8,207	8,069	8,058	7,945	8,076	8,185	8,157
Average monthly gross earning, year-on-year change (%)	1.5	1.0	0.8	0.2	1.3	0.7	1.5	1.5	1.4	2.3	1.3	1.5	1.6	1.3	1.8	1.1
Exchange rate EUR/HRK	7.43	7.52	7.57	7.63	7.61	7.68	7.57	7.57	7.62	7.57	7.58	7.55	7.57	7.62	7.60	7.63
Exchange rate USD/HRK	5.34	5.85	5.71	5.75	6.86	6.81	6.86	6.80	6.96	6.76	6.88	6.78	6.75	6.78	7.06	7.03
Exports of goods, year-on-year change (%)	9.8	1.6	0.3	9.0	11.0	9.8	15.0	8.8	10.4	20.6	11.5	0.6	12.5	12.4	18.8	-0.1
Imports of goods, year-on-year change (%)	9.7	0.7	2.6	4.5	7.7	7.6	5.7	6.3	11.6	8.5	7.5	7.2	4.3	6.7	14.6	14.0
Current account balance (mil. EUR)	-315	-21	443	368	2,293	-1,267	28	3,922	-390	-	-	-	-	-	-	-
Current account balance (as % of GDP)	-0.8	0.0	1.0	0.9	5.2	1.4	2.2	4.8	5.2	-	-	-	-	-	-	-
International reserves of CNB (mil. EUR)	11,195	11,236	12,908	12,688	13,707	14,158	13,734	13,437	13,707	13,734	14,990	14,405	13,437	14,232	14,023	13,707
External debt (mil. EUR)	46,397	45,297	45,958	46,664	45,534	49,120	48,793	46,918	45,534	48,793	49,233	47,804	46,918	47,302	47,193	45,534
External debt (as % of GDP)	103.7	103.0	105.6	108.4	103.7	114.0	112.8	107.4	103.7	112.8	112.9	109.5	107.4	107.8	107.5	103.7
Internal debt of Consolidated Central Government (mil. HRK)	90,340	103,254	113,676	120,314	124,652	121,700	118,781	123,247	124,652	118,781	125,501	124,896	123,247	122,221	122,955	124,652
Other monetary financial institutions' loans, year-on-year change (%)	6.1	-2.4	0.9	-2.3	-2.0	-0.6	-0.7	1.4	-2.0	-0.7	0.0	-0.6	1.4	-1.3	-1.8	-2.0
Interest rate on treasury bills of 91 days maturity, end of period (%)	4.55	1.25	0.75	0.28	0.43	0.28	-	-	0.43	-	-	-	-	-	0.43	0.43
ZIBOR (3 m), period average (%)	3.15	3.43	1.51	0.97	1.23	1.11	0.97	1.37	1.46	0.94	1.09	1.16	1.87	1.75	1.41	1.24

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

TOTAL DEFICIT/SURPLUS OF GENERAL BUDGET IN 2015

From 2013 on, the coverage of units for statistical presentation of General Budget deficit has approached the coverage required for reporting to the European Union. Through these changes, the following units have been included:

- all 576 local and regional self-government units (instead of former 53 largest ones), however, within the stipulated reporting deadlines the submitted financial reports were available for 570 units in 2014 and for 575 units in 2015; their revenue and expense are reported on modified accrual principle;
- county road administrations, as extrabudgetary users of counties, whose revenue and expense are also reported on modified accrual principle.

The deficit/surplus of the Budgetary Central Government and of the Extrabudgetary Users of Budgetary Central Government are reported according to the same principles as in previous years.

According to the outturn of revenues and realization of expenditure, total General Budget deficit in 2015 was generated in the amount of HRK 7.6 billion or 2.3% of GDP, which is 1.5 percentage points lower than the plan. Most of the deficit (2.6% of GDP) is realized on the Budgetary Central Government level, while the Extrabudgetary Users surplus made 0.2% of GDP. Local and Regional Self-Government Units' budgets, for the 575 units which submitted their financial reports within the deadline, together with the county roads administrations, recorded surplus of 0.2% of GDP.

Table: Total Deficit/Surplus of the General Budget in 2014 and 2015

(in 000 HRK)	2014 Outturn	2015 Plan	2015 Outturn
Total deficit/surplus of the Budgetary Central Government	-12,812,290	-12,526,097	-8,851,961
<i>% of GDP</i>	<i>-3.9</i>	<i>-3.7</i>	<i>-2.6</i>
Total deficit/surplus of the Extrabudgetary Users	-377,248	253,653	636,666
<i>% of GDP</i>	<i>-0.1</i>	<i>0.1</i>	<i>0.2</i>
Total deficit/surplus of the Local Government and county road administrations	-358,245	-300,607	597,711
<i>% of GDP</i>	<i>-0.1</i>	<i>-0.1</i>	<i>0.2</i>
Total deficit/surplus of the General Budget	-13,547,783	-12,573,052	-7,617,584
<i>% of GDP</i>	<i>-4.1</i>	<i>-3.8</i>	<i>-2.3</i>

Source: Ministry of Finance

Notes:

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. 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.

TABLE 2: BUDGETARY CENTRAL GOVERNMENT REVENUE

	(000 HRK)	2012	2013	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
1	REVENUE (11+12+13+14)	109,558,928	108,585,049	114,044,485	23,457,780	27,280,874	28,523,353	29,848,872	109,110,879	9,003,931	10,239,704	10,605,237
11	Taxes (111+113+114+115+116)	64,693,898	63,044,946	63,349,864	15,096,185	16,775,842	19,100,611	17,308,131	68,280,769	5,864,467	5,876,758	5,566,906
111	Taxes of income and profits and capital gains (1111+1112)	8,966,867	7,738,141	7,059,707	2,203,554	2,264,145	1,717,345	2,126,564	8,312,198	669,806	717,358	739,400
1111	Payable by individuals	1,269,525	1,372,698	1,401,942	483,011	527,897	500,959	556,276	2,068,143	181,823	182,769	191,684
1112	Payable by corporations and other enterprises	7,697,342	6,365,443	5,657,765	1,720,543	1,736,838	1,216,386	1,570,288	6,244,055	487,983	534,589	547,716
113	Taxes on property	397,736	462,315	385,981	38,285	45,758	40,899	47,426	172,368	14,268	14,771	18,387
114	Taxes on goods and services (1141+...+1146)	53,205,019	53,349,544	55,191,815	12,714,697	14,298,965	17,128,231	14,948,785	59,090,678	5,112,470	5,089,271	4,747,044
1141	General taxes on goods and services (11411+11412)	40,778,865	40,388,379	41,076,665	9,771,810	10,570,406	12,398,299	11,006,376	43,746,891	3,735,509	3,895,086	3,375,781
11411	Value-added taxes	40,652,023	40,253,061	40,923,499	9,730,125	10,528,853	12,356,585	10,962,190	43,577,753	3,720,146	3,879,928	3,362,116
11412	Sales taxes	126,841	135,319	153,166	41,685	41,553	41,714	44,186	169,138	15,363	15,158	13,665
1142	Excises (11421+11422+11423+11424+11425+11426+11427+11428)	11,206,489	11,682,936	12,846,449	2,639,322	3,367,823	4,433,601	3,482,458	13,923,204	1,266,524	1,072,841	1,143,093
11421	- on cars, other motor vehicles, boats and planes	532,226	550,826	781,614	158,005	231,362	220,708	203,595	813,670	71,682	64,836	67,078
11422	- on petroleum products	5,678,586	6,496,009	7,122,179	1,527,737	1,816,819	2,433,119	2,004,133	7,781,809	716,360	638,193	649,579
11423	- on alcohol	190,874	172,331	233,094	51,675	57,752	84,198	61,167	254,792	18,651	14,130	28,387
11424	- on beer	631,038	606,557	597,903	91,557	161,129	256,636	130,006	639,328	54,163	34,462	41,381
11425	- on nonalcoholic beverages	119,379	114,747	117,635	21,247	31,737	44,391	25,750	123,126	10,220	7,794	7,736
11426	- on tobacco products	3,915,174	3,616,934	3,875,598	763,177	1,036,970	1,359,940	1,027,187	4,187,275	385,592	302,025	339,570
11427	- on coffee	116,045	122,012	118,245	25,896	32,043	34,557	30,690	123,186	9,857	11,475	9,357
11428	- on luxury goods	23,168	3,520	181	27	12	52	-71	20	-1	-73	3
115	Taxes on international trade and transactions	1,754,364	1,159,371	424,501	72,299	88,472	142,438	115,904	419,113	45,063	33,390	37,451
116	Other taxes	369,912	335,576	287,860	67,350	77,912	71,698	69,452	286,412	22,860	21,968	24,624
12	Social contributions	37,845,871	37,149,263	41,701,505	5,141,478	5,380,639	5,533,853	6,797,420	22,853,390	1,804,669	3,071,914	1,920,837
121	Social security contributions (1211+1212+1213+1214)	37,845,871	37,149,263	41,701,505	5,141,478	5,380,639	5,533,853	6,797,420	22,853,390	1,804,669	3,071,914	1,920,837
1211	Employee contributions	17,493,535	17,619,709	20,929,492	4,311,381	4,484,531	4,629,022	5,877,832	19,302,766	1,507,024	2,780,713	1,590,095
1212	Employer contributions	19,771,608	18,924,562	20,384,790	814,313	870,874	881,817	866,625	3,433,629	286,870	282,154	297,601
1213	Self-employed or unemployed contributions	580,727	604,992	387,223	15,784	25,234	23,014	52,963	116,995	10,775	9,047	33,141
1214	Unallocable contributions	0	0	0	0	0	0	0	0	0	0	0
13	Grants	968,378	1,737,825	2,267,995	1,378,152	3,838,741	1,868,976	2,939,694	10,025,563	724,239	560,720	1,654,735
14	Other revenue (141+142+143+144+145)	6,050,782	6,653,016	6,725,121	1,841,965	1,285,652	2,019,913	2,803,627	7,951,157	610,556	730,312	1,462,759
141	Property income (1411+1412+1413+1415)	1,963,801	1,748,331	2,368,578	905,790	242,586	640,302	728,802	2,517,480	204,186	421,792	102,824
1411	Interest	59,214	123,816	103,944	21,505	18,263	23,972	41,153	104,893	-1,130	825	41,458
1412	Dividends	681,776	577,348	1,107,328	524,506	7,452	297,318	55,097	884,373	30,784	24,380	-67
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	1,157,306	359,779	216,871	319,012	632,552	1,528,214	174,532	396,587	61,433
142	Sales of goods and services (1422+1423)	1,662,470	1,786,642	1,577,607	520,799	652,295	927,247	1,182,679	3,283,020	237,562	166,728	778,389
1421	Sales of market establishments	0	0	0	0	2	0	-2	0	0	0	-2
1422	Administrative fees	990,828	1,017,183	776,730	199,192	273,655	243,280	242,632	958,759	71,811	65,540	105,281
1423	Incidental sales by nonmarket establishments	671,643	769,459	800,877	321,607	378,638	683,967	940,049	2,324,261	165,751	101,188	673,110
143	Fines, penalties, and forfeits	525,955	580,941	621,703	151,129	130,285	146,714	125,468	553,596	39,751	39,927	45,790
144	Voluntary transfers other than grants	46,341	52,446	48,504	21,809	21,967	33,123	74,078	150,977	11,131	9,599	53,348
145	Miscellaneous and unidentified revenue	1,852,214	2,484,657	2,108,729	242,438	238,519	272,527	692,600	1,446,084	117,926	92,266	482,408

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	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
2	EXPENSE (21+22+24+25+26+27+28)	118,729,992	123,505,883	125,689,498	29,224,607	28,316,752	27,530,666	30,383,780	115,455,805	9,511,020	9,708,957	11,163,803
21	Compensation of employees (211+212)	31,383,210	30,461,818	30,031,999	6,203,207	6,240,904	6,423,946	6,702,395	25,570,452	2,132,883	2,166,657	2,402,855
211	Wages and salaries	26,910,038	26,286,011	25,632,714	5,265,591	5,298,158	5,460,970	5,741,004	21,765,723	1,817,075	1,850,619	2,073,310
212	Social contributions	4,473,172	4,175,807	4,399,285	937,616	942,746	962,976	961,391	3,804,729	315,808	316,038	329,545
22	Use of goods and services	7,406,320	7,537,416	7,186,012	2,148,354	2,371,175	2,348,018	3,603,549	10,471,096	888,383	876,239	1,838,927
24	Interest (241+242+243)	8,335,656	9,259,196	9,911,063	3,489,134	2,269,869	3,016,846	1,845,449	10,621,298	709,986	761,670	373,793
241	To nonresidents	3,123,476	3,755,471	4,411,192	1,259,009	1,389,431	1,218,737	974,535	4,841,712	542,389	403,266	28,880
242	To residents other than general government	5,212,180	5,503,725	5,499,871	2,230,125	880,438	1,798,109	870,914	5,779,586	167,597	358,404	344,913
25	Subsidies (251+252)	5,762,321	5,537,845	5,174,466	1,948,056	2,083,636	553,718	1,840,586	6,425,996	435,565	898,792	506,229
251	To public corporations	2,216,271	2,002,133	1,147,667	286,552	288,632	185,227	334,031	1,094,442	137,652	96,121	100,258
252	To private enterprises	3,546,050	3,535,712	4,026,799	1,661,504	1,795,004	368,491	1,506,555	5,331,554	297,913	802,671	405,971
26	Grants (261+262+263)	4,843,769	6,511,699	8,535,443	2,976,089	2,772,181	2,772,489	3,270,290	11,791,049	1,164,853	858,106	1,247,331
261	To foreign governments (2611+2612)	25,615	9,436	14,243	2,574	3,795	3,981	9,499	19,849	1,031	3,080	5,388
2611	Current	21,078	4,111	6,622	1,611	3,659	3,980	4,131	13,381	763	3,080	288
2612	Capital	4,537	5,326	7,621	963	136	1	5,368	6,468	268	0	5,100
262	To international organizations (2621+2622)	247,448	2,056,525	3,658,166	1,221,486	802,110	442,944	744,686	3,211,226	325,860	180,567	238,259
2621	Current	247,448	2,056,525	3,658,166	1,221,486	802,110	442,944	744,686	3,211,226	325,860	180,567	238,259
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	4,863,034	1,752,029	1,966,276	2,325,564	2,516,105	8,559,974	837,962	674,459	1,003,684
2631	Current	2,440,511	2,362,235	2,445,495	1,225,250	1,364,679	1,574,882	1,507,821	5,672,632	497,716	427,455	582,650
2632	Capital	2,130,195	2,083,502	2,417,539	526,779	601,597	750,682	1,008,284	2,887,342	340,246	247,004	421,034
27	Social benefits (271+272+273)	56,169,850	58,943,356	59,393,145	11,246,719	11,237,109	11,194,994	11,457,717	45,136,539	3,715,895	3,728,488	4,013,334
271	Social security benefits	42,797,897	45,411,600	45,731,750	7,943,824	7,932,942	8,040,711	8,187,921	32,105,398	2,715,002	2,716,204	2,756,715
272	Social assistance benefits	13,240,668	13,392,974	13,488,710	3,260,580	3,255,212	3,104,321	3,236,945	12,857,058	991,126	1,001,694	1,244,125
273	Employer social benefits	131,285	138,782	172,685	42,315	48,955	49,962	32,851	174,083	9,767	10,590	12,494
28	Other expense (281+282)	4,828,865	5,254,553	5,457,370	1,213,048	1,341,878	1,220,655	1,663,794	5,439,375	463,455	419,005	781,334
281	Property expense other than interest	66	340	233	192	451	251	-189	705	50	11	-250
282	Miscellaneous other expense (2821+2822)	4,828,799	5,254,213	5,457,137	1,212,856	1,341,427	1,220,404	1,663,983	5,438,670	463,405	418,994	781,584
2821	Current	2,068,407	2,316,424	2,760,629	772,482	884,331	650,833	1,099,001	3,406,647	272,511	255,958	570,532
2822	Capital	2,760,392	2,937,789	2,696,508	440,374	457,096	569,571	564,982	2,032,023	190,894	163,036	211,052

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	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	829,626	1,304,518	1,167,277	256,664	396,535	604,686	1,249,150	2,507,035	155,288	270,908	822,954
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,107,982	1,564,011	1,856,997	340,716	527,727	740,723	1,542,878	3,152,044	209,855	310,281	1,022,742
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	278,356	259,494	689,720	84,052	131,192	136,037	293,728	645,009	54,567	39,373	199,788
311	Fixed assets (3111+3112+3113)	772,151	1,036,609	1,069,402	227,097	435,819	596,952	1,203,279	2,463,147	173,877	232,031	797,371
311,1	Acquisitions: fixed assets (3111,1+3112,1+3113,1)	1,028,403	1,278,649	1,386,252	299,345	514,011	675,105	1,285,987	2,774,448	199,950	257,433	828,604
311,2	Disposals: fixed assets (3111,2+3112,2+3113,2)	256,251	242,040	316,850	72,248	78,192	78,153	82,708	311,301	26,073	25,402	31,233
3111	Buildings and structures (3111,1-3111,2)	265,596	381,100	332,087	-9,722	43,295	212,053	452,204	697,830	95,535	121,822	234,847
3111,1	Acquisitions: buildings and structures	514,471	620,335	645,476	61,582	120,141	289,892	533,118	1,004,733	121,355	147,103	264,660
3111,2	Disposals: buildings and structures	248,875	239,235	313,389	71,304	76,846	77,839	80,914	306,903	25,820	25,281	29,813
3112	Machinery and equipment (3112,1-3112,2)	433,550	610,369	685,283	222,485	374,689	344,572	683,963	1,625,709	71,582	102,632	509,749
3112,1	Acquisitions: machinery and equipment	440,927	613,172	688,744	223,429	376,035	344,768	685,674	1,629,906	71,831	102,736	511,107
3112,2	Disposals: machinery and equipment	7,376	2,803	3,461	944	1,346	196	1,711	4,197	249	104	1,358
3113	Other fixed assets (3113,1-3113,2)	73,005	45,140	52,032	14,334	17,835	40,327	67,112	139,608	6,760	7,577	52,775
3113,1	Acquisitions: other fixed assets	73,005	45,142	52,032	14,334	17,835	40,445	67,195	139,809	6,764	7,594	52,837
3113,2	Disposals: other fixed assets	0	2	0	0	0	118	83	201	4	17	62
312	Inventories	29,280	225,477	-369	25,094	-37,271	-18,499	40,642	9,966	4,124	45,972	-9,454
312,1	Acquisitions: inventories	33,475	226,012	343,819	29,899	6,722	25,220	226,815	288,656	5,097	46,026	175,692
312,2	Disposals: inventories	4,195	536	344,188	4,805	43,993	43,719	186,173	278,690	973	54	185,146
313	Valuables (313,1-313,2)	3,494	1,333	829	144	-683	47	858	366	24	126	708
313,1	Acquisitions: valuables	3,494	1,333	890	144	32	47	858	1,081	24	126	708
313,2	Disposals: valuables	0	0	61	0	715	0	0	715	0	0	0
314	Nonproduced assets (314,1-314,2-314,3-314,4)	24,700	41,099	97,415	4,329	-1,330	26,186	4,371	33,556	-22,737	-7,221	34,329
314,1	Acquisitions: nonproduced assets (3141,1+3142,1+3143,1+3144,1)	42,610	58,018	126,036	11,328	6,962	40,351	29,218	87,859	4,784	6,696	17,738
314,2	Disposals: nonproduced assets (3141,2+3142,2+3143,2+3144,2)	17,910	16,918	28,621	6,999	8,292	14,165	24,847	54,303	27,521	13,917	-16,591
3141	Land (3141,1-3141,2)	-17,166	-16,095	-27,929	2,592	-5,890	-13,140	-22,954	-39,392	-15,752	-3,729	-3,473
3141,1	Acquisitions: land	744	823	692	9,527	2,372	1,017	1,855	14,771	177	538	1,140
3141,2	Disposals: land	17,910	16,918	28,621	6,935	8,262	14,157	24,809	54,163	15,929	4,267	4,613
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	13	0	0	0	13	0	0	0
3144	Intangible nonproduced assets (3144,1-3144,2)	41,866	57,194	125,344	1,724	4,560	39,326	27,325	72,935	-6,985	-3,492	37,802
3144,1	Acquisitions: intangible nonproduced assets	41,866	57,194	125,344	1,788	4,590	39,334	27,363	73,075	4,607	6,158	16,598
3144,2	Disposals: intangible nonproduced assets	0	0	0	64	30	8	38	140	11,592	9,650	-21,204

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	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-461,514	14,214,400	-3,465,997	1,820,495	-4,998,768	2,461,610	-2,511,475	-3,228,138	-1,392,479	361,559	-1,480,555
32,1	Acquisition of financial assets (321,1+322,1)	1,515,781	9,686,493	13,227,470	375,595	252,379	176,193	4,020,296	4,824,463	276,005	236,995	3,507,296
32,2	Disposals of financial assets (321,2+322,2)	768,732	297,971	11,812,032	8,488,651	194,292	32,999	138,911	8,854,853	72,849	5,533	60,529
	Currency and deposits (3212+3222)	-1,208,562	4,825,878	-4,881,435	9,933,551	-5,056,855	2,318,416	-6,392,860	802,252	-1,595,635	130,097	-4,927,322
321	Domestic (3212+3213+3214+3215+3216+3217+3218)	-468,017	14,009,154	-3,671,976	1,819,303	-4,998,768	2,461,610	-2,716,452	-3,434,307	-1,392,479	156,582	-1,480,555
321,1	Acquisition of domestic financial assets (3213,1+...+3218,1)	1,507,452	9,479,530	13,020,013	374,403	252,379	176,193	3,815,319	4,618,294	276,005	32,018	3,507,296
321,2	Disposals of domestic financial assets (3213,2+...+3218,2)	766,907	296,253	11,810,554	8,488,651	194,292	32,999	138,911	8,854,853	72,849	5,533	60,529
3212	Currency and deposits	-1,208,562	4,825,878	-4,881,435	9,933,551	-5,056,855	2,318,416	-6,392,860	802,252	-1,595,635	130,097	-4,927,322
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	1,588,291	-8,117,793	7,181	94,566	3,225,495	-4,790,551	-26,432	26,428	3,225,499
3214,1	Acquisition: Loans	857,099	8,809,020	12,493,381	369,757	201,474	127,565	3,364,390	4,063,186	46,417	31,961	3,286,012
3214,2	Disposals: Loans	764,717	250,789	10,905,090	8,487,550	194,293	32,999	138,895	8,853,737	72,849	5,533	60,513
3215	Shares and other equity (3215,1-3215,2)	648,163	625,046	-378,832	3,545	50,906	48,628	450,913	553,992	229,588	57	221,268
3215,1	Acquisition: Shares and other equity	650,353	670,510	526,632	4,646	50,905	48,628	450,929	555,108	229,588	57	221,284
3215,2	Disposals: Shares and other equity	2,190	45,464	905,464	1,101	-1	0	16	1,116	0	0	16
322	Foreign (3222+3223+3224+3225+3226+3227+3228)	6,503	205,245	205,979	1,192	0	0	204,977	206,169	0	204,977	0
322,1	Acquisition of foreign financial assets (3223,1+...+3228,1)	8,329	206,963	207,457	1,192	0	0	204,977	206,169	0	204,977	0
322,2	Disposals of foreign financial assets (3223,2+...+3228,2)	1,826	1,717	1,478	0	0	0	0	0	0	0	0
3222	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0
3224	Loans (3224,1-3224,2)	0	315	0	0	0	0	0	0	0	0	0
3224,1	Acquisition: Loans	1,826	2,033	1,478	0	0	0	0	0	0	0	0
3224,2	Disposals: Loans	1,826	1,717	1,478	0	0	0	0	0	0	0	0
3225	Shares and other equity (3225,1-3225,2)	6,503	204,930	205,979	1,192	0	0	204,977	206,169	0	204,977	0
3225,1	Acquisition: Shares and other equity	6,503	204,930	205,979	1,192	0	0	204,977	206,169	0	204,977	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	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
33	NET INCURRENCE OF LIABILITIES (331+332)	9,539,175	30,439,751	9,346,293	7,843,986	-3,566,355	2,073,609	-727,417	5,623,823	-730,102	101,720	-99,035
33,1	Repayments (331,1+332,1)	11,059,657	12,104,801	24,006,772	6,908,646	3,457,350	6,272,228	7,286,648	23,924,872	53,906	862,132	6,370,610
33,2	Incurrences (331,2+332,2)	20,598,833	42,544,552	33,353,065	14,752,632	-109,005	8,345,837	6,559,231	29,548,695	-676,196	963,852	6,271,575
	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	4,822,165	1,671,236	-2,726,556	3,223,301	-370,698	1,797,283	-531,138	209,307	-48,867
331,1	Domestic repayments (3313,1+3314,1+3315,1+3316,1+3317,1+3318,1)	9,759,469	10,985,488	17,038,293	1,071,658	2,558,954	5,058,823	6,894,227	15,583,662	-146,801	743,585	6,297,443
331,2	Domestic incurrences (3313,2+3314,2+3315,2+3316,2+3317,2+3318,2)	11,173,464	19,890,402	21,860,458	2,742,894	-167,602	8,282,124	6,523,529	17,380,945	-677,939	952,892	6,248,576
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	8,531,662	1,869,082	-148,291	776,035	-268,592	2,228,234	-424,988	226,685	-70,289
3313,1	Repayments: Securities other than shares	3,902,510	4,000,000	4,971,950	0	0	2,892,858	5,255,911	8,148,769	-244,089	0	5,500,000
3313,2	Incurrences: Securities other than shares	9,937,693	11,357,785	13,503,612	1,869,082	-148,291	3,668,893	4,987,319	10,377,003	-669,077	226,685	5,429,711
3314	Loans (3314,2-3314,1)	-4,621,189	1,547,129	-3,709,497	-197,846	-2,578,265	2,447,266	-102,106	-430,951	-106,150	-17,378	21,422
3314,1	Repayments: Loans	5,856,959	6,985,488	12,066,343	1,071,658	2,558,954	2,165,965	1,638,316	7,434,893	97,288	743,585	797,443
3314,2	Incurrences: Loans	1,235,770	8,532,617	8,356,846	873,812	-19,311	4,613,231	1,536,210	7,003,942	-8,862	726,207	818,865
332	Foreign (3322+3323+3324+3326+3327+3328)	8,125,181	21,534,837	4,524,128	6,172,750	-839,799	-1,149,692	-356,719	3,826,540	-198,964	-107,587	-50,168
332,1	Foreign repayments (3323,1+3324,1+3325,1+3326,1+3327,1+3328,1)	1,300,188	1,119,313	6,968,479	5,836,988	898,396	1,213,405	392,421	8,341,210	200,707	118,547	73,167
332,2	Foreign incurrences (3323,2+3324,2+3325,2+3326,2+3327,2+3328,2)	9,425,369	22,654,150	11,492,607	12,009,738	58,597	63,713	35,702	12,167,750	1,743	10,960	22,999
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	5,664,765	5,670,096	0	0	0	5,670,096	0	0	0
3323,1	Repayments: Securities other than shares	0	0	3,823,660	5,770,569	0	0	0	5,770,569	0	0	0
3323,2	Incurrences: Securities other than shares	8,548,785	18,783,420	9,488,425	11,440,665	0	0	0	11,440,665	0	0	0
3324	Loans (3324,2-3324,1)	-423,604	2,751,417	-1,140,637	502,654	-839,799	-1,149,692	-356,719	-1,843,556	-198,964	-107,587	-50,168
3324,1	Repayments: Loans	1,300,188	1,119,313	3,144,819	66,419	898,396	1,213,405	392,421	2,570,641	200,707	118,547	73,167
3324,2	Incurrences: Loans	876,584	3,870,730	2,004,182	569,073	58,597	63,713	35,702	727,085	1,743	10,960	22,999

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 - XII 2015				
		Budgetary Central Government	Extrabudgetary Users	Consolidated Central Government	Local Government	Consolidated General Government
82 (=32)	NET ACQUISITION OF FINANCIAL ASSETS	-3,228,138	16,606	-3,541,687	423,082	-3,138,858
	Acquisition of financial assets	5,626,714	196,784	5,328,761	593,424	5,899,951
	Disposals of financial assets	8,854,852	180,178	8,870,448	170,342	9,038,809
821 (=321)	Domestic	-3,434,307	16,606	-3,747,856	423,082	-3,345,027
	Acquisition of domestic financial assets	5,420,545	196,784	5,122,592	593,424	5,693,782
	Disposals of domestic financial assets	8,854,852	180,178	8,870,448	170,342	9,038,809
8211	General government	350,281	-309	19,817	-126	-562
	Acquisitions: General Government	516,971	0	22,234	0	0
	Disposals: General Government	166,690	309	2,417	126	562
8212	Central bank	-207,135	0	-207,135	0	-207,135
	Acquisitions: Central bank	-207,135	0	-207,135	0	-207,135
	Disposals: Central bank	0	0	0	0	0
8213	Other depository institutions	-3,969,576	157,048	-3,812,528	326,974	-3,485,554
	Acquisitions: Other depository institutions	4,416,577	157,048	4,573,625	455,250	5,028,875
	Disposals: Other depository institutions	8,386,153	0	8,386,153	128,276	8,514,429
8215	Nonfinancial institutions	312,140	-140,133	172,007	94,490	266,497
	Acquisitions: Nonfinancial institutions	541,449	39,736	581,185	129,172	710,357
	Disposals: Nonfinancial institutions	229,309	179,869	409,178	34,682	443,860
8216	Households and nonprofit institutions serving households	79,983	0	79,983	1,744	81,727
	Acquisitions: Hholds and nonprofit institutions serving hholds	152,683	0	152,683	9,002	161,685
	Disposals: Hholds and nonprofit institutions serving hholds	72,700	0	72,700	7,258	79,958
822 (=322)	Foreign	206,169	0	206,169	0	206,169
	Acquisition of foreign financial assets	206,169	0	206,169	0	206,169
	Disposals of foreign financial assets	0	0	0	0	0
8227	International organizations	206,169	0	206,169	0	206,169
	Acquisitions: International organizations	206,169	0	206,169	0	206,169
	Disposals: International organizations	0	0	0	0	0
8229	Other nonresidents	0	0	0	0	0
	Acquisitions: Other nonresidents	0	0	0	0	0
	Disposals: Other nonresidents	0	0	0	0	0
83 (=33)	NET INCURRENCE OF LIABILITIES	5,623,823	81,901	5,375,569	-174,629	5,180,687
	Repayments: liabilities	23,924,872	1,832,511	25,592,801	882,021	26,472,841
	Incurrences: liabilities	29,548,695	1,914,412	30,968,370	707,392	31,653,528
831 (=331)	Domestic	1,797,283	61,436	1,528,564	-174,629	1,333,682
	Repayments: domestic liabilities	15,583,662	1,707,761	17,126,841	882,021	18,006,881
	Incurrences: domestic liabilities	17,380,945	1,769,197	18,655,405	707,392	19,340,563
8311	General government	-6,986	338,907	1,766	20,183	1,696
	Repayments: General Government	8,752	155,830	0	3,009	1,028
	Incurrences: General Government	1,766	494,737	1,766	23,192	2,724
8313	Other depository institutions	1,500,521	-277,471	1,223,050	-171,877	1,051,173
	Repayments: Other depository institutions	15,574,861	1,551,931	17,126,792	827,521	17,954,313
	Incurrences: Other depository institutions	17,075,382	1,274,460	18,349,842	655,644	19,005,486
8314	Financial institutions not elsewhere classified	303,769	0	303,769	0	303,769
	Repayments: Financial institutions not elsewhere classified	28	0	28	0	28
	Incurrences: Financial institutions not elsewhere classified	303,797	0	303,797	0	303,797
8315	Nonfinancial institutions	-21	0	-21	-22,935	-22,956
	Repayments: Nonfinancial institutions	21	0	21	51,491	51,512
	Incurrences: Nonfinancial institutions	0	0	0	28,556	28,556
832 (=332)	Foreign	3,826,540	20,465	3,847,005	0	3,847,005
	Repayments: foreign liabilities	8,341,210	124,750	8,465,960	0	8,465,960
	Incurrences: foreign liabilities	12,167,750	145,215	12,312,965	0	12,312,965
8321	General government	-2,332	0	-2,332	0	-2,332
	Repayments: General Government	2,332	0	2,332	0	2,332
	Incurrences: General Government	0	0	0	0	0
8327	International organizations	-1,317,629	0	-1,317,629	0	-1,317,629
	Repayments: International organizations	2,044,714	0	2,044,714	0	2,044,714
	Incurrences: International organizations	727,085	0	727,085	0	727,085
8328	Financial institutions other than international organizations	5,146,501	20,465	5,166,966	0	5,166,966
	Repayments: Financial institutions other than international organizations	6,294,164	124,750	6,418,914	0	6,418,914
	Incurrences: Financial institutions other than international organizations	11,440,665	145,215	11,585,880	0	11,585,880
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	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
TRANSACTIONS AFFECTING NET WORTH											
1 REVENUE (11+12+13+14)	109,558,928	108,585,049	114,044,485	23,457,780	27,280,874	28,523,353	29,848,872	109,110,879	9,003,931	10,239,704	10,605,237
11 Taxes	64,693,898	63,044,946	63,349,864	15,096,185	16,775,842	19,100,611	17,308,131	68,280,769	5,864,467	5,876,758	5,566,906
12 Social contributions	37,845,871	37,149,263	41,701,505	5,141,478	5,380,639	5,533,853	6,797,420	22,853,390	1,804,669	3,071,914	1,920,837
13 Grants	968,378	1,737,825	2,267,995	1,378,152	3,838,741	1,868,976	2,939,694	10,025,563	724,239	560,720	1,654,735
14 Other revenue	6,050,782	6,653,016	6,725,121	1,841,965	1,285,652	2,019,913	2,803,627	7,951,157	610,556	730,312	1,462,759
2 EXPENSE (21+22+24+25+26+27+28)	118,729,992	123,505,883	125,689,498	29,224,607	28,316,752	27,530,666	30,383,780	115,455,805	9,511,020	9,708,957	11,163,803
21 Compensation of employees	31,383,210	30,461,818	30,031,999	6,203,207	6,240,904	6,423,946	6,702,395	25,570,452	2,132,883	2,166,657	2,402,855
22 Use of goods and services	7,406,320	7,537,416	7,186,012	2,148,354	2,371,175	2,348,018	3,603,549	10,471,096	888,383	876,239	1,838,927
24 Interest	8,335,656	9,259,196	9,911,063	3,489,134	2,269,869	3,016,846	1,845,449	10,621,298	709,986	761,670	373,793
25 Subsidies	5,762,321	5,537,845	5,174,466	1,948,056	2,083,636	553,718	1,840,586	6,425,996	435,565	898,792	506,229
26 Grants	4,843,769	6,511,699	8,535,443	2,976,089	2,772,181	2,772,489	3,270,290	11,791,049	1,164,853	858,106	1,247,331
27 Social benefits	56,169,850	58,943,356	59,393,145	11,246,719	11,237,109	11,194,994	11,457,717	45,136,539	3,715,895	3,728,488	4,013,334
28 Other expense	4,828,865	5,254,553	5,457,370	1,213,048	1,341,878	1,220,655	1,663,794	5,439,375	463,455	419,005	781,334
NET-GROSS OPERATING BALANCE (1-2)	-9,171,064	-14,920,833	-11,645,013	-5,766,827	-1,035,878	992,687	-534,908	-6,344,926	-507,089	530,747	-558,566
TRANSACTIONS IN NONFINANCIAL ASSETS											
31 NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	829,626	1,304,518	1,167,277	256,664	396,535	604,686	1,249,150	2,507,035	155,288	270,908	822,954
311 Fixed assets	772,151	1,036,609	1,069,402	227,097	435,819	596,952	1,203,279	2,463,147	173,877	232,031	797,371
312 Change in inventories	29,280	225,477	-369	25,094	-37,271	-18,499	40,642	9,966	4,124	45,972	-9,454
313 Valuables	3,494	1,333	829	144	-683	47	858	366	24	126	708
314 Nonproduced assets	24,700	41,099	97,415	4,329	-1,330	26,186	4,371	33,556	-22,737	-7,221	34,329
NET LENDING-BORROWING (1-2-31)	-10,000,689	-16,225,351	-12,812,290	-6,023,491	-1,432,413	388,001	-1,784,058	-8,851,961	-662,377	259,839	-1,381,520
FINANCING (33-32)	10,000,689	16,225,351	12,812,290	6,023,491	1,432,413	-388,001	1,784,058	8,851,961	662,377	-259,839	1,381,520
32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-461,514	14,214,400	-3,465,997	1,820,495	-4,998,768	2,461,610	-2,511,475	-3,228,138	-1,392,479	361,559	-1,480,555
321 Domestic	-468,017	14,009,154	-3,671,976	1,819,303	-4,998,768	2,461,610	-2,716,452	-3,434,307	-1,392,479	156,582	-1,480,555
322 Foreign	6,503	205,245	205,979	1,192	0	0	204,977	206,169	0	204,977	0
33 NET INCURRENCE OF LIABILITIES (331+332)	9,539,175	30,439,751	9,346,293	7,843,986	-3,566,355	2,073,609	-727,417	5,623,823	-730,102	101,720	-99,035
331 Domestic	1,413,994	8,904,914	4,822,165	1,671,236	-2,726,556	3,223,301	-370,698	1,797,283	-531,138	209,307	-48,867
332 Foreign	8,125,181	21,534,837	4,524,128	6,172,750	-839,799	-1,149,692	-356,719	3,826,540	-198,964	-107,587	-50,168

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
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
VII	9,484,552	10,265,405	-780,853	1,816,895	1,036,042
VIII	9,587,553	7,782,747	1,804,806	174,693	1,979,499
IX	9,451,248	9,482,514	-31,266	1,025,258	993,992
X	9,003,931	9,511,020	-507,089	709,986	202,897
XI	10,239,704	9,708,957	530,747	761,670	1,292,417
XII	10,605,237	11,163,803	-558,566	373,793	-184,773
I - XII 2015	109,110,879	115,455,805	-6,344,926	10,621,298	4,276,372

MEASURES OF BUDGETARY CENTRAL GOVERNMENT DEFICIT/SURPLUS

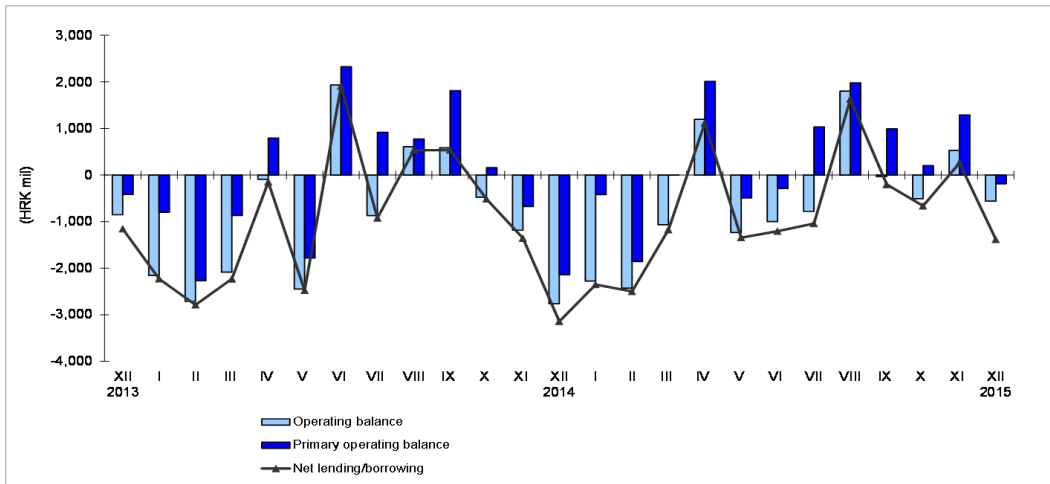


TABLE 8B: NET LENDING/BORROWING (000 HRK)

	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)
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
VII	-780,853	260,319	-1,041,172	1,041,172	5,461,752	6,502,924
VIII	1,804,806	174,887	1,629,919	-1,629,919	1,470,066	-159,853
IX	-31,266	169,480	-200,746	200,746	-4,470,208	-4,269,462
X	-507,089	155,288	-662,377	662,377	-1,392,479	-730,102
XI	530,747	270,908	259,839	-259,839	361,559	101,720
XII	-558,566	822,954	-1,381,520	1,381,520	-1,480,555	-99,035
I - XII 2015	-6,344,926	2,507,035	-8,851,961	8,851,961	-3,228,138	5,623,823

* 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	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
1	REVENUE (11+12+13+14)	5,314,852	5,555,262	5,981,688	5,303,547	22,155,349	1,888,683	1,834,775	1,580,089
11	Taxes	0	0	0	0	0	0	0	0
12	Social security contributions	4,340,637	4,522,634	4,645,847	4,612,164	18,121,282	1,536,921	1,508,544	1,566,699
13	Grants (131+132+133)	600,000	600,000	600,096	600,326	2,400,422	200,000	199,988	200,338
131	From foreign governments	0	0	0	0	0	0	0	0
132	From international organizations	0	0	96	326	422	0	-12	338
133	From other general government units (1331+1332)	600,000	600,000	600,000	600,000	2,400,000	200,000	200,000	200,000
1331	Current	600,000	600,000	600,000	600,000	2,400,000	200,000	200,000	200,000
1332	Capital	0	0	0	0	0	0	0	0
14	Other revenue	374,215	432,628	735,745	91,057	1,633,645	151,762	126,243	-186,948
2	EXPENSE (21+22+24+25+26+27+28)	5,232,684	5,519,204	5,762,894	6,211,165	22,725,947	1,960,297	1,988,615	2,262,253
21	Compensation of employees (211+212)	58,113	58,272	58,716	60,764	235,865	19,370	20,311	21,083
211	Wages and salaries	49,988	50,155	50,615	52,520	203,278	16,675	17,532	18,313
212	Social contributions	8,125	8,117	8,101	8,244	32,587	2,695	2,779	2,770
22	Use of goods and services	19,696	26,220	28,878	34,081	108,875	8,476	8,210	17,395
24	Interest	36	142	203	2,217	2,598	5	3	2,209
25	Subsidies	0	0	0	0	0	0	0	0
26	Grants	2,791,970	3,128,405	3,043,604	3,856,619	12,820,598	1,115,309	1,203,874	1,537,436
27	Social benefits	2,356,818	2,300,537	2,627,727	2,248,732	9,533,814	814,769	749,833	684,130
28	Other expense	6,051	5,628	3,766	8,752	24,197	2,368	6,384	0
	NET-GROSS OPERATING BALANCE (1-2)	82,168	36,058	218,794	-907,618	-570,598	-71,614	-153,840	-682,164
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)	381	642	2,339	10,117	13,479	2,577	946	6,594
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	381	826	2,803	10,221	14,231	2,608	977	6,636
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	0	184	464	104	752	31	31	42
311	Fixed assets (311,1-311,2-311,3)	381	642	2,339	10,117	13,479	1,471	2,046	6,600
311,1	Acquisitions: fixed assets	381	826	2,803	10,221	14,231	1,502	2,077	6,642
311,2	Disposals: fixed assets	0	184	464	104	752	31	31	42
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	0	0	0	1,106	-1,100	-6
314,1	Acquisitions: nonproduced assets	0	0	0	0	0	1,106	-1,100	-6
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	81,787	35,416	216,455	-917,735	-584,077	-74,191	-154,786	-688,758
	FINANCING (33-32)	-81,787	-35,416	-216,455	917,735	584,077	74,191	154,786	688,758
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	81,787	29,415	216,455	-917,735	-590,078	-74,191	-154,786	-688,758
321	Domestic	75,786	35,416	216,455	-917,735	-590,078	-74,191	-154,786	-688,758
322	Foreign	6,001	-6,001	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	0	-6,001	0	0	-6,001	0	0	0
331	Domestic	0	-6,001	0	0	-6,001	0	0	0
332	Foreign	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 10: CROATIAN WATERS TRANSACTIONS

	(000 HRK)	2012	2013	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
1	REVENUE (11+12+13+14)	1,860,067	2,010,556	2,249,637	515,702	653,795	705,608	818,537	2,693,642	286,717	217,846	313,974
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	260,828	52,965	90,806	86,287	213,422	443,480	65,439	35,884	112,099
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	1,557	2,482	2,704	4,454	2,434	2,484	946	10,318	0	856	90
133	From other general government units (1331+1332)	287,115	295,717	258,124	48,511	88,372	83,803	212,476	433,162	65,439	35,028	112,009
1331	Current	3,130	3	34,700	863	1,810	782	2,340	5,795	0	2,340	0
1332	Capital	283,985	295,714	223,424	47,648	86,562	83,021	210,136	427,367	65,439	32,688	112,009
14	Other revenue	1,571,395	1,712,357	1,988,809	462,737	562,989	619,321	605,115	2,250,162	221,278	181,962	201,875
2	EXPENSE (21+22+24+25+26+27+28)	1,455,994	1,514,633	1,538,141	219,863	400,634	491,747	629,058	1,741,302	226,831	178,625	223,602
21	Compensation of employees (211+212)	117,691	121,755	130,146	32,031	32,311	32,331	37,186	133,859	12,231	12,484	12,471
211	Wages and salaries	102,460	106,351	112,158	27,585	27,768	27,745	31,972	115,070	10,510	10,754	10,708
212	Social contributions	15,231	15,404	17,988	4,446	4,543	4,586	5,214	18,789	1,721	1,730	1,763
22	Use of goods and services	875,886	834,018	885,983	112,367	220,862	319,310	245,035	897,574	89,370	93,456	62,209
24	Interest	46,035	67,062	87,190	17,801	21,708	15,272	20,709	75,490	4,024	2,433	14,252
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0
26	Grants	30,257	69,152	41,858	3,716	6,937	10,801	17,401	38,855	5,420	6,506	5,475
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	386,125	422,646	392,964	53,948	118,816	114,033	308,727	595,524	115,786	63,746	129,195
	NET-GROSS OPERATING BALANCE (1-2)	404,073	495,923	711,496	295,839	253,161	213,861	189,479	952,340	59,886	39,221	90,372
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	1,319,375	1,052,728	796,187	119,621	250,635	236,341	240,174	846,771	76,870	96,336	66,968
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,319,451	1,053,503	796,588	119,645	250,650	236,355	240,510	847,160	76,875	96,684	66,951
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	76	775	401	24	15	14	336	389	5	348	-17
311	Fixed assets (311,1-311,2-311,3)	1,291,144	1,038,681	776,721	118,598	247,847	233,138	235,640	835,223	76,034	95,295	64,311
311,1	Acquisitions: fixed assets	1,291,220	1,039,456	777,122	118,622	247,862	233,152	235,976	835,612	76,039	95,643	64,294
311,2	Disposals: fixed assets	76	775	401	24	15	14	336	389	5	348	-17
314	Nonproduced assets (314,1-314,2-314,3-314,4)	28,231	14,047	19,466	1,023	2,788	3,203	4,534	11,548	836	1,041	2,657
314	Acquisitions: nonproduced assets	28,231	14,047	19,466	1,023	2,788	3,203	4,534	11,548	836	1,041	2,657
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	-84,691	176,218	2,526	-22,480	-50,695	105,569	-16,984	-57,115	23,404
	FINANCING (33-32)	915,302	556,805	84,691	-176,218	-2,526	22,480	50,695	-105,569	16,984	57,115	-23,404
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-161,607	-33,085	41,389	198,901	-123,853	26,930	-51,974	50,004	-62,084	-37,115	47,225
321	Domestic	-161,607	-33,085	41,389	198,901	-123,853	26,930	-51,974	50,004	-62,084	-37,115	47,225
322	Foreign	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	753,695	523,720	126,080	22,683	-126,379	49,410	-1,279	-55,565	-45,100	20,000	23,821
331	Domestic	767,823	532,502	134,965	22,683	-126,379	49,410	-1,279	-55,565	-45,100	20,000	23,821
332	Foreign	-14,128	-8,782	-8,885	0	0	0	0	0	0	0	0

Source: Ministry of Finance

TABLE 11: FUND FOR ENVIRONMENTAL PROTECTION AND ENERGY EFFICIENCY TRANSACTIONS

	(000 HRK)	2012	2013	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
1	REVENUE (11+12+13+14)	1,056,742	1,039,054	1,168,651	383,978	398,331	455,869	440,698	1,678,876	146,082	197,210	97,406
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	41,799	27,532	24,818	14,938	19,713	87,001	7,817	4,600	7,296
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	0	418	792	0	1,662	353	1,657	3,672	741	0	916
133	From other general government units (1331+1332)	7,457	6,528	41,007	27,532	23,156	14,585	18,056	83,329	7,076	4,600	6,380
1331	Current	1,631	1,404	1,133	1,829	706	2,863	1,383	6,781	0	0	1,383
1332	Capital	5,826	5,124	39,874	25,703	22,450	11,722	16,673	76,548	7,076	4,600	4,997
14	Other revenue	1,049,285	1,032,108	1,126,852	356,446	373,513	440,931	420,985	1,591,875	138,265	192,610	90,110
2	EXPENSE (21+22+24+25+26+27+28)	959,728	884,081	1,146,472	223,495	303,546	473,230	596,855	1,597,126	184,390	229,584	182,881
21	Compensation of employees (211+212)	28,432	30,494	39,157	9,954	10,758	11,281	11,464	43,457	3,819	3,883	3,762
211	Wages and salaries	24,854	26,714	33,926	8,562	9,270	9,719	9,902	37,453	3,292	3,365	3,245
212	Social contributions	3,578	3,780	5,231	1,392	1,488	1,562	1,562	6,004	527	518	517
22	Use of goods and services	797,901	713,611	727,897	125,079	168,305	200,025	265,301	758,710	74,781	79,601	110,919
24	Interest	4,517	5	3	1	0	0	0	1	0	0	0
25	Subsidies	983	3,418	10,406	2,870	3,662	11,419	20,836	38,787	4,717	8,006	8,113
26	Grants	111,341	126,265	326,876	78,125	105,326	216,140	114,487	514,078	54,449	62,925	-2,887
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	16,554	10,288	42,133	7,466	15,495	34,365	184,767	242,093	46,624	75,169	62,974
	NET-GROSS OPERATING BALANCE (1-2)	97,014	154,973	22,179	160,483	94,785	-17,361	-156,157	81,750	-38,308	-32,374	-85,475
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	20,141	55,391	171,042	31,953	23,796	13,071	12,844	81,664	7,602	54	5,188
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	20,365	55,394	171,053	31,964	24,019	13,191	12,858	82,032	7,615	55	5,188
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	224	3	11	11	223	120	14	368	13	1	0
311	Fixed assets (311,1-311,2-311,3)	20,141	55,391	171,042	31,786	23,678	13,161	12,831	81,456	7,602	54	5,175
311,1	Acquisitions: fixed assets	20,365	55,394	171,053	31,797	23,901	13,281	12,845	81,824	7,615	55	5,175
311,2	Disposals: fixed assets	224	3	11	11	223	120	14	368	13	1	0
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	0	167	118	-90	13	208	0	0	13
314,1	Acquisitions: nonproduced assets	0	0	0	167	118	-90	13	208	0	0	13
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	-148,863	128,530	70,989	-30,432	-169,001	86	-45,910	-32,428	-90,663
	FINANCING (33-32)	-76,873	-99,582	148,863	-128,530	-70,989	30,432	169,001	-86	45,910	32,428	90,663
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	76,873	99,582	-148,863	128,530	70,989	-30,432	-169,001	86	-45,910	-32,428	-90,663
321	Domestic	76,873	99,582	-148,863	128,530	70,989	-30,432	-169,001	86	-45,910	-32,428	-90,663
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 (31,1-31,2)	3,942,727	2,949,761	3,369,269	582,659	823,712	1,003,657	959,241
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	3,942,727	3,249,761	3,386,216	595,911	823,712	1,003,657	962,936
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	0	300,000	16,947	13,252	0	0	3,695
311	Fixed assets (311,1-311,2-311,3)	3,825,950	2,748,525	3,240,471	548,763	787,927	915,816	987,965
311,1	Acquisitions: fixed assets	3,825,950	3,048,525	3,257,418	562,015	787,927	915,816	991,660
311,2	Disposals: fixed assets	0	300,000	16,947	13,252	0	0	3,695
314	Nonproduced assets (314,1-314,2-314,3-314,4)	116,777	201,236	128,798	33,896	35,785	87,841	-28,724
314,1	Acquisitions: nonproduced assets	116,777	201,236	128,798	33,896	35,785	87,841	-28,724
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-2,484,411	-1,802,768	-960,696	-371,235	-608,003	-365,622	384,164
	FINANCING (33-32)	2,484,411	1,802,768	960,696	371,235	608,003	365,622	-384,164
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-42,758	248,366	289,126	-234,657	101,490	-43,950	466,243
321	Domestic	-42,758	248,366	289,126	-234,657	101,490	-43,950	466,243
322	Foreign	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	2,441,653	2,051,134	1,249,822	136,578	709,493	321,672	82,079
331	Domestic	1,698,272	1,758,422	-87,997	220,507	221,496	0	-530,000
332	Foreign	743,381	292,712	1,337,819	-83,929	487,997	321,672	612,079

Source: Ministry of Finance

TABLE 13: CROATIAN ROADS Ltd. TRANSACTIONS

	(000 HRK)	2012	2013	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
1	REVENUE (11+12+13+14)	1,454,458	1,439,662	1,814,362	407,698	455,707	568,045	486,497	1,917,947	173,223	152,715	160,559
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	1,760,323	397,622	446,086	549,977	428,526	1,822,211	168,858	140,659	119,009
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	1,760,323	397,622	446,086	549,977	428,526	1,822,211	168,858	140,659	119,009
1331	Current	3,641	0	323	0	0	0	0	0	0	0	0
1332	Capital	1,395,400	1,388,202	1,760,000	397,622	446,086	549,977	428,526	1,822,211	168,858	140,659	119,009
14	Other revenue	55,417	51,460	54,039	10,076	9,621	18,068	57,971	95,736	4,365	12,056	41,550
2	EXPENSE (21+22+24+25+26+27+28)	1,276,972	1,478,081	1,329,603	418,214	232,554	286,381	290,112	1,227,261	86,384	62,629	141,099
21	Compensation of employees (211+212)	87,801	90,933	92,448	24,969	24,161	24,725	24,869	98,724	8,289	8,236	8,344
211	Wages and salaries	76,132	79,470	79,891	21,478	20,764	21,231	21,397	84,870	7,126	7,078	7,193
212	Social contributions	11,669	11,463	12,557	3,491	3,397	3,494	3,472	13,854	1,163	1,158	1,151
22	Use of goods and services	655,091	920,487	722,967	254,257	121,798	121,975	167,436	665,466	24,694	36,374	106,368
24	Interest	295,772	314,401	382,350	124,813	79,534	126,970	87,669	418,986	50,681	16,071	20,917
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0
26	Grants	0	141,526	123,731	11,476	5,135	11,286	7,310	35,207	2,309	1,500	3,501
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	238,308	10,734	8,107	2,699	1,926	1,425	2,828	8,878	411	448	1,969
	NET-GROSS OPERATING BALANCE (1-2)	177,486	-38,419	484,759	-10,516	223,153	281,664	196,385	690,686	86,839	90,086	19,460
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	983,156	1,267,712	1,082,996	237,084	269,528	322,382	351,427	1,180,421	104,973	94,385	152,069
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	985,528	1,268,295	1,083,483	237,187	269,692	322,506	351,592	1,180,977	105,013	94,456	152,123
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	2,372	583	487	103	164	124	165	556	40	71	54
311	Fixed assets (311,1-311,2-311,3)	873,632	1,109,623	977,180	211,165	245,169	288,485	318,242	1,063,061	96,802	80,286	141,154
311,1	Acquisitions: fixed assets	876,004	1,110,206	977,667	211,268	245,333	288,609	318,407	1,063,617	96,842	80,357	141,208
311,2	Disposals: fixed assets	2,372	583	487	103	164	124	165	556	40	71	54
314	Nonproduced assets (314,1-314,2-314,3-314,4)	109,524	158,089	105,816	25,919	24,359	33,897	33,185	117,360	8,171	14,099	10,915
314,1	Acquisitions: nonproduced assets	109,524	158,089	105,816	25,919	24,359	33,897	33,185	117,360	8,171	14,099	10,915
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	-598,237	-247,600	-46,375	-40,718	-155,042	-489,735	-18,134	-4,299	-132,609
	FINANCING (33-32)	805,670	1,306,131	598,237	247,600	46,375	40,718	155,042	489,735	18,134	4,299	132,609
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	113,328	-251,763	316,305	-264,238	191,883	36,223	-69,417	-105,549	-193,856	33,290	91,149
321	Domestic	113,328	-251,763	316,305	-264,238	191,883	36,223	-69,417	-105,549	-193,856	33,290	91,149
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	914,542	-16,638	238,258	76,941	85,625	384,186	-175,722	37,589	223,758
331	Domestic	946,007	985,389	950,451	-10,659	292,320	82,949	-4,851	359,759	-161,970	-25,042	182,161
332	Foreign	-27,009	68,979	-35,909	-5,979	-54,062	-6,008	90,476	24,427	-13,752	62,631	41,597

Source: Ministry of Finance

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

(000 HRK)	2012	2013	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
1 REVENUE (11+12+13+14)	576,101	597,248	749,263	150,374	205,461	163,084	496,294	1,015,213	139,895	188,427	167,972
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	749,263	150,374	205,461	163,084	496,294	1,015,213	139,895	188,427	167,972
2 EXPENSE (21+22+24+25+26+27+28)	89,460	538,282	174,655	2,106	5,479	3,899	93,374	104,858	532	626	92,216
21 Compensation of employees (211+212)	7,482	6,051	4,893	1,212	1,215	1,316	1,145	4,888	359	352	434
211 Wages and salaries	6,486	5,297	4,222	1,040	1,041	1,134	982	4,197	308	301	373
212 Social contributions	996	754	671	172	174	182	163	691	51	51	61
22 Use of goods and services	5,687	6,745	2,791	468	733	1,279	835	3,315	169	235	431
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	166,971	426	3,531	1,304	91,394	96,655	4	39	91,351
NET-GROSS OPERATING BALANCE (1-2)	486,641	58,966	574,608	148,268	199,982	159,185	402,920	910,355	139,363	187,801	75,756
31 NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	145	134	182	0	29	26	82	137	-1	10	73
31,1 Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	145	134	182	0	29	26	82	137	-1	10	73
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	154	0	29	3	82	114	0	9	73
311,1 Acquisitions: fixed assets	145	134	154	0	29	3	82	114	0	9	73
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	28	0	0	23	0	23	-1	1	0
314,1 Acquisitions: nonproduced assets	0	0	28	0	0	23	0	23	-1	1	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	574,426	148,268	199,953	159,159	402,838	910,218	139,364	187,791	75,683
FINANCING (33-32)	-486,496	-58,832	-574,426	-148,268	-199,953	-159,159	-402,838	-910,218	-139,364	-187,791	-75,683
32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)	486,496	58,832	574,426	148,268	199,953	159,159	402,838	910,218	139,364	187,791	75,683
321 Domestic	486,496	58,832	574,426	148,268	199,953	159,159	402,838	910,218	139,364	187,791	75,683
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	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
1	REVENUE (11+12+13+14)	17,192	87,007	3,363	14,458	49,127	4,888	71,836	3,173	644	1,071
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	87,007	3,363	14,458	49,127	4,888	71,836	3,173	644	1,071
2	EXPENSE (21+22+24+25+26+27+28)	37,215	88,549	15,198	18,852	19,720	25,621	79,391	4,488	4,039	17,094
21	Compensation of employees (211+212)	15,152	12,823	3,029	5,913	2,590	2,748	14,280	863	859	1,026
211	Wages and salaries	14,265	11,252	2,695	5,561	2,229	2,367	12,852	742	739	886
212	Social contributions	887	1,571	334	352	361	381	1,428	121	120	140
22	Use of goods and services	8,814	19,445	1,949	2,111	1,426	3,158	8,644	750	350	2,058
24	Interest	13,188	56,278	10,220	10,828	15,704	19,715	56,467	2,875	2,830	14,010
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	3	0	0	0	0	0	0	0	0
	NET-GROSS OPERATING BALANCE (1-2)	-20,023	-1,542	-11,835	-4,394	29,407	-20,733	-7,555	-1,315	-3,395	-16,023
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)	-1,675	-2,611	-74	-126	-88	89	-199	-32	155	-34
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	148	127	49	0	15	192	256	1	191	0
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	1,823	2,738	123	126	103	103	455	33	36	34
311	Fixed assets (311,1-311,2-311,3)	-523	-675	-74	-126	-103	-44	-347	-33	23	-34
311,1	Acquisitions: fixed assets	148	127	49	0	0	59	108	0	59	0
311,2	Disposals: fixed assets	671	802	123	126	103	103	455	33	36	34
314	Nonproduced assets (314,1-314,2-314,3-314,4)	-1,152	-1,936	0	0	15	133	148	1	132	0
314,1	Acquisitions: nonproduced assets	0	0	0	0	15	133	148	1	132	0
314,2	Disposals: nonproduced assets	1,152	1,936	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-18,348	1,069	-11,761	-4,268	29,495	-20,822	-7,356	-1,283	-3,550	-15,989
	FINANCING (33-32)	18,348	-1,069	11,761	4,268	-29,495	20,822	7,356	1,283	3,550	15,989
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	209,657	284,760	-13,128	-5,648	-113,890	-115,409	-248,075	-5,007	-8,887	-101,515
321	Domestic	209,657	284,760	-13,128	-5,648	-113,890	-115,409	-248,075	-5,007	-8,887	-101,515
322	Foreign	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	228,005	283,691	-1,367	-1,380	-143,385	-94,587	-240,719	-3,724	-5,337	-85,526
331	Domestic	228,617	287,458	-391	-392	-142,391	-93,583	-236,757	-3,392	-5,000	-85,191
332	Foreign	-612	-3,767	-976	-988	-994	-1,004	-3,962	-332	-337	-335

Source: Ministry of Finance

TABLE 18: CONSOLIDATED CENTRAL GOVERNMENT BY ECONOMIC CATEGORY

	(000 HRK)	2012	2013	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
1	REVENUE (11+12+13+14)	112,883,471	112,051,132	118,066,927	28,096,945	31,978,831	33,922,408	34,677,061	128,675,245	10,764,324	11,970,654	11,942,083
11	Taxes (111+113+114+115+116)	64,693,898	63,044,946	63,349,864	15,096,185	16,775,842	19,100,611	17,308,131	68,280,769	5,864,467	5,876,758	5,566,906
111	Taxes of income and profits and capital gains	8,966,867	7,738,141	7,059,707	2,203,554	2,264,735	1,717,345	2,126,564	8,312,198	669,806	717,358	739,400
113	Taxes on property	397,736	462,315	385,981	38,285	45,758	40,899	47,426	172,368	14,268	14,771	18,387
114	Taxes on goods and services (1141+1142+1144+1145+1146)	53,205,019	53,349,544	55,191,815	12,714,697	14,298,965	17,128,231	14,948,785	59,090,678	5,112,470	5,089,271	4,747,044
1141	General taxes on goods and services (11411+11412)	40,778,865	40,388,379	41,076,665	9,771,810	10,570,406	12,398,299	11,006,376	43,746,891	3,735,509	3,895,086	3,375,781
11411	Value-added taxes	40,652,023	40,253,061	40,923,499	9,730,125	10,528,853	12,356,585	10,962,190	43,577,753	3,720,146	3,879,928	3,362,116
11412	Sales taxes	126,841	135,319	153,166	41,685	41,553	41,714	44,186	169,138	15,363	15,158	13,665
1142	Excises	11,206,489	11,682,936	12,846,449	2,639,322	3,367,823	4,433,601	3,482,458	13,923,204	1,266,524	1,072,841	1,143,093
115	Taxes on international trade and transactions	1,754,364	1,159,371	424,501	72,299	88,472	142,438	115,904	419,113	45,063	33,390	37,451
116	Other taxes	369,912	335,576	287,860	67,350	77,912	71,698	69,452	286,412	22,860	21,968	24,624
12	Social contributions	37,845,871	37,149,263	41,701,505	9,482,115	9,903,273	10,179,700	11,409,584	40,974,672	3,341,590	4,580,458	3,487,536
13	Grants	984,036	1,746,263	2,295,676	321,598	2,420,172	598,565	1,484,399	4,824,734	292,997	81,184	1,110,218
14	Other revenue	9,359,667	10,110,660	10,719,882	3,197,047	2,879,544	4,043,532	4,474,947	14,595,070	1,265,270	1,432,254	1,777,423
2	EXPENSE (21+22+24+25+26+27+28)	120,930,466	126,410,159	127,920,440	33,199,365	32,211,964	32,044,171	35,507,693	132,963,193	11,096,562	11,312,408	13,098,723
21	Compensation of employees (211+212)	31,663,603	30,764,301	30,311,466	6,332,515	6,373,534	6,554,905	6,840,571	26,101,525	2,177,814	2,212,782	2,449,975
211	Wages and salaries	27,154,053	26,552,669	25,874,163	5,376,939	5,412,717	5,573,643	5,860,144	22,223,443	1,855,728	1,890,388	2,114,028
212	Social contributions	4,509,550	4,211,632	4,437,303	955,576	960,817	981,262	980,427	3,878,082	322,086	322,394	335,947
22	Use of goods and services	9,767,441	10,079,137	9,545,095	2,662,170	2,911,204	3,020,911	4,319,395	12,913,680	1,086,623	1,094,465	2,138,307
24	Interest	8,713,979	9,685,243	10,425,675	3,639,876	2,377,303	3,172,338	1,970,769	11,160,286	763,547	783,007	424,215
25	Subsidies	5,763,304	5,550,567	5,184,872	1,950,926	2,087,298	565,137	1,861,422	6,464,783	440,282	906,798	514,342
26	Grants	3,305,855	5,163,733	6,992,639	3,726,703	3,437,705	3,532,611	4,548,825	15,245,844	1,468,984	1,272,244	1,807,597
27	Social benefits	56,169,850	58,943,356	59,393,145	13,603,537	13,537,646	13,822,721	13,706,449	54,670,353	4,530,664	4,478,321	4,697,464
28	Other expense	5,546,433	6,223,822	6,067,548	1,283,638	1,487,274	1,375,548	2,260,262	6,406,722	628,648	564,791	1,066,823
	NET-GROSS OPERATING BALANCE (1-2)	-8,046,995	-14,359,027	-9,853,513	-5,102,420	-233,133	1,878,237	-830,632	-4,287,948	-332,238	658,246	-1,156,640
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	3,133,065	3,653,604	3,215,073	645,629	941,039	1,178,757	1,863,883	4,629,308	347,277	462,794	1,053,812
311	Fixed assets	2,949,185	3,223,778	2,993,824	588,953	953,058	1,133,975	1,780,147	4,456,133	355,753	409,744	1,014,650
312	Inventories	29,280	225,477	-369	25,094	-37,271	-18,499	40,642	9,966	4,124	45,972	-9,454
313	Valuables	3,494	1,333	829	144	-683	47	858	366	24	126	708
314	Nonproduced assets	151,105	203,016	220,789	31,438	25,935	63,234	42,236	162,843	-12,624	6,952	47,908
	NET LENDING-BORROWING (1-2-31)	-11,180,059	-18,012,631	-13,068,586	-5,748,049	-1,174,172	699,480	-2,694,515	-8,917,256	-679,515	195,452	-2,210,452
	FINANCING (33-32)	11,180,059	18,012,631	13,068,586	5,748,049	1,174,172	-699,480	2,694,515	8,917,256	679,515	-195,452	2,210,452
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-165,706	14,146,115	-2,724,834	1,894,306	-4,633,344	2,687,409	-3,490,058	-3,541,687	-1,609,063	329,424	-2,210,419
321	Domestic	-172,209	13,940,869	-2,930,813	1,887,113	-4,627,343	2,687,409	-3,695,035	-3,747,856	-1,609,063	124,447	-2,210,419
322	Foreign	6,503	205,245	205,979	7,193	-6,001	0	204,977	206,169	0	204,977	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	10,343,752	7,642,355	-3,459,172	1,987,929	-795,543	5,375,569	-929,548	133,972	33
331	Domestic	2,958,329	10,585,751	5,868,185	1,476,560	-2,564,323	3,144,623	-528,296	1,528,564	-716,500	179,265	8,939
332	Foreign	8,056,024	21,572,995	4,475,567	6,165,795	-894,849	-1,156,694	-267,247	3,847,005	-213,048	-45,293	-8,906

Source: Ministry of Finance

TABLE 19: CONSOLIDATED CENTRAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

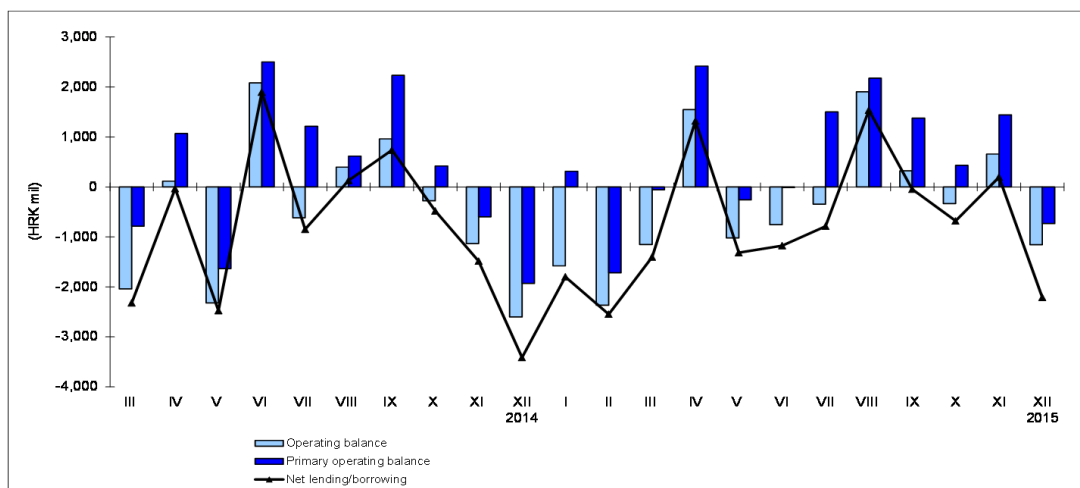
	(000 HRK)	2012	2013	2014	I - III 2015	IV - VI 2015	VII - IX 2015	X - XII 2015	I - XII 2015	X 2015	XI 2015	XII 2015
1	REVENUE (A+B)	112,883,471	112,051,132	118,066,927	28,096,945	31,978,831	33,922,408	34,677,061	128,675,245	10,764,324	11,970,654	11,942,083
	A) Budgetary Central Government	109,558,431	108,581,764	114,015,605	22,388,154	25,847,174	27,243,767	28,380,249	103,859,344	8,565,108	9,758,917	10,056,224
	B) Extrabudgetary Users (1+...+8)	3,325,040	3,469,368	4,051,322	5,708,791	6,131,657	6,678,641	6,296,812	24,815,901	2,199,216	2,211,737	1,885,859
	1. Croatian Institute for Health Insurance	-	-	-	4,714,852	4,955,262	5,381,688	4,703,547	19,755,349	1,688,683	1,634,775	1,380,089
	2. Croatian Waters	1,580,154	1,715,167	1,992,362	467,535	566,016	621,956	608,435	2,263,942	222,336	183,225	202,874
	3. Fund for Environmental Protection and Energy Efficiency	1,056,681	1,039,054	1,168,651	362,591	380,839	444,718	425,677	1,613,825	140,764	192,610	92,303
	4. Croatian Roads Ltd.	55,417	51,460	54,039	10,076	9,621	18,068	57,971	95,736	4,365	12,056	41,550
	5. State Agency for Deposit Insurance and Bank Rehabilitation	576,101	597,248	749,263	150,374	205,461	163,084	496,294	1,015,213	139,895	188,427	167,972
	6. Croatian Privatization Fund	-	-	-	-	-	-	-	-	-	-	-
	7. Agency for Management of the Public Property	56,687	49,247	-	-	-	-	-	-	-	-	-
	8. Restructuring and Sale Center	-	17,192	87,007	3,363	14,458	49,127	4,888	71,836	3,173	644	1,071
2	EXPENSE (A+B)	120,930,466	126,410,159	127,920,440	33,199,365	32,211,964	32,044,171	35,507,693	132,963,193	11,096,562	11,312,408	13,098,723
	A) Budgetary Central Government	117,050,976	121,822,292	123,671,900	28,157,431	27,165,395	26,285,886	29,130,131	110,738,843	9,072,463	9,329,077	10,728,591
	B) Extrabudgetary Users (1+...+8)	3,879,490	4,587,868	4,248,540	5,041,934	5,046,569	5,758,285	6,377,562	22,224,350	2,024,099	1,983,331	2,370,132
	1. Croatian Institute for Health Insurance	-	-	-	4,170,200	4,096,204	4,564,928	4,733,218	17,564,550	1,533,554	1,513,426	1,686,238
	2. Croatian Waters	1,455,498	1,512,665	1,525,932	217,734	396,120	489,090	624,068	1,727,012	222,807	178,625	222,636
	3. Fund for Environmental Protection and Energy Efficiency	959,728	882,764	1,129,801	218,482	297,624	394,267	611,169	1,521,542	176,334	223,986	210,849
	4. Croatian Roads Ltd.	1,276,972	1,478,081	1,329,603	418,214	232,290	286,381	290,112	1,226,997	86,384	62,629	141,099
	5. State Agency for Deposit Insurance and Bank Rehabilitation	89,460	538,282	174,655	2,106	5,479	3,899	93,374	104,858	532	626	92,216
	6. Croatian Privatization Fund	-	-	-	-	-	-	-	-	-	-	-
	7. Agency for Management of the Public Property	97,832	138,861	-	-	-	-	-	-	-	-	-
	8. Restructuring and Sale Center	-	37,215	88,549	15,198	18,852	19,720	25,621	79,391	4,488	4,039	17,094
	NET-GROSS OPERATING BALANCE (1-2)	-8,046,995	-14,359,027	-9,853,513	-5,102,420	-233,133	1,878,237	-830,632	-4,287,948	-332,238	658,246	-1,156,640
31	NET ACQUISITION OF NONFINANCIAL ASSETS	3,133,065	3,653,604	3,215,073	645,629	941,039	1,178,757	1,863,883	4,629,308	347,277	462,794	1,053,812
	Acquisition (A+B)	3,442,252	3,941,883	3,908,430	729,942	1,072,943	1,315,619	2,158,333	5,276,837	401,966	502,654	1,253,713
	A) Budgetary Central Government	1,107,982	1,564,011	1,856,997	340,716	527,727	740,723	1,542,878	3,152,044	209,855	310,281	1,022,742
	B) Extrabudgetary Users	2,334,270	2,377,872	2,051,433	389,226	545,216	574,896	615,455	2,124,793	192,111	192,373	230,971
	Disposals (A+B)	309,187	288,280	693,357	84,313	131,904	136,862	294,450	647,529	54,689	39,860	199,901
	A) Budgetary Central Government	278,356	259,494	689,720	84,052	131,192	136,037	293,728	645,009	54,567	39,373	199,788
	B) Extrabudgetary Users	30,831	28,786	3,637	261	712	825	722	2,520	122	487	113
	NET LENDING-BORROWING (1-2-31)	-11,180,059	-18,012,631	-13,068,586	-5,748,049	-1,174,172	699,480	-2,694,515	-8,917,256	-679,515	195,452	-2,210,452
	FINANCING (33-32)	11,180,059	18,012,631	13,068,586	5,748,049	1,174,172	-699,480	2,694,515	8,917,256	679,515	-195,452	2,210,452
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-165,706	14,146,115	-2,724,834	1,894,306	-4,633,344	2,687,409	-3,490,058	-3,541,687	-1,609,063	329,424	-2,210,419
321	Domestic (A+B)	-172,209	13,940,869	-2,930,813	1,887,113	-4,627,343	2,687,409	-3,695,035	-3,747,856	-1,609,063	124,447	-2,210,419
	A) Budgetary Central Government	-651,421	13,792,657	-3,998,830	1,612,994	-4,996,083	2,392,964	-2,774,337	-3,764,462	-1,367,379	136,582	-1,543,540
	B) Extrabudgetary Users	479,212	148,212	1,068,017	274,119	368,740	294,445	-920,698	16,606	-241,684	-12,135	-666,879
322	Foreign (A+B)	6,503	205,245	205,979	7,193	-6,001	0	204,977	206,169	0	204,977	0
	A) Budgetary Central Government	6,503	205,245	205,979	1,192	0	0	204,977	206,169	0	204,977	0
	B) Extrabudgetary Users	0	0	0	6,001	-6,001	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	11,014,353	32,158,746	10,343,752	7,642,355	-3,459,172	1,987,929	-795,543	5,375,569	-929,548	133,972	33
331	Domestic (A+B)	2,958,329	10,585,751	5,868,185	1,476,560	-2,564,323	3,144,623	-528,296	1,528,564	-716,500	179,265	8,939
	A) Budgetary Central Government	1,413,994	8,904,914	4,822,165	1,671,236	-2,726,556	3,223,301	-370,698	1,797,283	-531,138	209,307	-48,867
	B) Extrabudgetary Users	1,544,335	1,680,837	1,046,020	-194,676	162,233	-78,678	-157,598	-268,719	-185,362	-30,042	57,806
332	Foreign (A+B)	8,056,024	21,572,995	4,475,567	6,165,795	-894,849	-1,156,694	-267,247	3,847,005	-213,048	-45,293	-8,906
	A) Budgetary Central Government	8,125,181	21,534,837	4,524,128	6,172,750	-839,799	-1,149,692	-356,719	3,826,540	-198,964	-107,587	-50,168
	B) Extrabudgetary Users	-69,157	38,158	-48,561	-6,955	-55,050	-7,002	89,472	20,465	-14,084	62,294	41,262

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
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
VII	11,586,999	11,932,403	-345,404	1,844,920	1,499,516
VIII	11,191,071	9,289,744	1,901,327	273,764	2,175,091
IX	11,144,338	10,822,024	322,314	1,053,654	1,375,968
X	10,764,324	11,096,562	-332,238	763,547	431,309
XII	11,970,654	11,312,408	658,246	783,007	1,441,253
XII	11,942,083	13,098,723	-1,156,640	424,215	-732,425
I-XII 2015	128,675,245	132,963,193	-4,287,948	11,160,286	6,872,338

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)
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	-877,750	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
VII	-345,404	441,999	-787,403	787,403	5,743,951	6,531,354
VIII	1,901,327	367,273	1,534,054	-1,534,054	1,365,780	-168,274
IX	322,314	369,485	-47,171	47,171	-4,422,322	-4,375,151
X	-332,238	347,277	-679,515	679,515	-1,609,063	-929,548
XII	658,246	462,794	195,452	-195,452	329,424	133,972
XII	-1,156,640	1,053,812	-2,210,452	2,210,452	-2,210,419	33
I-XII 2015	-4,287,948	4,629,308	-8,917,256	8,917,256	-3,541,687	5,375,569

* 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	195,392	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	825,430	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	1,329,369	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	31,790,335	121,753,270
	B) Extrabudgetary Users (1+...+7)	4,151,516	3,838,098	4,482,523	724,303	869,201	1,239,166	1,162,892	3,995,492
	1. Croatian Waters	1,436,668	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	1,068,017	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	169,880	-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	VII - IX 2015	X - XII 2015	I - XII 2015
1	REVENUE (11+12+13+14)	7,239,086	7,786,287	8,137,233	8,547,633	31,710,239
11	Taxes (111+113+114+115+116)	3,468,451	3,755,940	3,458,295	3,848,494	14,531,180
111	Taxes of income, profits and capital gains	2,499,622	2,600,844	2,214,975	2,531,340	9,846,781
113	Taxes on property	665,466	765,236	815,594	812,781	3,059,077
114	Taxes on goods and services (1141+1142+1144+1145+1146)	300,742	386,970	424,699	502,075	1,614,486
1141	General taxes on goods and services (11411+11412)	22,628	28,236	67,081	40,327	158,272
11411	Value-added taxes	0	0	0	0	0
11412	Sales taxes	22,628	28,236	67,081	40,327	158,272
1142	Excises	0	0	0	0	0
115	Taxes on international trade and transactions	0	0	0	0	0
116	Other taxes	2,621	2,890	3,027	2,298	10,836
12	Social contributions	0	0	0	0	0
13	Grants (131+132+133)	2,246,858	2,395,903	2,951,288	2,907,846	10,501,895
131	From foreign governments	1,316	3,260	2,352	2,041	8,969
132	From international organizations	28,337	24,057	39,916	17,398	109,708
133	From other general government units	2,217,205	2,368,586	2,909,020	2,888,407	10,383,218
14	Other revenue (141+142+143+144+145)	1,523,777	1,634,444	1,727,650	1,791,293	6,677,164
141	Property income	449,722	359,824	429,012	419,127	1,657,685
142	Sales of goods and services	887,021	939,149	1,115,463	1,035,009	3,976,642
143	Fines, penalties, and forfeits	7,518	9,023	9,936	8,801	35,278
144	Voluntary transfers other than grants	24,952	36,592	61,840	78,569	201,953
145	Miscellaneous and unidentified revenue	154,564	289,856	111,399	249,787	805,606
2	EXPENSE (21+22+24+25+26+27+28)	6,152,828	6,789,536	6,825,653	8,124,346	27,892,363
21	Compensation of employees (211+212)	2,573,018	2,613,765	2,687,033	2,573,555	10,447,371
211	Wages and salaries	2,173,250	2,252,441	2,276,594	2,217,461	8,919,746
212	Social contributions	399,768	361,324	410,439	356,094	1,527,625
22	Use of goods and services	2,469,915	2,671,901	2,810,527	3,780,020	11,732,363
24	Interest	52,562	43,675	54,462	43,916	194,615
25	Subsidies	222,684	265,962	239,037	308,697	1,036,380
26	Grants	50,709	58,853	104,125	35,069	248,756
27	Social benefits	265,845	270,271	268,347	469,140	1,273,603
28	Other expense	518,095	865,109	662,122	913,949	2,959,275
	NET-GROSS OPERATING BALANCE (1-2)	1,086,258	996,751	1,311,580	423,287	3,817,876
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	281,528	624,988	806,473	1,507,176	3,220,165
311	Fixed assets (311,1-311,2)	339,742	592,462	824,775	1,477,361	3,234,340
311,1	acquisitions: fixed assets	386,724	646,309	877,664	1,549,430	3,460,127
311,2	disposals: fixed assets	46,982	53,847	52,889	72,069	225,787
312	Inventories	0	0	0	0	0
313	Valuables (313,1-313,2)	93	2,072	-1,449	712	1,428
313,1	acquisitions: valuables	93	2,072	-1,449	712	1,428
313,2	disposals: valuables	0	0	0	0	0
314	Nonproduced assets (314,1-314,2)	-58,307	30,454	-16,853	29,103	-15,603
314,1	acquisitions: nonproduced assets	43,772	86,148	63,635	138,784	332,339
314,2	disposals: nonproduced assets	102,079	55,694	80,488	109,681	347,942
	NET LENDING-BORROWING (1-2-31)	804,730	371,763	505,107	-1,083,889	597,711
	FINANCING (33-32)	-804,730	-371,763	-505,107	1,083,889	-597,711
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	641,832	293,173	332,406	-844,329	423,082
321	Domestic	641,832	293,173	332,406	-844,329	423,082
322	Foreign	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	-162,898	-78,590	-172,701	239,560	-174,629
331	Domestic	-162,898	-78,590	-172,701	239,560	-174,629
332	Foreign	0	0	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	VII - IX 2015	X - XII 2015	I - XII 2015
1	REVENUE (11+12+13+14)	33,231,801	37,290,642	39,282,650	40,283,478	150,088,571
11	Taxes (111+113+114+115+116)	18,564,636	20,531,782	22,558,906	21,156,625	82,811,949
111	Taxes of income, profits and capital gains	4,703,176	4,865,579	3,932,320	4,657,904	18,158,979
113	Taxes on property	703,751	810,994	856,493	860,207	3,231,445
114	Taxes on goods and services (1141+1142+1144+1145+1146)	13,015,439	14,685,935	17,552,930	15,450,860	60,705,164
1141	General taxes on goods and services (11411+11412)	9,794,438	10,598,642	12,465,380	11,046,703	43,905,163
11411	Value-added taxes	9,730,125	10,528,853	12,356,585	10,962,190	43,577,753
11412	Sales taxes	64,313	69,789	108,795	84,513	327,410
1142	Excises	2,639,322	3,367,823	4,433,601	3,482,458	13,923,204
115	Taxes on international trade and transactions	72,299	88,472	142,438	115,904	419,113
116	Other taxes	69,971	80,802	74,725	71,750	297,248
12	Social contributions	9,482,115	9,903,273	10,179,700	11,409,584	40,974,672
13	Grants	464,226	2,341,716	772,862	1,451,029	5,029,833
14	Other revenue	4,720,824	4,513,871	5,771,182	6,266,240	21,272,117
2	EXPENSE (21+22+24+25+26+27+28)	37,247,963	36,527,024	36,092,833	40,690,823	150,558,643
21	Compensation of employees (211+212)	8,905,533	8,987,299	9,241,938	9,414,126	36,548,896
211	Wages and salaries	7,550,189	7,665,158	7,850,237	8,077,605	31,143,189
212	Social contributions	1,355,344	1,322,141	1,391,701	1,336,521	5,405,707
22	Use of goods and services	5,132,085	5,583,105	5,831,438	8,099,415	24,646,043
24	Interest	3,692,438	2,420,861	3,226,800	2,014,685	11,354,784
25	Subsidies	2,173,610	2,353,260	804,174	2,170,119	7,501,163
26	Grants	1,673,182	1,022,199	859,745	1,642,678	5,197,804
27	Social benefits	13,869,382	13,807,917	14,091,068	14,175,589	55,943,956
28	Other expense	1,801,733	2,352,383	2,037,670	3,174,211	9,365,997
	NET-GROSS OPERATING BALANCE (1-2)	-4,016,162	763,618	3,189,817	-407,345	-470,072
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	927,157	1,566,027	1,985,230	3,371,059	7,849,473
311	Fixed assets	928,695	1,545,520	1,958,750	3,257,508	7,690,473
312	Inventories	25,094	-37,271	-18,499	40,642	9,966
313	Valuables	237	1,389	-1,402	1,570	1,794
314	Nonproduced assets	-26,869	56,389	46,381	71,339	147,240
	NET LENDING-BORROWING (1-2-31)	-4,943,319	-802,409	1,204,587	-3,778,404	-8,319,545
	FINANCING (33-32)	4,943,319	802,409	-1,204,587	3,778,404	8,319,545
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	2,535,423	-4,344,357	3,014,981	-4,344,905	-3,138,858
321	Domestic	2,528,230	-4,338,356	3,014,981	-4,549,882	-3,345,027
322	Foreign	7,193	-6,001	0	204,977	206,169
323	Monetary gold and SDRs	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	7,478,742	-3,541,948	1,810,394	-566,501	5,180,687
331	Domestic	1,312,947	-2,647,099	2,967,088	-299,254	1,333,682
332	Foreign	6,165,795	-894,849	-1,156,694	-267,247	3,847,005

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	VII - IX 2015	X - XII 2015	I - XII 2015
1	REVENUE (A+B+C)	33,231,801	37,290,642	39,282,650	40,283,478	150,088,571
	A) Budgetary Central Government	22,388,154	25,847,057	27,243,767	28,380,249	103,859,227
	B) Extrabudgetary Users and Social Security Funds (1+...+6)	5,707,849	6,126,041	6,669,161	6,291,110	24,794,161
	1. Croatian Institute for Health Insurance	4,714,852	4,955,262	5,381,688	4,703,547	19,755,349
	2. Croatian Waters	467,191	565,423	621,805	606,061	2,260,480
	3. Fund for Environmental Protection and Energy Efficiency	361,993	375,816	435,389	422,349	1,595,547
	4. Croatian Roads Ltd.	10,076	9,621	18,068	57,971	95,736
	5. State Agency for Deposit Insurance and Bank Rehabilitation	150,374	205,461	163,084	496,294	1,015,213
	6. Restructuring and Sale Center	3,363	14,458	49,127	4,888	71,836
	C) Budget of 576 Local Government Units and County Road Administrations	5,135,798	5,317,544	5,369,722	5,612,119	21,435,183
2	EXPENSE (A+B+C)	37,247,963	36,527,024	36,092,833	40,690,823	150,558,643
	A) Budgetary Central Government	27,515,383	26,340,446	25,283,486	27,975,834	107,115,149
	B) Extrabudgetary Users and Social Security Funds (1+...+6)	3,580,694	3,402,775	3,993,174	4,596,345	15,572,988
	1. Croatian Institute for Health Insurance	2,764,238	2,546,222	2,987,630	3,014,852	11,312,942
	2. Croatian Waters	214,018	389,183	478,289	606,667	1,688,157
	3. Fund for Environmental Protection and Energy Efficiency	178,396	215,884	228,541	573,029	1,195,850
	4. Croatian Roads Ltd.	406,738	227,155	275,095	282,802	1,191,790
	5. State Agency for Deposit Insurance and Bank Rehabilitation	2,106	5,479	3,899	93,374	104,858
	6. Restructuring and Sale Center	15,198	18,852	19,720	25,621	79,391
	C) Budget of 576 Local Government Units and County Road Administrations	6,151,886	6,783,803	6,816,173	8,118,644	27,870,506
	NET-GROSS OPERATING BALANCE (1-2)	-4,016,162	763,618	3,189,817	-407,345	-470,072
31	NET ACQUISITION OF NONFINANCIAL ASSETS	927,157	1,566,027	1,985,230	3,371,059	7,849,473
	Acquisition (A+B+C)	1,160,531	1,807,472	2,255,469	3,847,259	9,070,731
	A) Budgetary Central Government	340,716	527,727	740,723	1,542,878	3,152,044
	B) Extrabudgetary Users and Social Security Funds	389,226	545,216	574,896	615,455	2,124,793
	C) Budget of 576 Local Government Units and County Road Administrations	430,589	734,529	939,850	1,688,926	3,793,894
	Disposals (A+B+C)	233,374	241,445	270,239	476,200	1,221,258
	A) Budgetary Central Government	84,052	131,192	136,037	293,728	645,009
	B) Extrabudgetary Users and Social Security Funds	261	712	825	722	2,520
	C) Budget of 576 Local Government Units and County Road Administrations	149,061	109,541	133,377	181,750	573,729
	NET LENDING-BORROWING (1-2-31)	-4,943,319	-802,409	1,204,587	-3,778,404	-8,319,545
	FINANCING (33-32)	4,943,319	802,409	-1,204,587	3,778,404	8,319,545
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	2,535,423	-4,344,357	3,014,981	-4,344,905	-3,138,858
321	Domestic (A+B+C)	2,528,230	-4,338,356	3,014,981	-4,549,882	-3,345,027
	A) Budgetary Central Government	1,612,255	-5,000,269	2,388,130	-2,784,855	-3,784,739
	B) Extrabudgetary Users and Social Security Funds	274,143	368,740	294,445	-920,698	16,630
	C) Budget of 576 Local Government Units and County Road Administrations	641,832	293,173	332,406	-844,329	423,082
322	Foreign (A+B+C)	7,193	-6,001	0	204,977	206,169
	A) Budgetary Central Government	1,192	0	0	204,977	206,169
	B) Extrabudgetary Users and Social Security Funds	6,001	-6,001	0	0	0
	C) Budget of 576 Local Government Units and County Road Administrations	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	7,478,742	-3,541,948	1,810,394	-566,501	5,180,687
331	Domestic (A+B+C)	1,312,947	-2,647,099	2,967,088	-299,254	1,333,682
	A) Budgetary Central Government	1,679,988	-2,726,556	3,223,301	-370,698	1,806,035
	B) Extrabudgetary Users and Social Security Funds	-203,428	162,233	-78,678	-157,598	-277,471
	C) Budget of 576 Local Government Units and County Road Administrations	-163,613	-82,776	-177,535	229,042	-194,882
332	Foreign (A+B+C)	6,165,795	-894,849	-1,156,694	-267,247	3,847,005
	A) Budgetary Central Government	6,172,750	-839,799	-1,149,692	-366,719	3,826,540
	B) Extrabudgetary Users and Social Security Funds	-6,955	-55,050	-7,002	89,472	20,465
	C) Budget of 576 Local Government Units and County Road Administrations	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

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 (31 OCTOBER 2015)

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,599,739	2019	5.38%
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	7,599,739	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	7,599,739	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	10,639,635	2024	5.75%
Bonds - Series 20 D-25	HRK	6,000,000	6,000,000	2025	4.50%
Long term loan (EUR)	EUR	2,628,374	19,974,956		
Long term loan (HRK)	HRK	3,855,472	3,855,472		
Long term loan (USD)	USD	134,689	930,462		
Medium and long term debt			93,699,742		
Treasury Bills	HRK	18,469,000	18,469,000		
Treasury Bills indexed to foreign currency	EUR	97,330	739,683		
Treasury Bills FX	EUR	1,225,400	9,312,720		
Short-term debt			28,521,403		
Total debt			122,221,145		

Source: Ministry of Finance

TABLE 24B: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (30 NOVEMBER 2015)

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,626,782	2019	5.38%
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	7,626,782	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	7,626,782	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	10,677,495	2024	5.75%
Bonds - Series 20 D-25	HRK	6,000,000	6,000,000	2025	4.50%
Long term loan (EUR)	EUR	2,660,346	20,289,879		
Long term loan (HRK)	HRK	3,855,472	3,855,472		
Long term loan (USD)	USD	134,216	966,333		
Medium and long term debt			94,169,524		
Treasury Bills	HRK	18,716,000	18,716,000		
Treasury Bills indexed to foreign currency	EUR	94,880	723,629		
Treasury Bills FX	EUR	1,225,400	9,345,859		
Short-term debt			28,785,488		
Total debt			122,955,012		

Source: Ministry of Finance

TABLE 24C: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (31 DECEMBER 2015)

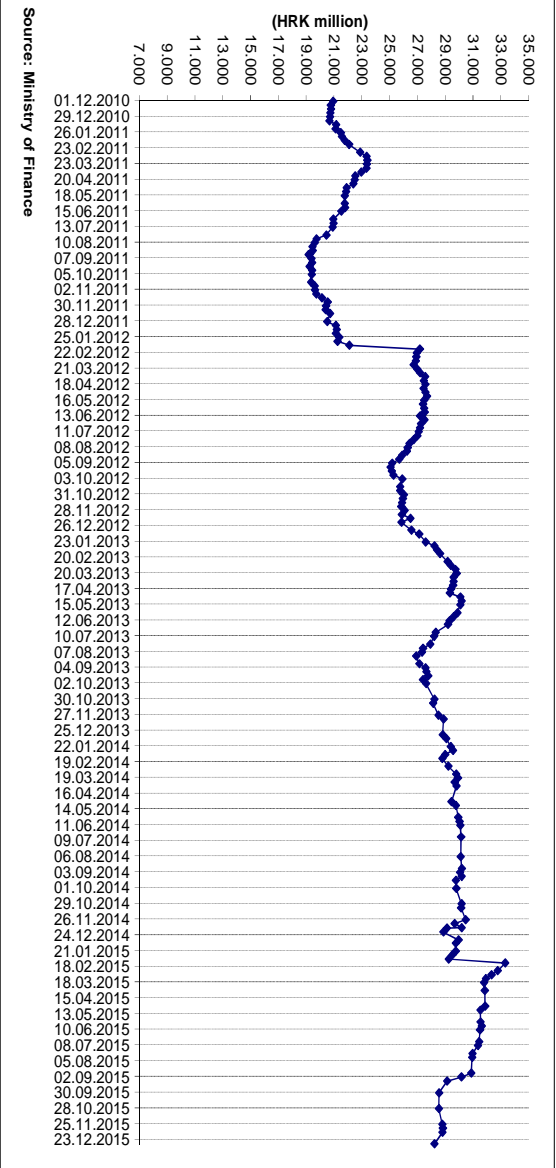
Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,635,047	2019	5.38%
Bonds - Series 12 D-17	HRK	5,500,000	5,500,000	2017	4.75%
Bonds - Series 13 D-20	HRK	5,000,000	5,000,000	2020	6.75%
Bonds - Series 14 D-20	EUR	1,000,000	7,635,047	2020	6.50%
Bonds - Series 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	7,635,047	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	10,689,066	2024	5.75%
Bonds - Series 20 D-25	HRK	6,000,000	6,000,000	2025	4.50%
Bonds - Series 21 D-26	HRK	6,000,000	6,000,000	2026	4.25%
Long term loan (EUR)	EUR	2,833,789	21,636,112		
Long term loan (HRK)	HRK	4,274,640	4,274,640		
Long term loan (USD)	USD	133,501	933,413		
Medium and long term debt			96,438,372		
Treasury Bills	HRK	18,016,000	18,016,000		
Treasury Bills indexed to foreign currency	EUR	110,280	841,993		
Treasury Bills FX	EUR	1,225,400	9,355,987		
Short-term debt			28,213,980		
Total debt			124,652,352		

Source: Ministry of Finance

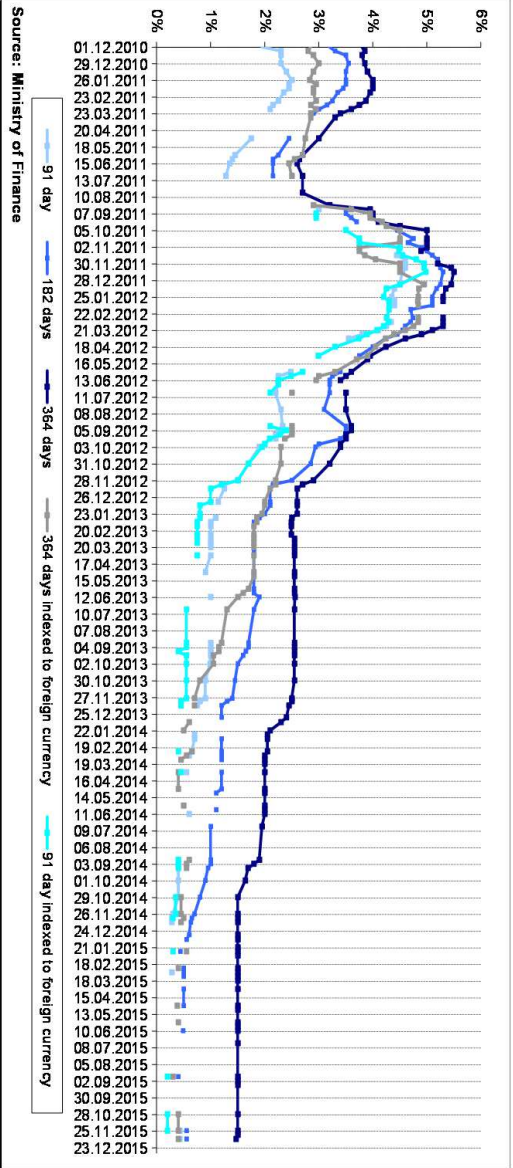
TABLE 25: RESULTS OF TREASURY BILL'S AUCTIONS HELD BY THE MINISTRY OF FINANCE

(000 HRK)	91 day				182 days				364 days				91 day				364 days				
	Day of Auction	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 (%)
	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%								
	25.08.2015					30,000	37,000	99.773 / 0.46%	99.01 / 0.40%	1,161,000	1,261,000	98.534 / 1.49%	98.526 / 1.50%	10,000	24,000	99.941 / 0.24%	99.950 / 0.20%	4,000	4,000	99.702 / 0.30%	99.702 / 0.30%
	01.09.2015									436,000	536,000	98.532 / 1.49%	98.530 / 1.50%								
	08.09.2015									187,000	237,000	98.444 / 1.58%	98.526 / 1.50%								
	27.10.2015		250,000	99.789 / 0.85%			260,000	99.446 / 1.12%		1,290,000	1,505,000	98.498 / 1.53%	98.526 / 1.50%	6,000	8,000	99.944 / 0.22%	99.950 / 0.20%	8,000	12,910	99.443 / 0.56%	99.603 / 0.40%
	24.11.2015	50,000	100,000	99.893 / 0.43%	99.893 / 0.43%	100,000	200,000	99.727 / 0.55%	99.727 / 0.55%	1,700,000	2,357,000	98.508 / 1.52%	98.526 / 1.50%	11,000	11,000	99.953 / 0.19%	99.950 / 0.20%	1,550	1,550	99.620 / 0.32%	99.603 / 0.40%
	01.12.2015		200,000	99.863 / 0.55%			200,000	99.677 / 0.65%		700,000	1,402,000	98.527 / 1.50%	98.530 / 1.50%					20,300	20,300	99.614 / 0.39%	99.603 / 0.40%
	08.12.2015	100,000	100,000	99.894 / 0.43%	99.894 / 0.43%	100,000	100,000	99.728 / 0.55%	99.728 / 0.55%	1,226,000	2,366,000	98.554 / 1.47%	98.559 / 1.47%					2,600	2,600	99.614 / 0.39%	99.603 / 0.40%

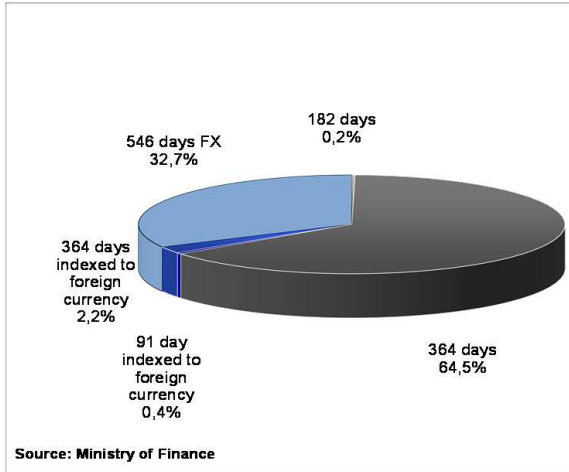
Source: Ministry of Finance



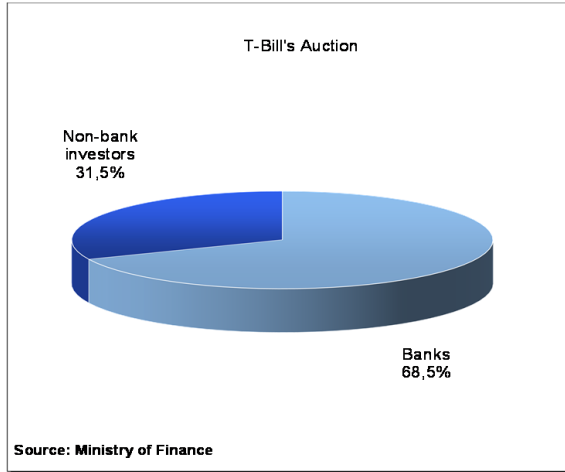
Annual yield on T-Bills



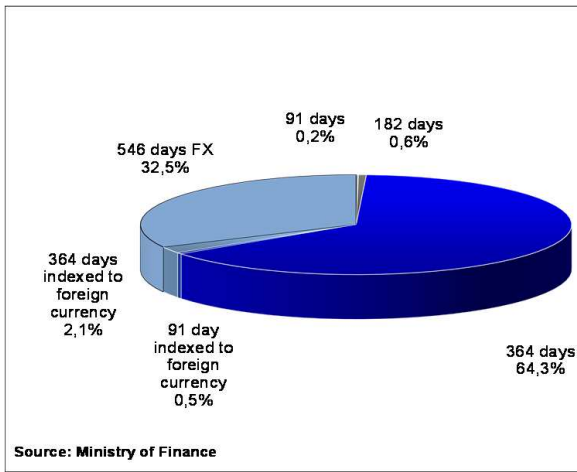
Structure of outstanding T-Bill's on 31 October 2015



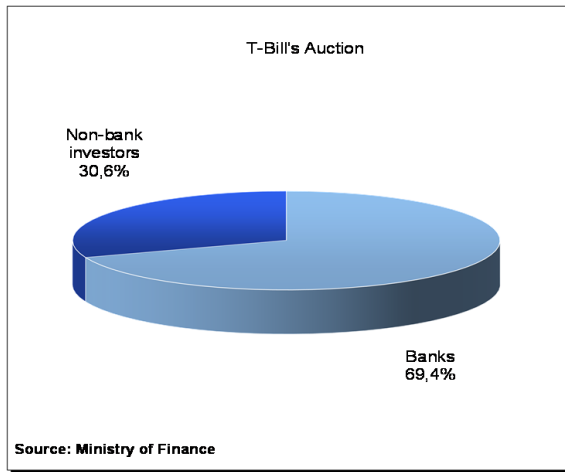
Structure of bids accepted according to buyers, October 2015



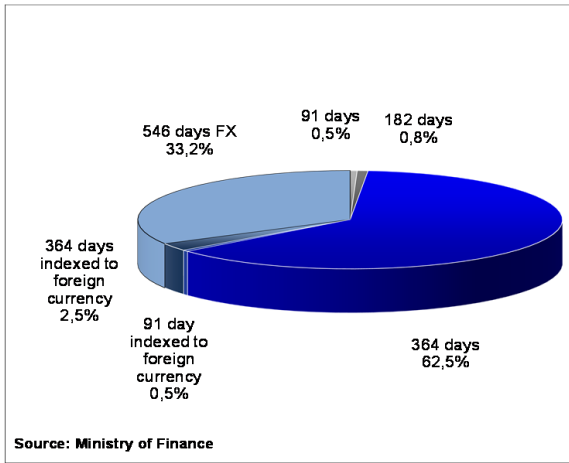
Structure of outstanding T-Bill's on 30 November 2015



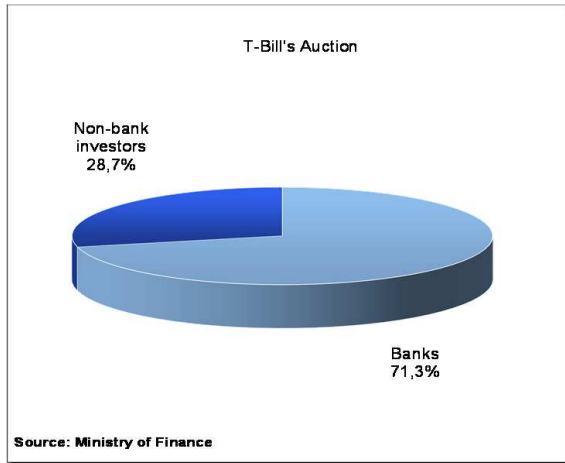
Structure of bids accepted according to buyers, November 2015



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



Structure of bids accepted according to buyers, December 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 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 8percent and with a maturity of 3 years. Deposit Insurance Scheme BRA Bonds II were issued in 2000 with a EUR 225 million nominal value, 2005 maturity and 8.375percent annual interest rate.

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

Table 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>

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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

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ADVANCE RELEASE CALENDAR

Ministry of Finance Monthly Statistical Review	Notes	Release			
		July 16	July 16	July 16	August 16
Number		244	245	246	247
SDDS Data Category		July 16	July 16	July 16	August 16
General Government operations	1)			(3/16)	
Central Government operations	2)	(1/16)	(2/16)	(3/16)	(4/16)
Internal Central Government Debt	3)	(1/16)	(2/16)	(3/16)	(4/16)

1) Consolidated central government, extrabudgetary users and local government according to GFS 2001

2) Consolidated central government and extrabudgetary users according to GFS 2001

3) Stock of central government domestic debt

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