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

**Editor:  
Bureau for Macroeconomic and Fiscal Analysis and Projections**

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**TABLE 1: BASIC MACROECONOMIC INDICATORS FOR THE CROATIAN ECONOMY**

	2012	2013	2014	2015	2016	2016				2016						
						Q1	Q2	Q3	Q4	VI	VII	VIII	IX	X	XI	XII
GDP, current prices (mil. HRK)	330,456	329,571	328,109	333,837	343,195	77,361	85,040	94,517	86,276	-	-	-	-	-	-	-
GDP, real year-on-year change (%)	-2.2	-1.1	-0.5	1.6	2.9	2.7	2.8	2.9	3.4	-	-	-	-	-	-	-
Industrial production volume index, year-on-year change (%)	-5.4	-1.7	1.2	2.5	5.0	6.9	3.5	1.8	7.8	4.1	1.2	2.5	1.9	1.8	7.1	14.9
Retail sales turnover, real year-on-year change (%)	-4.4	-0.3	0.4	2.4	4.0	3.2	3.3	4.7	4.7	2.9	4.4	5.1	4.5	5.3	2.7	5.8
Construction work index, year-on-year change (%)	-12.0	-5.0	-7.3	-0.9	2.8	2.1	1.9	2.1	3.9	1.5	2.5	1.4	1.8	1.0	1.2	8.8
Number of tourist nights, year-on-year change (%)	4.0	3.4	2.6	7.8	9.1	18.7	3.1	10.0	18.1	2.5	12.2	7.5	11.6	15.9	19.7	25.6
Industrial producer price index, year-on-year change (%)	7.0	0.5	-2.7	-3.8	-4.0	-4.2	-5.6	-4.3	-1.8	-4.8	-5.0	-5.0	-3.0	-2.4	-3.1	-0.1
Consumer price index, year-on-year change (%)	3.4	2.2	-0.2	-0.5	-1.1	-1.3	-1.7	-1.3	-0.2	-1.6	-1.5	-1.5	-0.9	-0.5	-0.2	0.2
Total persons in employment <sup>1</sup>	1,395,111	1,364,298	1,342,149	1,356,568	1,390,418	1,355,893	1,391,199	1,425,740	1,388,842	1,415,733	1,432,505	1,429,126	1,415,588	1,406,461	1,387,370	1,372,696
Registered unemployed persons	324,323	345,112	328,187	285,906	241,860	286,357	235,470	214,085	231,529	219,491	217,089	213,340	211,827	225,703	232,267	236,617
Registered unemployment rate (%) <sup>1</sup>	18.9	20.2	19.6	17.4	14.8	17.4	14.5	13.1	14.3	13.4	13.2	13.0	13.0	13.8	14.3	14.7
ILO unemployment rate (%)	15.9	17.3	17.3	16.2	13.1	15.4	12.8	10.9	13.4	-	-	-	-	-	-	-
Average monthly gross earning (HRK) <sup>1</sup>	7,875	7,939	7,953	8,055	7,752	7,756	7,746	7,685	7,824	7,759	7,646	7,764	7,644	7,681	7,959	7,831
Average monthly gross earning, year-on-year change (%) <sup>1</sup>	1.0	0.8	0.2	1.3	1.9	2.6	1.5	1.7	1.7	1.1	1.0	2.5	1.8	0.9	2.5	1.7
Exchange rate EUR/HRK	7.52	7.57	7.63	7.61	7.53	7.62	7.50	7.49	7.52	7.51	7.49	7.48	7.49	7.50	7.51	7.53
Exchange rate USD/HRK	5.85	5.71	5.75	6.86	6.80	6.92	6.64	6.71	6.96	6.69	6.77	6.67	6.68	6.80	6.95	7.14
Exports of goods, year-on-year change (%)	1.6	0.3	9.0	11.0	5.7	4.0	3.4	2.2	12.9	0.2	-7.6	18.0	0.7	6.4	6.1	28.3
Imports of goods, year-on-year change (%)	0.7	2.6	4.5	7.7	5.4	4.0	5.3	2.4	9.7	3.1	-6.2	12.2	3.3	0.5	8.6	20.9
Current account balance (mil. EUR)	-21	443	887	2,099	1,169	-1,583	99	3,349	-697	-	-	-	-	-	-	-
Current account balance (as % of GDP)	0.0	1.0	2.1	4.8	2.6	4.1	4.3	3.1	2.6	-	-	-	-	-	-	-
International reserves of CNB (mil. EUR)	11,236	12,908	12,688	13,707	13,514	13,199	12,936	13,039	13,514	12,936	13,906	14,097	13,039	12,993	13,971	13,514
External debt (mil. EUR)	45,297	45,803	46,416	45,384	41,668	44,283	43,440	42,435	41,668	43,440	44,162	43,681	42,435	42,582	43,806	41,668
External debt (as % of GDP)	103.2	105.3	108.0	103.6	91.4	100.2	97.4	94.1	91.4	97.4	98.1	97.0	94.1	93.6	96.2	91.4
Internal debt of Consolidated Central Government (mil. HRK)	103,254	113,676	120,314	124,652	126,153	127,364	125,020	127,730	126,153	125,020	127,567	129,279	127,730	126,848	126,558	126,153
Other monetary financial institutions' loans, year-on-year change (%)	-2.4	0.9	-2.3	-2.0	-6.0	-5.7	-4.8	-6.4	-6.0	-4.8	-6.4	-5.8	-6.4	-5.9	-5.5	-6.0
Interest rate on treasury bills of 91 days maturity, end of period (%)	1.25	0.75	0.28	0.43	0.40	0.40	-	-	-	-	-	-	-	-	-	-
ZIBOR (3 m), period average (%)	3.43	1.51	0.97	1.23	0.86	0.92	0.81	0.83	0.87	0.80	0.79	0.82	0.87	0.88	0.88	0.86

<sup>1</sup> Due to methodological changes, data on employment and earnings for 2016 is not comparable with data for previous years.

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

## TOTAL DEFICIT/SURPLUS OF GENERAL BUDGET IN 2016

Based on the outturn of revenues and expenditure, total general budget deficit, reported according to the National Chart of Accounts Methodology, in 2016 was generated in the amount of HRK 3.3 billion or 1% of GDP, which is 0.7 percentage points lower than the plan. Most of the deficit (1% of GDP) was generated on the Central Government level, while the Extrabudgetary Users deficit amounted to 0.03% of GDP. Local and Regional Self-Government Units' budgets, for all 576 units, together with the county roads administrations, recorded surplus of 0.04% of GDP. At the same time, the general government deficit, reported according to the GFS 2001 Methodology, amounted to 2.7 billion kuna or 0.8% of GDP.

According to the Fiscal Notification Report (April 2017) of The Croatian Bureau of Statistics, which is in accordance with the European System of National and Regional Accounts (ESA 2010) methodology, the general government deficit amounted to 2.8 billion kuna, or 0.8% of GDP in 2016.

The coverage of the general government according to the ESA 2010 methodology differs from that stipulated by the Budget Act. Namely, the rules of the ESA 2010 methodology require a series of specific reclassifications of certain transactions due to which, for example, transactions that are accounted for as financial according to the National Chart of Accounts Methodology may, according to the ESA 2010 rules, represent expenditure and thus affect the amount of general budget deficit. Furthermore, under certain circumstances, revenues reported according to the National Chart of Accounts Methodology and fully recognized in the reporting year, must be time-bound according to the ESA 2010 rules, with gradual recognition over a number of future years (example of a one-off transfer of funds from II Pension Pillar to I

Table: Total Deficit/Surplus of the General Budget in 2015 and 2016

(in 000 HRK)	2015 Outturn	2016 Plan	2016 Outturn
<b>Deficit/surplus of the Budgetary Central Government</b> <i>% of GDP</i>	<b>-8,851,961</b> -2.7	<b>-5,347,883</b> -1.6	<b>-3,389,411</b> -1.0
<b>Deficit/surplus of the Extrabudgetary Users</b> <i>% of GDP</i>	<b>636,666</b> 0.2	<b>-971,846</b> -0.3	<b>-87,386</b> -0.03
<b>Deficit/surplus of the Local Government and county road administrations</b> <i>% of GDP</i>	<b>597,711</b> 0.2	<b>600,000</b> 0.2	<b>139,443</b> 0.04
<b>Total deficit/surplus of the General Budget</b> <i>% of GDP</i>	<b>-7,617,584</b> -2.3	<b>-5,719,729</b> -1.7	<b>-3,337,355</b> -1.0
<b>Other adjustments, ESA 2010 methodology</b> <i>% of GDP</i>	<b>-3,728,408</b> -1.1	<b>120,315</b> 0.0	<b>580,195</b> 0.2
<b>Total deficit/surplus of the General Government, ESA 2010 methodology</b> <i>% of GDP</i>	<b>-11,345,992</b> -3.4	<b>-5,599,414</b> -1.6	<b>-2,757,160</b> -0.8

Source: Ministry of Finance

**Notes:**

In 2015, 575 local units are comprised, whereby the financial report provided by Kloštar Podravski was not submitted within the stipulated reporting deadlines. In 2016, all 576 local units are comprised.

**TABLE 2: BUDGETARY CENTRAL GOVERNMENT REVENUE**

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>109,110,879</b>	<b>25,268,304</b>	<b>30,864,301</b>	<b>31,244,597</b>	<b>29,011,536</b>	<b>116,388,738</b>	<b>9,925,703</b>	<b>9,234,944</b>	<b>9,850,889</b>
<b>11</b>	<b>Taxes (111+113+114+115+116)</b>	<b>68,280,769</b>	<b>15,548,906</b>	<b>18,893,447</b>	<b>19,743,428</b>	<b>17,772,751</b>	<b>71,958,532</b>	<b>6,160,162</b>	<b>5,839,965</b>	<b>5,772,624</b>
<b>111</b>	<b>Taxes of income and profits and capital gains (1111+1112)</b>	<b>8,312,198</b>	<b>2,312,983</b>	<b>3,121,890</b>	<b>1,874,695</b>	<b>2,110,408</b>	<b>9,419,976</b>	<b>721,864</b>	<b>724,882</b>	<b>663,662</b>
1111	Payable by individuals	2,068,143	626,744	601,565	481,287	522,403	2,231,999	189,115	185,754	147,534
1112	Payable by corporations and other enterprises	6,244,055	1,686,239	2,520,325	1,393,408	1,588,005	7,187,977	532,749	539,128	516,128
<b>113</b>	<b>Taxes on property</b>	<b>172,368</b>	<b>40,768</b>	<b>47,614</b>	<b>43,958</b>	<b>51,800</b>	<b>184,140</b>	<b>16,785</b>	<b>17,326</b>	<b>17,689</b>
<b>114</b>	<b>Taxes on goods and services (1141+...+1146)</b>	<b>59,090,678</b>	<b>13,023,241</b>	<b>15,554,407</b>	<b>17,636,844</b>	<b>15,451,507</b>	<b>61,665,999</b>	<b>5,368,740</b>	<b>5,042,579</b>	<b>5,040,188</b>
1141	General taxes on goods and services (11411+11412)	43,746,891	9,636,107	10,918,948	13,346,929	11,510,444	45,412,428	4,057,732	3,843,694	3,609,018
11411	Value-added taxes	43,577,753	9,587,931	10,869,387	13,301,859	11,459,290	45,218,467	4,041,039	3,826,423	3,591,828
11412	Sales taxes	169,138	48,176	49,561	45,070	51,154	193,961	16,693	17,271	17,190
1142	Excises (11421+11422+11423+11424+11425+11426+11427+11428)	13,923,204	3,063,862	4,279,853	3,948,088	3,460,532	14,752,335	1,200,833	1,074,409	1,185,290
11421	- on cars, other motor vehicles, boats and planes	813,670	187,312	294,201	259,300	258,044	998,858	84,405	74,218	99,421
11422	- on petroleum products	7,781,809	1,680,506	1,927,131	2,499,765	2,047,932	8,155,334	747,091	655,023	645,818
11423	- on alcohol	254,792	49,285	64,764	86,341	57,211	257,600	18,712	16,782	21,717
11424	- on beer	639,328	94,518	161,833	245,819	117,875	620,046	45,504	32,067	40,305
11425	- on nonalcoholic beverages	123,126	22,557	30,289	42,786	27,004	122,635	11,584	7,705	7,714
11426	- on tobacco products	4,187,275	1,003,013	1,770,687	781,103	920,482	4,475,286	281,668	279,475	359,339
11427	- on coffee	123,186	26,667	30,940	32,938	31,985	122,530	11,869	9,136	10,980
11428	- on luxury goods	20	4	8	36	-2	47	1	1	-4
<b>115</b>	<b>Taxes on international trade and transactions</b>	<b>419,113</b>	<b>104,228</b>	<b>97,577</b>	<b>110,132</b>	<b>92,939</b>	<b>404,876</b>	<b>32,079</b>	<b>33,283</b>	<b>27,577</b>
<b>116</b>	<b>Other taxes</b>	<b>286,412</b>	<b>67,686</b>	<b>71,959</b>	<b>77,799</b>	<b>66,097</b>	<b>283,541</b>	<b>20,694</b>	<b>21,895</b>	<b>23,508</b>
<b>12</b>	<b>Social contributions</b>	<b>22,853,390</b>	<b>5,335,276</b>	<b>5,590,966</b>	<b>5,644,051</b>	<b>5,624,014</b>	<b>22,194,307</b>	<b>1,872,773</b>	<b>1,856,213</b>	<b>1,895,028</b>
<b>121</b>	<b>Social security contributions (1211+1212+1213+1214)</b>	<b>22,853,390</b>	<b>5,335,276</b>	<b>5,590,966</b>	<b>5,644,051</b>	<b>5,624,014</b>	<b>22,194,307</b>	<b>1,872,773</b>	<b>1,856,213</b>	<b>1,895,028</b>
1211	Employee contributions	19,302,766	4,483,550	4,672,769	4,702,488	4,702,007	18,560,814	1,562,045	1,554,573	1,585,389
1212	Employer contributions	3,433,629	746,707	735,733	742,902	722,792	2,948,134	242,180	236,994	243,618
1213	Self-employed or unemployed contributions	116,995	105,019	182,464	198,661	199,215	685,359	68,548	64,646	66,021
1214	Unallocable contributions	0	0	0	0	0	0	0	0	0
<b>13</b>	<b>Grants</b>	<b>10,025,563</b>	<b>2,882,993</b>	<b>4,200,206</b>	<b>2,976,864</b>	<b>3,863,096</b>	<b>13,923,159</b>	<b>1,108,251</b>	<b>892,365</b>	<b>1,862,480</b>
<b>14</b>	<b>Other revenue (141+142+143+144+145)</b>	<b>7,951,157</b>	<b>1,501,129</b>	<b>2,179,682</b>	<b>2,880,254</b>	<b>1,751,675</b>	<b>8,312,740</b>	<b>784,517</b>	<b>646,401</b>	<b>320,757</b>
<b>141</b>	<b>Property income (1411+1412+1413+1415)</b>	<b>2,517,480</b>	<b>339,635</b>	<b>837,546</b>	<b>1,379,515</b>	<b>649,817</b>	<b>3,206,513</b>	<b>152,425</b>	<b>238,625</b>	<b>258,767</b>
1411	Interest	104,893	9,397	21,135	254,799	207,011	492,342	20,730	3,556	182,725
1412	Dividends	884,373	7,973	610,968	802,843	47,403	1,469,187	15,596	1,750	30,057
1413	Withdrawals from income of quasi-corporations	0	0	0	0	0	0	0	0	0
1415	Rent	1,528,214	322,265	205,443	321,873	395,403	1,244,984	116,099	233,319	45,985
<b>142</b>	<b>Sales of goods and services (1422+1423)</b>	<b>3,283,020</b>	<b>668,215</b>	<b>876,783</b>	<b>991,701</b>	<b>538,624</b>	<b>3,075,323</b>	<b>448,690</b>	<b>243,450</b>	<b>-153,516</b>
1421	Sales of market establishments	0	0	0	0	0	0	0	0	0
1422	Administrative fees	958,759	191,836	305,784	245,538	239,728	982,886	76,675	68,733	94,320
1423	Incidental sales by nonmarket establishments	2,324,261	476,379	570,999	746,163	298,896	2,092,437	372,015	174,717	-247,836
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>553,596</b>	<b>125,011</b>	<b>124,601</b>	<b>136,942</b>	<b>143,685</b>	<b>530,239</b>	<b>57,263</b>	<b>43,112</b>	<b>43,310</b>
<b>144</b>	<b>Voluntary transfers other than grants</b>	<b>150,977</b>	<b>14,897</b>	<b>16,118</b>	<b>19,790</b>	<b>20,617</b>	<b>71,422</b>	<b>6,449</b>	<b>5,110</b>	<b>9,058</b>
<b>145</b>	<b>Miscellaneous and unidentified revenue</b>	<b>1,446,084</b>	<b>353,371</b>	<b>324,634</b>	<b>352,306</b>	<b>398,932</b>	<b>1,429,243</b>	<b>119,690</b>	<b>116,104</b>	<b>163,138</b>

Source: Ministry of Finance

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

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

**TABLE 3: BUDGETARY CENTRAL GOVERNMENT EXPENSE**

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>115,455,805</b>	<b>27,612,565</b>	<b>29,875,903</b>	<b>29,180,154</b>	<b>30,497,513</b>	<b>117,166,135</b>	<b>9,050,878</b>	<b>9,706,326</b>	<b>11,740,309</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>18,471,877</b>	<b>4,640,920</b>	<b>4,684,880</b>	<b>4,894,208</b>	<b>4,918,740</b>	<b>19,138,748</b>	<b>1,585,358</b>	<b>1,577,150</b>	<b>1,756,232</b>
211	Wages and salaries	15,643,353	3,930,105	3,968,806	4,173,428	4,202,344	16,274,683	1,344,609	1,338,497	1,519,238
212	Social contributions	2,828,524	710,815	716,074	720,780	716,396	2,864,065	240,749	238,653	236,994
<b>22</b>	<b>Use of goods and services</b>	<b>10,453,567</b>	<b>2,165,366</b>	<b>2,553,235</b>	<b>2,340,807</b>	<b>3,418,027</b>	<b>10,477,435</b>	<b>974,469</b>	<b>721,904</b>	<b>1,721,654</b>
<b>24</b>	<b>Interest (241+242+243)</b>	<b>10,621,298</b>	<b>3,375,133</b>	<b>1,948,525</b>	<b>3,441,169</b>	<b>1,575,098</b>	<b>10,339,925</b>	<b>440,167</b>	<b>736,148</b>	<b>398,783</b>
241	To nonresidents	4,841,712	1,475,520	1,090,467	1,423,255	674,765	4,664,007	297,498	365,472	11,795
242	To residents other than general government	5,779,586	1,899,613	858,058	2,017,914	900,333	5,675,918	142,669	370,676	386,988
<b>25</b>	<b>Subsidies (251+252)</b>	<b>6,425,996</b>	<b>545,112</b>	<b>3,133,052</b>	<b>798,985</b>	<b>1,611,490</b>	<b>6,088,639</b>	<b>284,165</b>	<b>1,019,030</b>	<b>308,295</b>
251	To public corporations	1,094,442	260,592	227,074	250,975	334,745	1,073,386	87,878	149,419	97,448
252	To private enterprises	5,331,554	284,520	2,905,978	548,010	1,276,745	5,015,253	196,287	869,611	210,847
<b>26</b>	<b>Grants (261+262+263)</b>	<b>18,907,153</b>	<b>4,651,504</b>	<b>4,640,831</b>	<b>5,389,720</b>	<b>6,136,302</b>	<b>20,818,357</b>	<b>1,725,993</b>	<b>1,582,160</b>	<b>2,828,149</b>
261	To foreign governments (2611+2612)	19,849	73	803	2,312	21,962	25,150	8,388	480	13,094
2611	Current	13,381	73	803	1,495	15,463	17,834	7,655	23	7,785
2612	Capital	6,468	0	0	817	6,499	7,316	733	457	5,309
262	To international organizations (2621+2622)	3,211,226	974,068	601,092	810,221	1,034,860	3,420,241	282,538	305,908	446,414
2621	Current	3,211,226	974,068	601,092	810,221	1,034,860	3,420,241	282,538	305,908	446,414
2622	Capital	0	0	0	0	0	0	0	0	0
263	To other general government units (2631+2632)	15,676,078	3,677,363	4,038,936	4,577,187	5,079,480	17,372,966	1,435,067	1,275,772	2,368,641
2631	Current	12,788,736	2,950,827	3,214,515	3,405,923	3,645,244	13,216,509	1,125,010	1,021,794	1,498,440
2632	Capital	2,887,342	726,536	824,421	1,171,264	1,434,236	4,156,457	310,057	253,978	870,201
<b>27</b>	<b>Social benefits (271+272+273)</b>	<b>45,136,539</b>	<b>11,204,647</b>	<b>11,206,405</b>	<b>11,117,029</b>	<b>11,290,533</b>	<b>44,818,614</b>	<b>3,697,518</b>	<b>3,679,873</b>	<b>3,913,142</b>
271	Social security benefits	32,105,398	8,291,726	8,274,966	8,180,910	8,238,469	32,986,071	2,734,554	2,739,151	2,764,764
272	Social assistance benefits	12,857,058	2,880,788	2,903,339	2,884,790	3,020,350	11,689,267	945,064	932,665	1,142,621
273	Employer social benefits	174,083	32,133	28,100	51,329	31,714	143,276	17,900	8,057	5,757
<b>28</b>	<b>Other expense (281+282)</b>	<b>5,439,375</b>	<b>1,029,883</b>	<b>1,708,975</b>	<b>1,198,236</b>	<b>1,547,323</b>	<b>5,484,417</b>	<b>343,208</b>	<b>390,061</b>	<b>814,054</b>
281	Property expense other than interest	705	358	186	231	225	1,000	68	42	115
282	Miscellaneous other expense (2821+2822)	5,438,670	1,029,525	1,708,789	1,198,005	1,547,098	5,483,417	343,140	390,019	813,939
2821	Current	3,406,647	538,127	1,192,502	617,430	1,011,087	3,359,146	192,238	277,546	541,303
2822	Capital	2,032,023	491,398	516,287	580,575	536,011	2,124,271	150,902	112,473	272,636

Source: Ministry of Finance

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.

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

**TABLE 4: TRANSACTIONS IN NONFINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT**

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)</b>	<b>2,507,035</b>	<b>490,997</b>	<b>541,011</b>	<b>679,385</b>	<b>900,621</b>	<b>2,612,014</b>	<b>82,750</b>	<b>124,486</b>	<b>693,385</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	3,152,044	570,424	636,272	769,126	1,086,371	3,062,193	145,360	168,372	772,639
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	645,009	79,427	95,261	89,741	185,750	450,179	62,610	43,886	79,254
<b>311</b>	<b>Fixed assets (3111+3112+3113)</b>	<b>2,463,147</b>	<b>423,032</b>	<b>540,743</b>	<b>613,663</b>	<b>860,696</b>	<b>2,438,134</b>	<b>100,991</b>	<b>126,923</b>	<b>632,782</b>
311,1	Acquisitions: fixed assets (3111,1+3112,1+3113,1)	2,774,448	494,348	619,400	689,948	980,760	2,784,456	140,829	152,178	687,753
311,2	Disposals: fixed assets (3111,2+3112,2+3113,2)	311,301	71,316	78,657	76,285	120,064	346,322	39,838	25,255	54,971
<b>3111</b>	<b>Buildings and structures (3111,1-3111,2)</b>	<b>697,830</b>	<b>61,472</b>	<b>265,504</b>	<b>166,609</b>	<b>261,657</b>	<b>755,242</b>	<b>9,870</b>	<b>35,246</b>	<b>216,541</b>
3111,1	Acquisitions: buildings and structures	1,004,733	132,265	342,063	242,092	378,608	1,095,028	49,393	59,146	270,069
3111,2	Disposals: buildings and structures	306,903	70,793	76,559	75,483	116,951	339,786	39,523	23,900	53,528
<b>3112</b>	<b>Machinery and equipment (3112,1-3112,2)</b>	<b>1,625,709</b>	<b>326,417</b>	<b>229,692</b>	<b>423,091</b>	<b>605,763</b>	<b>1,584,963</b>	<b>76,997</b>	<b>85,505</b>	<b>443,261</b>
3112,1	Acquisitions: machinery and equipment	1,629,906	326,903	231,738	423,856	608,768	1,591,265	77,233	86,848	444,687
3112,2	Disposals: machinery and equipment	4,197	486	2,046	765	3,005	6,302	236	1,343	1,426
<b>3113</b>	<b>Other fixed assets (3113,1-3113,2)</b>	<b>139,608</b>	<b>35,143</b>	<b>45,547</b>	<b>23,963</b>	<b>-6,724</b>	<b>97,929</b>	<b>14,124</b>	<b>6,172</b>	<b>-27,020</b>
3113,1	Acquisitions: other fixed assets	139,809	35,180	45,599	24,000	-6,616	98,163	14,203	6,184	-27,003
3113,2	Disposals: other fixed assets	201	37	52	37	108	234	79	12	17
<b>312</b>	<b>Inventories</b>	<b>9,966</b>	<b>58,468</b>	<b>-6,655</b>	<b>45,014</b>	<b>7,973</b>	<b>104,800</b>	<b>824</b>	<b>1,336</b>	<b>5,813</b>
312,1	Acquisitions: inventories	288,656	59,134	257	47,638	28,900	135,929	1,039	1,335	26,526
312,2	Disposals: inventories	278,690	666	6,912	2,624	20,927	31,129	215	-1	20,713
<b>313</b>	<b>Valuables (313,1-313,2)</b>	<b>366</b>	<b>-6</b>	<b>-67</b>	<b>45</b>	<b>802</b>	<b>774</b>	<b>245</b>	<b>120</b>	<b>437</b>
313,1	Acquisitions: valuables	1,081	10	76	45	801	932	244	120	437
313,2	Disposals: valuables	715	16	143	0	-1	158	-1	0	0
<b>314</b>	<b>Nonproduced assets (314,1-314,2-314,3-314,4)</b>	<b>33,556</b>	<b>9,503</b>	<b>6,990</b>	<b>20,663</b>	<b>31,150</b>	<b>68,306</b>	<b>-19,310</b>	<b>-3,893</b>	<b>54,353</b>
314,1	Acquisitions: nonproduced assets (3141,1+3142,1+3143,1+3144,1)	87,859	16,932	16,539	31,495	75,910	140,876	3,248	14,739	57,923
314,2	Disposals: nonproduced assets (3141,2+3142,2+3143,2+3144,2)	54,303	7,429	9,549	10,832	44,760	72,570	22,558	18,632	3,570
<b>3141</b>	<b>Land (3141,1-3141,2)</b>	<b>-39,392</b>	<b>-7,408</b>	<b>-9,262</b>	<b>-10,596</b>	<b>-43,810</b>	<b>-71,076</b>	<b>-22,181</b>	<b>-18,154</b>	<b>-3,475</b>
3141,1	Acquisitions: land	14,771	4	216	186	911	1,317	375	477	59
3141,2	Disposals: land	54,163	7,412	9,478	10,782	44,721	72,393	22,556	18,631	3,534
<b>3142</b>	<b>Subsoil assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3142,1	Acquisitions: subsoil assets	0	0	0	0	0	0	0	0	0
3142,2	Disposals: subsoil assets	0	0	0	0	0	0	0	0	0
<b>3143</b>	<b>Other naturally occurring assets</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3144</b>	<b>Intangible nonproduced assets (3144,1-3144,2)</b>	<b>72,935</b>	<b>16,911</b>	<b>16,252</b>	<b>31,259</b>	<b>74,960</b>	<b>139,382</b>	<b>2,871</b>	<b>14,261</b>	<b>57,828</b>
3144,1	Acquisitions: intangible nonproduced assets	73,075	16,928	16,323	31,309	74,999	139,559	2,873	14,262	57,864
3144,2	Disposals: intangible nonproduced assets	140	17	71	50	39	177	2	1	36

Source: Ministry of Finance

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**TABLE 5: TRANSACTIONS IN FINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT**

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>-3,228,138</b>	<b>-692,910</b>	<b>-1,578,137</b>	<b>4,273,777</b>	<b>-4,901,179</b>	<b>-2,898,449</b>	<b>-316,737</b>	<b>-1,276,831</b>	<b>-3,307,611</b>
<b>32,1</b>	<b>Acquisition of financial assets (321,1+322,1)</b>	<b>4,824,463</b>	<b>106,389</b>	<b>433,654</b>	<b>247,980</b>	<b>907,072</b>	<b>1,695,095</b>	<b>358,366</b>	<b>247,089</b>	<b>301,617</b>
<b>32,2</b>	<b>Disposals of financial assets (321,2+322,2)</b>	<b>8,854,853</b>	<b>3,122,669</b>	<b>465,182</b>	<b>117,979</b>	<b>231,155</b>	<b>3,936,985</b>	<b>81,896</b>	<b>124,066</b>	<b>25,193</b>
	<b>Currency and deposits (3212+3222)</b>	<b>802,252</b>	<b>2,323,370</b>	<b>-1,546,609</b>	<b>4,143,776</b>	<b>-5,577,096</b>	<b>-656,559</b>	<b>-593,207</b>	<b>-1,399,854</b>	<b>-3,584,035</b>
<b>321</b>	<b>Domestic (3212+3213+3214+3215+3216+3217+3218)</b>	<b>-3,434,307</b>	<b>-702,798</b>	<b>-1,772,728</b>	<b>4,273,561</b>	<b>-5,097,168</b>	<b>-3,299,133</b>	<b>-316,737</b>	<b>-1,471,951</b>	<b>-3,308,480</b>
<b>321,1</b>	<b>Acquisition of domestic financial assets (3213,1+...+3218,1)</b>	<b>4,618,294</b>	<b>96,501</b>	<b>239,063</b>	<b>247,764</b>	<b>711,083</b>	<b>1,294,411</b>	<b>358,366</b>	<b>51,969</b>	<b>300,748</b>
<b>321,2</b>	<b>Disposals of domestic financial assets (3213,2+...+3218,2)</b>	<b>8,854,853</b>	<b>3,122,669</b>	<b>465,182</b>	<b>117,979</b>	<b>231,155</b>	<b>3,936,985</b>	<b>81,896</b>	<b>124,066</b>	<b>25,193</b>
3212	Currency and deposits	802,252	2,323,370	-1,546,609	4,143,776	-5,577,096	-656,559	-593,207	-1,399,854	-3,584,035
3213	Securities other than shares (3213,1-3213,2)	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
3213,2	Disposals: Securities other than shares	0	0	0	0	0	0	0	0	0
3214	Loans (3214,1-3214,2)	-4,790,551	-3,029,943	15,396	56,150	406,243	-2,552,154	243,428	27,903	134,912
3214,1	Acquisition: Loans	4,063,186	92,726	235,371	174,129	537,398	1,039,624	325,324	51,969	160,105
3214,2	Disposals: Loans	8,853,737	3,122,669	219,975	117,979	131,155	3,591,778	81,896	24,066	25,193
3215	Shares and other equity (3215,1-3215,2)	553,992	3,775	-241,515	73,635	73,685	-90,420	33,042	-100,000	140,643
3215,1	Acquisition: Shares and other equity	555,108	3,775	3,692	73,635	173,685	254,787	33,042	0	140,643
3215,2	Disposals: Shares and other equity	1,116	0	245,207	0	100,000	345,207	0	100,000	0
<b>322</b>	<b>Foreign (3222+3223+3224+3225+3226+3227+3228)</b>	<b>206,169</b>	<b>9,888</b>	<b>194,591</b>	<b>216</b>	<b>195,989</b>	<b>400,684</b>	<b>0</b>	<b>195,120</b>	<b>869</b>
<b>322,1</b>	<b>Acquisition of foreign financial assets (3223,1+...+3228,1)</b>	<b>206,169</b>	<b>9,888</b>	<b>194,591</b>	<b>216</b>	<b>195,989</b>	<b>400,684</b>	<b>0</b>	<b>195,120</b>	<b>869</b>
<b>322,2</b>	<b>Disposals of foreign financial assets (3223,2+...+3228,2)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3222	Currency and deposits	0	0	0	0	0	0	0	0	0
3224	Loans (3224,1-3224,2)	0	0	0	0	0	0	0	0	0
3224,1	Acquisition: Loans	0	0	0	0	0	0	0	0	0
3224,2	Disposals: Loans	0	0	0	0	0	0	0	0	0
3225	Shares and other equity (3225,1-3225,2)	206,169	9,888	194,591	216	195,989	400,684	0	195,120	869
3225,1	Acquisition: Shares and other equity	206,169	9,888	194,591	216	195,989	400,684	0	195,120	869
3225,2	Disposals: Shares and other equity	0	0	0	0	0	0	0	0	0
<b>323</b>	<b>Monetary gold and SDRs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Source: Ministry of Finance

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In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

**TABLE 6: TRANSACTIONS IN LIABILITIES OF BUDGETARY CENTRAL GOVERNMENT**

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>5,623,823</b>	<b>2,142,348</b>	<b>-2,025,524</b>	<b>2,888,719</b>	<b>-2,514,581</b>	<b>490,962</b>	<b>-1,108,812</b>	<b>-680,963</b>	<b>-724,806</b>
<b>33,1</b>	<b>Repayments (331,1+332,1)</b>	<b>23,924,872</b>	<b>2,794,944</b>	<b>5,825,470</b>	<b>5,779,318</b>	<b>2,499,893</b>	<b>16,899,625</b>	<b>1,194,179</b>	<b>719,305</b>	<b>586,409</b>
<b>33,2</b>	<b>Incurrences (331,2+332,2)</b>	<b>29,548,695</b>	<b>4,937,292</b>	<b>3,799,946</b>	<b>8,668,037</b>	<b>-14,688</b>	<b>17,390,587</b>	<b>85,367</b>	<b>38,342</b>	<b>-138,397</b>
	<b>Currency and deposits (3312+3322)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>331</b>	<b>Domestic (3312+3313+3314+3316+3317+3318)</b>	<b>1,797,283</b>	<b>3,679,767</b>	<b>-2,524,179</b>	<b>2,914,647</b>	<b>-2,064,867</b>	<b>2,005,368</b>	<b>-803,065</b>	<b>-580,753</b>	<b>-681,049</b>
<b>331,1</b>	<b>Domestic repayments (3313,1+3314,1+3315,1+3316,1+3317,1+3318,1)</b>	<b>15,583,662</b>	<b>1,224,018</b>	<b>5,017,371</b>	<b>5,699,871</b>	<b>1,985,506</b>	<b>13,926,766</b>	<b>874,042</b>	<b>619,095</b>	<b>492,369</b>
<b>331,2</b>	<b>Domestic incurrences (3313,2+3314,2+3315,2+3316,2+3317,2+3318,2)</b>	<b>17,380,945</b>	<b>4,903,785</b>	<b>2,493,192</b>	<b>8,614,518</b>	<b>-79,361</b>	<b>15,932,134</b>	<b>70,977</b>	<b>38,342</b>	<b>-188,680</b>
3312	Currency and deposits	0	0	0	0	0	0	0	0	0
3313	Securities other than shares (3313,2-3313,1)	2,228,234	4,898,609	-1,920,362	4,595,352	-10,608	7,562,991	70,986	34,268	-115,862
3313,1	Repayments: Securities other than shares	8,148,769	0	0	3,500,000	0	3,500,000	0	0	0
3313,2	Incurrences: Securities other than shares	10,377,003	4,898,609	-1,920,362	8,095,352	-10,608	11,062,991	70,986	34,268	-115,862
3314	Loans (3314,2-3314,1)	-430,951	-1,218,842	-603,817	-1,680,705	-2,054,259	-5,557,623	-874,051	-615,021	-565,187
3314,1	Repayments: Loans	7,434,893	1,224,018	5,017,371	2,199,871	1,985,506	10,426,766	874,042	619,095	492,369
3314,2	Incurrences: Loans	7,003,942	5,176	4,413,554	519,166	-68,753	4,869,143	-9	4,074	-72,818
<b>332</b>	<b>Foreign (3322+3323+3324+3326+3327+3328)</b>	<b>3,826,540</b>	<b>-1,537,419</b>	<b>498,655</b>	<b>-25,928</b>	<b>-449,714</b>	<b>-1,514,406</b>	<b>-305,747</b>	<b>-100,210</b>	<b>-43,757</b>
<b>332,1</b>	<b>Foreign repayments (3323,1+3324,1+3325,1+3326,1+3327,1+3328,1)</b>	<b>8,341,210</b>	<b>1,570,926</b>	<b>808,099</b>	<b>79,447</b>	<b>514,387</b>	<b>2,972,859</b>	<b>320,137</b>	<b>100,210</b>	<b>94,040</b>
<b>332,2</b>	<b>Foreign incurrences (3323,2+3324,2+3325,2+3326,2+3327,2+3328,2)</b>	<b>12,167,750</b>	<b>33,507</b>	<b>1,306,754</b>	<b>53,519</b>	<b>64,673</b>	<b>1,458,453</b>	<b>14,390</b>	<b>0</b>	<b>50,283</b>
3322	Currency and deposits	0	0	0	0	0	0	0	0	0
3323	Securities other than shares (3323,2-3323,1)	5,670,096	0	0	0	0	0	0	0	0
3323,1	Repayments: Securities other than shares	5,770,569	0	0	0	0	0	0	0	0
3323,2	Incurrences: Securities other than shares	11,440,665	0	0	0	0	0	0	0	0
3324	Loans (3324,2-3324,1)	-1,843,556	-1,537,419	498,655	-25,928	-449,714	-1,514,406	-305,747	-100,210	-43,757
3324,1	Repayments: Loans	2,570,641	1,570,926	808,099	79,447	514,387	2,972,859	320,137	100,210	94,040
3324,2	Incurrences: Loans	727,085	33,507	1,306,754	53,519	64,673	1,458,453	14,390	0	50,283

Source: Ministry of Finance

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.

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

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

	(000 HRK)	I-XII 2016				
		Budgetary Central Government	Extrabudgetary Users	Consolidated Central Government	Local Government	Consolidated General Government
<b>82 (=32)</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS</b>	<b>-2,898,449</b>	<b>-102,532</b>	<b>-3,048,486</b>	<b>211,940</b>	<b>-2,850,279</b>
	Acquisition of financial assets	2,073,034	237,496	2,002,499	538,806	2,525,691
	Disposals of financial assets	4,971,483	340,028	5,050,985	326,866	5,375,970
<b>821 (=321)</b>	<b>Domestic</b>	<b>-3,299,133</b>	<b>-102,532</b>	<b>-3,449,170</b>	<b>211,940</b>	<b>-3,250,963</b>
	Acquisition of domestic financial assets	1,672,350	237,496	1,601,815	538,806	2,125,007
	Disposals of domestic financial assets	4,971,483	340,028	5,050,985	326,866	5,375,970
8211	General government	61,290	-272	13,513	-93	-313
	Acquisitions: General Government	323,645	0	15,614	0	0
	Disposals: General Government	262,355	272	2,101	93	313
8212	Central bank	-767,556	0	-767,556	0	-767,556
	Acquisitions: Central bank	243,951	0	243,951	0	243,951
	Disposals: Central bank	1,011,507	0	1,011,507	0	1,011,507
8213	Other depository institutions	-2,546,979	234,302	-2,312,677	191,630	-2,121,047
	Acquisitions: Other depository institutions	516,856	234,302	751,158	424,795	1,175,953
	Disposals: Other depository institutions	3,063,835	0	3,063,835	233,165	3,297,000
8215	Nonfinancial institutions	-75,553	-336,562	-412,115	20,501	-391,614
	Acquisitions: Nonfinancial institutions	437,953	3,194	441,147	104,749	545,896
	Disposals: Nonfinancial institutions	513,506	339,756	853,262	84,248	937,510
8216	Households and nonprofit institutions serving households	29,665	0	29,665	-98	29,567
	Acquisitions: Hholds and nonprofit institutions serving hholds	149,945	0	149,945	9,262	159,207
	Disposals: Hholds and nonprofit institutions serving hholds	120,280	0	120,280	9,360	129,640
<b>822 (=322)</b>	<b>Foreign</b>	<b>400,684</b>	<b>0</b>	<b>400,684</b>	<b>0</b>	<b>400,684</b>
	Acquisition of foreign financial assets	400,684	0	400,684	0	400,684
	Disposals of foreign financial assets	0	0	0	0	0
8227	International organizations	400,684	0	400,684	0	400,684
	Acquisitions: International organizations	400,684	0	400,684	0	400,684
	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
<b>83 (=33)</b>	<b>NET INCURRENCE OF LIABILITIES</b>	<b>490,962</b>	<b>-608,902</b>	<b>-165,445</b>	<b>72,497</b>	<b>-106,681</b>
	Repayments: liabilities	16,899,625	2,435,790	19,074,889	988,181	20,061,189
	Incurrences: liabilities	17,390,587	1,826,888	18,909,444	1,060,678	19,954,508
<b>831 (=331)</b>	<b>Domestic</b>	<b>2,005,368</b>	<b>-446,276</b>	<b>1,511,587</b>	<b>72,497</b>	<b>1,570,351</b>
	Repayments: domestic liabilities	13,926,766	2,273,164	15,939,404	988,181	16,925,704
	Incurrences: domestic liabilities	15,932,134	1,826,888	17,450,991	1,060,678	18,496,055
8311	General government	0	47,505	0	25,843	12,110
	Repayments: General Government	0	260,526	0	4,528	2,647
	Incurrences: General Government	0	308,031	0	30,371	14,757
8313	Other depository institutions	2,005,368	-493,781	1,511,587	-34,666	1,476,921
	Repayments: Other depository institutions	13,926,766	2,012,638	15,939,404	927,823	16,867,227
	Incurrences: Other depository institutions	15,932,134	1,518,857	17,450,991	893,157	18,344,148
8314	Financial institutions not elsewhere classified	0	0	0	0	0
	Repayments: Financial institutions not elsewhere classified	0	0	0	0	0
	Incurrences: Financial institutions not elsewhere classified	0	0	0	0	0
8315	Nonfinancial institutions	0	0	0	81,320	81,320
	Repayments: Nonfinancial institutions	0	0	0	55,830	55,830
	Incurrences: Nonfinancial institutions	0	0	0	137,150	137,150
<b>832 (=332)</b>	<b>Foreign</b>	<b>-1,514,406</b>	<b>-162,626</b>	<b>-1,677,032</b>	<b>0</b>	<b>-1,677,032</b>
	Repayments: foreign liabilities	2,972,859	162,626	3,135,485	0	3,135,485
	Incurrences: foreign liabilities	1,458,453	0	1,458,453	0	1,458,453
8321	General government	-281	0	-281	0	-281
	Repayments: General Government	281	0	281	0	281
	Incurrences: General Government	0	0	0	0	0
8327	International organizations	487,533	0	487,533	0	487,533
	Repayments: International organizations	970,920	0	970,920	0	970,920
	Incurrences: International organizations	1,458,453	0	1,458,453	0	1,458,453
8328	Financial institutions other than international organizations	-2,001,658	-162,626	-2,164,284	0	-2,164,284
	Repayments: Financial institutions other than international organizations	2,001,658	162,626	2,164,284	0	2,164,284
	Incurrences: Financial institutions other than international organizations	0	0	0	0	0
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

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

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

**TABLE 8: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS**

(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>TRANSACTIONS AFFECTING NET WORTH</b>									
<b>1 REVENUE (11+12+13+14)</b>	<b>109,110,879</b>	<b>25,268,304</b>	<b>30,864,301</b>	<b>31,244,597</b>	<b>29,011,536</b>	<b>116,388,738</b>	<b>9,925,703</b>	<b>9,234,944</b>	<b>9,850,889</b>
11 Taxes	68,280,769	15,548,906	18,893,447	19,743,428	17,772,751	71,958,532	6,160,162	5,839,965	5,772,624
12 Social contributions	22,853,390	5,335,276	5,590,966	5,644,051	5,624,014	22,194,307	1,872,773	1,856,213	1,895,028
13 Grants	10,025,563	2,882,993	4,200,206	2,976,864	3,863,096	13,923,159	1,108,251	892,365	1,862,480
14 Other revenue	7,951,157	1,501,129	2,179,682	2,880,254	1,751,675	8,312,740	784,517	646,401	320,757
<b>2 EXPENSE (21+22+24+25+26+27+28)</b>	<b>115,455,805</b>	<b>27,612,565</b>	<b>29,875,903</b>	<b>29,180,154</b>	<b>30,497,513</b>	<b>117,166,135</b>	<b>9,050,878</b>	<b>9,706,326</b>	<b>11,740,309</b>
21 Compensation of employees	18,471,877	4,640,920	4,684,880	4,894,208	4,918,740	19,138,748	1,585,358	1,577,150	1,756,232
22 Use of goods and services	10,453,567	2,165,366	2,553,235	2,340,807	3,418,027	10,477,435	974,469	721,904	1,721,654
24 Interest	10,621,298	3,375,133	1,948,525	3,441,169	1,575,098	10,339,925	440,167	736,148	398,783
25 Subsidies	6,425,996	545,112	3,133,052	798,985	1,611,490	6,088,639	284,165	1,019,030	308,295
26 Grants	18,907,153	4,651,504	4,640,831	5,389,720	6,136,302	20,818,357	1,725,993	1,582,160	2,828,149
27 Social benefits	45,136,539	11,204,647	11,206,405	11,117,029	11,290,533	44,818,614	3,697,518	3,679,873	3,913,142
28 Other expense	5,439,375	1,029,883	1,708,975	1,198,236	1,547,323	5,484,417	343,208	390,061	814,054
<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-6,344,926</b>	<b>-2,344,261</b>	<b>988,398</b>	<b>2,064,443</b>	<b>-1,485,977</b>	<b>-777,397</b>	<b>874,825</b>	<b>-471,382</b>	<b>-1,889,420</b>
<b>TRANSACTIONS IN NONFINANCIAL ASSETS</b>									
<b>31 NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)</b>	<b>2,507,035</b>	<b>490,997</b>	<b>541,011</b>	<b>679,385</b>	<b>900,621</b>	<b>2,612,014</b>	<b>82,750</b>	<b>124,486</b>	<b>693,385</b>
311 Fixed assets	2,463,147	423,032	540,743	613,663	860,696	2,438,134	100,991	126,923	632,782
312 Change in inventories	9,966	58,468	-6,655	45,014	7,973	104,800	824	1,336	5,813
313 Valuables	366	-6	-67	45	802	774	245	120	437
314 Nonproduced assets	33,556	9,503	6,990	20,663	31,150	68,306	-19,310	-3,893	54,353
<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-8,851,961</b>	<b>-2,835,258</b>	<b>447,387</b>	<b>1,385,058</b>	<b>-2,386,598</b>	<b>-3,389,411</b>	<b>792,075</b>	<b>-595,868</b>	<b>-2,582,805</b>
<b>FINANCING (33-32)</b>	<b>8,851,961</b>	<b>2,835,258</b>	<b>-447,387</b>	<b>-1,385,058</b>	<b>2,386,598</b>	<b>3,389,411</b>	<b>-792,075</b>	<b>595,868</b>	<b>2,582,805</b>
<b>32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-3,228,138</b>	<b>-692,910</b>	<b>-1,578,137</b>	<b>4,273,777</b>	<b>-4,901,179</b>	<b>-2,898,449</b>	<b>-316,737</b>	<b>-1,276,831</b>	<b>-3,307,611</b>
321 Domestic	-3,434,307	-702,798	-1,772,728	4,273,561	-5,097,168	-3,299,133	-316,737	-1,471,951	-3,308,480
322 Foreign	206,169	9,888	194,591	216	195,989	400,684	0	195,120	869
<b>33 NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>5,623,823</b>	<b>2,142,348</b>	<b>-2,025,524</b>	<b>2,888,719</b>	<b>-2,514,581</b>	<b>490,962</b>	<b>-1,108,812</b>	<b>-680,963</b>	<b>-724,806</b>
331 Domestic	1,797,283	3,679,767	-2,524,179	2,914,647	-2,064,867	2,005,368	-803,065	-580,753	-681,049
332 Foreign	3,826,540	-1,537,419	498,655	-25,928	-449,714	-1,514,406	-305,747	-100,210	-43,757

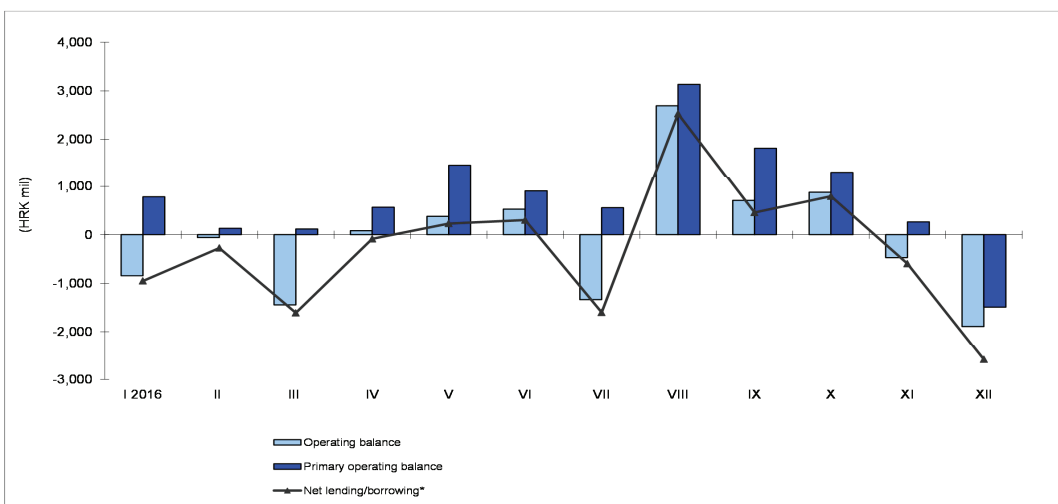
Source: Ministry of Finance

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**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
I-XII 2015	109,110,879	115,455,805	-6,344,926	10,621,298	4,276,372
I 2016	8,620,082	9,463,079	-842,997	1,624,042	781,045
II	8,477,963	8,535,940	-57,977	189,856	131,879
III	8,170,259	9,613,546	-1,443,287	1,561,235	117,948
IV	9,728,433	9,645,813	82,620	484,053	566,673
V	10,499,110	10,120,589	378,521	1,085,870	1,464,391
VI	10,636,758	10,109,501	527,257	378,602	905,859
VII	9,481,955	10,816,956	-1,335,001	1,890,779	555,778
VIII	11,259,661	8,566,795	2,692,866	439,594	3,132,460
IX	10,502,981	9,796,403	706,578	1,110,796	1,817,374
X	9,925,703	9,050,878	874,825	440,167	1,314,992
XI	9,234,944	9,706,326	-471,382	736,148	264,766
XII	9,850,889	11,740,309	-1,889,420	398,783	-1,490,637
I-XII 2016	116,388,738	117,166,135	-777,397	10,339,925	9,562,528

**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)
I-XII 2015	-6,344,926	2,507,035	-8,851,961	8,851,961	-3,228,138	5,623,823
I 2016	-842,997	108,827	-951,824	951,824	-220,252	731,572
II	-57,977	215,845	-273,822	273,822	-270,011	3,811
III	-1,443,287	166,325	-1,609,612	1,609,612	-202,647	1,406,965
IV	82,620	167,265	-84,645	84,645	-1,243,426	-1,158,781
V	378,521	148,859	229,662	-229,662	-315,740	-545,402
VI	527,257	224,887	302,370	-302,370	-18,971	-321,341
VII	-1,335,001	264,794	-1,599,795	1,599,795	1,270,326	2,870,121
VIII	2,692,866	164,610	2,528,256	-2,528,256	4,434,767	1,906,511
IX	706,578	249,981	456,597	-456,597	-1,431,316	-1,887,913
X	874,825	82,750	792,075	-792,075	-316,737	-1,108,812
XI	-471,382	124,486	-595,868	595,868	-1,276,831	-680,963
XII	-1,889,420	693,385	-2,582,805	2,582,805	-3,307,611	-724,806
I-XII 2016	-777,397	2,612,014	-3,389,411	3,389,411	-2,898,449	490,962

\* Deficit/surplus according to the GFS 2001 methodology

Source: Ministry of Finance

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

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

**TABLE 9: CROATIAN INSTITUTE FOR HEALTH INSURANCE TRANSACTIONS**

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>22,155,349</b>	<b>5,481,526</b>	<b>5,726,646</b>	<b>5,755,305</b>	<b>6,761,923</b>	<b>23,725,400</b>	<b>1,908,226</b>	<b>1,974,388</b>	<b>2,879,309</b>
11	Taxes	0	0	0	0	0	0	0	0	0
<b>12</b>	<b>Social security contributions</b>	<b>18,121,282</b>	<b>4,447,425</b>	<b>4,609,786</b>	<b>4,726,058</b>	<b>4,685,412</b>	<b>18,468,681</b>	<b>1,558,913</b>	<b>1,533,788</b>	<b>1,592,711</b>
<b>13</b>	<b>Grants (131+132+133)</b>	<b>2,400,422</b>	<b>600,037</b>	<b>600,244</b>	<b>600,975</b>	<b>789,580</b>	<b>2,590,836</b>	<b>200,378</b>	<b>200,060</b>	<b>389,142</b>
131	From foreign governments	0	0	0	0	0	0	0	0	0
132	From international organizations	422	27	106	924	396	1,453	372	15	9
133	From other general government units (1331+1332)	2,400,000	600,010	600,138	600,051	789,184	2,589,383	200,006	200,045	389,133
1331	Current	2,400,000	600,010	600,138	600,051	789,184	2,589,383	200,006	200,045	389,133
1332	Capital	0	0	0	0	0	0	0	0	0
<b>14</b>	<b>Other revenue</b>	<b>1,633,645</b>	<b>434,064</b>	<b>516,616</b>	<b>428,272</b>	<b>1,286,931</b>	<b>2,665,883</b>	<b>148,935</b>	<b>240,540</b>	<b>897,456</b>
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>22,725,947</b>	<b>5,517,752</b>	<b>5,777,553</b>	<b>5,517,105</b>	<b>6,199,076</b>	<b>23,011,486</b>	<b>1,910,216</b>	<b>2,017,936</b>	<b>2,270,924</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>235,865</b>	<b>59,712</b>	<b>59,800</b>	<b>61,757</b>	<b>62,945</b>	<b>244,214</b>	<b>19,568</b>	<b>20,524</b>	<b>22,853</b>
211	Wages and salaries	203,278	51,429	51,490	53,496	54,687	211,102	16,840	17,759	20,088
212	Social contributions	32,587	8,283	8,310	8,261	8,258	33,112	2,728	2,765	2,765
<b>22</b>	<b>Use of goods and services</b>	<b>108,875</b>	<b>20,919</b>	<b>23,500</b>	<b>32,771</b>	<b>35,200</b>	<b>112,390</b>	<b>10,194</b>	<b>7,676</b>	<b>17,330</b>
<b>24</b>	<b>Interest</b>	<b>2,598</b>	<b>22</b>	<b>324</b>	<b>332</b>	<b>2,327</b>	<b>3,005</b>	<b>8</b>	<b>3</b>	<b>2,316</b>
<b>25</b>	<b>Subsidies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>26</b>	<b>Grants</b>	<b>12,820,598</b>	<b>2,978,797</b>	<b>3,094,709</b>	<b>2,946,285</b>	<b>3,799,478</b>	<b>12,819,269</b>	<b>996,046</b>	<b>999,150</b>	<b>1,804,282</b>
<b>27</b>	<b>Social benefits</b>	<b>9,533,814</b>	<b>2,454,509</b>	<b>2,587,833</b>	<b>2,472,768</b>	<b>2,295,880</b>	<b>9,810,990</b>	<b>882,246</b>	<b>989,491</b>	<b>424,143</b>
<b>28</b>	<b>Other expense</b>	<b>24,197</b>	<b>3,793</b>	<b>11,387</b>	<b>3,192</b>	<b>3,246</b>	<b>21,618</b>	<b>2,154</b>	<b>1,092</b>	<b>0</b>
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-570,598</b>	<b>-36,226</b>	<b>-50,907</b>	<b>238,200</b>	<b>562,847</b>	<b>713,914</b>	<b>-1,990</b>	<b>-43,548</b>	<b>608,385</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)</b>	<b>13,479</b>	<b>4,000</b>	<b>2,156</b>	<b>5,001</b>	<b>6,050</b>	<b>17,207</b>	<b>336</b>	<b>1,992</b>	<b>3,722</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	14,231	4,107	2,274	5,132	6,198	17,711	393	2,043	3,762
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	752	107	118	131	148	504	57	51	40
311	Fixed assets (311,1-311,2-311,3)	13,479	4,000	2,156	4,979	5,802	16,937	336	1,744	3,722
311,1	Acquisitions: fixed assets	14,231	4,107	2,274	5,110	5,950	17,441	393	1,795	3,762
311,2	Disposals: fixed assets	752	107	118	131	148	504	57	51	40
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	0	22	248	270	0	248	0
314,1	Acquisitions: nonproduced assets	0	0	0	22	248	270	0	248	0
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-584,077</b>	<b>-40,226</b>	<b>-53,063</b>	<b>233,199</b>	<b>556,797</b>	<b>696,707</b>	<b>-2,326</b>	<b>-45,540</b>	<b>604,663</b>
	<b>FINANCING (33-32)</b>	<b>584,077</b>	<b>40,226</b>	<b>53,063</b>	<b>-233,199</b>	<b>-556,797</b>	<b>-696,707</b>	<b>2,326</b>	<b>45,540</b>	<b>-604,663</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-590,078</b>	<b>-40,226</b>	<b>-53,063</b>	<b>233,199</b>	<b>556,797</b>	<b>696,707</b>	<b>-2,326</b>	<b>-45,540</b>	<b>604,663</b>
321	Domestic	-590,078	-40,226	-53,063	233,199	556,797	696,707	-2,326	-45,540	604,663
322	Foreign	0	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>-6,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
331	Domestic	-6,001	0	0	0	0	0	0	0	0
332	Foreign	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

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)	2013	2014	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
1	<b>REVENUE (11+12+13+14)</b>	<b>2,010,556</b>	<b>2,249,637</b>	<b>2,693,642</b>	<b>575,883</b>	<b>736,995</b>	<b>976,098</b>	<b>1,300,375</b>	<b>3,589,351</b>	<b>292,048</b>	<b>252,907</b>	<b>755,420</b>
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	<b>Grants (131+132+133)</b>	<b>298,199</b>	<b>260,828</b>	<b>443,480</b>	<b>74,771</b>	<b>168,982</b>	<b>373,612</b>	<b>639,081</b>	<b>1,256,446</b>	<b>60,435</b>	<b>81,721</b>	<b>496,925</b>
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	2,482	2,704	10,318	2,904	5,959	11,507	451	20,821	697	0	-246
133	From other general government units (1331+1332)	295,717	258,124	433,162	71,867	163,023	362,105	638,630	1,235,625	59,738	81,721	497,171
1331	Current	3	34,700	5,795	2,924	25,431	3,061	-27,313	4,103	0	2,264	-29,577
1332	Capital	295,714	223,424	427,367	68,943	137,592	359,044	665,943	1,231,522	59,738	79,457	526,748
14	<b>Other revenue</b>	<b>1,712,357</b>	<b>1,988,809</b>	<b>2,250,162</b>	<b>501,112</b>	<b>568,013</b>	<b>602,486</b>	<b>661,294</b>	<b>2,332,905</b>	<b>231,613</b>	<b>171,186</b>	<b>258,495</b>
2	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>1,514,633</b>	<b>1,538,141</b>	<b>1,741,302</b>	<b>271,369</b>	<b>524,665</b>	<b>802,045</b>	<b>1,201,806</b>	<b>2,799,885</b>	<b>208,254</b>	<b>247,486</b>	<b>746,066</b>
21	<b>Compensation of employees (211+212)</b>	<b>121,755</b>	<b>130,146</b>	<b>133,859</b>	<b>34,967</b>	<b>34,613</b>	<b>36,582</b>	<b>38,757</b>	<b>144,919</b>	<b>12,017</b>	<b>12,992</b>	<b>13,748</b>
211	Wages and salaries	106,351	112,158	115,070	30,091	29,742	31,523	33,516	124,872	10,326	11,197	11,993
212	Social contributions	15,404	17,988	18,789	4,876	4,871	5,059	5,241	20,047	1,691	1,795	1,755
22	<b>Use of goods and services</b>	<b>834,018</b>	<b>885,983</b>	<b>897,574</b>	<b>123,321</b>	<b>266,155</b>	<b>305,895</b>	<b>279,936</b>	<b>975,307</b>	<b>88,219</b>	<b>103,663</b>	<b>88,054</b>
24	Interest	67,062	87,190	75,490	12,917	17,753	10,409	16,451	57,530	2,819	2,268	11,364
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0
26	Grants	69,152	41,858	38,855	1,299	6,250	3,444	22,278	33,271	1,371	1,477	19,430
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	422,646	392,964	595,524	98,865	199,894	445,715	844,384	1,588,858	103,828	127,086	613,470
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>495,923</b>	<b>711,496</b>	<b>952,340</b>	<b>304,514</b>	<b>212,330</b>	<b>174,053</b>	<b>98,569</b>	<b>789,466</b>	<b>83,794</b>	<b>5,421</b>	<b>9,354</b>
31	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>1,052,728</b>	<b>796,187</b>	<b>846,771</b>	<b>75,701</b>	<b>143,809</b>	<b>158,580</b>	<b>183,876</b>	<b>561,966</b>	<b>35,917</b>	<b>70,428</b>	<b>77,531</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,053,503	796,588	847,160	75,737	143,824	158,594	183,894	562,049	35,922	70,433	77,539
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	775	401	389	36	15	14	18	83	5	5	8
311	Fixed assets (311,1-311,2-311,3)	1,038,681	776,721	835,223	74,289	142,546	156,454	178,854	552,143	35,327	68,567	74,960
311,1	Acquisitions: fixed assets	1,039,456	777,122	835,612	74,325	142,561	156,468	178,872	552,226	35,332	68,572	74,968
311,2	Disposals: fixed assets	775	401	389	36	15	14	18	83	5	5	8
314	Nonproduced assets (314,1-314,2-314,3-314,4)	14,047	19,466	11,548	1,412	1,263	2,126	5,022	9,823	590	1,861	2,571
314	Acquisitions: nonproduced assets	14,047	19,466	11,548	1,412	1,263	2,126	5,022	9,823	590	1,861	2,571
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-556,805</b>	<b>-84,691</b>	<b>105,569</b>	<b>228,813</b>	<b>68,521</b>	<b>15,473</b>	<b>-85,307</b>	<b>227,500</b>	<b>47,877</b>	<b>-65,007</b>	<b>-68,177</b>
	<b>FINANCING (33-32)</b>	<b>556,805</b>	<b>84,691</b>	<b>-105,569</b>	<b>-228,813</b>	<b>-68,521</b>	<b>-15,473</b>	<b>85,307</b>	<b>-227,500</b>	<b>-47,877</b>	<b>65,007</b>	<b>68,177</b>
32	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-33,085</b>	<b>41,389</b>	<b>50,004</b>	<b>88,235</b>	<b>-87,878</b>	<b>61,126</b>	<b>-40,614</b>	<b>20,869</b>	<b>28,441</b>	<b>-40,236</b>	<b>-28,819</b>
321	Domestic	-33,085	41,389	50,004	88,235	-87,878	61,126	-40,614	20,869	28,441	-40,236	-28,819
322	Foreign	0	0	0	0	0	0	0	0	0	0	0
33	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>523,720</b>	<b>126,080</b>	<b>-55,565</b>	<b>-140,578</b>	<b>-156,399</b>	<b>45,653</b>	<b>44,693</b>	<b>-206,631</b>	<b>-19,436</b>	<b>24,771</b>	<b>39,358</b>
331	Domestic	532,502	134,965	-55,565	-140,578	-156,399	45,653	44,693	-206,631	-19,436	24,771	39,358
332	Foreign	-8,782	-8,885	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

**TABLE 11: FUND FOR ENVIRONMENTAL PROTECTION AND ENERGY EFFICIENCY TRANSACTIONS**

	(000 HRK)	2013	2014	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>1,039,054</b>	<b>1,168,651</b>	<b>1,678,876</b>	<b>237,486</b>	<b>307,379</b>	<b>309,601</b>	<b>405,915</b>	<b>1,260,381</b>	<b>77,277</b>	<b>211,831</b>	<b>116,807</b>
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
<b>13</b>	<b>Grants (131+132+133)</b>	<b>6,946</b>	<b>41,799</b>	<b>87,001</b>	<b>8,733</b>	<b>17,126</b>	<b>11,029</b>	<b>41,384</b>	<b>78,272</b>	<b>3,887</b>	<b>4,449</b>	<b>33,048</b>
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	418	792	3,672	948	379	564	744	2,635	0	0	744
133	From other general government units (1331+1332)	6,528	41,007	83,329	7,785	16,747	10,465	40,640	75,637	3,887	4,449	32,304
1331	Current	1,404	1,133	6,781	7,785	5,834	162	3,902	17,683	1,645	1,574	683
1332	Capital	5,124	39,874	76,548	0	10,913	10,303	36,738	57,954	2,242	2,875	31,621
<b>14</b>	<b>Other revenue</b>	<b>1,032,108</b>	<b>1,126,852</b>	<b>1,591,875</b>	<b>228,753</b>	<b>290,253</b>	<b>298,572</b>	<b>364,531</b>	<b>1,182,109</b>	<b>73,390</b>	<b>207,382</b>	<b>83,759</b>
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>884,081</b>	<b>1,146,472</b>	<b>1,597,126</b>	<b>434,764</b>	<b>447,621</b>	<b>419,889</b>	<b>527,363</b>	<b>1,829,637</b>	<b>171,229</b>	<b>199,134</b>	<b>157,000</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>30,494</b>	<b>39,157</b>	<b>43,457</b>	<b>11,155</b>	<b>11,560</b>	<b>11,585</b>	<b>11,746</b>	<b>46,046</b>	<b>3,744</b>	<b>3,725</b>	<b>4,277</b>
211	Wages and salaries	26,714	33,926	37,453	9,607	10,011	10,024	10,204	39,846	3,231	3,211	3,762
212	Social contributions	3,780	5,231	6,004	1,548	1,549	1,561	1,542	6,200	513	514	515
<b>22</b>	<b>Use of goods and services</b>	<b>713,611</b>	<b>727,897</b>	<b>758,710</b>	<b>126,653</b>	<b>197,197</b>	<b>207,817</b>	<b>236,204</b>	<b>767,871</b>	<b>76,059</b>	<b>97,341</b>	<b>62,804</b>
24	Interest	5	3	1	0	0	0	0	0	0	0	0
25	Subsidies	3,418	10,406	38,787	24,332	18,492	3,737	28,450	75,011	17,370	3,741	7,339
26	Grants	126,265	326,876	514,078	107,773	85,240	71,676	124,164	388,853	35,281	40,357	48,526
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	10,288	42,133	242,093	164,851	135,132	125,074	126,799	551,856	38,775	53,970	34,054
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>154,973</b>	<b>22,179</b>	<b>81,750</b>	<b>-197,278</b>	<b>-140,242</b>	<b>-110,288</b>	<b>-121,448</b>	<b>-569,256</b>	<b>-93,952</b>	<b>12,697</b>	<b>-40,193</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>55,391</b>	<b>171,042</b>	<b>81,664</b>	<b>24</b>	<b>11,421</b>	<b>5,391</b>	<b>27,197</b>	<b>44,033</b>	<b>2,453</b>	<b>4,576</b>	<b>20,168</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	55,394	171,053	82,032	24	11,421	5,391	27,332	44,168	2,453	4,724	20,155
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	3	11	368	0	0	0	135	135	0	148	-13
311	Fixed assets (311,1-311,2-311,3)	55,391	171,042	81,456	24	11,421	5,391	27,197	44,033	2,453	4,576	20,168
311,1	Acquisitions: fixed assets	55,394	171,053	81,824	24	11,421	5,391	27,332	44,168	2,453	4,724	20,155
311,2	Disposals: fixed assets	3	11	368	0	0	0	135	135	0	148	-13
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	208	0	0	0	0	0	0	0	0
314,1	Acquisitions: nonproduced assets	0	0	208	0	0	0	0	0	0	0	0
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>99,582</b>	<b>-148,863</b>	<b>86</b>	<b>-197,302</b>	<b>-151,663</b>	<b>-115,679</b>	<b>-148,645</b>	<b>-613,289</b>	<b>-96,405</b>	<b>8,121</b>	<b>-60,361</b>
	<b>FINANCING (33-32)</b>	<b>-99,582</b>	<b>148,863</b>	<b>-86</b>	<b>197,302</b>	<b>151,663</b>	<b>115,679</b>	<b>148,645</b>	<b>613,289</b>	<b>96,405</b>	<b>-8,121</b>	<b>60,361</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>99,582</b>	<b>-148,863</b>	<b>86</b>	<b>-197,302</b>	<b>-151,663</b>	<b>-115,679</b>	<b>168,347</b>	<b>-296,297</b>	<b>-96,405</b>	<b>8,121</b>	<b>256,631</b>
321	Domestic	99,582	-148,863	86	-197,302	-151,663	-115,679	168,347	-296,297	-96,405	8,121	256,631
322	Foreign	0	0	0	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>316,992</b>	<b>316,992</b>	<b>0</b>	<b>0</b>	<b>316,992</b>
331	Domestic	0	0	0	0	0	0	316,992	316,992	0	0	316,992
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
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>2,547,003</b>	<b>2,721,483</b>	<b>4,391,205</b>	<b>554,476</b>	<b>729,978</b>	<b>981,840</b>	<b>2,124,911</b>
11	<b>Taxes</b>	<b>1,380,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1142	Excises	1,380,753	0	0	0	0	0	0
12	<b>Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>13</b>	<b>Grants (131+132+133)</b>	<b>0</b>	<b>1,450,358</b>	<b>3,015,869</b>	<b>316,773</b>	<b>374,169</b>	<b>450,041</b>	<b>1,874,886</b>
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
<b>14</b>	<b>Other revenue</b>	<b>1,166,250</b>	<b>1,271,125</b>	<b>1,375,336</b>	<b>237,703</b>	<b>355,809</b>	<b>531,799</b>	<b>250,025</b>
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>1,088,687</b>	<b>1,574,490</b>	<b>1,982,632</b>	<b>343,052</b>	<b>514,269</b>	<b>343,805</b>	<b>781,506</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>289,866</b>	<b>320,097</b>	<b>354,412</b>	<b>82,595</b>	<b>83,694</b>	<b>98,706</b>	<b>89,417</b>
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
<b>22</b>	<b>Use of goods and services</b>	<b>314,534</b>	<b>301,452</b>	<b>326,437</b>	<b>63,067</b>	<b>100,011</b>	<b>82,947</b>	<b>80,412</b>
<b>24</b>	<b>Interest</b>	<b>445,185</b>	<b>589,173</b>	<b>787,824</b>	<b>116,150</b>	<b>280,254</b>	<b>74,985</b>	<b>316,435</b>
<b>25</b>	<b>Subsidies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>26</b>	<b>Grants</b>	<b>3,610</b>	<b>301,777</b>	<b>474,244</b>	<b>68,562</b>	<b>48,620</b>	<b>82,062</b>	<b>275,000</b>
<b>27</b>	<b>Social benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>28</b>	<b>Other expense</b>	<b>35,492</b>	<b>61,991</b>	<b>39,715</b>	<b>12,678</b>	<b>1,690</b>	<b>5,105</b>	<b>20,242</b>
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>1,458,316</b>	<b>1,146,993</b>	<b>2,408,573</b>	<b>211,424</b>	<b>215,709</b>	<b>638,035</b>	<b>1,343,405</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>3,942,727</b>	<b>2,949,761</b>	<b>3,369,269</b>	<b>582,659</b>	<b>823,712</b>	<b>1,003,657</b>	<b>959,241</b>
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
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-2,484,411</b>	<b>-1,802,768</b>	<b>-960,696</b>	<b>-371,235</b>	<b>-608,003</b>	<b>-365,622</b>	<b>384,164</b>
	<b>FINANCING (33-32)</b>	<b>2,484,411</b>	<b>1,802,768</b>	<b>960,696</b>	<b>371,235</b>	<b>608,003</b>	<b>365,622</b>	<b>-384,164</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-42,758</b>	<b>248,366</b>	<b>289,126</b>	<b>-234,657</b>	<b>101,490</b>	<b>-43,950</b>	<b>466,243</b>
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
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>2,441,653</b>	<b>2,051,134</b>	<b>1,249,822</b>	<b>136,578</b>	<b>709,493</b>	<b>321,672</b>	<b>82,079</b>
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)	2013	2014	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>1,439,662</b>	<b>1,814,362</b>	<b>1,917,947</b>	<b>550,898</b>	<b>470,647</b>	<b>611,527</b>	<b>446,250</b>	<b>2,079,322</b>	<b>152,316</b>	<b>70,239</b>	<b>223,695</b>
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
<b>13</b>	<b>Grants (131+132+133)</b>	<b>1,388,202</b>	<b>1,760,323</b>	<b>1,822,211</b>	<b>529,351</b>	<b>466,531</b>	<b>591,854</b>	<b>334,652</b>	<b>1,922,388</b>	<b>149,172</b>	<b>57,767</b>	<b>127,713</b>
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)	1,388,202	1,760,323	1,822,211	529,351	466,531	591,854	334,652	1,922,388	149,172	57,767	127,713
1331	Current	0	323	0	0	1,528	11,117	237	12,882	169	0	68
1332	Capital	1,388,202	1,760,000	1,822,211	529,351	465,003	580,737	334,415	1,909,506	149,003	57,767	127,645
<b>14</b>	<b>Other revenue</b>	<b>51,460</b>	<b>54,039</b>	<b>95,736</b>	<b>21,547</b>	<b>4,116</b>	<b>19,673</b>	<b>111,598</b>	<b>156,934</b>	<b>3,144</b>	<b>12,472</b>	<b>95,982</b>
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>1,478,081</b>	<b>1,329,603</b>	<b>1,227,261</b>	<b>263,909</b>	<b>272,512</b>	<b>263,508</b>	<b>210,659</b>	<b>1,010,588</b>	<b>82,827</b>	<b>53,905</b>	<b>73,927</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>90,933</b>	<b>92,448</b>	<b>98,724</b>	<b>26,797</b>	<b>24,972</b>	<b>25,033</b>	<b>25,044</b>	<b>101,846</b>	<b>8,298</b>	<b>8,185</b>	<b>8,561</b>
211	Wages and salaries	79,470	79,891	84,870	23,044	21,462	21,492	21,544	87,542	7,130	7,035	7,379
212	Social contributions	11,463	12,557	13,854	3,753	3,510	3,541	3,500	14,304	1,168	1,150	1,182
<b>22</b>	<b>Use of goods and services</b>	<b>920,487</b>	<b>722,967</b>	<b>665,466</b>	<b>109,204</b>	<b>155,305</b>	<b>127,931</b>	<b>96,454</b>	<b>488,894</b>	<b>31,461</b>	<b>29,970</b>	<b>35,023</b>
<b>24</b>	<b>Interest</b>	<b>314,401</b>	<b>382,350</b>	<b>418,986</b>	<b>122,536</b>	<b>85,463</b>	<b>104,934</b>	<b>78,747</b>	<b>391,680</b>	<b>39,972</b>	<b>14,096</b>	<b>24,679</b>
<b>25</b>	<b>Subsidies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>26</b>	<b>Grants</b>	<b>141,526</b>	<b>123,731</b>	<b>35,207</b>	<b>1,433</b>	<b>4,567</b>	<b>4,433</b>	<b>6,969</b>	<b>17,402</b>	<b>2,865</b>	<b>0</b>	<b>4,104</b>
<b>27</b>	<b>Social benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>28</b>	<b>Other expense</b>	<b>10,734</b>	<b>8,107</b>	<b>8,878</b>	<b>3,939</b>	<b>2,205</b>	<b>1,177</b>	<b>3,445</b>	<b>10,766</b>	<b>231</b>	<b>1,654</b>	<b>1,560</b>
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-38,419</b>	<b>484,759</b>	<b>690,686</b>	<b>286,989</b>	<b>198,135</b>	<b>348,019</b>	<b>235,591</b>	<b>1,068,734</b>	<b>69,489</b>	<b>16,334</b>	<b>149,768</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>1,267,712</b>	<b>1,082,996</b>	<b>1,180,421</b>	<b>164,935</b>	<b>210,853</b>	<b>212,124</b>	<b>288,805</b>	<b>876,717</b>	<b>65,551</b>	<b>85,573</b>	<b>137,681</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,268,295	1,083,483	1,180,977	165,072	210,970	212,227	288,945	877,214	65,606	85,606	137,733
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	583	487	556	137	117	103	140	497	55	33	52
311	Fixed assets (311,1-311,2-311,3)	1,109,623	977,180	1,063,061	146,319	180,338	192,617	254,905	774,179	56,096	76,951	121,858
311,1	Acquisitions: fixed assets	1,110,206	977,667	1,063,617	146,456	180,455	192,720	255,045	774,676	56,151	76,984	121,910
311,2	Disposals: fixed assets	583	487	556	137	117	103	140	497	55	33	52
314	Nonproduced assets (314,1-314,2-314,3-314,4)	158,089	105,816	117,360	18,616	30,515	19,507	33,900	102,538	9,455	8,622	15,823
314,1	Acquisitions: nonproduced assets	158,089	105,816	117,360	18,616	30,515	19,507	33,900	102,538	9,455	8,622	15,823
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-1,306,131</b>	<b>-598,237</b>	<b>-489,735</b>	<b>122,054</b>	<b>-12,718</b>	<b>135,895</b>	<b>-53,214</b>	<b>192,017</b>	<b>3,938</b>	<b>-69,239</b>	<b>12,087</b>
	<b>FINANCING (33-32)</b>	<b>1,306,131</b>	<b>598,237</b>	<b>489,735</b>	<b>-122,054</b>	<b>12,718</b>	<b>-135,895</b>	<b>53,214</b>	<b>-192,017</b>	<b>-3,938</b>	<b>69,239</b>	<b>-12,087</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-251,763</b>	<b>316,305</b>	<b>-105,549</b>	<b>-23,024</b>	<b>-277,282</b>	<b>389,084</b>	<b>-113,439</b>	<b>-24,661</b>	<b>-168,364</b>	<b>-102,753</b>	<b>157,678</b>
321	Domestic	-251,763	316,305	-105,549	-23,024	-277,282	389,084	-113,439	-24,661	-168,364	-102,753	157,678
322	Foreign	0	0	0	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>1,054,368</b>	<b>914,542</b>	<b>384,186</b>	<b>-145,078</b>	<b>-264,564</b>	<b>253,189</b>	<b>-60,225</b>	<b>-216,678</b>	<b>-172,302</b>	<b>-33,514</b>	<b>145,591</b>
331	Domestic	985,389	950,451	359,759	-137,244	-209,111	261,194	-1,308	-86,469	-158,360	-18,038	175,090
332	Foreign	68,979	-35,909	24,427	-7,834	-55,453	-8,005	-58,917	-130,209	-13,942	-15,476	-29,499

Source: Ministry of Finance

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

(000 HRK)	2013	2014	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>1 REVENUE (11+12+13+14)</b>	<b>597,248</b>	<b>749,263</b>	<b>1,015,213</b>	<b>173,933</b>	<b>373,920</b>	<b>203,303</b>	<b>161,840</b>	<b>912,996</b>	<b>280,863</b>	<b>-334,805</b>	<b>215,782</b>
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	597,248	749,263	1,015,213	173,933	373,920	203,303	161,840	912,996	280,863	-334,805	215,782
<b>2 EXPENSE (21+22+24+25+26+27+28)</b>	<b>538,282</b>	<b>174,655</b>	<b>104,858</b>	<b>3,184</b>	<b>382,230</b>	<b>7,373</b>	<b>599,988</b>	<b>992,775</b>	<b>3,111</b>	<b>61</b>	<b>596,816</b>
21 Compensation of employees (211+212)	6,051	4,893	4,888	1,372	1,228	1,322	1,133	5,055	771	-35	397
211 Wages and salaries	5,297	4,222	4,197	1,197	1,051	1,166	975	4,389	721	-86	340
212 Social contributions	754	671	691	175	177	156	158	666	50	51	57
22 Use of goods and services	6,745	2,791	3,315	842	814	907	1,814	4,377	201	322	1,291
24 Interest	0	0	0	0	0	0	1	1	0	0	1
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	525,486	166,971	96,655	970	380,188	5,144	597,040	983,342	2,139	-226	595,127
<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>58,966</b>	<b>574,608</b>	<b>910,355</b>	<b>170,749</b>	<b>-8,310</b>	<b>195,930</b>	<b>-438,148</b>	<b>-79,779</b>	<b>277,752</b>	<b>-334,866</b>	<b>-381,034</b>
<b>31 NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>134</b>	<b>182</b>	<b>137</b>	<b>0</b>	<b>95</b>	<b>46</b>	<b>60</b>	<b>201</b>	<b>1</b>	<b>-136</b>	<b>195</b>
31,1 Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	134	182	137	0	95	46	61	202	1	-136	196
31,2 Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	0	0	0	0	0	0	1	1	0	0	1
311 Fixed assets (311,1-311,2-311,3)	134	154	114	0	95	30	39	164	1	-120	158
311,1 Acquisitions: fixed assets	134	154	114	0	95	30	40	165	1	-120	159
311,2 Disposals: fixed assets	0	0	0	0	0	0	1	1	0	0	1
314 Nonproduced assets (314,1-314,2-314,3-314,4)	0	28	23	0	0	16	21	37	0	-16	37
314,1 Acquisitions: nonproduced assets	0	28	23	0	0	16	21	37	0	-16	37
314,2 Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0
<b>NET LENDING-BORROWING (1-2-31)</b>	<b>58,832</b>	<b>574,426</b>	<b>910,218</b>	<b>170,749</b>	<b>-8,405</b>	<b>195,884</b>	<b>-438,208</b>	<b>-79,980</b>	<b>277,751</b>	<b>-334,730</b>	<b>-381,229</b>
<b>FINANCING (33-32)</b>	<b>-58,832</b>	<b>-574,426</b>	<b>-910,218</b>	<b>-170,749</b>	<b>8,405</b>	<b>-195,884</b>	<b>438,208</b>	<b>79,980</b>	<b>-277,751</b>	<b>334,730</b>	<b>381,229</b>
<b>32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>58,832</b>	<b>574,426</b>	<b>910,218</b>	<b>170,749</b>	<b>-8,405</b>	<b>195,884</b>	<b>-438,208</b>	<b>-79,980</b>	<b>277,751</b>	<b>-334,730</b>	<b>-381,229</b>
321 Domestic	58,832	574,426	910,218	170,749	-8,405	195,884	-438,208	-79,980	277,751	-334,730	-381,229
322 Foreign	0	0	0	0	0	0	0	0	0	0	0
<b>33 NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>33,540</b>	<b>26,702</b>	<b>9,830</b>	<b>6,515</b>	<b>4,947</b>	<b>5,410</b>	<b>1,892</b>
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
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>81,841</b>	<b>74,004</b>	<b>18,164</b>	<b>17,306</b>	<b>19,638</b>	<b>18,896</b>	<b>16,161</b>
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
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-48,301</b>	<b>-47,302</b>	<b>-8,334</b>	<b>-10,791</b>	<b>-14,691</b>	<b>-13,486</b>	<b>-14,269</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>-14,531</b>	<b>-5,935</b>	<b>-373</b>	<b>-6,324</b>	<b>-59</b>	<b>821</b>	<b>-929</b>
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
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-33,770</b>	<b>-41,367</b>	<b>-7,961</b>	<b>-4,467</b>	<b>-14,632</b>	<b>-14,307</b>	<b>-13,340</b>
	<b>FINANCING (33-32)</b>	<b>33,770</b>	<b>41,367</b>	<b>7,961</b>	<b>4,467</b>	<b>14,632</b>	<b>14,307</b>	<b>13,340</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-26,890</b>	<b>44,243</b>	<b>-28,206</b>	<b>10,850</b>	<b>-34,410</b>	<b>96,009</b>	<b>62,991</b>
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
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>6,880</b>	<b>85,610</b>	<b>-20,245</b>	<b>15,317</b>	<b>-19,778</b>	<b>110,316</b>	<b>76,331</b>
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
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>41,216</b>	<b>56,687</b>	<b>16,837</b>	<b>14,805</b>	<b>16,669</b>	<b>17,773</b>	<b>49,247</b>	<b>7,038</b>
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
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>84,648</b>	<b>97,832</b>	<b>27,689</b>	<b>29,012</b>	<b>38,738</b>	<b>71,111</b>	<b>138,861</b>	<b>18,382</b>
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
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-43,432</b>	<b>-41,145</b>	<b>-10,852</b>	<b>-14,207</b>	<b>-22,069</b>	<b>-53,338</b>	<b>-89,614</b>	<b>-11,344</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)</b>	<b>-26,544</b>	<b>-19,378</b>	<b>-9,868</b>	<b>-12,535</b>	<b>-2,838</b>	<b>-9,831</b>	<b>-25,204</b>	<b>-1,102</b>
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
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-16,888</b>	<b>-21,767</b>	<b>-984</b>	<b>-1,672</b>	<b>-19,231</b>	<b>-43,507</b>	<b>-64,410</b>	<b>-10,242</b>
	<b>FINANCING (33-32)</b>	<b>16,888</b>	<b>21,767</b>	<b>984</b>	<b>1,672</b>	<b>19,231</b>	<b>43,507</b>	<b>64,410</b>	<b>10,242</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>52,016</b>	<b>-35,878</b>	<b>-5,259</b>	<b>-9,152</b>	<b>-34,455</b>	<b>108,596</b>	<b>64,989</b>	<b>-17,147</b>
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
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>68,904</b>	<b>-14,111</b>	<b>-4,275</b>	<b>-7,480</b>	<b>-15,224</b>	<b>152,103</b>	<b>129,399</b>	<b>-6,905</b>
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	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>17,192</b>	<b>87,007</b>	<b>71,836</b>	<b>10,411</b>	<b>38,696</b>	<b>62,280</b>	<b>31,338</b>	<b>142,725</b>	<b>17,305</b>	<b>9,892</b>	<b>4,141</b>
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	17,192	87,007	71,836	10,411	38,696	62,280	31,338	142,725	17,305	9,892	4,141
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>37,215</b>	<b>88,549</b>	<b>79,391</b>	<b>14,945</b>	<b>11,575</b>	<b>13,975</b>	<b>21,120</b>	<b>61,615</b>	<b>3,953</b>	<b>5,889</b>	<b>11,278</b>
21	Compensation of employees (211+212)	15,152	12,823	14,280	4,488	2,578	2,717	3,386	13,169	879	1,525	982
211	Wages and salaries	14,265	11,252	12,852	3,852	2,217	2,349	2,926	11,344	757	1,310	859
212	Social contributions	887	1,571	1,428	636	361	368	460	1,825	122	215	123
22	Use of goods and services	8,814	19,445	8,644	1,935	1,805	634	1,732	6,106	245	1,157	330
24	Interest	13,188	56,278	56,467	8,522	7,192	10,624	16,002	42,340	2,829	3,207	9,966
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	61	3	0	0	0	0	0	0	0	0	0
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-20,023</b>	<b>-1,542</b>	<b>-7,555</b>	<b>-4,534</b>	<b>27,121</b>	<b>48,305</b>	<b>10,218</b>	<b>81,110</b>	<b>13,352</b>	<b>4,003</b>	<b>-7,137</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)</b>	<b>-1,675</b>	<b>-2,611</b>	<b>-199</b>	<b>-2,123</b>	<b>-304</b>	<b>-50</b>	<b>172</b>	<b>-2,305</b>	<b>-37</b>	<b>-32</b>	<b>241</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	148	127	256	0	0	72	293	365	0	5	288
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	1,823	2,738	455	2,123	304	122	121	2,670	37	37	47
311	Fixed assets (311,1-311,2-311,3)	-523	-675	-347	-2,123	-304	-72	-108	-2,607	-37	-32	-39
311,1	Acquisitions: fixed assets	148	127	108	0	0	50	13	63	0	5	8
311,2	Disposals: fixed assets	671	802	455	2,123	304	122	121	2,670	37	37	47
314	Nonproduced assets (314,1-314,2-314,3-314,4)	-1,152	-1,936	148	0	0	22	280	302	0	0	280
314,1	Acquisitions: nonproduced assets	0	0	148	0	0	22	280	302	0	0	280
314,2	Disposals: nonproduced assets	1,152	1,936	0	0	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-18,348</b>	<b>1,069</b>	<b>-7,356</b>	<b>-2,411</b>	<b>27,425</b>	<b>48,355</b>	<b>10,046</b>	<b>83,415</b>	<b>13,389</b>	<b>4,035</b>	<b>-7,378</b>
	<b>FINANCING (33-32)</b>	<b>18,348</b>	<b>-1,069</b>	<b>7,356</b>	<b>2,411</b>	<b>-27,425</b>	<b>-48,355</b>	<b>-10,046</b>	<b>-83,415</b>	<b>-13,389</b>	<b>-4,035</b>	<b>7,378</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>209,657</b>	<b>284,760</b>	<b>-248,075</b>	<b>-3,822</b>	<b>10,935</b>	<b>23,573</b>	<b>-449,856</b>	<b>-419,170</b>	<b>-112,350</b>	<b>-24,938</b>	<b>-312,568</b>
321	Domestic	209,657	284,760	-248,075	-3,822	10,935	23,573	-449,856	-419,170	-112,350	-24,938	-312,568
322	Foreign	0	0	0	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>228,005</b>	<b>283,691</b>	<b>-240,719</b>	<b>-1,411</b>	<b>-16,490</b>	<b>-24,782</b>	<b>-459,902</b>	<b>-502,585</b>	<b>-125,739</b>	<b>-28,973</b>	<b>-305,190</b>
331	Domestic	228,617	287,458	-236,757	-391	-15,456	-23,740	-430,581	-470,168	-125,391	0	-305,190
332	Foreign	-612	-3,767	-3,962	-1,020	-1,034	-1,042	-29,321	-32,417	-348	-28,973	0

Source: Ministry of Finance

**TABLE 18: CONSOLIDATED CENTRAL GOVERNMENT BY ECONOMIC CATEGORY**

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>128,675,245</b>	<b>29,664,828</b>	<b>35,799,569</b>	<b>36,204,823</b>	<b>34,436,749</b>	<b>136,105,969</b>	<b>11,772,914</b>	<b>10,603,599</b>	<b>12,060,236</b>
<b>11</b>	<b>Taxes (111+113+114+115+116)</b>	<b>68,280,769</b>	<b>15,548,906</b>	<b>18,893,447</b>	<b>19,743,428</b>	<b>17,772,751</b>	<b>71,958,532</b>	<b>6,160,162</b>	<b>5,839,965</b>	<b>5,772,624</b>
111	Taxes of income and profits and capital gains	8,312,198	2,312,983	3,121,890	1,874,695	2,110,408	9,419,976	721,864	724,882	663,662
113	Taxes on property	172,368	40,768	47,614	43,958	51,800	184,140	16,785	17,326	17,689
114	Taxes on goods and services (1141+1142+1144+1145+1146)	59,090,678	13,023,241	15,554,407	17,636,844	15,451,507	61,665,999	5,368,740	5,042,579	5,040,188
1141	General taxes on goods and services (11411+11412)	43,746,891	9,636,107	10,918,948	13,346,929	11,510,444	45,412,428	4,057,732	3,843,694	3,609,018
11411	Value-added taxes	43,577,753	9,587,931	10,869,387	13,301,859	11,459,290	45,218,467	4,041,039	3,826,423	3,591,828
11412	Sales taxes	169,138	48,176	49,561	45,070	51,154	193,961	16,693	17,271	17,190
1142	Excises	13,923,204	3,063,862	4,279,853	3,948,088	3,460,532	14,752,335	1,200,833	1,074,409	1,185,290
115	Taxes on international trade and transactions	419,113	104,228	97,577	110,132	92,939	404,876	32,079	33,283	27,577
116	Other taxes	286,412	67,686	71,959	77,799	66,097	283,541	20,694	21,895	23,508
<b>12</b>	<b>Social contributions</b>	<b>40,974,672</b>	<b>9,782,701</b>	<b>10,200,752</b>	<b>10,370,109</b>	<b>10,309,426</b>	<b>40,662,988</b>	<b>3,431,686</b>	<b>3,390,001</b>	<b>3,487,739</b>
<b>13</b>	<b>Grants</b>	<b>4,824,734</b>	<b>1,464,578</b>	<b>2,738,468</b>	<b>1,599,206</b>	<b>1,989,648</b>	<b>7,791,900</b>	<b>644,117</b>	<b>420,932</b>	<b>924,599</b>
<b>14</b>	<b>Other revenue</b>	<b>14,595,070</b>	<b>2,868,643</b>	<b>3,966,902</b>	<b>4,492,080</b>	<b>4,364,924</b>	<b>15,692,549</b>	<b>1,536,949</b>	<b>952,701</b>	<b>1,875,274</b>
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>132,963,193</b>	<b>31,484,875</b>	<b>34,573,044</b>	<b>33,246,161</b>	<b>35,575,097</b>	<b>134,879,177</b>	<b>10,549,644</b>	<b>11,414,940</b>	<b>13,610,513</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>19,002,950</b>	<b>4,779,411</b>	<b>4,819,631</b>	<b>5,033,204</b>	<b>5,061,751</b>	<b>19,693,997</b>	<b>1,630,635</b>	<b>1,624,066</b>	<b>1,807,050</b>
211	Wages and salaries	16,101,073	4,049,325	4,084,779	4,293,478	4,326,196	16,753,778	1,383,614	1,378,923	1,563,659
212	Social contributions	2,901,877	730,086	734,852	739,726	735,555	2,940,219	247,021	245,143	243,391
<b>22</b>	<b>Use of goods and services</b>	<b>12,896,151</b>	<b>2,548,240</b>	<b>3,198,011</b>	<b>3,016,762</b>	<b>4,069,367</b>	<b>12,832,380</b>	<b>1,180,848</b>	<b>962,033</b>	<b>1,926,486</b>
<b>24</b>	<b>Interest</b>	<b>11,160,286</b>	<b>3,516,824</b>	<b>2,054,863</b>	<b>3,564,708</b>	<b>1,684,343</b>	<b>10,820,738</b>	<b>482,977</b>	<b>755,355</b>	<b>446,011</b>
<b>25</b>	<b>Subsidies</b>	<b>6,464,783</b>	<b>569,444</b>	<b>3,151,544</b>	<b>802,722</b>	<b>1,639,940</b>	<b>6,163,650</b>	<b>301,535</b>	<b>1,022,771</b>	<b>315,634</b>
<b>26</b>	<b>Grants</b>	<b>22,361,948</b>	<b>5,109,499</b>	<b>5,116,976</b>	<b>5,460,430</b>	<b>6,411,046</b>	<b>22,097,951</b>	<b>1,883,550</b>	<b>1,807,714</b>	<b>2,719,782</b>
<b>27</b>	<b>Social benefits</b>	<b>54,670,353</b>	<b>13,659,156</b>	<b>13,794,238</b>	<b>13,589,797</b>	<b>13,586,413</b>	<b>54,629,604</b>	<b>4,579,764</b>	<b>4,669,364</b>	<b>4,337,285</b>
<b>28</b>	<b>Other expense</b>	<b>6,406,722</b>	<b>1,302,301</b>	<b>2,437,781</b>	<b>1,778,538</b>	<b>3,122,237</b>	<b>8,640,857</b>	<b>490,335</b>	<b>573,637</b>	<b>2,058,265</b>
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-4,287,948</b>	<b>-1,820,047</b>	<b>1,226,525</b>	<b>2,958,662</b>	<b>-1,138,348</b>	<b>1,226,792</b>	<b>1,223,270</b>	<b>-811,341</b>	<b>-1,550,277</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)</b>	<b>4,629,308</b>	<b>733,534</b>	<b>909,041</b>	<b>1,060,477</b>	<b>1,406,781</b>	<b>4,109,833</b>	<b>186,971</b>	<b>286,887</b>	<b>932,923</b>
311	Fixed assets	4,456,133	645,541	876,995	973,062	1,327,385	3,822,983	195,167	278,609	853,609
312	Inventories	9,966	58,468	-6,655	45,014	7,973	104,800	824	1,336	5,813
313	Valuables	366	-6	-67	45	802	774	245	120	437
314	Nonproduced assets	162,843	29,531	38,768	42,356	70,621	181,276	-9,265	6,822	73,064
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-8,917,256</b>	<b>-2,553,581</b>	<b>317,484</b>	<b>1,898,185</b>	<b>-2,545,129</b>	<b>-2,883,041</b>	<b>1,036,299</b>	<b>-1,098,228</b>	<b>-2,483,200</b>
	<b>FINANCING (33-32)</b>	<b>8,917,256</b>	<b>2,553,581</b>	<b>-317,484</b>	<b>-1,898,185</b>	<b>2,545,129</b>	<b>2,883,041</b>	<b>-1,036,299</b>	<b>1,098,228</b>	<b>2,483,200</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>-3,541,687</b>	<b>-702,320</b>	<b>-2,152,543</b>	<b>5,001,814</b>	<b>-5,195,437</b>	<b>-3,048,486</b>	<b>-370,555</b>	<b>-1,841,678</b>	<b>-2,983,203</b>
321	Domestic	-3,747,856	-712,208	-2,347,134	5,001,598	-5,391,426	-3,449,170	-370,555	-2,036,798	-2,984,074
322	Foreign	206,169	9,888	194,591	216	195,989	400,684	0	195,120	869
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>5,375,569</b>	<b>1,851,261</b>	<b>-2,470,027</b>	<b>3,103,629</b>	<b>-2,650,308</b>	<b>-165,445</b>	<b>-1,406,854</b>	<b>-743,450</b>	<b>-500,004</b>
331	Domestic	1,528,564	3,397,534	-2,912,195	3,138,604	-2,112,356	1,511,587	-1,086,817	-598,791	-426,748
332	Foreign	3,847,005	-1,546,273	442,168	-34,975	-537,952	-1,677,032	-320,037	-144,659	-73,256

Source: Ministry of Finance

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

**TABLE 19: CONSOLIDATED CENTRAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL**

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	X 2016	XI 2016	XII 2016
<b>1</b>	<b>REVENUE (A+B)</b>	<b>128,675,245</b>	<b>29,664,828</b>	<b>35,799,569</b>	<b>36,204,823</b>	<b>34,436,749</b>	<b>136,105,969</b>	<b>11,772,914</b>	<b>10,603,599</b>	<b>12,060,236</b>
	<b>A) Budgetary Central Government</b>	<b>103,859,344</b>	<b>23,842,316</b>	<b>29,386,322</b>	<b>29,847,197</b>	<b>27,110,051</b>	<b>110,185,886</b>	<b>9,456,451</b>	<b>8,758,012</b>	<b>8,895,588</b>
	<b>B) Extrabudgetary Users (1+...+8)</b>	<b>24,815,901</b>	<b>5,822,512</b>	<b>6,413,247</b>	<b>6,357,626</b>	<b>7,326,698</b>	<b>25,920,083</b>	<b>2,316,463</b>	<b>1,845,587</b>	<b>3,164,648</b>
	1. Croatian Institute for Health Insurance	19,755,349	4,881,516	5,126,508	5,155,254	5,972,739	21,136,017	1,708,220	1,774,343	2,490,176
	2. Croatian Waters	2,263,942	505,404	575,911	616,915	674,191	2,372,421	233,051	175,031	266,109
	3. Fund for Environmental Protection and Energy Efficiency	1,613,825	229,701	294,096	300,201	374,992	1,198,990	73,880	208,654	92,458
	4. Croatian Roads Ltd.	95,736	21,547	4,116	19,673	111,598	156,934	3,144	12,472	95,982
	5. State Agency for Deposit Insurance and Bank Rehabilitation	1,015,213	173,933	373,920	203,303	161,840	912,996	280,863	-334,805	215,782
	6. Restructuring and Sale Center	71,836	10,411	38,696	62,280	31,338	142,725	17,305	9,892	4,141
<b>2</b>	<b>EXPENSE (A+B)</b>	<b>132,963,193</b>	<b>31,484,875</b>	<b>34,573,044</b>	<b>33,246,161</b>	<b>35,575,097</b>	<b>134,879,177</b>	<b>10,549,644</b>	<b>11,414,940</b>	<b>13,610,513</b>
	<b>A) Budgetary Central Government</b>	<b>110,738,843</b>	<b>26,404,526</b>	<b>28,635,281</b>	<b>27,619,666</b>	<b>28,716,570</b>	<b>111,376,043</b>	<b>8,639,306</b>	<b>9,367,461</b>	<b>10,709,803</b>
	<b>B) Extrabudgetary Users (1+...+8)</b>	<b>22,224,350</b>	<b>5,080,349</b>	<b>5,937,763</b>	<b>5,626,495</b>	<b>6,858,527</b>	<b>23,503,134</b>	<b>1,910,338</b>	<b>2,047,479</b>	<b>2,900,710</b>
	1. Croatian Institute for Health Insurance	17,564,550	4,111,418	4,310,152	4,132,538	4,317,161	16,871,269	1,444,170	1,548,786	1,324,205
	2. Croatian Waters	1,727,012	269,063	520,271	799,285	1,197,523	2,786,142	205,436	247,119	744,968
	3. Fund for Environmental Protection and Energy Efficiency	1,521,542	417,830	441,023	409,816	512,076	1,780,745	170,841	191,719	149,516
	4. Croatian Roads Ltd.	1,226,997	263,909	272,512	263,508	210,659	1,010,588	82,827	53,905	73,927
	5. State Agency for Deposit Insurance and Bank Rehabilitation	104,858	3,184	382,230	7,373	599,988	992,775	3,111	61	596,816
	6. Restructuring and Sale Center	79,391	14,945	11,575	13,975	21,120	61,615	3,953	5,889	11,278
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-4,287,948</b>	<b>-1,820,047</b>	<b>1,226,525</b>	<b>2,958,662</b>	<b>-1,138,348</b>	<b>1,226,792</b>	<b>1,223,270</b>	<b>-811,341</b>	<b>-1,550,277</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS</b>	<b>4,629,308</b>	<b>733,534</b>	<b>909,041</b>	<b>1,060,477</b>	<b>1,406,781</b>	<b>4,109,833</b>	<b>186,971</b>	<b>286,887</b>	<b>932,923</b>
	Acquisition (A+B)	5,276,837	815,364	1,004,856	1,150,588	1,593,094	4,563,902	249,735	331,047	1,012,312
	A) Budgetary Central Government	3,152,044	570,424	636,272	769,126	1,086,371	3,062,193	145,360	168,372	772,639
	B) Extrabudgetary Users	2,124,793	244,940	368,584	381,462	506,723	1,501,709	104,375	162,675	239,673
	Disposals (A+B)	647,529	81,830	95,815	90,111	186,313	454,069	62,764	44,160	79,389
	A) Budgetary Central Government	645,009	79,427	95,261	89,741	185,750	450,179	62,610	43,886	79,254
	B) Extrabudgetary Users	2,520	2,403	554	370	563	3,890	154	274	135
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-8,917,256</b>	<b>-2,553,581</b>	<b>317,484</b>	<b>1,898,185</b>	<b>-2,545,129</b>	<b>-2,883,041</b>	<b>1,036,299</b>	<b>-1,098,228</b>	<b>-2,483,200</b>
	<b>FINANCING (33-32)</b>	<b>8,917,256</b>	<b>2,553,581</b>	<b>-317,484</b>	<b>-1,898,185</b>	<b>2,545,129</b>	<b>2,883,041</b>	<b>-1,036,299</b>	<b>1,098,228</b>	<b>2,483,200</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>-3,541,687</b>	<b>-702,320</b>	<b>-2,152,543</b>	<b>5,001,814</b>	<b>-5,195,437</b>	<b>-3,048,486</b>	<b>-370,555</b>	<b>-1,841,678</b>	<b>-2,983,204</b>
<b>321</b>	<b>Domestic (A+B)</b>	<b>-3,747,856</b>	<b>-712,208</b>	<b>-2,347,134</b>	<b>5,001,598</b>	<b>-5,391,426</b>	<b>-3,449,170</b>	<b>-370,555</b>	<b>-2,036,798</b>	<b>-2,984,073</b>
	A) Budgetary Central Government	-3,764,462	-706,818	-1,779,778	4,214,411	-5,074,453	-3,346,638	-297,302	-1,496,722	-3,280,429
	B) Extrabudgetary Users	16,606	-5,390	-567,356	787,187	-316,973	-102,532	-73,253	-540,076	296,356
<b>322</b>	<b>Foreign (A+B)</b>	<b>206,169</b>	<b>9,888</b>	<b>194,591</b>	<b>216</b>	<b>195,989</b>	<b>400,684</b>	<b>0</b>	<b>195,120</b>	<b>869</b>
	A) Budgetary Central Government	206,169	9,888	194,591	216	195,989	400,684	0	195,120	869
	B) Extrabudgetary Users	0	0	0	0	0	0	0	0	0
<b>323</b>	<b>Monetary gold and SDRs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>33</b>	<b>NET INCURANCE OF LIABILITIES (331+332)</b>	<b>5,375,569</b>	<b>1,851,261</b>	<b>-2,470,027</b>	<b>3,103,629</b>	<b>-2,650,308</b>	<b>-165,445</b>	<b>-1,406,854</b>	<b>-743,450</b>	<b>-500,004</b>
<b>331</b>	<b>Domestic (A+B)</b>	<b>1,528,564</b>	<b>3,397,534</b>	<b>-2,912,195</b>	<b>3,138,604</b>	<b>-2,112,356</b>	<b>1,511,587</b>	<b>-1,086,817</b>	<b>-598,791</b>	<b>-426,748</b>
	A) Budgetary Central Government	1,797,283	3,679,767	-2,524,179	2,914,647	-2,064,867	2,005,368	-803,065	-580,753	-681,049
	B) Extrabudgetary Users	-268,719	-282,233	-388,016	223,957	-47,489	-493,781	-283,752	-18,038	254,301
<b>332</b>	<b>Foreign (A+B)</b>	<b>3,847,005</b>	<b>-1,546,273</b>	<b>442,168</b>	<b>-34,975</b>	<b>-537,952</b>	<b>-1,677,032</b>	<b>-320,037</b>	<b>-144,659</b>	<b>-73,256</b>
	A) Budgetary Central Government	3,826,540	-1,537,419	498,655	-25,928	-449,714	-1,514,406	-305,747	-100,210	-43,757
	B) Extrabudgetary Users	20,465	-8,854	-56,487	-9,047	-88,238	-162,626	-14,290	-44,449	-29,499

Source: Ministry of Finance

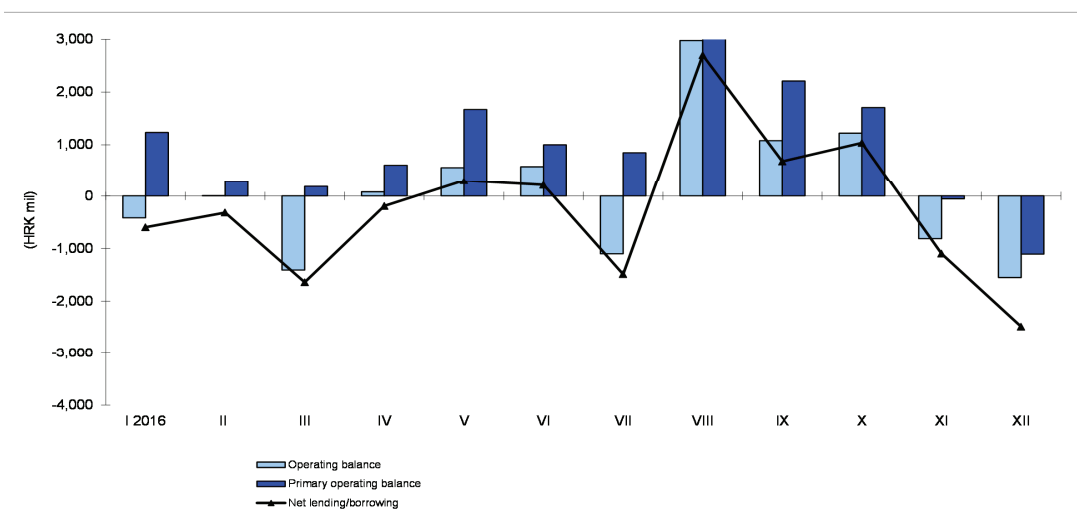
From January 2015 Croatian Institute for Health Insurance is excluded from state treasury and state budget and its data are part of extrabudgetary users data. State budget includes transfers to Croatian Institute for Health Insurance

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.



**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
I-XII 2015	128,675,245	132,963,193	-4,287,948	11,160,286	6,872,338
I 2016	10,027,028	10,443,171	-416,143	1,652,402	1,236,259
II	9,907,341	9,903,726	3,615	275,600	279,215
III	9,730,459	11,137,978	-1,407,519	1,588,822	181,303
IV	11,181,574	11,103,479	78,095	532,297	610,392
V	12,103,970	11,538,253	565,717	1,105,004	1,670,721
VI	12,514,025	11,931,312	582,713	417,562	1,000,275
VII	11,045,513	12,145,481	-1,099,968	1,948,888	848,920
VIII	12,808,917	9,829,976	2,978,941	486,170	3,465,111
IX	12,350,393	11,270,704	1,079,689	1,129,650	2,209,339
X	11,772,914	10,549,644	1,223,270	482,977	1,706,247
XI	10,603,599	11,414,940	-811,341	755,355	-55,986
XII	12,060,236	13,610,513	-1,550,277	446,011	-1,104,266
I-XII 2016	136,105,969	134,879,177	1,226,792	10,820,738	12,047,530

**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)
I-XII 2015	-4,287,948	4,629,308	-8,917,256	8,917,256	-3,541,687	5,375,569
I 2016	-416,143	180,181	-596,324	596,324	26,276	622,600
II	3,615	320,468	-316,853	316,853	-275,461	41,392
III	-1,407,519	232,885	-1,640,404	1,640,404	-453,135	1,187,269
IV	78,095	269,902	-191,807	191,807	-1,514,503	-1,322,696
V	565,717	268,317	297,400	-297,400	-362,439	-659,839
VI	582,713	370,822	211,891	-211,891	-275,601	-487,492
VII	-1,099,968	387,088	-1,487,056	1,487,056	1,826,599	3,313,655
VIII	2,978,941	278,528	2,700,413	-2,700,413	4,454,817	1,754,404
IX	1,079,689	394,861	684,828	-684,828	-1,279,602	-1,964,430
X	1,223,270	186,971	1,036,299	-1,036,299	-370,555	-1,406,854
XI	-811,341	286,887	-1,098,228	1,098,228	-1,841,678	-743,450
XII	-1,550,277	932,923	-2,483,200	2,483,200	-2,983,204	-500,004
I-XII 2016	1,226,792	4,109,833	-2,883,041	2,883,041	-3,048,486	-165,445

\* Deficit/surplus according to the GFS 2001 methodology  
 Source: Ministry of Finance

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

TABLE 20C: LOCAL GOVERNMENT TRANSACTIONS (ALL UNITS)

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>38,741,000</b>	<b>9,365,864</b>	<b>10,168,374</b>	<b>9,776,950</b>	<b>10,928,856</b>	<b>40,240,044</b>
<b>11</b>	<b>Taxes (111+113+114+115+116)</b>	<b>14,531,180</b>	<b>3,736,270</b>	<b>4,097,505</b>	<b>3,479,131</b>	<b>4,019,334</b>	<b>15,332,240</b>
111	Taxes of income, profits and capital gains	9,846,781	2,787,109	2,912,169	2,173,701	2,733,774	10,606,753
113	Taxes on property	3,059,077	665,784	814,433	854,495	824,735	3,159,447
114	Taxes on goods and services (1141+1142+1144+1145+1146)	1,614,486	280,971	368,061	448,417	457,641	1,555,090
1141	General taxes on goods and services (11411+11412)	158,272	23,774	29,547	70,599	43,646	167,566
11411	Value-added taxes	0	0	0	0	0	0
11412	Sales taxes	158,272	23,774	29,547	70,599	43,646	167,566
1142	Excises	0	0	0	0	0	0
115	Taxes on international trade and transactions	0	0	0	0	0	0
116	Other taxes	10,836	2,406	2,842	2,518	3,184	10,950
<b>12</b>	<b>Social contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>13</b>	<b>Grants (131+132+133)</b>	<b>17,532,656</b>	<b>4,162,330</b>	<b>4,394,876</b>	<b>4,603,780</b>	<b>5,369,386</b>	<b>18,530,372</b>
131	From foreign governments	8,969	2,381	3,101	2,742	-2,006	6,218
132	From international organizations	109,708	41,079	27,003	36,947	66,368	171,397
133	From other general government units	17,413,979	4,118,870	4,364,772	4,564,091	5,305,024	18,352,757
<b>14</b>	<b>Other revenue (141+142+143+144+145)</b>	<b>6,677,164</b>	<b>1,467,264</b>	<b>1,675,993</b>	<b>1,694,039</b>	<b>1,540,136</b>	<b>6,377,432</b>
141	Property income	1,657,685	339,223	396,087	436,496	389,980	1,561,786
142	Sales of goods and services	3,976,642	924,740	1,042,387	1,008,019	828,833	3,803,979
143	Fines, penalties, and forfeits	35,278	9,088	12,154	10,413	11,615	43,270
144	Voluntary transfers other than grants	201,953	29,213	37,172	64,274	77,281	207,940
145	Miscellaneous and unidentified revenue	805,606	165,000	188,193	174,837	232,427	760,457
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>34,923,124</b>	<b>7,982,578</b>	<b>8,846,218</b>	<b>8,695,642</b>	<b>10,600,290</b>	<b>36,124,728</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>17,418,898</b>	<b>4,432,416</b>	<b>4,451,465</b>	<b>4,615,903</b>	<b>4,763,240</b>	<b>18,263,024</b>
211	Wages and salaries	14,904,481	3,787,205	3,827,820	3,943,671	4,106,375	15,665,071
212	Social contributions	2,514,417	645,211	623,645	672,232	656,865	2,597,953
<b>22</b>	<b>Use of goods and services</b>	<b>11,694,377</b>	<b>2,487,551</b>	<b>2,880,722</b>	<b>2,746,530</b>	<b>3,969,195</b>	<b>12,083,998</b>
<b>24</b>	<b>Interest</b>	<b>194,615</b>	<b>49,573</b>	<b>36,689</b>	<b>48,474</b>	<b>39,335</b>	<b>174,071</b>
<b>25</b>	<b>Subsidies</b>	<b>1,036,380</b>	<b>219,750</b>	<b>259,068</b>	<b>252,782</b>	<b>331,619</b>	<b>1,063,219</b>
<b>26</b>	<b>Grants</b>	<b>301,756</b>	<b>58,308</b>	<b>59,453</b>	<b>89,660</b>	<b>125,012</b>	<b>332,433</b>
<b>27</b>	<b>Social benefits</b>	<b>1,317,827</b>	<b>253,112</b>	<b>328,624</b>	<b>206,566</b>	<b>477,612</b>	<b>1,265,914</b>
<b>28</b>	<b>Other expense</b>	<b>2,959,271</b>	<b>481,868</b>	<b>830,197</b>	<b>735,727</b>	<b>894,277</b>	<b>2,942,069</b>
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>3,817,876</b>	<b>1,383,286</b>	<b>1,322,156</b>	<b>1,081,308</b>	<b>328,566</b>	<b>4,115,316</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)</b>	<b>3,220,165</b>	<b>420,159</b>	<b>719,734</b>	<b>975,252</b>	<b>1,860,728</b>	<b>3,975,873</b>
311	Fixed assets (311,1-311,2)	3,234,340	429,291	743,222	963,054	1,858,101	3,993,668
311,1	acquisitions: fixed assets	3,460,127	501,632	788,713	1,010,183	1,919,849	4,220,377
311,2	disposals: fixed assets	225,787	72,341	45,491	47,129	61,748	226,709
312	Inventories	0	0	0	0	0	0
313	Valuables (313,1-313,2)	1,428	97	113	263	483	956
313,1	acquisitions: valuables	1,428	97	113	263	483	956
313,2	disposals: valuables	0	0	0	0	0	0
314	Nonproduced assets (314,1-314,2)	-15,603	-9,229	-23,601	11,935	2,144	-18,751
314,1	acquisitions: nonproduced assets	332,339	51,768	57,032	78,263	164,941	352,004
314,2	disposals: nonproduced assets	347,942	60,997	80,633	66,328	162,797	370,755
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>597,711</b>	<b>963,127</b>	<b>602,422</b>	<b>106,056</b>	<b>-1,532,162</b>	<b>139,443</b>
	<b>FINANCING (33-32)</b>	<b>-897,711</b>	<b>-963,127</b>	<b>-602,422</b>	<b>-106,056</b>	<b>1,532,162</b>	<b>-139,443</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>423,082</b>	<b>712,034</b>	<b>507,221</b>	<b>61,633</b>	<b>-1,068,948</b>	<b>211,940</b>
321	Domestic	423,082	712,034	507,221	61,633	-1,068,948	211,940
322	Foreign	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>-174,629</b>	<b>-251,093</b>	<b>-95,201</b>	<b>-44,423</b>	<b>463,214</b>	<b>72,497</b>
331	Domestic	-174,629	-251,093	-95,201	-44,423	463,214	72,497
332	Foreign	0	0	0	0	0	0

Source: Ministry of Finance

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.

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

**TABLE 21C: CONSOLIDATED GENERAL GOVERNMENT BY ECONOMIC CATEGORY**

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>150,088,571</b>	<b>34,931,762</b>	<b>41,608,562</b>	<b>41,433,363</b>	<b>40,082,888</b>	<b>158,056,575</b>
<b>11</b>	<b>Taxes (111+113+114+115+116)</b>	<b>82,811,949</b>	<b>19,285,176</b>	<b>22,990,952</b>	<b>23,222,559</b>	<b>21,792,085</b>	<b>87,290,772</b>
111	Taxes of income, profits and capital gains	18,158,979	5,100,092	6,034,059	4,048,396	4,844,182	20,026,729
113	Taxes on property	3,231,445	706,552	862,047	898,453	876,535	3,343,587
114	Taxes on goods and services (1141+1142+1144+1145+1146)	60,705,164	13,304,212	15,922,468	18,085,261	15,909,148	63,221,089
1141	General taxes on goods and services (11411+11412)	43,905,163	9,659,881	10,948,495	13,417,528	11,554,090	45,579,994
11411	Value-added taxes	43,577,753	9,587,931	10,869,387	13,301,859	11,459,290	45,218,467
11412	Sales taxes	327,410	71,950	79,108	115,669	94,800	361,527
1142	Excises	13,923,204	3,063,862	4,279,853	3,948,088	3,460,532	14,752,335
115	Taxes on international trade and transactions	419,113	104,228	97,577	110,132	92,939	404,876
116	Other taxes	297,248	70,092	74,801	80,317	69,281	294,491
<b>12</b>	<b>Social contributions</b>	<b>40,974,672</b>	<b>9,782,701</b>	<b>10,200,752</b>	<b>10,370,109</b>	<b>10,309,426</b>	<b>40,662,988</b>
<b>13</b>	<b>Grants</b>	<b>5,029,833</b>	<b>1,527,978</b>	<b>2,773,963</b>	<b>1,654,587</b>	<b>2,076,326</b>	<b>8,032,854</b>
<b>14</b>	<b>Other revenue</b>	<b>21,272,117</b>	<b>4,335,907</b>	<b>5,642,895</b>	<b>6,186,108</b>	<b>5,905,051</b>	<b>22,069,961</b>
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>150,558,643</b>	<b>35,368,523</b>	<b>39,059,881</b>	<b>37,393,393</b>	<b>40,892,670</b>	<b>152,714,467</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>36,421,848</b>	<b>9,211,827</b>	<b>9,271,096</b>	<b>9,649,107</b>	<b>9,824,991</b>	<b>37,957,021</b>
211	Wages and salaries	31,005,554	7,836,530	7,912,599	8,237,149	8,432,571	32,418,849
212	Social contributions	5,416,294	1,375,297	1,358,497	1,411,958	1,392,420	5,538,172
<b>22</b>	<b>Use of goods and services</b>	<b>24,590,528</b>	<b>5,035,791</b>	<b>6,078,733</b>	<b>5,763,292</b>	<b>8,038,562</b>	<b>24,916,378</b>
<b>24</b>	<b>Interest</b>	<b>11,354,784</b>	<b>3,566,397</b>	<b>2,091,552</b>	<b>3,613,171</b>	<b>1,723,669</b>	<b>10,994,789</b>
<b>25</b>	<b>Subsidies</b>	<b>7,501,163</b>	<b>789,194</b>	<b>3,410,612</b>	<b>1,055,504</b>	<b>1,971,559</b>	<b>7,226,869</b>
<b>26</b>	<b>Grants</b>	<b>5,336,147</b>	<b>1,068,877</b>	<b>817,048</b>	<b>1,001,691</b>	<b>1,253,350</b>	<b>4,140,966</b>
<b>27</b>	<b>Social benefits</b>	<b>55,988,180</b>	<b>13,912,268</b>	<b>14,122,862</b>	<b>13,796,363</b>	<b>14,064,025</b>	<b>55,895,518</b>
<b>28</b>	<b>Other expense</b>	<b>9,365,993</b>	<b>1,784,169</b>	<b>3,267,978</b>	<b>2,514,265</b>	<b>4,016,514</b>	<b>11,582,926</b>
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-470,072</b>	<b>-436,761</b>	<b>2,548,681</b>	<b>4,039,970</b>	<b>-809,782</b>	<b>5,342,108</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)</b>	<b>7,849,473</b>	<b>1,153,693</b>	<b>1,628,775</b>	<b>2,035,729</b>	<b>3,267,509</b>	<b>8,085,706</b>
311	Fixed assets	7,690,473	1,074,832	1,620,217	1,936,116	3,185,486	7,816,651
312	Inventories	9,966	58,468	-6,655	45,014	7,973	104,800
313	Valuables	1,794	91	46	308	1,285	1,730
314	Nonproduced assets	147,240	20,302	15,167	54,291	72,765	162,525
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-8,319,545</b>	<b>-1,590,454</b>	<b>919,906</b>	<b>2,004,241</b>	<b>-4,077,291</b>	<b>-2,743,598</b>
	<b>FINANCING (33-32)</b>	<b>8,319,545</b>	<b>1,590,454</b>	<b>-919,906</b>	<b>-2,004,241</b>	<b>4,077,291</b>	<b>2,743,598</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>-3,138,858</b>	<b>10,199</b>	<b>-1,644,977</b>	<b>5,057,687</b>	<b>-6,273,188</b>	<b>-2,850,279</b>
321	Domestic	-3,345,027	311	-1,839,568	5,057,471	-6,469,177	-3,250,963
322	Foreign	206,169	9,888	194,591	216	195,989	400,684
323	Monetary gold and SDRs	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>5,180,687</b>	<b>1,600,653</b>	<b>-2,564,883</b>	<b>3,053,446</b>	<b>-2,195,897</b>	<b>-106,681</b>
331	Domestic	1,333,682	3,146,926	-3,007,051	3,088,421	-1,657,945	1,570,351
332	Foreign	3,847,005	-1,546,273	442,168	-34,975	-537,952	-1,677,032

Source: Ministry of Finance

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.

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

TABLE 22C: CONSOLIDATED GENERAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016
<b>1</b>	<b>REVENUE (A+B+C)</b>	<b>150,088,571</b>	<b>34,931,762</b>	<b>41,608,562</b>	<b>41,433,363</b>	<b>40,082,888</b>	<b>158,056,575</b>
	<b>A) Budgetary Central Government</b>	<b>103,859,227</b>	<b>23,827,561</b>	<b>29,366,772</b>	<b>29,827,731</b>	<b>27,083,768</b>	<b>110,105,832</b>
	<b>B) Extrabudgetary Users and Social Security Funds (1+...+6)</b>	<b>24,794,161</b>	<b>5,821,124</b>	<b>6,408,787</b>	<b>6,352,696</b>	<b>7,304,535</b>	<b>25,887,142</b>
	1. Croatian Institute for Health Insurance	19,755,349	4,881,516	5,126,508	5,155,254	5,972,739	21,136,017
	2. Croatian Waters	2,260,480	504,016	573,972	613,993	661,745	2,353,726
	3. Fund for Environmental Protection and Energy Efficiency	1,595,547	229,701	291,575	298,193	365,275	1,184,744
	4. Croatian Roads Ltd.	95,736	21,547	4,116	19,673	111,598	156,934
	5. State Agency for Deposit Insurance and Bank Rehabilitation	1,015,213	173,933	373,920	203,303	161,840	912,996
	6. Restructuring and Sale Center	71,836	10,411	38,696	62,280	31,338	142,725
	<b>C) Budget of 576 Local Government Units and County Road Administrations</b>	<b>21,435,183</b>	<b>5,283,077</b>	<b>5,833,003</b>	<b>5,252,936</b>	<b>5,694,585</b>	<b>22,063,601</b>
<b>2</b>	<b>EXPENSE (A+B+C)</b>	<b>150,558,643</b>	<b>35,368,523</b>	<b>39,059,881</b>	<b>37,393,393</b>	<b>40,892,670</b>	<b>152,714,467</b>
	<b>A) Budgetary Central Government</b>	<b>100,084,388</b>	<b>23,969,128</b>	<b>25,984,723</b>	<b>24,703,418</b>	<b>25,523,752</b>	<b>100,181,021</b>
	<b>B) Extrabudgetary Users and Social Security Funds (1+...+6)</b>	<b>15,572,988</b>	<b>3,432,960</b>	<b>4,252,950</b>	<b>4,018,729</b>	<b>4,817,074</b>	<b>16,521,713</b>
	1. Croatian Institute for Health Insurance	11,312,942	2,538,955	2,682,844	2,570,820	2,402,743	10,195,362
	2. Croatian Waters	1,688,157	267,764	514,021	795,841	1,175,483	1,275,109
	3. Fund for Environmental Protection and Energy Efficiency	1,195,850	345,636	394,335	371,645	414,050	1,525,666
	4. Croatian Roads Ltd.	1,191,790	262,476	267,945	259,075	203,690	993,186
	5. State Agency for Deposit Insurance and Bank Rehabilitation	104,858	3,184	382,230	7,373	599,988	992,775
	6. Restructuring and Sale Center	79,391	14,945	11,575	13,975	21,120	61,615
	<b>C) Budget of 576 Local Government Units and County Road Administrations</b>	<b>34,901,267</b>	<b>7,966,435</b>	<b>8,822,208</b>	<b>8,671,246</b>	<b>10,551,844</b>	<b>36,011,733</b>
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-470,072</b>	<b>-436,761</b>	<b>2,548,681</b>	<b>4,039,970</b>	<b>-809,782</b>	<b>5,342,108</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS</b>	<b>7,849,473</b>	<b>1,153,693</b>	<b>1,628,775</b>	<b>2,035,729</b>	<b>3,267,509</b>	<b>8,085,706</b>
	<b>Acquisition (A+B+C)</b>	<b>9,070,731</b>	<b>1,368,861</b>	<b>1,850,714</b>	<b>2,239,297</b>	<b>3,678,367</b>	<b>9,137,239</b>
	A) Budgetary Central Government	3,152,044	570,424	636,272	769,126	1,086,371	3,062,193
	B) Extrabudgetary Users and Social Security Funds	2,124,793	244,940	368,584	381,462	506,723	1,501,709
	C) Budget of 576 Local Government Units and County Road Administrations	3,793,894	553,497	845,858	1,088,709	2,085,273	4,573,337
	<b>Disposals (A+B+C)</b>	<b>1,221,258</b>	<b>215,168</b>	<b>221,939</b>	<b>203,568</b>	<b>410,858</b>	<b>1,051,533</b>
	A) Budgetary Central Government	645,009	79,427	95,261	89,741	185,750	450,179
	B) Extrabudgetary Users and Social Security Funds	2,520	2,403	554	370	563	3,890
	C) Budget of 576 Local Government Units and County Road Administrations	573,729	133,338	126,124	113,457	224,545	597,464
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-8,319,545</b>	<b>-1,590,454</b>	<b>919,906</b>	<b>2,004,241</b>	<b>-4,077,291</b>	<b>-2,743,598</b>
	<b>FINANCING (33-32)</b>	<b>8,319,545</b>	<b>1,590,454</b>	<b>-919,906</b>	<b>-2,004,241</b>	<b>4,077,291</b>	<b>2,743,598</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>-3,138,858</b>	<b>10,199</b>	<b>-1,644,977</b>	<b>5,057,687</b>	<b>-6,273,188</b>	<b>-2,850,279</b>
<b>321</b>	<b>Domestic (A+B+C)</b>	<b>-3,345,027</b>	<b>311</b>	<b>-1,839,568</b>	<b>5,057,471</b>	<b>-6,469,177</b>	<b>-3,250,963</b>
	A) Budgetary Central Government	-3,784,739	-706,383	-1,779,435	4,208,651	-5,083,256	-3,360,423
	B) Extrabudgetary Users and Social Security Funds	16,630	-5,340	-567,354	787,187	-316,973	-102,480
	C) Budget of 576 Local Government Units and County Road Administrations	423,082	712,034	507,221	61,633	-1,068,948	211,940
<b>322</b>	<b>Foreign (A+B+C)</b>	<b>206,169</b>	<b>9,888</b>	<b>194,591</b>	<b>216</b>	<b>195,989</b>	<b>400,684</b>
	A) Budgetary Central Government	206,169	9,888	194,591	216	195,989	400,684
	B) Extrabudgetary Users and Social Security Funds	0	0	0	0	0	0
	C) Budget of 576 Local Government Units and County Road Administrations	0	0	0	0	0	0
<b>323</b>	<b>Monetary gold and SDRs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>5,180,687</b>	<b>1,600,653</b>	<b>-2,564,883</b>	<b>3,053,446</b>	<b>-2,195,897</b>	<b>-106,681</b>
<b>331</b>	<b>Domestic (A+B+C)</b>	<b>1,333,682</b>	<b>3,146,926</b>	<b>-3,007,051</b>	<b>3,088,421</b>	<b>-1,657,945</b>	<b>1,570,351</b>
	A) Budgetary Central Government	1,806,035	3,679,767	-2,524,179	2,914,647	-2,064,867	2,005,368
	B) Extrabudgetary Users and Social Security Funds	-277,471	-282,233	-388,016	223,957	-47,489	-493,781
	C) Budget of 576 Local Government Units and County Road Administrations	-194,882	-250,608	-94,856	-50,183	454,411	58,764
<b>332</b>	<b>Foreign (A+B+C)</b>	<b>3,847,005</b>	<b>-1,546,273</b>	<b>442,168</b>	<b>-34,975</b>	<b>-577,952</b>	<b>-1,677,032</b>
	A) Budgetary Central Government	3,826,540	-1,537,419	498,655	-25,928	-449,714	-1,514,406
	B) Extrabudgetary Users and Social Security Funds	20,465	-8,854	-56,487	-9,047	-88,238	-162,626
	C) Budget of 576 Local Government Units and County Road Administrations	0	0	0	0	0	0

Source: Ministry of Finance

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 period.

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

**TABLE 24A: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT**

**DOMESTIC DEBT STOCK IN 000 (31 OCTOBER 2016)**

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,496,276	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	7,496,276	2020	6.50%
Bonds - Series 15 D-17	HRK	4,000,000	4,000,000	2017	6.25%
Bonds - Series 17 D-22	EUR	1,000,000	7,496,276	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	10,494,786	2024	5.75%
Bonds - Series 20 D-25	HRK	6,000,000	6,000,000	2025	4.50%
Bonds - Series 21 D-26	HRK	10,000,000	10,000,000	2026	4.25%
Bonds - Series 22 D-21	HRK	6,000,000	6,000,000	2021	2.75%
Long term loan (EUR)	EUR	1,836,885	13,769,794		
Long term loan (HRK)	HRK	5,604,599	5,604,599		
Long term loan (USD)	USD	115,366	792,830		
<b>Medium and long term debt</b>			<b>95,650,837</b>		
Treasury Bills	HRK	16,995,000	16,995,000		
Treasury Bills indexed to foreign currency	EUR	94,550	708,773		
Treasury Bills FX	EUR	1,500,000	11,244,414		
Other short-term debt	EUR	300,000	2,248,883		
<b>Short-term debt</b>			<b>31,197,070</b>		
<b>Total debt</b>			<b>126,847,907</b>		

Source: Ministry of Finance

**TABLE 24B: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT**

**DOMESTIC DEBT STOCK IN 000 (30 NOVEMBER 2016)**

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,530,671	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	7,530,671	2020	6.50%
Bonds - Series 15 D-17	HRK	4,000,000	4,000,000	2017	6.25%
Bonds - Series 17 D-22	EUR	1,000,000	7,530,671	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	10,542,939	2024	5.75%
Bonds - Series 20 D-25	HRK	6,000,000	6,000,000	2025	4.50%
Bonds - Series 21 D-26	HRK	10,000,000	10,000,000	2026	4.25%
Bonds - Series 22 D-21	HRK	6,000,000	6,000,000	2021	2.75%
Long term loan (EUR)	EUR	1,823,866	13,734,934		
Long term loan (HRK)	HRK	5,604,599	5,604,599		
Long term loan (USD)	USD	42,266	300,137		
<b>Srednjoročni i dugoročni dug</b>			<b>95,274,622</b>		
Trezorski zapisi	HRK	17,005,000	17,005,000		
Trezorski zapisi VK	EUR	96,000	722,944		
Trezorski zapisi FX	EUR	1,500,000	11,296,007		
Other short-term debt		300,000	2,259,201		
<b>Kratkoročni dug</b>			<b>31,283,152</b>		
<b>Ukupni dug</b>			<b>126,557,774</b>		

Source: Ministry of Finance

**TABLE 24C: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT**

**DOMESTIC DEBT STOCK IN 000 (31 DECEMBER 2016)**

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,557,787	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	7,557,787	2020	6.50%
Bonds - Series 15 D-17	HRK	4,000,000	4,000,000	2017	6.25%
Bonds - Series 17 D-22	EUR	1,000,000	7,557,787	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	10,580,902	2024	5.75%
Bonds - Series 20 D-25	HRK	6,000,000	6,000,000	2025	4.50%
Bonds - Series 21 D-26	HRK	10,000,000	10,000,000	2026	4.25%
Bonds - Series 22 D-21	HRK	6,000,000	6,000,000	2021	2.75%
Long term loan (EUR)	EUR	2,044,519	15,452,039		
Long term loan (HRK)	HRK	5,709,488	5,709,488		
Long term loan (USD)	USD	42,266	302,989		
<b>Medium and long term debt</b>			<b>97,218,779</b>		
Treasury Bills	HRK	16,807,000	16,807,000		
Treasury Bills indexed to foreign currency	EUR	104,600	790,545		
Treasury Bills FX	EUR	1,500,000	11,336,681		
Other short-term debt	EUR	0	0		
<b>Short-term debt</b>			<b>28,934,225</b>		
<b>Total debt</b>			<b>126,153,004</b>		

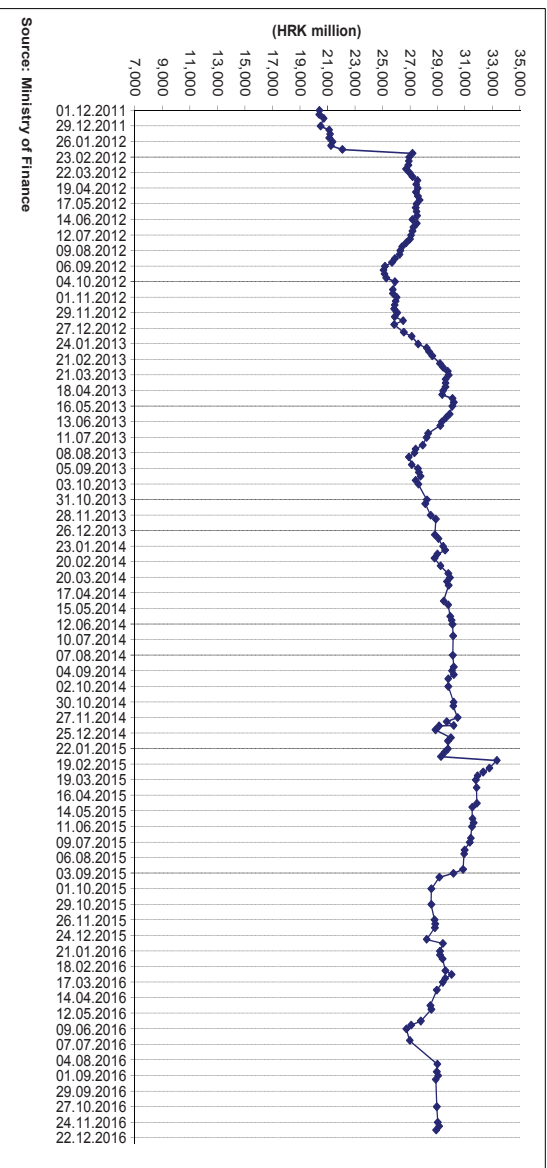
Source: Ministry of Finance

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

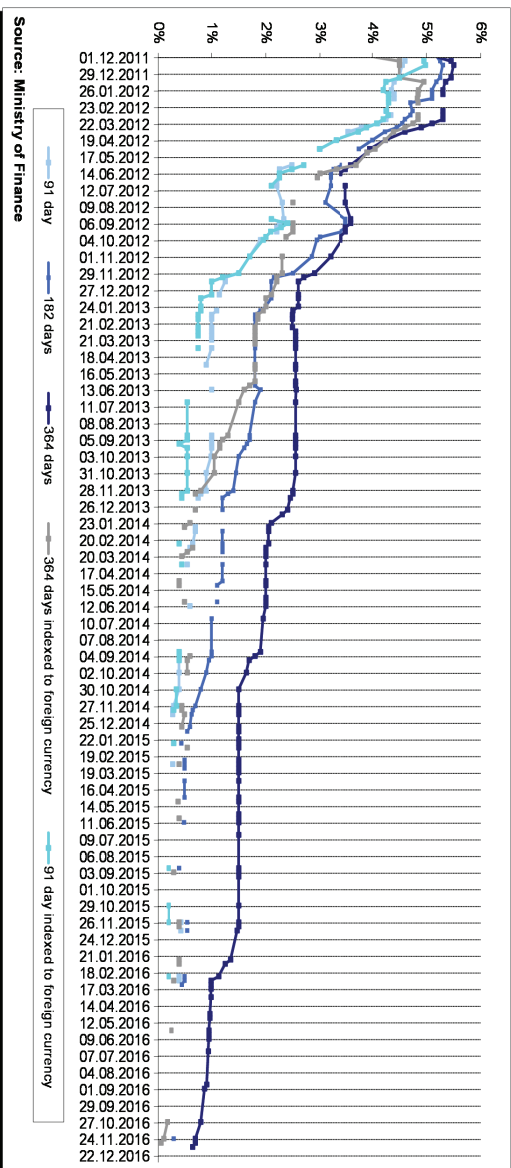
(000 HRK)	91 day				182 days				364 days				91 day				364 days			
	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / 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 (%)
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%
05.01.2016									1,580,000	2,130,000	98.582 / 1.44%	98.586 / 1.46%								
26.01.2016									668,000	1,641,000	98.648 / 1.37%	98.672 / 1.35%					2,000	2,000	99.653 / 0.35%	99.603 / 0.40%
02.02.2016									626,000	2,012,000	98.751 / 1.27%	98.773 / 1.25%								
23.02.2016	10,000	10,000	99.900 / 0.40%	99.900 / 0.40%	5,000	5,000	99.752 / 0.50%	99.752 / 0.50%	1,273,000	2,118,000	98.896 / 1.12%	98.890 / 1.13%	11,000	12,500	99.959 / 0.16%	99.950 / 0.20%	3,000	4,000	99.612 / 0.39%	99.703 / 0.30%
01.03.2016	5,000	5,000	99.901 / 0.40%	99.901 / 0.40%	20,000	20,000	99.752 / 0.50%	99.752 / 0.50%	1,500,000	2,100,000	99.017 / 1.00%	99.022 / 0.99%								
08.03.2016					1,000	6,000	99.715 / 0.57%	99.776 / 0.45%	778,000	778,000	99.096 / 0.91%	99.027 / 0.99%								
15.03.2016									352,000	402,000	99.054 / 0.96%	99.027 / 0.99%								
29.03.2016									581,000	581,000	99.044 / 0.97%	99.022 / 0.99%								
28.04.2016									672,000	672,000	99.166 / 0.84%	99.046 / 0.97%								
03.05.2016									575,000	575,000	99.076 / 0.94%	99.046 / 0.97%								
24.05.2016									320,000	320,000	99.115 / 0.90%	99.061 / 0.95%					16,000	21,000	99.737 / 0.26%	99.753 / 0.25%
31.05.2016									683,000	693,000	99.092 / 0.92%	99.061 / 0.95%								
07.06.2016									402,000	402,000	99.084 / 0.93%	99.061 / 0.95%								
28.06.2016									562,000	622,000	99.101 / 0.91%	99.075 / 0.94%								
23.08.2016									1,151,000	1,551,000	99.127 / 0.88%	99.101 / 0.91%								
30.08.2016									406,000	931,000	99.167 / 0.84%	99.135 / 0.87%					20,100	22,100	99.762 / 0.24%	99.760 / 0.24%
25.10.2016									1,200,000	2,492,000	99.216 / 0.79%	99.209 / 0.80%					29,000	47,700	99.818 / 0.18%	99.830 / 0.17%
22.11.2016					10,000	10,000	99.853 / 0.30%	99.853 / 0.30%	1,700,000	2,562,000	99.343 / 0.66%	99.311 / 0.70%					3,000	11,000	99.864 / 0.14%	99.903 / 0.10%
29.11.2016									700,000	1,268,000	99.339 / 0.67%	99.311 / 0.70%					31,500	43,000	99.937 / 0.06%	99.950 / 0.05%
06.12.2016									1,068,000	1,398,000	99.353 / 0.65%	99.360 / 0.65%								

Source: Ministry of Finance



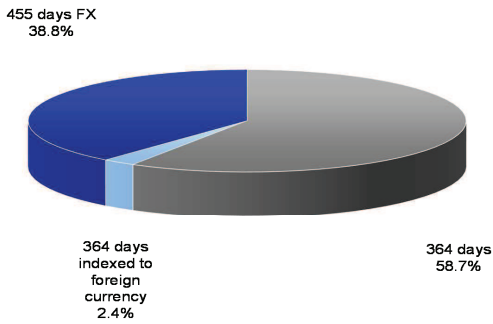


T-Bills' outstanding debt



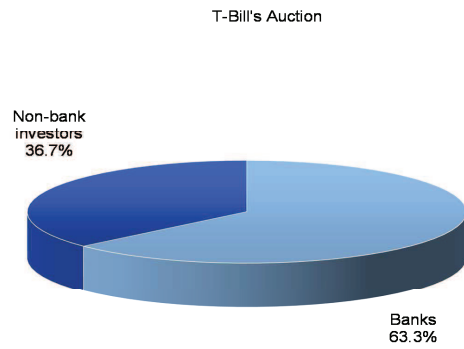
Annual yield on T-Bills

Structure of outstanding T-Bill's on  
31 October 2016



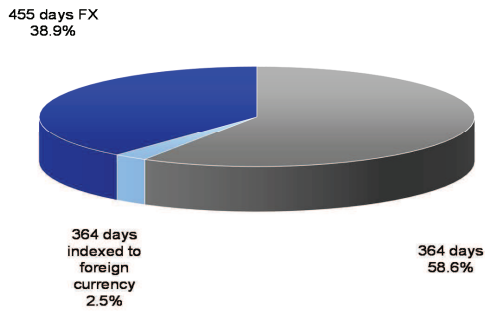
Source: Ministry of Finance

Structure of bids accepted according to buyers,  
October 2016



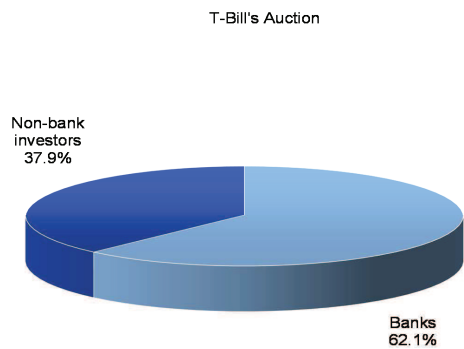
Source: Ministry of Finance

Structure of outstanding T-Bill's on  
30 November 2016



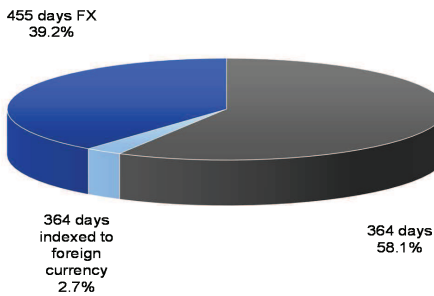
Source: Ministry of Finance

Structure of bids accepted according to buyers,  
November 2016



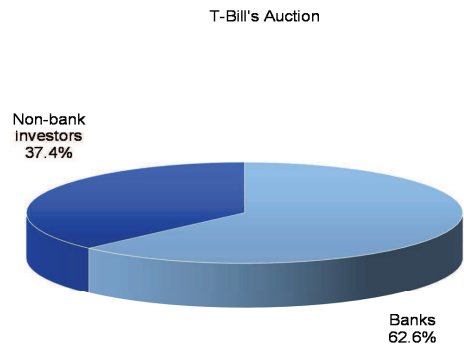
Source: Ministry of Finance

Structure of outstanding T-Bill's on  
31 December 2016



Source: Ministry of Finance

Structure of bids accepted according to buyers,  
December 2016



Source: Ministry of Finance

## NOTES ON METHODOLOGY

### General note for the tables from 2 to 21:

The data are on the cash basis.

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

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

### 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 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 decentralized functions is 12 percent. The City of Zagreb receives 70.5 percent of personal income tax increased by share for decentralized 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

#### **Table 20C, 21C and 22C**

In the data on the GFS 2001 methodology, starting from January 2016 onwards, the methodology for reporting wages and certain compensations of employees in primary and secondary education which are, based on legal provisions, paid from the state budget, has been changed compared to earlier periods. The institutions of primary and secondary education are budgetary users of local and regional self-government units. Therefore, in order to consistently implement the statistical coverage of each sub-sector of general government, the mentioned expenses are not reported in the state budget and the central government on the items GFS 2111, 2121 and 22, but as current grants to local government on the item GFS 2631. In the local government, there are revenues from received grants reported, and also expenses on items GFS 2111, 2121 and 22.

#### **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 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>



## MANAGEMENT OF THE MINISTRY OF FINANCE

<b>MINISTER OF FINANCE</b> Zdravko Marić, Ph.D.	
<b>OFFICE OF THE MINISTER</b>  <b>DEPUTY MINISTER</b> Saša Drezgić, Ph.D.	
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<b>STATE TREASURY</b> Assistant Minister and Chief State Treasurer: Ivana Jakir-Bajo  <b>Sector for Budget Preparation and Financing of Local and Regional Self-Government Units</b> Head of Sector: Niko Raič, M.sc.  <b>Sector for Budget Execution</b> Head of Sector: Danka Mihaljević  <b>Sector for Public Debt Management</b> Head of Sector: Hrvoje Radovanić  <b>Sector for the Support to the State Treasury</b> Head of Sector: Branka Grabovac  <b>Sector for the Tasks of the National Fund</b> Head of Sector: Dubravka Flinta	<b>DIRECTORATE FOR MACROECONOMIC ANALYSES, ECONOMY, FINANCIAL SYSTEM, EU AND INTERNATIONAL FINANCIAL RELATIONS</b>  <b>Bureau for Macroeconomic and Fiscal Analysis and Projections</b> Head of Bureau: Stipe Župan  <b>Economy Sector</b> Head of Sector: Krešimir Dragić, M.sc.  <b>Financial System Sector</b> Head of Sector: Ivana Ravlić Ivanović  <b>Sector for European Union</b> Head of Sector: Vladimira Ivandić, M.sc.  <b>Sector for International Financial Relations</b> Head of Sector: Silvija Belajec
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	<b>TAX ADMINISTRATION</b> Assistant Minister and Director: Zdravko Zrinišić
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ADVANCE RELEASE CALENDAR

Ministry of Finance Monthly Statistical Review	Notes	Release		
		June 17	June 17	June 17
<b>Number</b>		<b>256</b>	<b>257</b>	<b>258</b>
<b>SDDS Data Category</b>		June 17	June 17	June 17
<b>General Government operations</b>	<b>1)</b>			<b>(3/17)</b>
<b>Central Government operations</b>	<b>2)</b>	<b>(1/17)</b>	<b>(2/17)</b>	<b>(3/17)</b>
<b>Internal Central Government Debt</b>	<b>3)</b>	<b>(1/17)</b>	<b>(2/17)</b>	<b>(3/17)</b>

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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