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CONTENTS

Table 1: Basic Macroeconomic Indicators for the Croatian Economy	3
Table 2: Budgetary Central Government Revenue	4
Table 3: Budgetary Central Government Expense	5
Table 4: Transactions in Nonfinancial Assets of Budgetary Central Government	6
Table 5: Transactions in Financial Assets of Budgetary Central Government	7
Table 6: Transactions in Liabilities of Budgetary Central Government	8
Table 7a: Transactions in Financial Assets and Liabilities, by Sectors	9
Table 8: Statement of Budgetary Central Government Operations	10
Table 8A/8B: Measures of Budgetary Central Government Deficit/Surplus	11
Table 9: Croatian Institute for Health Insurance Transactions	12
Table 10: Croatian Waters Transactions	13
Table 11: Fund for Environmental Protection and Energy Efficiency Transactions	14
Table 12: Croatian Motorways Ltd. Transactions	15
Table 13: Croatian Roads Ltd. Transactions	16
Table 14: State Agency for Deposit Insurance and Banks Rehabilitation Transactions	17
Table 15: Croatian Privatization Fund Transactions	18
Table 16: Agency for Management of the Public Property	19
Table 17: Restructuring and Sale Center	20
Table 18: Consolidated Central Government by Economic Category	21
Table 19: Consolidated Central Government According to Government Level	22
Table 19A/19B: Measures of Consolidated Central Government Deficit/Surplus	23
Table 20C: Local Government Transactions (all units)	24
Table 21C: Consolidated General Government by Economic Category	25
Table 22C: Consolidated General Government According to Government Level	26
Table 24: Consolidated Central Government Domestic Debt	27
Table 25: Results of Treasury Bill's Auctions held by the Ministry of Finance	30
Treasury Bills	31
Notes on Methodology	33
Management of the Ministry of Finance	39
Advance Release Calendar	40

TABLE 1: BASIC MACROECONOMIC INDICATORS FOR THE CROATIAN ECONOMY

	2012	2013	2014	2015	2016	2016		2017		2016				2017		
						Q2	Q3	Q4	Q1	IX	X	XI	XII	I	II	III
GDP, current prices (mil. HRK)	330,456	329,571	328,109	335,521	345,166	85,511	95,050	86,844	80,077	-	-	-	-	-	-	-
GDP, real year-on-year change (%)	-2.2	-1.1	-0.5	2.2	3.0	2.7	3.0	3.4	2.5	-	-	-	-	-	-	-
Industrial production volume index, year-on-year change (%)	-5.4	-1.7	1.2	2.5	5.0	3.5	1.9	7.8	2.0	1.9	1.8	7.0	15.1	3.8	2.5	-0.1
Retail sales turnover, real year-on-year change (%)	-4.4	-0.3	0.4	2.4	4.0	3.3	4.7	4.7	5.4	4.5	5.3	2.7	5.7	2.6	5.6	7.2
Construction work index, year-on-year change (%)	-12.0	-5.0	-7.3	-0.9	2.8	1.9	2.1	3.9	3.6	1.8	1.0	1.2	8.8	-2.7	2.6	3.4
Number of tourist nights, year-on-year change (%)	4.0	3.4	2.6	7.8	9.1	3.1	10.0	18.1	0.5	11.6	15.9	19.7	25.6	13.1	11.4	-10.9
Industrial producer price index, year-on-year change (%)	7.0	0.5	-2.7	-3.8	-4.0	-5.6	-4.3	-1.8	1.8	-3.0	-2.4	-3.1	-0.1	1.8	2.6	1.1
Consumer price index, year-on-year change (%)	3.4	2.2	-0.2	-0.5	-1.1	-1.7	-1.3	-0.2	1.1	-0.9	-0.5	-0.2	0.2	0.9	1.4	1.1
Total persons in employment ¹	1,395,111	1,364,298	1,342,149	1,356,568	1,390,418	1,391,199	1,425,740	1,388,842	1,333,641	1,415,588	1,406,461	1,387,370	1,372,696	1,342,521	1,327,059	1,331,343
Registered unemployed persons	324,323	345,112	328,187	285,906	241,860	235,470	214,085	231,529	235,712	211,827	225,703	232,267	236,617	244,134	238,934	224,068
Registered unemployment rate (%) ¹	18.9	20.2	19.6	17.4	14.8	14.5	13.1	14.3	15.0	13.0	13.8	14.3	14.7	15.4	15.3	14.4
ILO unemployment rate (%)	15.9	17.3	17.3	16.2	13.1	12.8	10.9	13.4	14.1	-	-	-	-	-	-	-
Average monthly gross earning (HRK) ¹	7,875	7,939	7,953	8,055	7,752	7,746	7,685	7,824	7,983	7,644	7,681	7,959	7,831	7,911	7,930	8,109
Average monthly gross earning, year-on-year change (%) ¹	1.0	0.8	0.2	1.3	1.9	1.5	1.7	1.7	2.9	1.8	0.9	2.5	1.7	2.6	2.5	3.6
Exchange rate EUR/HRK	7.52	7.57	7.63	7.61	7.53	7.50	7.49	7.52	7.47	7.49	7.50	7.51	7.53	7.53	7.45	7.42
Exchange rate USD/HRK	5.85	5.71	5.75	6.86	6.80	6.64	6.71	6.96	7.02	6.68	6.80	6.95	7.14	7.10	7.00	6.95
Exports of goods, year-on-year change (%)	1.6	0.3	9.0	11.0	5.7	3.4	2.2	12.6	22.1	0.8	6.5	6.2	27.3	28.7	14.2	24.4
Imports of goods, year-on-year change (%)	0.7	2.6	4.5	7.7	5.5	5.6	2.3	10.0	13.9	2.3	0.7	8.8	21.4	15.9	7.1	18.6
Current account balance (mil. EUR)	-21	443	887	2,099	1,169	99	3,349	-697	-	-	-	-	-	-	-	-
Current account balance (as % of GDP)	0.0	1.0	2.1	4.8	2.6	4.3	3.1	2.6	-	-	-	-	-	-	-	-
International reserves of CNB (mil. EUR)	11,236	12,908	12,688	13,707	13,514	12,936	13,039	13,514	16,072	13,039	12,993	13,971	13,514	14,596	14,130	16,072
External debt (mil. EUR)	45,297	45,803	46,416	45,384	41,668	43,440	42,435	41,668	-	42,435	42,582	43,806	41,668	42,120	42,019	-
External debt (as % of GDP)	103.2	105.3	108.0	103.0	90.9	96.9	93.6	90.9	-	93.6	93.0	95.6	90.9	91.1	90.7	-
Internal debt of Consolidated Central Government (mil. HRK)	103,254	113,676	120,314	124,652	126,153	125,020	127,730	126,153	130,123	127,730	126,848	126,558	126,153	125,684	128,869	130,123
Other monetary financial institutions' loans, year-on-year change (%)	-2.4	0.9	-2.3	-2.0	-6.0	-4.8	-6.4	-6.0	-3.4	-6.4	-5.9	-5.5	-6.0	-6.4	-5.5	-3.4
Interest rate on treasury bills of 91 days maturity, end of period (%)	1.25	0.75	0.28	0.43	0.40	-	-	-	0.20	-	-	-	-	0.20	-	-
ZIBOR (3 m), period average (%)	3.43	1.51	0.97	1.23	0.86	0.81	0.83	0.87	0.65	0.87	0.88	0.88	0.86	0.71	0.63	0.61

¹ 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

TABLE 2: BUDGETARY CENTRAL GOVERNMENT REVENUE

	(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	I-III 2017	I 2017	II 2017	III 2017
1	REVENUE (11+12+13+14)	109,110,879	25,268,304	30,864,301	31,244,597	29,011,536	116,388,738	26,034,067	10,297,040	7,399,104	8,337,923
	Taxes (111+113+114+115+116)	68,280,769	15,548,906	18,893,447	19,743,428	17,772,751	71,958,532	15,780,778	6,169,966	4,320,918	5,289,894
111	Taxes of income and profits and capital gains (1111+1112)	8,312,198	2,312,983	3,121,890	1,874,695	2,110,408	9,419,976	2,343,230	761,488	756,432	825,310
1111	Payable by individuals	2,068,143	626,744	601,565	481,287	522,403	2,231,999	565,751	204,515	172,603	188,633
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	1,777,479	556,973	583,829	636,677
113	Taxes on property	172,368	40,768	47,614	43,958	51,800	184,140	0	0	0	0
114	Taxes on goods and services (1141+...+1146)	59,090,678	13,023,241	15,554,407	17,636,844	15,451,507	61,665,999	13,286,947	5,365,359	3,516,504	4,405,084
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	9,953,321	4,095,210	2,527,698	3,330,413
11411	Value-added taxes	43,577,753	9,587,931	10,869,387	13,301,859	11,459,290	45,218,467	9,903,633	4,080,199	2,511,879	3,311,555
11412	Sales taxes	169,138	48,176	49,561	45,070	51,154	193,961	49,688	15,011	15,819	18,858
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	2,964,666	1,151,291	853,884	959,491
11421	- on cars, other motor vehicles, boats and planes	813,670	187,312	294,201	259,300	258,044	998,858	235,924	99,486	62,012	74,426
11422	- on petroleum products	7,781,809	1,680,506	1,927,131	2,499,765	2,047,932	8,155,334	1,738,109	644,077	469,403	624,628
11423	- on alcohol	254,792	49,285	64,764	86,341	57,211	257,600	49,456	24,800	10,165	14,491
11424	- on beer	639,328	94,518	161,833	245,819	117,875	620,046	96,120	38,670	18,085	39,366
11425	- on nonalcoholic beverages	123,126	22,557	30,289	42,786	27,004	122,635	22,564	9,190	6,235	7,140
11426	- on tobacco products	4,187,275	1,003,013	1,770,687	781,103	920,482	4,475,286	796,578	324,713	279,798	192,067
11427	- on coffee	123,186	26,667	30,940	32,938	31,985	122,530	25,912	10,354	8,185	7,373
11428	- on luxury goods	20	4	8	36	-2	47	2	1	1	1
115	Taxes on international trade and transactions	419,113	104,228	97,577	110,132	92,939	404,876	82,921	21,844	27,049	34,028
116	Other taxes	286,412	67,686	71,959	77,799	66,097	283,541	67,680	21,275	20,933	25,472
12	Social contributions	22,853,390	5,335,276	5,590,966	5,644,051	5,624,014	22,194,307	5,531,918	1,825,152	1,854,178	1,852,588
121	Social security contributions (1211+1212+1213+1214)	22,853,390	5,335,276	5,590,966	5,644,051	5,624,014	22,194,307	5,531,918	1,825,152	1,854,178	1,852,588
1211	Employee contributions	19,302,766	4,483,550	4,672,769	4,702,488	4,702,007	18,560,814	4,644,806	1,533,489	1,555,538	1,555,779
1212	Employer contributions	3,433,629	746,707	735,733	742,902	722,792	2,948,134	703,227	233,220	235,542	234,465
1213	Self-employed or unemployed contributions	116,995	105,019	182,464	198,661	199,215	685,359	183,885	58,443	63,098	62,344
1214	Unallocable contributions	0	0	0	0	0	0	0	0	0	0
13	Grants	10,025,563	2,882,993	4,200,206	2,976,864	3,863,096	13,923,159	3,387,648	1,754,493	814,615	818,540
14	Other revenue (141+142+143+144+145)	7,951,157	1,501,129	2,179,682	2,880,254	1,751,675	8,312,740	1,333,723	547,429	409,393	376,901
141	Property income (1411+1412+1413+1415)	2,517,480	339,635	837,546	1,379,515	649,817	3,206,513	288,831	193,637	42,025	53,169
1411	Interest	104,893	9,397	21,135	254,799	207,011	492,342	9,230	3,137	2,705	3,388
1412	Dividends	884,373	7,973	610,968	802,843	47,403	1,469,187	4,865	4	20	4,841
1413	Withdrawals from income of quasi-corporations	0	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	274,736	190,496	39,300	44,940
142	Sales of goods and services (1422+1423)	3,283,020	668,215	876,783	991,701	538,624	3,075,323	510,486	162,189	182,796	165,501
1421	Sales of market establishments	0	0	0	0	0	0	0	0	0	0
1422	Administrative fees	958,759	191,836	305,784	245,538	239,728	982,886	206,732	67,079	71,431	68,222
1423	Incidental sales by nonmarket establishments	2,324,261	476,379	570,999	746,163	298,896	2,092,437	303,754	95,110	111,365	97,279
143	Fines, penalties, and forfeits	553,596	125,011	124,601	136,942	143,685	530,239	131,941	38,860	43,758	49,323
144	Voluntary transfers other than grants	150,977	14,897	16,118	19,790	20,617	71,422	12,879	5,154	4,434	3,291
145	Miscellaneous and unidentified revenue	1,446,084	353,371	324,634	352,306	398,932	1,429,243	389,586	147,589	136,380	105,617

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	I-III 2017	I 2017	II 2017	III 2017
2	EXPENSE (21+22+24+25+26+27+28)	115,455,805	27,612,565	29,875,903	29,180,154	30,497,513	117,166,135	29,253,125	9,854,471	9,465,108	9,933,546
21	Compensation of employees (211+212)	18,471,877	4,640,920	4,684,880	4,894,208	4,918,740	19,138,748	4,708,746	1,565,657	1,590,059	1,553,030
211	Wages and salaries	15,643,353	3,930,105	3,968,806	4,173,428	4,202,344	16,274,683	3,991,747	1,326,579	1,346,873	1,318,295
212	Social contributions	2,828,524	710,815	716,074	720,780	716,396	2,864,065	716,999	239,078	243,186	234,735
22	Use of goods and services	10,453,567	2,165,366	2,553,235	2,340,807	3,418,027	10,477,435	2,183,622	640,768	723,750	819,104
24	Interest (241+242+243)	10,621,298	3,375,133	1,948,525	3,441,169	1,575,098	10,339,925	3,183,306	1,568,332	180,625	1,434,349
241	To nonresidents	4,841,712	1,475,520	1,090,467	1,423,255	674,765	4,664,007	1,435,931	522,580	1,265	912,086
242	To residents other than general government	5,779,586	1,899,613	858,058	2,017,914	900,333	5,675,918	1,747,375	1,045,752	179,360	522,263
25	Subsidies (251+252)	6,425,996	545,112	3,133,052	798,985	1,611,490	6,088,639	1,913,067	143,386	1,429,672	340,009
251	To public corporations	1,094,442	260,592	227,074	250,975	334,745	1,073,386	222,637	66,927	86,598	69,112
252	To private enterprises	5,331,554	284,520	2,905,978	548,010	1,276,745	5,015,253	1,690,430	76,459	1,343,074	270,897
26	Grants (261+262+263)	18,907,153	4,651,504	4,640,831	5,389,720	6,136,302	20,818,357	4,813,119	1,727,407	1,484,329	1,601,383
261	To foreign governments (2611+2612)	19,849	73	803	2,312	21,962	25,150	1,958	793	371	794
2611	Current	13,381	73	803	1,495	15,463	17,834	1,165	0	371	794
2612	Capital	6,468	0	0	817	6,499	7,316	793	793	0	0
262	To international organizations (2621+2622)	3,211,226	974,068	601,092	810,221	1,034,860	3,420,241	862,252	260,480	319,155	282,617
2621	Current	3,211,226	974,068	601,092	810,221	1,034,860	3,420,241	862,252	260,480	319,155	282,617
2622	Capital	0	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	3,948,909	1,466,134	1,164,803	1,317,972
2631	Current	12,788,736	2,950,827	3,214,515	3,405,923	3,645,244	13,216,509	3,177,878	1,112,686	1,010,761	1,054,431
2632	Capital	2,887,342	726,536	824,421	1,171,264	1,434,236	4,156,457	771,031	353,448	154,042	263,541
27	Social benefits (271+272+273)	45,136,539	11,204,647	11,206,405	11,117,029	11,290,533	44,818,614	11,190,326	3,731,650	3,743,081	3,715,595
271	Social security benefits	32,105,398	8,291,726	8,274,966	8,180,910	8,238,469	32,986,071	8,338,567	2,780,922	2,785,626	2,772,019
272	Social assistance benefits	12,857,058	2,880,788	2,903,339	2,884,790	3,020,350	11,689,267	2,803,451	933,085	935,301	935,065
273	Employer social benefits	174,083	32,133	28,100	51,329	31,714	143,276	48,308	17,643	22,154	8,511
28	Other expense (281+282)	5,439,375	1,029,883	1,708,975	1,198,236	1,547,323	5,484,417	1,260,939	477,271	313,592	470,076
281	Property expense other than interest	705	358	186	231	225	1,000	180	12	164	4
282	Miscellaneous other expense (2821+2822)	5,438,670	1,029,525	1,708,789	1,198,005	1,547,098	5,483,417	1,260,759	477,259	313,428	470,072
2821	Current	3,406,647	538,127	1,192,502	617,430	1,011,087	3,359,146	570,947	210,102	127,472	233,373
2822	Capital	2,032,023	491,398	516,287	580,575	536,011	2,124,271	689,812	267,157	185,956	236,699

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	I-III 2017	I 2017	II 2017	III 2017
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	2,507,035	490,997	541,011	679,385	900,621	2,612,014	356,563	223,444	50,357	82,762
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	535,695	249,461	97,886	188,348
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	179,132	26,017	47,529	105,586
311	Fixed assets (3111+3112+3113)	2,463,147	423,032	540,743	613,663	860,696	2,438,134	324,859	194,762	46,139	83,958
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	490,466	217,794	91,802	180,870
311,2	Disposals: fixed assets (3111,2+3112,2+3113,2)	311,301	71,316	78,657	76,285	120,064	346,322	165,607	23,032	45,663	96,912
3111	Buildings and structures (3111,1-3111,2)	697,830	61,472	265,504	166,609	261,657	755,242	-29,523	36,493	-2,701	-63,315
3111,1	Acquisitions: buildings and structures	1,004,733	132,265	342,063	242,092	378,608	1,095,028	135,780	59,444	42,875	33,461
3111,2	Disposals: buildings and structures	306,903	70,793	76,559	75,483	116,951	339,786	165,303	22,951	45,576	96,776
3112	Machinery and equipment (3112,1-3112,2)	1,625,709	326,417	229,692	423,091	605,763	1,584,963	347,054	157,422	46,920	142,712
3112,1	Acquisitions: machinery and equipment	1,629,906	326,903	231,738	423,856	608,768	1,591,265	347,307	157,500	46,962	142,845
3112,2	Disposals: machinery and equipment	4,197	486	2,046	765	3,005	6,302	253	78	42	133
3113	Other fixed assets (3113,1-3113,2)	139,608	35,143	45,547	23,963	-6,724	97,929	7,328	847	1,920	4,561
3113,1	Acquisitions: other fixed assets	139,809	35,180	45,599	24,000	-6,616	98,163	7,379	850	1,965	4,564
3113,2	Disposals: other fixed assets	201	37	52	37	108	234	51	3	45	3
312	Inventories	9,966	58,468	-6,655	45,014	7,973	104,800	-142	5	619	-766
312,1	Acquisitions: inventories	288,656	59,134	257	47,638	28,900	135,929	624	5	619	0
312,2	Disposals: inventories	278,690	666	6,912	2,624	20,927	31,129	766	0	0	766
313	Valuables (313,1-313,2)	366	-6	-67	45	802	774	714	162	241	311
313,1	Acquisitions: valuables	1,081	10	76	45	801	932	714	162	241	311
313,2	Disposals: valuables	715	16	143	0	-1	158	0	0	0	0
314	Nonproduced assets (314,1-314,2-314,3-314,4)	33,556	9,503	6,990	20,663	31,150	68,306	31,132	28,515	3,358	-741
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	43,891	31,500	5,224	7,167
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	12,759	2,985	1,866	7,908
3141	Land (3141,1-3141,2)	-39,392	-7,408	-9,262	-10,596	-43,810	-71,076	-6,951	-2,979	131	-4,103
3141,1	Acquisitions: land	14,771	4	216	186	911	1,317	5,787	0	1,991	3,796
3141,2	Disposals: land	54,163	7,412	9,478	10,782	44,721	72,393	12,738	2,979	1,860	7,899
3142	Subsoil assets	0	0	0	0	0	0	0	0	0	0
3142,1	Acquisitions: subsoil assets	0	0	0	0	0	0	0	0	0	0
3142,2	Disposals: subsoil assets	0	0	0	0	0	0	0	0	0	0
3143	Other naturally occurring assets	13	0	0	0	0	0	0	0	0	0
3144	Intangible nonproduced assets (3144,1-3144,2)	72,935	16,911	16,252	31,259	74,960	139,382	38,083	31,494	3,227	3,362
3144,1	Acquisitions: intangible nonproduced assets	73,075	16,928	16,323	31,309	74,999	139,559	38,104	31,500	3,233	3,371
3144,2	Disposals: intangible nonproduced assets	140	17	71	50	39	177	21	6	6	9

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.

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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	I-III 2017	I 2017	II 2017	III 2017
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-3,228,138	-692,910	-1,578,137	4,273,777	-4,901,179	-2,898,449	10,618,506	363,091	1,527,934	8,727,481
32,1	Acquisition of financial assets (321,1+322,1)	4,824,463	106,389	433,654	247,980	907,072	1,695,095	85,092	17,834	32,802	34,456
32,2	Disposals of financial assets (321,2+322,2)	8,854,853	3,122,669	465,182	117,979	231,155	3,936,985	93,330	21,145	31,224	40,961
	Currency and deposits (3212+3222)	802,252	2,323,370	-1,546,609	4,143,776	-5,577,096	-656,559	10,626,744	366,402	1,526,356	8,733,986
321	Domestic (3212+3213+3214+3215+3216+3217+3218)	-3,434,307	-702,798	-1,772,728	4,273,561	-5,097,168	-3,299,133	10,618,337	363,091	1,527,934	8,727,312
321,1	Acquisition of domestic financial assets (3213,1+...+3218,1)	4,618,294	96,501	239,063	247,764	711,083	1,294,411	84,923	17,834	32,802	34,287
321,2	Disposals of domestic financial assets (3213,2+...+3218,2)	8,854,853	3,122,669	465,182	117,979	231,155	3,936,985	93,330	21,145	31,224	40,961
3212	Currency and deposits	802,252	2,323,370	-1,546,609	4,143,776	-5,577,096	-656,559	10,626,744	366,402	1,526,356	8,733,986
3213	Securities other than shares (3213,1-3213,2)	0	0	0	0	0	0	0	0	0	0
3213,1	Acquisition: Securities other than shares	0	0	0	0	0	0	0	0	0	0
3213,2	Disposals: Securities other than shares	0	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	23,321	6,687	7,576	9,058
3214,1	Acquisition: Loans	4,063,186	92,726	235,371	174,129	537,398	1,039,624	80,756	17,834	29,735	33,187
3214,2	Disposals: Loans	8,853,737	3,122,669	219,975	117,979	131,155	3,591,778	57,435	11,147	22,159	24,129
3215	Shares and other equity (3215,1-3215,2)	553,992	3,775	-241,515	73,635	73,685	-90,420	-31,728	-9,998	-5,998	-15,732
3215,1	Acquisition: Shares and other equity	555,108	3,775	3,692	73,635	173,685	254,787	4,167	0	3,067	1,100
3215,2	Disposals: Shares and other equity	1,116	0	245,207	0	100,000	345,207	35,895	9,998	9,065	16,832
322	Foreign (3222+3223+3224+3225+3226+3227+3228)	206,169	9,888	194,591	216	195,989	400,684	169	0	0	169
322,1	Acquisition of foreign financial assets (3223,1+...+3228,1)	206,169	9,888	194,591	216	195,989	400,684	169	0	0	169
322,2	Disposals of foreign financial assets (3223,2+...+3228,2)	0	0	0	0	0	0	0	0	0	0
3222	Currency and deposits	0	0	0	0	0	0	0	0	0	0
3224	Loans (3224,1-3224,2)	0	0	0	0	0	0	0	0	0	0
3224,1	Acquisition: Loans	0	0	0	0	0	0	0	0	0	0
3224,2	Disposals: Loans	0	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	169	0	0	169
3225,1	Acquisition: Shares and other equity	206,169	9,888	194,591	216	195,989	400,684	169	0	0	169
3225,2	Disposals: Shares and other equity	0	0	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

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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	I-III 2017	I 2017	II 2017	III 2017
33 NET INCURRENCE OF LIABILITIES (331+332)	5,623,823	2,142,348	-2,025,524	2,888,719	-2,514,581	490,962	14,194,127	143,966	3,644,295	10,405,866
33,1 Repayments (331,1+332,1)	23,924,872	2,794,944	5,825,470	5,779,318	2,499,893	16,899,625	6,584,116	176,664	5,774,737	632,715
33,2 Incurrences (331,2+332,2)	29,548,695	4,937,292	3,799,946	8,668,037	-14,688	17,390,587	20,778,243	320,630	9,419,032	11,038,581
Currency and deposits (3312+3322)	0	0	0	0	0	0	0	0	0	0
331 Domestic (3312+3313+3314+3316+3317+3318)	1,797,283	3,679,767	-2,524,179	2,914,647	-2,064,867	2,005,368	4,957,544	149,234	3,627,501	1,180,809
331,1 Domestic repayments (3313,1+3314,1+3315,1+3316,1+3317,1+3318,1)	15,583,662	1,224,018	5,017,371	5,699,871	1,985,506	13,926,766	6,513,510	171,396	5,774,737	567,377
331,2 Domestic incurrences (3313,2+3314,2+3315,2+3316,2+3317,2+3318,2)	17,380,945	4,903,785	2,493,192	8,614,518	-79,361	15,932,134	11,471,054	320,630	9,402,238	1,748,186
3312 Currency and deposits	0	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	3,727,911	316,164	3,384,477	27,270
3313,1 Repayments: Securities other than shares	8,148,769	0	0	3,500,000	0	3,500,000	5,500,000	0	5,500,000	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	9,227,911	316,164	8,884,477	27,270
3314 Loans (3314,2-3314,1)	-430,951	-1,218,842	-603,817	-1,680,705	-2,054,259	-5,557,623	1,229,633	-166,930	243,024	1,153,539
3314,1 Repayments: Loans	7,434,893	1,224,018	5,017,371	2,199,871	1,985,506	10,426,766	1,013,510	171,396	274,737	567,377
3314,2 Incurrences: Loans	7,003,942	5,176	4,413,554	519,166	-68,753	4,869,143	2,243,143	4,466	517,761	1,720,916
332 Foreign (3322+3323+3324+3326+3327+3328)	3,826,540	-1,537,419	498,655	-25,928	-449,714	-1,514,406	9,236,583	-5,268	16,794	9,225,057
332,1 Foreign repayments (3323,1+3324,1+3325,1+3326,1+3327,1+3328,1)	8,341,210	1,570,926	808,099	79,447	514,387	2,972,859	70,606	5,268	0	65,338
332,2 Foreign incurrences (3323,2+3324,2+3325,2+3326,2+3327,2+3328,2)	12,167,750	33,507	1,306,754	53,519	64,673	1,458,453	9,307,189	0	16,794	9,290,395
3322 Currency and deposits	0	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	9,280,225	0	0	9,280,225
3323,1 Repayments: Securities other than shares	5,770,569	0	0	0	0	0	0	0	0	0
3323,2 Incurrences: Securities other than shares	11,440,665	0	0	0	0	0	9,280,225	0	0	9,280,225
3324 Loans (3324,2-3324,1)	-1,843,556	-1,537,419	498,655	-25,928	-449,714	-1,514,406	-43,642	-5,268	16,794	-55,168
3324,1 Repayments: Loans	2,570,641	1,570,926	808,099	79,447	514,387	2,972,859	70,606	5,268	0	65,338
3324,2 Incurrences: Loans	727,085	33,507	1,306,754	53,519	64,673	1,458,453	26,964	0	16,794	10,170

Source: Ministry of Finance

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

	(000 HRK)	I-III 2017				
		Budgetary Central Government	Extrabudgetary Users	Consolidated Central Government	Local Government	Consolidated General Government
82 (=32)	NET ACQUISITION OF FINANCIAL ASSETS	10,618,506	329,096	10,962,642	537,597	11,498,429
	Acquisition of financial assets	10,714,811	344,829	11,059,516	918,585	11,975,812
	Disposals of financial assets	96,305	15,733	96,874	380,988	477,383
821 (=321)	Domestic	10,618,337	329,096	10,962,473	537,597	11,498,260
	Acquisition of domestic financial assets	10,714,642	344,829	11,059,347	918,585	11,975,643
	Disposals of domestic financial assets	96,305	15,733	96,874	380,988	477,383
8211	General government	-13,354	0	1,810	-25	-25
	Acquisitions: General Government	2,289	0	2,289	0	0
	Disposals: General Government	15,643	0	479	25	25
8212	Central bank	9,531,564	0	9,531,564	0	9,531,564
	Acquisitions: Central bank	9,531,564	0	9,531,564	0	9,531,564
	Disposals: Central bank	0	0	0	0	0
8213	Other depository institutions	1,063,689	344,829	1,408,394	524,694	1,933,088
	Acquisitions: Other depository institutions	1,102,322	344,829	1,447,027	897,580	2,344,607
	Disposals: Other depository institutions	38,633	0	38,633	372,886	411,519
8215	Nonfinancial institutions	33,064	-15,733	17,331	12,016	29,347
	Acquisitions: Nonfinancial institutions	50,946	0	50,946	18,415	69,361
	Disposals: Nonfinancial institutions	17,882	15,733	33,615	6,399	40,014
8216	Households and nonprofit institutions serving households	3,374	0	3,374	912	4,286
	Acquisitions: Hholds and nonprofit institutions serving hholds	27,521	0	27,521	2,590	30,111
	Disposals: Hholds and nonprofit institutions serving hholds	24,147	0	24,147	1,678	25,825
822 (=322)	Foreign	169	0	169	0	169
	Acquisition of foreign financial assets	169	0	169	0	169
	Disposals of foreign financial assets	0	0	0	0	0
8227	International organizations	169	0	169	0	169
	Acquisitions: International organizations	169	0	169	0	169
	Disposals: International organizations	0	0	0	0	0
8229	Other nonresidents	0	0	0	0	0
	Acquisitions: Other nonresidents	0	0	0	0	0
	Disposals: Other nonresidents	0	0	0	0	0
83 (=33)	NET INCURRENCE OF LIABILITIES	14,194,127	-311,435	13,897,856	-199,274	13,696,772
	Repayments: liabilities	6,584,116	624,975	7,193,927	282,861	7,476,309
	Incurrences: liabilities	20,778,243	313,540	21,091,783	83,587	21,173,081
831 (=331)	Domestic	4,957,544	-301,868	4,670,840	-199,274	4,469,756
	Repayments: domestic liabilities	6,513,510	615,408	7,113,754	282,861	7,396,136
	Incurrences: domestic liabilities	11,471,054	313,540	11,784,594	83,587	11,865,892
8311	General government	0	-15,164	0	-5,731	-7,541
	Repayments: General Government	0	15,164	0	8,612	8,133
	Incurrences: General Government	0	0	0	2,881	592
8313	Other depository institutions	4,957,544	-286,704	4,670,840	-176,279	4,494,561
	Repayments: Other depository institutions	6,513,510	600,244	7,113,754	256,935	7,370,689
	Incurrences: Other depository institutions	11,471,054	313,540	11,784,594	80,656	11,865,250
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	-17,264	-17,264
	Repayments: Nonfinancial institutions	0	0	0	17,314	17,314
	Incurrences: Nonfinancial institutions	0	0	0	50	50
832 (=332)	Foreign	9,236,583	-9,567	9,227,016	0	9,227,016
	Repayments: foreign liabilities	70,606	9,567	80,173	0	80,173
	Incurrences: foreign liabilities	9,307,189	0	9,307,189	0	9,307,189
8321	General government	0	0	0	0	0
	Repayments: General Government	0	0	0	0	0
	Incurrences: General Government	0	0	0	0	0
8327	International organizations	-43,496	0	-43,496	0	-43,496
	Repayments: International organizations	70,460	0	70,460	0	70,460
	Incurrences: International organizations	26,964	0	26,964	0	26,964
8328	Financial institutions other than international organizations	9,280,079	-9,567	9,270,512	0	9,270,512
	Repayments: Financial institutions other than international organizations	146	9,567	9,713	0	9,713
	Incurrences: Financial institutions other than international organizations	9,280,225	0	9,280,225	0	9,280,225
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

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TABLE 8: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS

(000 HRK)	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	I-III 2017	I 2017	II 2017	III 2017
TRANSACTIONS AFFECTING NET WORTH										
1 REVENUE (11+12+13+14)	109,110,879	25,268,304	30,864,301	31,244,597	29,011,536	116,388,738	26,034,067	10,297,040	7,399,104	8,337,923
11 Taxes	68,280,769	15,548,906	18,893,447	19,743,428	17,772,751	71,958,532	15,780,778	6,169,966	4,320,918	5,289,894
12 Social contributions	22,853,390	5,335,276	5,590,966	5,644,051	5,624,014	22,194,307	5,531,918	1,825,152	1,854,178	1,852,588
13 Grants	10,025,563	2,882,993	4,200,206	2,976,864	3,863,096	13,923,159	3,387,648	1,754,493	814,615	818,540
14 Other revenue	7,951,157	1,501,129	2,179,682	2,880,254	1,751,675	8,312,740	1,333,723	547,429	409,393	376,901
2 EXPENSE (21+22+24+25+26+27+28)	115,455,805	27,612,565	29,875,903	29,180,154	30,497,513	117,166,135	29,253,125	9,854,471	9,465,108	9,933,546
21 Compensation of employees	18,471,877	4,640,920	4,684,880	4,894,208	4,918,740	19,138,748	4,708,746	1,565,657	1,590,059	1,553,030
22 Use of goods and services	10,453,567	2,165,366	2,553,235	2,340,807	3,418,027	10,477,435	2,183,622	640,768	723,750	819,104
24 Interest	10,621,298	3,375,133	1,948,525	3,441,169	1,575,098	10,339,925	3,183,306	1,568,332	180,625	1,434,349
25 Subsidies	6,425,996	545,112	3,133,052	798,985	1,611,490	6,088,639	1,913,067	143,386	1,429,672	340,009
26 Grants	18,907,153	4,651,504	4,640,831	5,389,720	6,136,302	20,818,357	4,813,119	1,727,407	1,484,329	1,601,383
27 Social benefits	45,136,539	11,204,647	11,206,405	11,117,029	11,290,533	44,818,614	11,190,326	3,731,650	3,743,081	3,715,595
28 Other expense	5,439,375	1,029,883	1,708,975	1,198,236	1,547,323	5,484,417	1,260,939	477,271	313,592	470,076
NET-GROSS OPERATING BALANCE (1-2)	-6,344,926	-2,344,261	988,398	2,064,443	-1,485,977	-777,397	-3,219,058	442,569	-2,066,004	-1,595,623
TRANSACTIONS IN NONFINANCIAL ASSETS										
31 NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	2,507,035	490,997	541,011	679,385	900,621	2,612,014	356,563	223,444	50,357	82,762
311 Fixed assets	2,463,147	423,032	540,743	613,663	860,696	2,438,134	324,859	194,762	46,139	83,958
312 Change in inventories	9,966	58,468	-6,655	45,014	7,973	104,800	-142	5	619	-766
313 Valuables	366	-6	-67	45	802	774	714	162	241	311
314 Nonproduced assets	33,556	9,503	6,990	20,663	31,150	68,306	31,132	28,515	3,358	-741
NET LENDING-BORROWING (1-2-31)	-8,851,961	-2,835,258	447,387	1,385,058	-2,386,598	-3,389,411	-3,575,621	219,125	-2,116,361	-1,678,385
FINANCING (33-32)										
32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-3,228,138	-692,910	-1,578,137	4,273,777	-4,901,179	-2,898,449	10,618,506	363,091	1,527,934	8,727,481
321 Domestic	-3,434,307	-702,798	-1,772,728	4,273,561	-5,097,168	-3,299,133	10,618,337	363,091	1,527,934	8,727,312
322 Foreign	206,169	9,888	194,591	216	195,989	400,684	169	0	0	169
33 NET INCURRENCE OF LIABILITIES (331+332)	5,623,823	2,142,348	-2,025,524	2,888,719	-2,514,581	490,962	14,194,127	143,966	3,644,295	10,405,866
331 Domestic	1,797,283	3,679,767	-2,524,179	2,914,647	-2,064,867	2,005,368	4,957,544	149,234	3,627,501	1,180,809
332 Foreign	3,826,540	-1,537,419	498,655	-25,928	-449,714	-1,514,406	9,236,583	-5,268	16,794	9,225,057

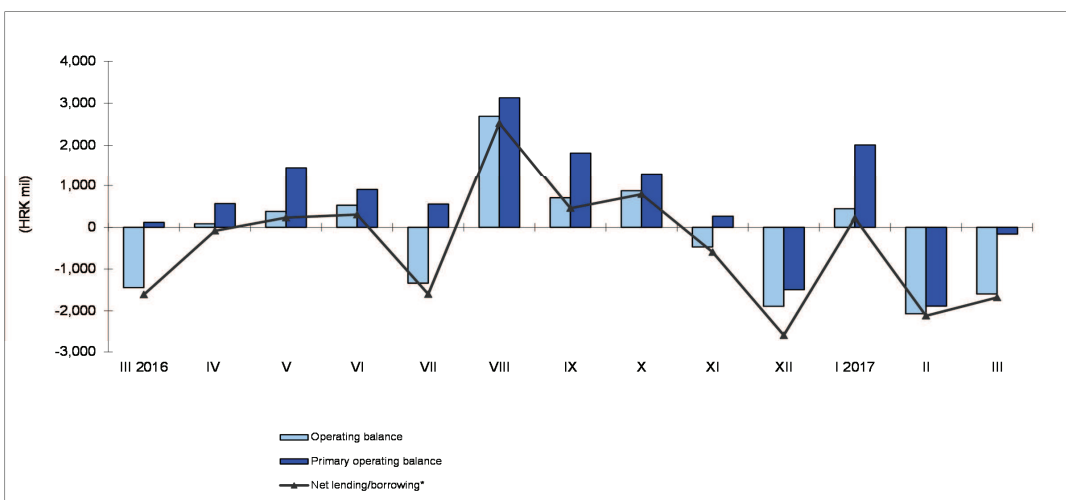
Source: Ministry of Finance

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 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
I 2017	10,297,040	9,854,471	442,569	1,568,332	2,010,901
II	7,399,104	9,465,108	-2,066,004	180,625	-1,885,379
III	8,337,923	9,933,546	-1,595,623	1,434,349	-161,274
I-III 2017	26,034,067	29,253,125	-3,219,058	3,183,306	-35,752

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
I 2017	442,569	223,444	219,125	-219,125	363,091	143,966
II	-2,066,004	50,357	-2,116,361	2,116,361	1,527,934	3,644,295
III	-1,595,623	82,762	-1,678,385	1,678,385	8,727,481	10,405,866
I-III 2017	-3,219,058	356,563	-3,575,621	3,575,621	10,618,506	14,194,127

* 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	I-III 2017	I 2017	II 2017	III 2017
1	REVENUE (11+12+13+14)	22,155,349	5,481,526	5,726,646	5,755,305	6,761,923	23,725,400	5,632,988	1,873,490	1,888,285	1,871,213
11	Taxes	0	0	0	0	0	0	0	0	0	0
12	Social security contributions	18,121,282	4,447,425	4,609,786	4,726,058	4,685,412	18,468,681	4,596,179	1,514,465	1,549,937	1,531,777
13	Grants (131+132+133)	2,400,422	600,037	600,244	600,975	789,580	2,590,836	625,058	206,336	210,336	208,386
131	From foreign governments	0	0	0	0	0	0	0	0	0	0
132	From international organizations	422	27	106	924	396	1,453	58	3	2	53
133	From other general government units (1331+1332)	2,400,000	600,010	600,138	600,051	789,184	2,589,383	625,000	206,333	210,334	208,333
1331	Current	2,400,000	600,010	600,138	600,051	789,184	2,589,383	625,000	206,333	210,334	208,333
1332	Capital	0	0	0	0	0	0	0	0	0	0
14	Other revenue	1,633,645	434,064	516,616	428,272	1,286,931	2,665,883	411,751	152,689	128,012	131,050
2	EXPENSE (21+22+24+25+26+27+28)	22,725,947	5,517,752	5,777,553	5,517,105	6,199,076	23,011,486	5,629,969	1,770,129	1,880,096	1,979,744
21	Compensation of employees (211+212)	235,865	59,712	59,800	61,757	62,945	244,214	60,525	19,938	20,339	20,248
211	Wages and salaries	203,278	51,429	51,490	53,496	54,687	211,102	52,135	17,168	17,520	17,447
212	Social contributions	32,587	8,283	8,310	8,261	8,258	33,112	8,390	2,770	2,819	2,801
22	Use of goods and services	108,875	20,919	23,500	32,771	35,200	112,390	20,547	5,477	7,309	7,761
24	Interest	2,598	22	324	332	2,327	3,005	86	15	14	57
25	Subsidies	0	0	0	0	0	0	0	0	0	0
26	Grants	12,820,598	2,978,797	3,094,709	2,946,285	3,799,478	12,819,269	3,171,163	1,003,443	1,060,913	1,106,807
27	Social benefits	9,533,814	2,454,509	2,587,833	2,472,768	2,295,880	9,810,990	2,374,014	739,244	790,556	844,214
28	Other expense	24,197	3,793	11,387	3,192	3,246	21,618	3,634	2,012	965	657
	NET-GROSS OPERATING BALANCE (1-2)	-570,598	-36,226	-50,907	238,200	562,847	713,914	3,019	103,361	8,189	-108,531
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)	13,479	4,000	2,156	5,001	6,050	17,207	3,143	-23	838	2,328
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	3,291	9	896	2,386
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	752	107	118	131	148	504	148	32	58	58
311	Fixed assets (311,1-311,2-311,3)	13,479	4,000	2,156	4,979	5,802	16,937	3,069	-23	838	2,254
311,1	Acquisitions: fixed assets	14,231	4,107	2,274	5,110	5,950	17,441	3,217	9	896	2,312
311,2	Disposals: fixed assets	752	107	118	131	148	504	148	32	58	58
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	0	22	248	270	74	0	0	74
314,1	Acquisitions: nonproduced assets	0	0	0	22	248	270	74	0	0	74
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-584,077	-40,226	-53,063	233,199	556,797	696,707	-124	103,384	7,351	-110,859
	FINANCING (33-32)	584,077	40,226	53,063	-233,199	-556,797	-696,707	124	-103,384	-7,351	110,859
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-590,078	-40,226	-53,063	233,199	556,797	696,707	-124	103,384	7,351	-110,859
321	Domestic	-590,078	-40,226	-53,063	233,199	556,797	696,707	-124	103,384	7,351	-110,859
322	Foreign	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	-6,001	0	0	0	0	0	0	0	0	0
331	Domestic	-6,001	0	0	0	0	0	0	0	0	0
332	Foreign	0	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	I-III 2017	I 2017	II 2017	III 2017
1	REVENUE (11+12+13+14)	2,010,556	2,249,637	2,693,642	575,883	736,995	976,098	1,300,375	3,589,351	554,040	150,047	179,581	224,412
11	Taxes	0	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	0
13	Grants (131+132+133)	298,199	260,828	443,480	74,771	168,982	373,612	639,081	1,256,446	61,387	10,339	17,814	33,234
131	From foreign governments	0	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	0	0	0	0
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	61,387	10,339	17,814	33,234
1331	Current	3	34,700	5,795	2,924	25,431	3,061	-27,313	4,103	2,852	2,853	0	-1
1332	Capital	295,714	223,424	427,367	68,943	137,592	359,044	665,943	1,231,522	58,535	7,486	17,814	33,235
14	Other revenue	1,712,357	1,988,809	2,250,162	501,112	568,013	602,486	661,294	2,332,905	492,653	139,708	161,767	191,178
2	EXPENSE (21+22+24+25+26+27+28)	1,514,633	1,538,141	1,741,302	271,369	524,665	802,045	1,201,806	2,799,885	268,482	47,574	81,164	139,744
21	Compensation of employees (211+212)	121,755	130,146	133,859	34,967	34,613	36,582	38,757	144,919	36,228	12,280	11,665	12,283
211	Wages and salaries	106,351	112,158	115,070	30,091	29,742	31,523	33,516	124,872	31,143	10,556	10,029	10,558
212	Social contributions	15,404	17,988	18,789	4,876	4,871	5,059	5,241	20,047	5,085	1,724	1,636	1,725
22	Use of goods and services	834,018	885,983	897,574	123,321	266,155	305,895	279,936	975,307	125,525	18,205	41,338	65,982
24	Interest	67,062	87,190	75,490	12,917	17,753	10,409	16,451	57,530	8,044	0	2,077	5,967
25	Subsidies	0	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	1,164	223	870	71
27	Social benefits	0	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	97,521	16,866	25,214	55,441
	NET-GROSS OPERATING BALANCE (1-2)	495,923	711,496	952,340	304,514	212,330	174,053	98,569	789,466	285,558	102,473	98,417	84,668
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	1,052,728	796,187	846,771	75,701	143,809	158,580	183,876	561,966	37,427	3,906	16,572	16,949
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	37,437	3,911	16,577	16,949
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	775	401	389	36	15	14	18	83	10	5	5	0
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	32,880	3,778	13,041	16,061
311,1	Acquisitions: fixed assets	1,039,456	777,122	835,612	74,325	142,561	156,468	178,872	552,226	32,890	3,783	13,046	16,061
311,2	Disposals: fixed assets	775	401	389	36	15	14	18	83	10	5	5	0
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	4,547	128	3,531	888
314	Acquisitions: nonproduced assets	14,047	19,466	11,548	1,412	1,263	2,126	5,022	9,823	4,547	128	3,531	888
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-556,805	-84,691	105,569	228,813	68,521	15,473	-85,307	227,500	248,131	98,567	81,845	67,719
	FINANCING (33-32)	556,805	84,691	-105,569	-228,813	-68,521	-15,473	85,307	-227,500	-248,131	-98,567	-81,845	-67,719
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-33,085	41,389	50,004	88,235	-87,878	61,126	-40,614	20,869	91,383	98,567	12,372	-19,556
321	Domestic	-33,085	41,389	50,004	88,235	-87,878	61,126	-40,614	20,869	91,383	98,567	12,372	-19,556
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	523,720	126,080	-55,565	-140,578	-156,399	45,653	44,693	-206,631	-156,748	0	-69,473	-87,275
331	Domestic	532,502	134,965	-55,565	-140,578	-156,399	45,653	44,693	-206,631	-156,748	0	-69,473	-87,275
332	Foreign	-8,782	-8,885	0	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	I-III 2017	I 2017	II 2017	III 2017
1	REVENUE (11+12+13+14)	1,039,054	1,168,651	1,678,876	237,486	307,379	309,601	405,915	1,260,381	225,571	52,197	63,663	109,711
11	Taxes	0	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	0
13	Grants (131+132+133)	6,946	41,799	87,001	8,733	17,126	11,029	41,384	78,272	1,317	1,136	80	101
131	From foreign governments	0	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	0	0
133	From other general government units (1331+1332)	6,528	41,007	83,329	7,785	16,747	10,465	40,640	75,637	1,317	1,136	80	101
1331	Current	1,404	1,133	6,781	7,785	5,834	162	3,902	17,683	1,317	1,136	80	101
1332	Capital	5,124	39,874	76,548	0	10,913	10,303	36,738	57,954	0	0	0	0
14	Other revenue	1,032,108	1,126,852	1,591,875	228,753	290,253	298,572	364,531	1,182,109	224,254	51,061	63,583	109,610
2	EXPENSE (21+22+24+25+26+27+28)	884,081	1,146,472	1,597,126	434,764	447,621	419,889	527,363	1,829,637	196,837	75,890	49,814	71,133
21	Compensation of employees (211+212)	30,494	39,157	43,457	11,155	11,560	11,585	11,746	46,046	11,845	3,749	3,879	4,217
211	Wages and salaries	26,714	33,926	37,453	9,607	10,011	10,024	10,204	39,846	10,285	3,237	3,363	3,685
212	Social contributions	3,780	5,231	6,004	1,548	1,549	1,561	1,542	6,200	1,560	512	516	532
22	Use of goods and services	713,611	727,897	758,710	126,653	197,197	207,817	236,204	767,871	123,138	37,343	35,208	50,587
24	Interest	5	3	1	0	0	0	0	0	4,384	1,547	1,922	915
25	Subsidies	3,418	10,406	38,787	24,332	18,492	3,737	28,450	75,011	2,432	1,089	450	893
26	Grants	126,265	326,876	514,078	107,773	85,240	71,676	124,164	388,853	46,564	28,067	7,282	11,215
27	Social benefits	0	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	8,474	4,095	1,073	3,306
	NET-GROSS OPERATING BALANCE (1-2)	154,973	22,179	81,750	-197,278	-140,242	-110,288	-121,448	-569,256	28,734	-23,693	13,849	38,578
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	55,391	171,042	81,664	24	11,421	5,391	27,197	44,033	308	167	123	18
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	308	167	123	18
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	3	11	368	0	0	0	135	135	0	0	0	0
311	Fixed assets (311,1-311,2-311,3)	55,391	171,042	81,456	24	11,421	5,391	27,197	44,033	308	167	123	18
311,1	Acquisitions: fixed assets	55,394	171,053	81,824	24	11,421	5,391	27,332	44,168	308	167	123	18
311,2	Disposals: fixed assets	3	11	368	0	0	0	135	135	0	0	0	0
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	208	0	0	0	0	0	0	0	0	0
314,1	Acquisitions: nonproduced assets	0	0	208	0	0	0	0	0	0	0	0	0
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	99,582	-148,863	86	-197,302	-151,663	-115,679	-148,645	-613,289	28,426	-23,860	13,726	38,560
	FINANCING (33-32)	-99,582	148,863	-86	197,302	151,663	115,679	148,645	613,289	-28,426	23,860	-13,726	-38,560
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	99,582	-148,863	86	-197,302	-151,663	-115,679	168,347	-296,297	28,426	-23,860	13,726	38,560
321	Domestic	99,582	-148,863	86	-197,302	-151,663	-115,679	168,347	-296,297	28,426	-23,860	13,726	38,560
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	0	0	0	0	0	0	316,992	316,992	0	0	0	0
331	Domestic	0	0	0	0	0	0	316,992	316,992	0	0	0	0
332	Foreign	0	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

TABLE 12: CROATIAN MOTORWAYS Ltd. TRANSACTIONS

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

Source: Ministry of Finance

TABLE 13: CROATIAN ROADS Ltd. TRANSACTIONS

	(000 HRK)	2013	2014	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	I-III 2017	I 2017	II 2017	III 2017
1	REVENUE (11+12+13+14)	1,439,662	1,814,362	1,917,947	550,898	470,647	611,527	446,250	2,079,322	566,131	306,348	111,466	148,317
11	Taxes	0	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	0
13	Grants (131+132+133)	1,388,202	1,760,323	1,822,211	529,351	466,531	591,854	334,652	1,922,388	557,822	304,385	109,169	144,268
131	From foreign governments	0	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	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	557,822	304,385	109,169	144,268
1331	Current	0	323	0	0	1,528	11,117	237	12,882	202	0	0	202
1332	Capital	1,388,202	1,760,000	1,822,211	529,351	465,003	580,737	334,415	1,909,506	557,620	304,385	109,169	144,066
14	Other revenue	51,460	54,039	95,736	21,547	4,116	19,673	111,598	156,934	8,309	1,963	2,297	4,049
2	EXPENSE (21+22+24+25+26+27+28)	1,478,081	1,329,603	1,227,261	263,909	272,512	263,508	210,761	1,010,690	322,134	127,722	134,637	59,775
21	Compensation of employees (211+212)	90,933	92,448	98,724	26,797	24,972	25,033	25,044	101,846	25,850	9,140	8,232	8,478
211	Wages and salaries	79,470	79,891	84,870	23,044	21,462	21,492	21,544	87,542	22,238	7,851	7,057	7,330
212	Social contributions	11,463	12,557	13,854	3,753	3,510	3,541	3,500	14,304	3,612	1,289	1,175	1,148
22	Use of goods and services	920,487	722,967	665,466	109,204	155,305	127,931	96,556	488,996	134,240	41,635	52,066	40,539
24	Interest	314,401	382,350	418,986	122,536	85,463	104,934	78,747	391,680	121,075	63,810	48,146	9,119
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	141,526	123,731	35,207	1,433	4,567	4,433	6,969	17,402	38,088	12,770	24,397	921
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	10,734	8,107	8,878	3,939	2,205	1,177	3,445	10,766	2,881	367	1,796	718
	NET-GROSS OPERATING BALANCE (1-2)	-38,419	484,759	690,686	286,989	198,135	348,019	235,489	1,068,632	243,997	178,626	-23,171	88,542
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	1,267,712	1,082,996	1,180,421	164,935	210,853	212,124	288,805	876,717	249,312	117,959	81,305	50,048
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	249,452	118,033	81,333	50,086
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	583	487	556	137	117	103	140	497	140	74	28	38
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	223,159	103,853	78,753	40,553
311,1	Acquisitions: fixed assets	1,110,206	977,667	1,063,617	146,456	180,455	192,720	255,045	774,676	223,299	103,927	78,781	40,591
311,2	Disposals: fixed assets	583	487	556	137	117	103	140	497	140	74	28	38
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	26,153	14,106	2,552	9,495
314,1	Acquisitions: nonproduced assets	158,089	105,816	117,360	18,616	30,515	19,507	33,900	102,538	26,153	14,106	2,552	9,495
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-1,306,131	-598,237	-489,735	122,054	-12,718	135,895	-53,316	191,915	-5,315	60,667	-104,476	38,494
	FINANCING (33-32)	1,306,131	598,237	489,735	-122,054	12,718	-135,895	53,316	-191,915	5,315	-60,667	104,476	-38,494
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-251,763	316,305	-105,549	-23,024	-277,282	389,084	-113,541	-24,763	-151,990	-158,127	44,217	-38,080
321	Domestic	-251,763	316,305	-105,549	-23,024	-277,282	389,084	-113,541	-24,763	-151,990	-158,127	44,217	-38,080
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	1,054,368	914,542	384,186	-145,078	-264,564	253,189	-60,225	-216,678	-146,675	-218,794	148,693	-76,574
331	Domestic	985,389	950,451	359,759	-137,244	-209,111	261,194	-1,308	-86,469	-137,108	-218,794	152,465	-70,779
332	Foreign	68,979	-35,909	24,427	-7,834	-55,453	-8,005	-58,917	-130,209	-9,567	0	-3,772	-5,795

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	I-III 2017	I 2017	II 2017	III 2017
1 REVENUE (11+12+13+14)	597,248	749,263	1,015,213	173,933	373,920	203,303	161,840	912,996	377,593	205,972	94,942	76,679
11 Taxes	0	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	0
13 Grants (131+132+133)	0	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	0
132 From international organizations	0	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	0
1331 Current	0	0	0	0	0	0	0	0	0	0	0	0
1332 Capital	0	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	377,593	205,972	94,942	76,679
2 EXPENSE (21+22+24+25+26+27+28)	538,282	174,655	104,858	3,184	382,230	7,373	599,988	992,775	2,520	677	980	863
21 Compensation of employees (211+212)	6,051	4,893	4,888	1,372	1,228	1,322	1,133	5,055	1,139	369	390	380
211 Wages and salaries	5,297	4,222	4,197	1,197	1,051	1,166	975	4,389	975	315	336	324
212 Social contributions	754	671	691	175	177	156	158	666	164	54	54	56
22 Use of goods and services	6,745	2,791	3,315	842	814	907	1,814	4,377	889	154	392	343
24 Interest	0	0	0	0	0	0	1	1	0	0	0	0
25 Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26 Grants	0	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	0
28 Other expense	525,486	166,971	96,655	970	380,188	5,144	597,040	983,342	492	154	198	140
NET-GROSS OPERATING BALANCE (1-2)	58,966	574,608	910,355	170,749	-8,310	195,930	-438,148	-79,779	375,073	205,295	93,962	75,816
31 NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	134	182	137	0	95	46	60	201	0	0	0	0
31,1 Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	134	182	137	0	95	46	61	202	0	0	0	0
31,2 Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	0	0	0	0	0	0	1	1	0	0	0	0
311 Fixed assets (311,1-311,2-311,3)	134	154	114	0	95	30	39	164	0	0	0	0
311,1 Acquisitions: fixed assets	134	154	114	0	95	30	40	165	0	0	0	0
311,2 Disposals: fixed assets	0	0	0	0	0	0	1	1	0	0	0	0
314 Nonproduced assets (314,1-314,2-314,3-314,4)	0	28	23	0	0	16	21	37	0	0	0	0
314,1 Acquisitions: nonproduced assets	0	28	23	0	0	16	21	37	0	0	0	0
314,2 Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
NET LENDING-BORROWING (1-2-31)	58,832	574,426	910,218	170,749	-8,405	195,884	-438,208	-79,980	375,073	205,295	93,962	75,816
FINANCING (33-32)	-58,832	-574,426	-910,218	-170,749	8,405	-195,884	438,208	79,980	-375,073	-205,295	-93,962	-75,816
32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)	58,832	574,426	910,218	170,749	-8,405	195,884	-438,208	-79,980	375,073	205,295	93,962	75,816
321 Domestic	58,832	574,426	910,218	170,749	-8,405	195,884	-438,208	-79,980	375,073	205,295	93,962	75,816
322 Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33 NET INCURRENCE OF LIABILITIES (331+332)	0	0	0	0	0	0	0	0	0	0	0	0
331 Domestic	0	0	0	0	0	0	0	0	0	0	0	0
332 Foreign	0	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

TABLE 15: CROATIAN PRIVATIZATION FUND TRANSACTIONS

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

Source: Ministry of Finance

TABLE 16: AGENCY FOR MANAGEMENT OF THE PUBLIC PROPERTY TRANSACTIONS

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

Source: Ministry of Finance

TABLE 17: RESTRUCTURING AND SALE CENTER

	(000 HRK)	2013	2014	2015	I-III 2016	IV-VI 2016	VII-IX 2016	X-XII 2016	2016	I-III 2017	I 2017	II 2017	III 2017
1	REVENUE (11+12+13+14)	17,192	87,007	71,836	10,411	38,696	62,280	31,338	142,725	4,819	845	2,338	1,636
11	Taxes	0	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	0
13	Grants (131+132+133)	0	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	0
132	From international organizations	0	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	0
1331	Current	0	0	0	0	0	0	0	0	0	0	0	0
1332	Capital	0	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	4,819	845	2,338	1,636
2	EXPENSE (21+22+24+25+26+27+28)	37,215	88,549	79,391	14,945	11,575	13,975	21,120	61,615	10,706	2,849	2,551	5,306
21	Compensation of employees (211+212)	15,152	12,823	14,280	4,488	2,578	2,717	3,386	13,169	4,053	917	932	2,204
211	Wages and salaries	14,265	11,252	12,852	3,852	2,217	2,349	2,926	11,344	3,474	789	801	1,884
212	Social contributions	887	1,571	1,428	636	361	368	460	1,825	579	128	131	320
22	Use of goods and services	8,814	19,445	8,644	1,935	1,805	634	1,732	6,106	1,374	362	220	792
24	Interest	13,188	56,278	56,467	8,522	7,192	10,624	16,002	42,340	5,279	1,570	1,399	2,310
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	0	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	0
28	Other expense	61	3	0	0	0	0	0	0	0	0	0	0
	NET-GROSS OPERATING BALANCE (1-2)	-20,023	-1,542	-7,555	-4,534	27,121	48,305	10,218	81,110	-5,887	-2,004	-213	-3,670
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)	-1,675	-2,611	-199	-2,123	-304	-50	172	-2,305	-103	-33	-38	-32
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	148	127	256	0	0	72	293	365	7	2	5	0
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	110	35	43	32
311	Fixed assets (311,1-311,2-311,3)	-523	-675	-347	-2,123	-304	-72	-108	-2,607	-103	-33	-38	-32
311,1	Acquisitions: fixed assets	148	127	108	0	0	50	13	63	7	2	5	0
311,2	Disposals: fixed assets	671	802	455	2,123	304	122	121	2,670	110	35	43	32
314	Nonproduced assets (314,1-314,2-314,3-314,4)	-1,152	-1,936	148	0	0	22	280	302	0	0	0	0
314,1	Acquisitions: nonproduced assets	0	0	148	0	0	22	280	302	0	0	0	0
314,2	Disposals: nonproduced assets	1,152	1,936	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-18,348	1,069	-7,356	-2,411	27,425	48,355	10,046	83,415	-5,784	-1,971	-175	-3,638
	FINANCING (33-32)	18,348	-1,069	7,356	2,411	-27,425	-48,355	-10,046	-83,415	5,784	1,971	175	3,638
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	209,657	284,760	-248,075	-3,822	10,935	23,573	-449,856	-419,170	-13,796	-2,362	-175	-11,259
321	Domestic	209,657	284,760	-248,075	-3,822	10,935	23,573	-449,856	-419,170	-13,796	-2,362	-175	-11,259
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	228,005	283,691	-240,719	-1,411	-16,490	-24,782	-459,902	-502,585	-8,012	-391	0	-7,621
331	Domestic	228,617	287,458	-236,757	-391	-15,456	-23,740	-430,581	-470,168	-8,012	-391	0	-7,621
332	Foreign	-612	-3,767	-3,962	-1,020	-1,034	-1,042	-29,321	-32,417	0	0	0	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	I-III 2017	I 2017	II 2017	III 2017
1	REVENUE (11+12+13+14)	128,675,245	29,664,828	35,799,569	36,204,823	34,436,749	136,105,969	30,624,941	11,848,009	8,912,205	9,864,727
11	Taxes (111+113+114+115+116)	68,280,769	15,548,906	18,893,447	19,743,428	17,772,751	71,958,532	15,780,778	6,169,966	4,320,918	5,289,894
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	2,343,230	761,488	756,432	825,310
113	Taxes on property	172,368	40,768	47,614	43,958	51,800	184,140	0	0	0	0
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	13,286,947	5,365,359	3,516,504	4,405,084
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	9,953,321	4,095,210	2,527,698	3,330,413
11411	Value-added taxes	43,577,753	9,587,931	10,869,387	13,301,859	11,459,290	45,218,467	9,903,633	4,080,199	2,511,879	3,311,555
11412	Sales taxes	169,138	48,176	49,561	45,070	51,154	193,961	49,688	15,011	15,819	18,858
1142	Excises	13,923,204	3,063,862	4,279,853	3,948,088	3,460,532	14,752,335	2,964,666	1,151,291	853,884	959,491
115	Taxes on international trade and transactions	419,113	104,228	97,577	110,132	92,939	404,876	82,921	21,844	27,049	34,028
116	Other taxes	286,412	67,686	71,959	77,799	66,097	283,541	67,680	21,275	20,933	25,472
12	Social contributions	40,974,672	9,782,701	10,200,752	10,370,109	10,309,426	40,662,988	10,128,097	3,339,617	3,404,115	3,384,365
13	Grants	4,824,734	1,464,578	2,738,468	1,599,206	1,989,648	7,791,900	1,865,317	1,238,759	325,192	301,366
14	Other revenue	14,595,070	2,868,643	3,966,902	4,492,080	4,364,924	15,692,549	2,850,749	1,099,667	861,980	889,102
2	EXPENSE (21+22+24+25+26+27+28)	132,963,193	31,484,875	34,573,044	33,246,161	35,575,199	134,879,279	32,913,505	10,841,382	10,787,176	11,284,947
21	Compensation of employees (211+212)	19,002,950	4,779,411	4,819,631	5,033,204	5,061,751	19,693,997	4,848,386	1,612,050	1,635,496	1,600,840
211	Wages and salaries	16,101,073	4,049,325	4,084,779	4,293,478	4,326,196	16,753,778	4,111,997	1,366,495	1,385,979	1,359,523
212	Social contributions	2,901,877	730,086	734,852	739,726	735,555	2,940,219	736,389	245,555	249,517	241,317
22	Use of goods and services	12,896,151	2,548,240	3,198,011	3,016,762	4,069,469	12,832,482	2,589,335	743,944	860,283	985,108
24	Interest	11,160,286	3,516,824	2,054,863	3,564,708	1,684,343	10,820,738	3,319,821	1,635,274	233,831	1,450,716
25	Subsidies	6,464,783	569,444	3,151,544	802,722	1,639,940	6,163,650	1,915,499	144,475	1,430,122	340,902
26	Grants	22,361,948	5,109,499	5,116,976	5,460,430	6,411,046	22,097,951	5,302,183	1,733,980	1,750,969	1,817,234
27	Social benefits	54,670,353	13,659,156	13,794,238	13,589,797	13,586,413	54,629,604	13,564,340	4,470,894	4,533,637	4,559,809
28	Other expense	6,406,722	1,302,301	2,437,781	1,778,538	3,122,237	8,640,857	1,373,941	500,765	342,838	530,338
	NET-GROSS OPERATING BALANCE (1-2)	-4,287,948	-1,820,047	1,226,525	2,958,662	-1,138,450	1,226,690	-2,288,564	1,006,627	-1,874,971	-1,420,220
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	4,629,308	733,534	909,041	1,060,477	1,406,781	4,109,833	646,650	345,420	149,157	152,073
311	Fixed assets	4,456,133	645,541	876,995	973,062	1,327,385	3,822,983	584,172	302,504	138,856	142,812
312	Inventories	9,966	58,468	-6,655	45,014	7,973	104,800	-142	5	619	-766
313	Valuables	366	-6	-67	45	802	774	714	162	241	311
314	Nonproduced assets	162,843	29,531	38,768	42,356	70,621	181,276	61,906	42,749	9,441	9,716
	NET LENDING-BORROWING (1-2-31)	-8,917,256	-2,553,581	317,484	1,898,185	-2,545,231	-2,883,143	-2,935,214	661,207	-2,024,128	-1,572,293
	FINANCING (33-32)	8,917,256	2,553,581	-317,484	-1,898,185	2,545,231	2,883,143	2,935,214	-661,207	2,024,128	1,572,293
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-3,541,687	-702,320	-2,152,543	5,001,814	-5,195,539	-3,048,588	10,962,642	585,988	1,704,626	8,672,028
321	Domestic	-3,747,856	-712,208	-2,347,134	5,001,598	-5,391,528	-3,449,272	10,962,473	585,988	1,704,626	8,671,859
322	Foreign	206,169	9,888	194,591	216	195,989	400,684	169	0	0	169
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	5,375,569	1,851,261	-2,470,027	3,103,629	-2,650,308	-165,445	13,897,856	-75,219	3,728,754	10,244,321
331	Domestic	1,528,564	3,397,534	-2,912,195	3,138,604	-2,112,356	1,511,587	4,670,840	-69,951	3,715,732	1,025,059
332	Foreign	3,847,005	-1,546,273	442,168	-34,975	-537,952	-1,677,032	9,227,016	-5,268	13,022	9,219,262

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	I-III 2017	I 2017	II 2017	III 2017
1	REVENUE (A+B)	128,675,245	29,664,828	35,799,569	36,204,823	34,436,749	136,105,969	30,624,941	11,848,009	8,912,205	9,864,727
	A) Budgetary Central Government	103,859,344	23,842,316	29,386,322	29,847,197	27,110,051	110,185,886	24,508,776	9,781,248	6,909,173	7,818,355
	B) Extrabudgetary Users (1+...+8)	24,815,901	5,822,512	6,413,247	6,357,626	7,326,698	25,920,083	6,116,165	2,066,761	2,003,032	2,046,372
	1. Croatian Institute for Health Insurance	19,755,349	4,881,516	5,126,508	5,155,254	5,972,739	21,136,017	5,007,988	1,667,157	1,677,951	1,662,880
	2. Croatian Waters	2,263,942	505,404	575,911	616,915	674,191	2,372,421	493,202	139,763	161,921	191,518
	3. Fund for Environmental Protection and Energy Efficiency	1,613,825	229,701	294,096	300,201	374,992	1,198,990	224,254	51,061	63,583	109,610
	4. Croatian Roads Ltd.	95,736	21,547	4,116	19,673	111,598	156,934	8,309	1,963	2,297	4,049
	5. State Agency for Deposit Insurance and Bank Rehabilitation	1,015,213	173,933	373,920	203,303	161,840	912,996	377,593	205,972	94,942	76,679
	6. Restructuring and Sale Center	71,836	10,411	38,696	62,280	31,338	142,725	4,819	845	2,338	1,636
2	EXPENSE (A+B)	132,963,193	31,484,875	34,573,044	33,246,161	35,575,199	134,879,279	32,913,505	10,841,382	10,787,176	11,284,947
	A) Budgetary Central Government	110,738,843	26,404,526	28,635,281	27,619,666	28,716,570	111,376,043	28,008,148	9,332,333	9,127,865	9,547,950
	B) Extrabudgetary Users (1+...+8)	22,224,350	5,080,349	5,937,763	5,626,495	6,858,629	23,503,236	4,905,357	1,509,049	1,659,311	1,736,997
	1. Croatian Institute for Health Insurance	17,564,550	4,111,418	4,310,152	4,132,538	4,317,161	16,871,269	4,116,686	1,261,892	1,392,439	1,462,355
	2. Croatian Waters	1,727,012	269,063	520,271	799,285	1,197,523	2,786,142	266,129	47,574	80,812	137,743
	3. Fund for Environmental Protection and Energy Efficiency	1,521,542	417,830	441,023	409,816	512,076	1,780,745	187,182	68,335	47,892	70,955
	4. Croatian Roads Ltd.	1,226,997	263,909	272,512	263,508	210,761	1,010,690	322,134	127,722	134,637	59,775
	5. State Agency for Deposit Insurance and Bank Rehabilitation	104,858	3,184	382,230	7,373	599,988	992,775	2,520	677	980	863
	6. Restructuring and Sale Center	79,391	14,945	11,575	13,975	21,120	61,615	10,706	2,849	2,551	5,306
	NET-GROSS OPERATING BALANCE (1-2)	-4,287,948	-1,820,047	1,226,525	2,958,662	-1,138,450	1,226,690	-2,288,564	1,006,627	-1,874,971	-1,420,220
31	NET ACQUISITION OF NONFINANCIAL ASSETS	4,629,308	733,534	909,041	1,060,477	1,406,781	4,109,833	646,650	345,420	149,157	152,073
	Acquisition (A+B)	5,276,837	815,364	1,004,856	1,150,588	1,593,094	4,563,902	826,190	371,583	196,820	257,787
	A) Budgetary Central Government	3,152,044	570,424	636,272	769,126	1,086,371	3,062,193	535,695	249,461	97,886	188,348
	B) Extrabudgetary Users	2,124,793	244,940	368,584	381,462	506,723	1,501,709	290,495	122,122	98,934	69,439
	Disposals (A+B)	647,529	81,830	95,815	90,111	186,313	454,069	179,540	26,163	47,663	105,714
	A) Budgetary Central Government	645,009	79,427	95,261	89,741	185,750	450,179	179,132	26,017	47,529	105,586
	B) Extrabudgetary Users	2,520	2,403	554	370	563	3,890	408	146	134	128
	NET LENDING-BORROWING (1-2-31)	-8,917,256	-2,553,581	317,484	1,898,185	-2,545,231	-2,883,143	-2,935,214	661,207	-2,024,128	-1,572,293
	FINANCING (33-32)	8,917,256	2,553,581	-317,484	-1,898,185	2,545,231	2,883,143	2,935,214	-661,207	2,024,128	1,572,293
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-3,541,687	-702,320	-2,152,543	5,001,814	-5,195,539	-3,048,588	10,962,642	585,988	1,704,626	8,672,028
321	Domestic (A+B)	-3,747,856	-712,208	-2,347,134	5,001,598	-5,391,528	-3,449,272	10,962,473	585,988	1,704,626	8,671,859
	A) Budgetary Central Government	-3,764,462	-706,818	-1,779,778	4,214,411	-5,074,453	-3,346,638	10,633,501	363,091	1,533,173	8,737,237
	B) Extrabudgetary Users	16,606	-5,390	-567,356	787,187	-317,075	-102,634	328,972	222,897	171,453	-65,378
322	Foreign (A+B)	206,169	9,888	194,591	216	195,989	400,684	169	0	0	169
	A) Budgetary Central Government	206,169	9,888	194,591	216	195,989	400,684	169	0	0	169
	B) Extrabudgetary Users	0	0	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0
33	NET INCURANCE OF LIABILITIES (331+332)	5,375,569	1,851,261	-2,470,027	3,103,629	-2,650,308	-165,445	13,897,856	-75,219	3,728,754	10,244,321
331	Domestic (A+B)	1,528,564	3,397,534	-2,912,195	3,138,604	-2,112,356	1,511,587	4,670,840	-69,951	3,715,732	1,025,059
	A) Budgetary Central Government	1,797,283	3,679,767	-2,524,179	2,914,647	-2,064,867	2,005,368	4,957,544	149,234	3,627,501	1,180,809
	B) Extrabudgetary Users	-268,719	-282,233	-388,016	223,957	-47,489	-493,781	-286,704	-219,185	88,231	-155,750
332	Foreign (A+B)	3,847,005	-1,546,273	442,168	-34,975	-537,952	-1,677,032	9,227,016	-5,268	13,022	9,219,262
	A) Budgetary Central Government	3,826,540	-1,537,419	498,655	-25,928	-449,714	-1,514,406	9,236,583	-5,268	16,794	9,225,057
	B) Extrabudgetary Users	20,465	-8,854	-56,487	-9,047	-88,238	-162,626	-9,567	0	-3,772	-5,795

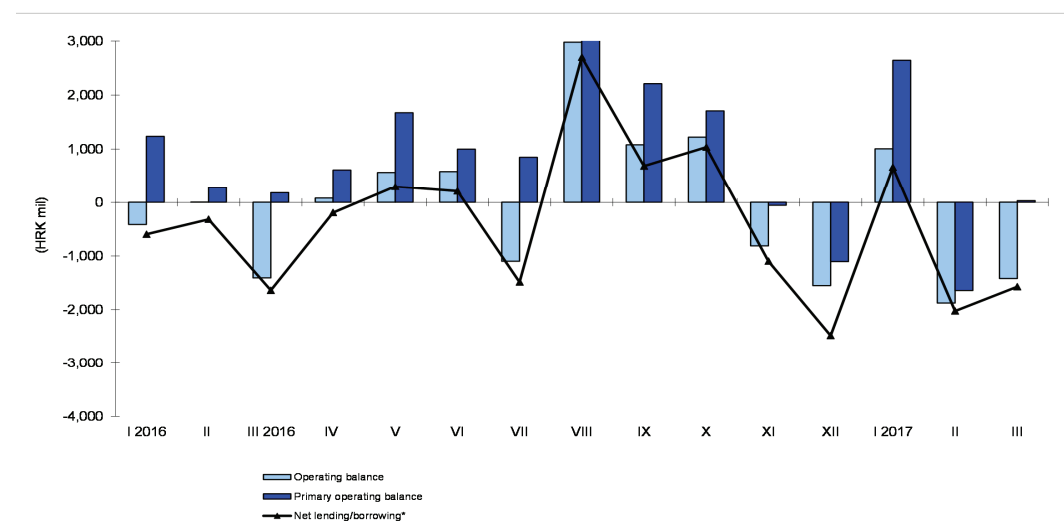
Source: Ministry of Finance

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
I 2017	11,848,009	10,841,382	1,006,627	1,635,274	2,641,901
II	8,912,205	10,787,176	-1,874,971	233,831	-1,641,140
III	9,864,727	11,284,947	-1,420,220	1,450,716	30,496
I-XII 2017	30,624,941	32,913,505	-2,288,564	3,319,821	1,031,257

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
I 2017	1,006,627	345,420	661,207	-661,207	585,988	-75,219
II	-1,874,971	149,157	-2,024,128	2,024,128	1,704,626	3,728,754
III	-1,420,220	152,073	-1,572,293	1,572,293	8,672,028	10,244,321
I-XII 2017	-2,288,564	646,650	-2,935,214	2,935,214	10,962,642	13,897,856

* 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	I-III 2017
1	REVENUE (11+12+13+14)	38,741,000	9,365,864	10,168,374	9,776,950	10,928,856	40,240,044	9,468,034
11	Taxes (111+113+114+115+116)	14,531,180	3,736,270	4,097,505	3,479,131	4,019,334	15,332,240	3,651,945
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	2,614,926
113	Taxes on property	3,059,077	665,784	814,433	854,495	824,735	3,159,447	690,534
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	344,490
1141	General taxes on goods and services (11411+11412)	158,272	23,774	29,547	70,599	43,646	167,566	24,651
11411	Value-added taxes	0	0	0	0	0	0	0
11412	Sales taxes	158,272	23,774	29,547	70,599	43,646	167,566	24,651
1142	Excises	0	0	0	0	0	0	0
115	Taxes on international trade and transactions	0	0	0	0	0	0	0
116	Other taxes	10,836	2,406	2,842	2,518	3,184	10,950	1,995
12	Social contributions	0	0	0	0	0	0	0
13	Grants (131+132+133)	17,532,656	4,162,330	4,394,876	4,603,780	5,369,386	18,530,372	4,372,576
131	From foreign governments	8,969	2,381	3,101	2,742	-2,006	6,218	2,239
132	From international organizations	109,708	41,079	27,003	36,947	66,368	171,397	21,243
133	From other general government units	17,413,979	4,118,870	4,364,772	4,564,091	5,305,024	18,352,757	4,349,094
14	Other revenue (141+142+143+144+145)	6,677,164	1,467,264	1,675,993	1,694,039	1,540,136	6,377,432	1,443,513
141	Property income	1,657,685	339,223	396,087	436,496	389,980	1,561,786	354,767
142	Sales of goods and services	3,976,642	924,740	1,042,387	1,008,019	828,833	3,803,979	862,445
143	Fines, penalties, and forfeits	35,278	9,088	12,154	10,413	11,615	43,270	10,020
144	Voluntary transfers other than grants	201,953	29,213	37,172	64,274	77,281	207,940	34,587
145	Miscellaneous and unidentified revenue	805,606	165,000	188,193	174,837	232,427	760,457	181,694
2	EXPENSE (21+22+24+25+26+27+28)	34,923,124	7,982,578	8,846,218	8,695,642	10,600,290	36,124,728	8,286,799
21	Compensation of employees (211+212)	17,418,898	4,432,416	4,451,465	4,615,903	4,763,240	18,263,024	4,540,100
211	Wages and salaries	14,904,481	3,787,205	3,827,820	3,943,671	4,106,375	15,665,071	3,880,774
212	Social contributions	2,514,417	645,211	623,645	672,232	656,865	2,597,953	659,326
22	Use of goods and services	11,694,377	2,487,551	2,880,722	2,746,530	3,969,195	12,083,998	2,606,385
24	Interest	194,615	49,573	36,689	48,474	39,335	174,071	42,777
25	Subsidies	1,036,380	219,750	259,068	252,782	331,619	1,063,219	228,519
26	Grants	301,756	58,308	59,453	89,660	125,012	332,433	31,726
27	Social benefits	1,317,827	253,112	328,624	206,566	477,612	1,265,914	285,594
28	Other expense	2,959,271	481,868	830,197	735,727	894,277	2,942,069	551,698
	NET-GROSS OPERATING BALANCE (1-2)	3,817,876	1,383,286	1,322,156	1,081,308	328,566	4,115,316	1,181,235
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	3,220,165	420,159	719,734	975,252	1,860,728	3,975,873	444,364
311	Fixed assets (311,1-311,2)	3,234,340	429,291	743,222	963,054	1,858,101	3,993,668	514,638
311,1	acquisitions: fixed assets	3,460,127	501,632	788,713	1,010,183	1,919,849	4,220,377	565,231
311,2	disposals: fixed assets	225,787	72,341	45,491	47,129	61,748	226,709	50,593
312	Inventories	0	0	0	0	0	0	0
313	Valuables (313,1-313,2)	1,428	97	113	263	483	956	102
313,1	acquisitions: valuables	1,428	97	113	263	483	956	102
313,2	disposals: valuables	0	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	-70,376
314,1	acquisitions: nonproduced assets	332,339	51,768	57,032	78,263	164,941	352,004	57,801
314,2	disposals: nonproduced assets	347,942	60,997	80,633	66,328	162,797	370,755	128,177
	NET LENDING-BORROWING (1-2-31)	597,711	963,127	602,422	106,056	-1,532,162	139,443	736,871
	FINANCING (33-32)	-897,711	-963,127	-602,422	-106,056	1,532,162	-139,443	-736,871
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	423,082	712,034	507,221	61,633	-1,068,948	211,940	537,597
321	Domestic	423,082	712,034	507,221	61,633	-1,068,948	211,940	537,597
322	Foreign	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	-174,629	-251,093	-95,201	-44,423	463,214	72,497	-199,274
331	Domestic	-174,629	-251,093	-95,201	-44,423	463,214	72,497	-199,274
332	Foreign	0	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	I-III 2017
1	REVENUE (11+12+13+14)	150,088,571	34,931,762	41,608,562	41,433,363	40,082,888	158,056,575	35,754,618
11	Taxes (111+113+114+115+116)	82,811,949	19,285,176	22,990,952	23,222,559	21,792,085	87,290,772	19,432,723
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	4,958,156
113	Taxes on property	3,231,445	706,552	862,047	898,453	876,535	3,343,587	690,534
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	13,631,437
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	9,977,972
11411	Value-added taxes	43,577,753	9,587,931	10,869,387	13,301,859	11,459,290	45,218,467	9,903,633
11412	Sales taxes	327,410	71,950	79,108	115,669	94,800	361,527	74,339
1142	Excises	13,923,204	3,063,862	4,279,853	3,948,088	3,460,532	14,752,335	2,964,666
115	Taxes on international trade and transactions	419,113	104,228	97,577	110,132	92,939	404,876	82,921
116	Other taxes	297,248	70,092	74,801	80,317	69,281	294,491	69,675
12	Social contributions	40,974,672	9,782,701	10,200,752	10,370,109	10,309,426	40,662,988	10,128,097
13	Grants	5,029,833	1,527,978	2,773,963	1,654,587	2,076,326	8,032,854	1,899,539
14	Other revenue	21,272,117	4,335,907	5,642,895	6,186,108	5,905,051	22,069,961	4,294,259
2	EXPENSE (21+22+24+25+26+27+28)	150,558,643	35,368,523	39,059,881	37,393,393	40,892,772	152,714,569	36,861,947
21	Compensation of employees (211+212)	36,421,848	9,211,827	9,271,096	9,649,107	9,824,991	37,957,021	9,388,486
211	Wages and salaries	31,005,554	7,836,530	7,912,599	8,237,149	8,432,571	32,418,849	7,992,771
212	Social contributions	5,416,294	1,375,297	1,358,497	1,411,958	1,392,420	5,538,172	1,395,715
22	Use of goods and services	24,590,528	5,035,791	6,078,733	5,763,292	8,038,664	24,916,480	5,195,720
24	Interest	11,354,784	3,566,397	2,091,552	3,613,171	1,723,669	10,994,789	3,362,595
25	Subsidies	7,501,163	789,194	3,410,612	1,055,504	1,971,559	7,226,869	2,144,018
26	Grants	5,336,147	1,068,877	817,048	1,001,691	1,253,350	4,140,966	995,555
27	Social benefits	55,988,180	13,912,268	14,122,862	13,796,363	14,064,025	55,895,518	13,849,934
28	Other expense	9,365,993	1,784,169	3,267,978	2,514,265	4,016,514	11,582,926	1,925,639
	NET-GROSS OPERATING BALANCE (1-2)	-470,072	-436,761	2,548,681	4,039,970	-809,884	5,342,006	-1,107,329
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	7,849,473	1,153,693	1,628,775	2,035,729	3,267,509	8,085,706	1,091,014
311	Fixed assets	7,690,473	1,074,832	1,620,217	1,936,116	3,185,486	7,816,651	1,098,810
312	Inventories	9,966	58,468	-6,655	45,014	7,973	104,800	-142
313	Valuables	1,794	91	46	308	1,285	1,730	816
314	Nonproduced assets	147,240	20,302	15,167	54,291	72,765	162,525	-8,470
	NET LENDING-BORROWING (1-2-31)	-8,319,545	-1,590,454	919,906	2,004,241	-4,077,393	-2,743,700	-2,198,343
	FINANCING (33-32)	8,319,545	1,590,454	-919,906	-2,004,241	4,077,393	2,743,700	2,198,343
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-3,138,858	10,199	-1,644,977	5,057,687	-6,273,290	-2,850,381	11,498,429
321	Domestic	-3,345,027	311	-1,839,568	5,057,471	-6,469,279	-3,251,065	11,498,260
322	Foreign	206,169	9,888	194,591	216	195,989	400,684	169
323	Monetary gold and SDRs	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	5,180,687	1,600,653	-2,564,883	3,053,446	-2,195,897	-106,681	13,696,772
331	Domestic	1,333,682	3,146,926	-3,007,051	3,088,421	-1,657,945	1,570,351	4,469,756
332	Foreign	3,847,005	-1,546,273	442,168	-34,975	-537,952	-1,677,032	9,227,016

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.

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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	I-III 2017
1	REVENUE (A+B+C)	150,088,571	34,931,762	41,608,562	41,433,363	40,082,888	158,056,575	35,754,618
	A) Budgetary Central Government	103,859,227	23,827,561	29,366,772	29,827,731	27,083,768	110,105,832	24,495,920
	B) Extrabudgetary Users and Social Security Funds (1+...+6)	24,794,161	5,821,124	6,408,787	6,352,696	7,304,535	25,887,142	6,115,616
	1. Croatian Institute for Health Insurance	19,755,349	4,881,516	5,126,508	5,155,254	5,972,739	21,136,017	5,007,988
	2. Croatian Waters	2,260,480	504,016	573,972	613,993	661,745	2,353,726	492,653
	3. Fund for Environmental Protection and Energy Efficiency	1,595,547	229,701	291,575	298,193	365,275	1,184,744	224,254
	4. Croatian Roads Ltd.	95,736	21,547	4,116	19,673	111,598	156,934	8,309
	5. State Agency for Deposit Insurance and Bank Rehabilitation	1,015,213	173,933	373,920	203,303	161,840	912,996	377,593
	6. Restructuring and Sale Center	71,836	10,411	38,696	62,280	31,338	142,725	4,819
	C) Budget of 576 Local Government Units and County Road Administrations	21,435,183	5,283,077	5,833,003	5,252,936	5,694,585	22,063,601	5,143,082
2	EXPENSE (A+B+C)	150,558,643	35,368,523	39,059,881	37,393,393	40,892,772	152,714,569	36,861,947
	A) Budgetary Central Government	100,084,388	23,969,128	25,984,723	24,703,418	25,523,752	100,181,021	25,390,126
	B) Extrabudgetary Users and Social Security Funds (1+...+6)	15,572,988	3,432,960	4,252,950	4,018,729	4,817,176	16,521,815	3,198,427
	1. Croatian Institute for Health Insurance	11,312,942	2,538,955	2,682,844	2,570,820	2,402,743	10,195,362	2,458,806
	2. Croatian Waters	1,688,157	267,764	514,021	795,841	1,175,483	2,753,109	264,965
	3. Fund for Environmental Protection and Energy Efficiency	1,195,850	345,636	394,335	371,645	414,050	1,525,666	155,773
	4. Croatian Roads Ltd.	1,191,790	262,476	267,945	259,075	203,792	993,288	305,657
	5. State Agency for Deposit Insurance and Bank Rehabilitation	104,858	3,184	382,230	7,373	599,988	992,775	2,520
	6. Restructuring and Sale Center	79,391	14,945	11,575	13,975	21,120	61,615	10,706
	C) Budget of 576 Local Government Units and County Road Administrations	34,901,267	7,966,435	8,822,208	8,671,246	10,551,844	36,011,733	8,273,394
	NET-GROSS OPERATING BALANCE (1-2)	-470,072	-436,761	2,548,681	4,039,970	-809,884	5,342,006	-1,107,329
31	NET ACQUISITION OF NONFINANCIAL ASSETS	7,849,473	1,153,693	1,628,775	2,035,729	3,267,509	8,085,706	1,091,014
	Acquisition (A+B+C)	9,070,731	1,368,861	1,850,714	2,239,297	3,678,367	9,137,239	1,449,324
	A) Budgetary Central Government	3,152,044	570,424	636,272	769,126	1,086,371	3,062,193	535,695
	B) Extrabudgetary Users and Social Security Funds	2,124,793	244,940	368,584	381,462	506,723	1,501,709	290,495
	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	623,134
	Disposals (A+B+C)	1,221,258	221,168	221,939	410,558	1,051,533	358,310	
	A) Budgetary Central Government	645,009	79,427	95,261	89,741	185,750	450,179	179,132
	B) Extrabudgetary Users and Social Security Funds	2,520	2,403	554	370	563	3,890	408
	C) Budget of 576 Local Government Units and County Road Administrations	573,729	133,338	126,124	113,457	224,545	597,464	178,770
	NET LENDING-BORROWING (1-2-31)	-8,319,545	-1,590,454	919,906	2,004,241	-4,077,393	-2,743,700	-2,198,343
	FINANCING (33-32)	8,319,545	1,590,454	-919,906	-2,004,241	4,077,393	2,743,700	2,198,343
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-3,138,858	10,199	-1,644,977	5,057,687	-6,273,290	-2,850,381	11,498,429
321	Domestic (A+B+C)	-3,345,027	311	-1,839,568	5,057,471	-6,469,279	-3,251,065	11,498,260
	A) Budgetary Central Government	-3,784,739	-706,383	-1,779,435	4,208,651	-5,083,256	-3,360,423	10,631,691
	B) Extrabudgetary Users and Social Security Funds	16,630	-5,340	-567,354	787,187	-317,075	-102,582	328,972
	C) Budget of 576 Local Government Units and County Road Administrations	423,082	712,034	507,221	61,633	-1,068,948	211,940	537,597
322	Foreign (A+B+C)	206,169	9,888	194,591	216	195,989	400,684	169
	A) Budgetary Central Government	206,169	9,888	194,591	216	195,989	400,684	169
	B) Extrabudgetary Users and Social Security Funds	0	0	0	0	0	0	0
	C) Budget of 576 Local Government Units and County Road Administrations	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	5,180,687	1,600,653	-2,564,883	3,053,446	-2,195,897	-106,681	13,696,772
331	Domestic (A+B+C)	1,333,682	3,146,926	-3,007,051	3,088,421	-1,657,945	1,570,351	4,469,756
	A) Budgetary Central Government	1,806,035	3,679,767	-2,524,179	2,914,647	-2,064,867	2,005,368	4,957,544
	B) Extrabudgetary Users and Social Security Funds	-277,471	-282,233	-388,016	223,957	-47,489	-493,781	-286,704
	C) Budget of 576 Local Government Units and County Road Administrations	-194,882	-250,608	-94,856	-50,183	454,411	58,764	-201,084
332	Foreign (A+B+C)	3,847,005	-1,546,273	442,168	-537,952	-1,677,032	-1,677,032	9,227,016
	A) Budgetary Central Government	3,826,540	-1,537,419	498,655	-25,928	-449,714	-1,514,406	9,236,583
	B) Extrabudgetary Users and Social Security Funds	20,465	-8,854	-56,487	-9,047	-88,238	-162,626	-9,567
	C) Budget of 576 Local Government Units and County Road Administrations	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

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 JANUARY 2017)

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,484,344	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	7,484,344	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	7,484,344	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	10,478,082	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	2,025,234	15,157,549		
Long term loan (HRK)	HRK	5,687,995	5,687,995		
Long term loan (USD)	USD	41,516	290,640		
Medium and long term debt			96,567,298		
Treasury Bills	HRK	17,122,000	17,122,000		
Treasury Bills indexed to foreign currency	EUR	102,600	767,894		
Treasury Bills FX	EUR	1,500,000	11,226,516		
Other short-term debt	EUR	0	0		
Short-term debt			29,116,410		
Total debt			125,683,708		

Source: Ministry of Finance

TABLE 24B: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (28 FEBRUARY 2017)

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,428,657	2019	5.38%
Bonds - Series 13 D-20	HRK	5,000,000	5,000,000	2020	6.75%
Bonds - Series 14 D-20	EUR	1,000,000	7,428,657	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	7,428,657	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	10,400,120	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%
Bonds - Series 23 D-22	HRK	3,000,000	3,000,000	2022	2.25%
Bonds - Series 24 D-28	HRK	5,500,000	5,500,000	2028	2.88%
Long term loan (EUR)	EUR	2,078,978	15,444,012		
Long term loan (HRK)	HRK	5,574,697	5,574,697		
Long term loan (USD)	USD	37,376	262,386		
Srednjoročni i dugoročni dug			99,467,186		
Trezorski zapisi	HRK	17,519,000	17,519,000		
Trezorski zapisi VK	EUR	99,600	739,894		
Trezorski zapisi FX	EUR	1,500,000	11,142,986		
Other short-term debt		0	0		
Kratkoročni dug			29,401,880		
Ukupni dug			128,869,065		

Source: Ministry of Finance

TABLE 24C: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (31 MARCH 2017)

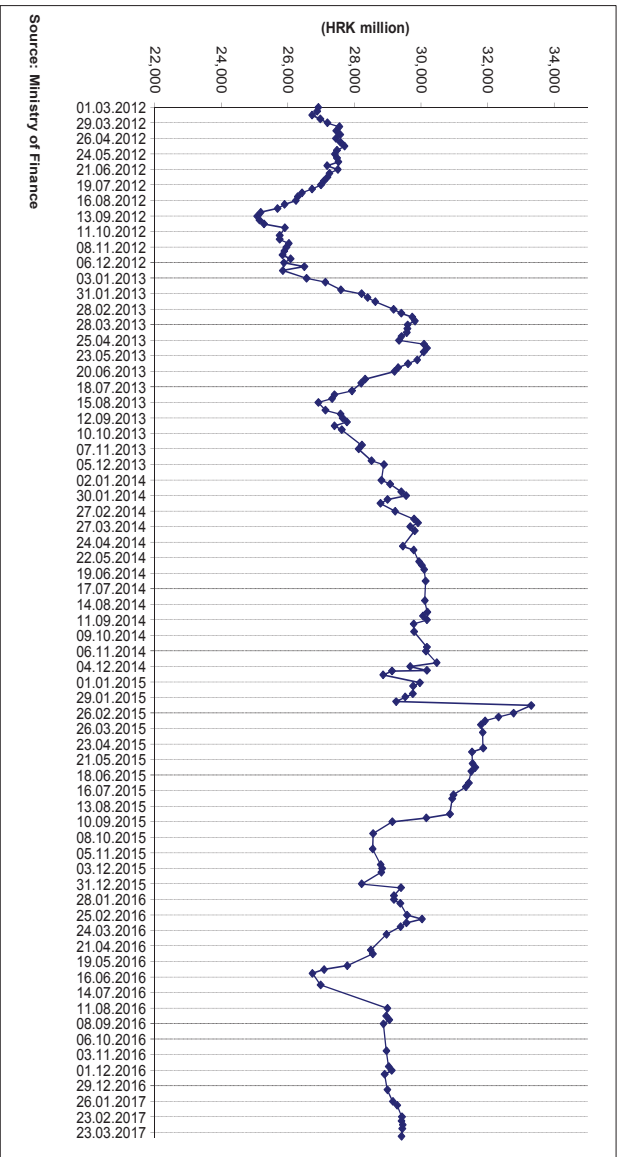
Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,438,390	2019	5.38%
Bonds - Series 13 D-20	HRK	5,000,000	5,000,000	2020	6.75%
Bonds - Series 14 D-20	EUR	1,000,000	7,438,390	2020	6.50%
Bonds - Series 15 D-17	HRK	4,000,000	4,000,000	2017	6.25%
Bonds - Series 17 D-22	EUR	1,000,000	7,438,390	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	10,413,746	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%
Bonds - Series 23 D-22	HRK	3,000,000	3,000,000	2022	2.25%
Bonds - Series 24 D-28	HRK	5,500,000	5,500,000	2028	2.88%
Long term loan (EUR)	EUR	2,253,463	16,762,133		
Long term loan (HRK)	HRK	5,444,094	5,444,094		
Long term loan (USD)	USD	37,376	258,937		
Medium and long term debt			100,694,080		
Treasury Bills	HRK	17,530,000	17,530,000		
Treasury Bills indexed to foreign currency	EUR	99,600	740,864		
Treasury Bills FX	EUR	1,500,000	11,157,585		
Other short-term debt	EUR	0	0		
Short-term debt			29,428,449		
Total debt			130,122,529		

Source: Ministry of Finance

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

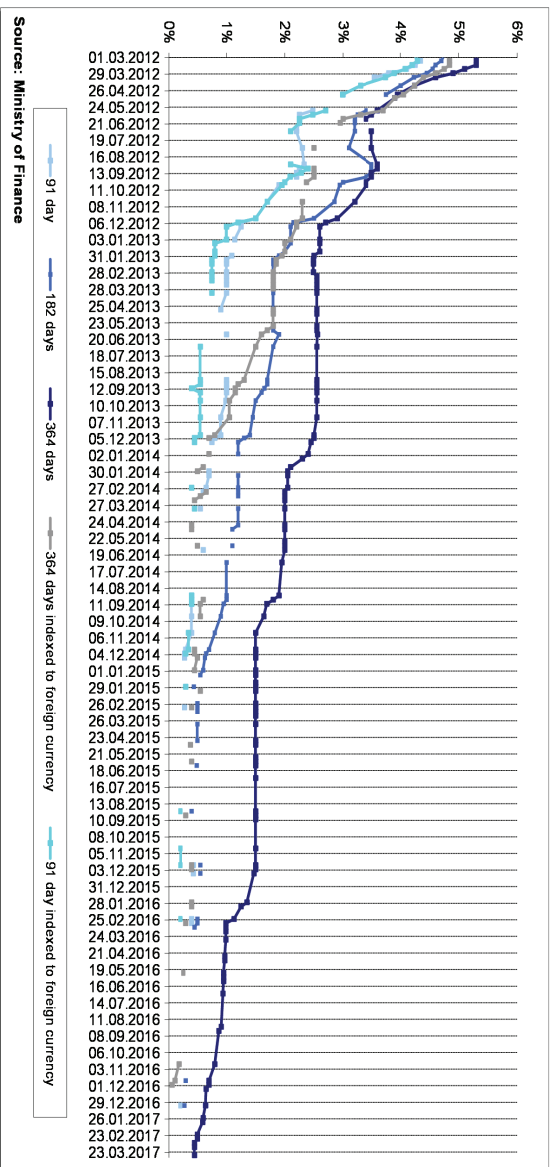
Day of Auction	91 day				182 days				364 days				91 day				364 days			
	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (EUR)	Total bids received (EUR)	Weighted average of the bids received (EUR) / Yielding (%)	Uniform price allocation per 100 EUR (EUR) / Yielding (%)	Size (EUR)	Total bids received (EUR)	Weighted average of the bids received (EUR) / Yielding (%)	Uniform price allocation per 100 EUR (EUR) / Yielding (%)
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%								
03.01.2017	50,000	250,000	99.910 / 0.36%	99.951 / 0.20%	50,000	50,000	99.861 / 0.28%	99.861 / 0.28%	1,535,000	1,635,000	99.420 / 0.58%	99.365 / 0.64%								
24.01.2017									928,000	1,128,000	99.467 / 0.54%	99.405 / 0.60%								
31.01.2017									800,000	980,000	99.467 / 0.54%	99.419 / 0.59%								
21.02.2017									1,496,000	1,931,000	99.519 / 0.48%	99.504 / 0.50%								
28.02.2017									1,500,000	2,697,000	99.525 / 0.48%	99.508 / 0.50%								
07.03.2017									864,000	1,064,000	99.552 / 0.45%	99.553 / 0.45%								
14.03.2017									300,000	460,000	99.555 / 0.45%	99.553 / 0.45%								
28.03.2017									558,000	658,000	99.556 / 0.45%	99.553 / 0.45%								

Source: Ministry of Finance

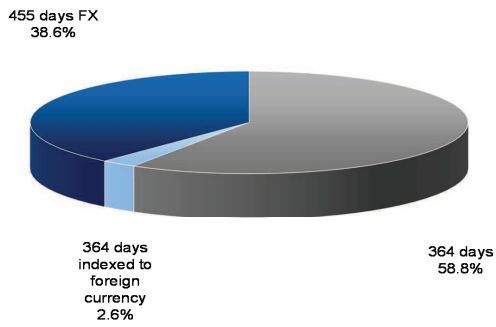


T-Bills' outstanding debt

Annual yield on T-Bills

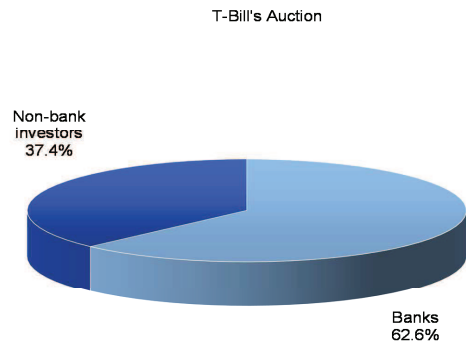


Structure of outstanding T-Bill's on 31 January 2017



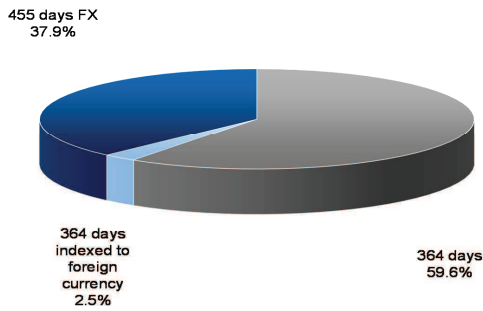
Source: Ministry of Finance

Structure of bids accepted according to buyers, January 2017



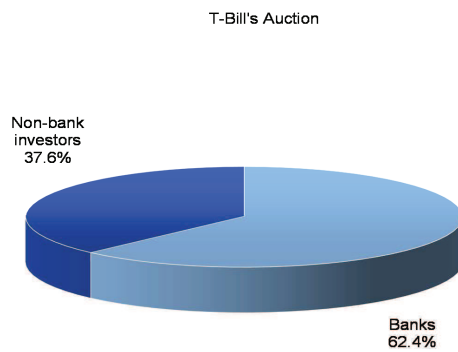
Source: Ministry of Finance

Structure of outstanding T-Bill's on 28 February 2017



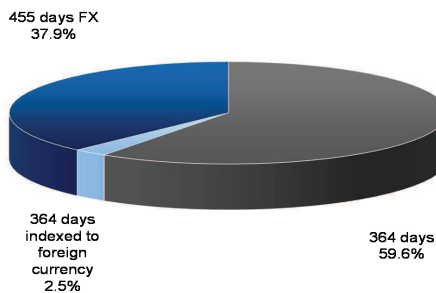
Source: Ministry of Finance

Structure of bids accepted according to buyers, February 2017



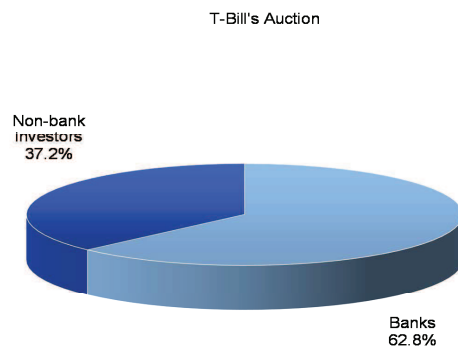
Source: Ministry of Finance

Structure of outstanding T-Bill's on 31 March 2017



Source: Ministry of Finance

Structure of bids accepted according to buyers, March 2017



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:

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ADVANCE RELEASE CALENDAR

Ministry of Finance Monthly Statistical Review	Notes	Release		
		August 17		
Number		257		
SDDS Data Category		August 17		
General Government operations	1)			(6/17)
Central Government operations	2)	(4/17)	(5/17)	(6/17)
Internal Central Government Debt	3)	(4/17)	(5/17)	(6/17)

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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