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

	2012	2013	2014	2015	2016	2016		2017		2016		2017					
						Q3	Q4	Q1	Q2	XII	I	II	III	IV	V	VI	
GDP, current prices (mil. HRK)	330,925	331,374	331,266	338,975	349,410	97,250	87,447	79,732	90,835	-	-	-	-	-	-	-	
GDP, real year-on-year change (%)	-2.2	-0.6	-0.1	2.3	3.2	3.1	3.5	2.6	3.0	-	-	-	-	-	-	-	
Industrial production volume index, year-on-year change (%)	-5.4	-1.7	1.2	2.5	5.0	1.8	7.7	2.4	2.5	14.9	4.3	3.1	0.4	-0.4	3.6	4.2	
Retail sales turnover, real year-on-year change (%)	-4.4	-0.3	0.4	2.4	4.0	4.7	4.7	5.2	4.8	5.7	2.6	5.6	7.2	2.8	3.5	7.8	
Construction work index, year-on-year change (%)	-12.0	-5.0	-7.3	-0.9	2.8	1.9	3.7	2.6	1.3	8.8	-2.7	2.6	3.4	3.3	1.0	2.3	
Number of tourist nights, year-on-year change (%)	4.0	3.4	2.6	7.8	9.1	10.0	18.1	0.5	25.7	25.6	13.1	11.4	-10.9	52.8	-3.4	34.5	
Industrial producer price index on domestic market, year-on-year change (%)	7.0	0.5	-2.7	-3.9	-4.0	-4.3	-1.8	1.8	1.9	-0.1	1.8	2.6	1.1	3.0	2.3	0.4	
Consumer price index, year-on-year change (%)	3.4	2.2	-0.2	-0.5	-1.1	-1.3	-0.2	1.1	1.1	0.2	0.9	1.4	1.1	1.4	1.1	0.7	
Total persons in employment <sup>1</sup>	1,395,111	1,364,298	1,342,149	1,356,568	1,390,418	1,425,740	1,388,842	1,333,641	1,366,966	1,372,696	1,342,521	1,327,059	1,331,343	1,341,686	1,369,015	1,390,198	
Registered unemployed persons	324,323	345,112	328,187	285,906	241,860	214,085	231,529	235,712	184,746	236,617	244,134	238,934	224,068	204,316	180,733	169,188	
Registered unemployment rate (%) <sup>1</sup>	18.9	20.2	19.6	17.4	14.8	13.1	14.3	15.0	11.9	14.7	15.4	15.3	14.4	13.2	11.7	10.8	
ILO unemployment rate (%)	15.9	17.3	17.3	16.2	13.1	10.9	13.4	14.1	11.0	-	-	-	-	-	-	-	
Average monthly gross earning (HRK) <sup>1</sup>	7,875	7,939	7,953	8,055	7,752	7,685	7,824	7,983	8,044	7,831	7,911	7,930	8,109	7,945	8,104	8,082	
Average monthly gross earning, year-on-year change (%) <sup>1</sup>	1.0	0.8	0.2	1.3	1.9	1.7	1.7	2.9	3.8	1.7	2.6	2.5	3.6	3.3	4.0	4.2	
Exchange rate EUR/HRK	7.52	7.57	7.63	7.61	7.53	7.49	7.52	7.47	7.43	7.53	7.53	7.45	7.42	7.44	7.43	7.41	
Exchange rate USD/HRK	5.85	5.71	5.75	6.86	6.80	6.71	6.96	7.02	6.76	7.14	7.10	7.00	6.95	6.95	6.73	6.60	
Exports of goods, year-on-year change (%)	1.6	0.3	9.0	11.0	5.7	2.2	12.6	22.9	8.0	27.3	28.9	15.0	25.6	1.3	12.2	9.8	
Imports of goods, year-on-year change (%)	0.7	2.6	4.5	7.7	5.5	2.3	10.0	14.7	9.5	21.4	16.1	7.7	19.9	3.8	16.4	8.5	
Current account balance (mil. EUR)	-51	415	858	2,019	1,172	3,325	-682	-1,529	154	-	-	-	-	-	-	-	
Current account balance (as % of GDP)	-0.1	0.9	2.0	4.5	2.5	3.0	2.5	2.6	2.7	-	-	-	-	-	-	-	
International reserves of CNB (mil. EUR)	11,236	12,908	12,688	13,707	13,514	13,039	13,514	16,072	14,028	13,514	14,596	14,130	16,072	14,410	14,120	14,028	
External debt (mil. EUR)	45,297	45,803	46,416	45,384	41,668	42,435	41,668	43,865	40,240	41,668	42,140	42,054	43,865	41,948	41,082	40,240	
External debt (as % of GDP)	102.9	104.7	106.9	101.9	89.8	92.5	89.8	93.4	84.7	89.8	90.0	89.6	93.4	88.4	86.5	84.7	
Internal debt of Consolidated Central Government (mil. HRK)	103,254	113,676	120,314	124,652	126,153	127,730	126,153	130,123	129,412	126,153	125,684	128,869	130,123	130,623	129,377	129,412	
Other monetary financial institutions' loans based on transactions, year-on-year change (%)	-1.2	1.0	-1.5	-2.3	1.1	0.4	1.1	0.8	1.7	1.1	0.9	0.8	0.8	0.8	0.9	1.7	
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	0.85	0.83	0.87	0.65	0.59	0.85	0.71	0.63	0.61	0.58	0.59	0.61	

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

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

TABLE 2: BUDGETARY CENTRAL GOVERNMENT REVENUE

	(000 HRK)	2015	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>109,110,879</b>	<b>30,864,301</b>	<b>31,244,597</b>	<b>29,011,536</b>	<b>116,388,738</b>	<b>26,034,067</b>	<b>31,833,896</b>	<b>57,867,963</b>	<b>10,562,366</b>	<b>10,451,588</b>	<b>10,819,942</b>
<b>11</b>	<b>Taxes (111+113+114+115+116)</b>	<b>68,280,769</b>	<b>18,893,447</b>	<b>19,743,428</b>	<b>17,772,751</b>	<b>71,958,532</b>	<b>15,780,778</b>	<b>19,475,979</b>	<b>35,256,757</b>	<b>6,459,739</b>	<b>6,753,978</b>	<b>6,262,262</b>
<b>111</b>	<b>Taxes of income and profits and capital gains (1111+1112)</b>	<b>8,312,198</b>	<b>3,121,890</b>	<b>1,874,695</b>	<b>2,110,408</b>	<b>9,419,976</b>	<b>2,343,230</b>	<b>3,685,774</b>	<b>6,029,004</b>	<b>2,040,724</b>	<b>922,049</b>	<b>723,001</b>
1111	Payable by individuals	2,068,143	601,565	481,287	522,403	2,231,999	565,751	560,711	1,126,462	186,762	187,481	186,468
1112	Payable by corporations and other enterprises	6,244,055	2,520,325	1,393,408	1,588,005	7,187,977	1,777,479	3,125,063	4,902,542	1,853,962	734,568	536,533
<b>113</b>	<b>Taxes on property</b>	<b>172,368</b>	<b>47,614</b>	<b>43,958</b>	<b>51,800</b>	<b>184,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>114</b>	<b>Taxes on goods and services (1141+...+1146)</b>	<b>59,090,678</b>	<b>15,554,407</b>	<b>17,636,844</b>	<b>15,451,507</b>	<b>61,665,999</b>	<b>13,286,947</b>	<b>15,620,774</b>	<b>28,907,721</b>	<b>4,367,680</b>	<b>5,768,460</b>	<b>5,484,634</b>
1141	General taxes on goods and services (11411+11412)	43,746,891	10,918,948	13,346,929	11,510,444	45,412,428	9,953,321	11,550,439	21,503,760	3,191,752	4,385,291	3,973,396
11411	Value-added taxes	43,577,753	10,869,387	13,301,859	11,459,290	45,218,467	9,903,633	11,503,703	21,407,336	3,176,545	4,368,627	3,958,531
11412	Sales taxes	169,138	49,561	45,070	51,154	193,961	49,688	46,736	96,424	15,207	16,664	14,865
1142	Excises (11421+11422+11423+11424+11425+11426+11427+11428)	13,923,204	4,279,853	3,948,088	3,460,532	14,752,335	2,964,666	3,687,297	6,651,963	1,045,123	1,256,745	1,385,429
11421	- on cars, other motor vehicles, boats and planes	813,670	294,201	259,300	258,044	998,858	235,924	382,098	618,022	108,527	129,694	143,877
11422	- on petroleum products	7,781,809	1,927,131	2,499,765	2,047,932	8,155,334	1,738,109	2,008,131	3,746,241	584,129	696,480	727,523
11423	- on alcohol	254,792	64,764	86,341	57,211	257,600	49,456	57,394	106,850	11,965	16,462	28,967
11424	- on beer	639,328	161,833	245,819	117,875	620,046	96,120	150,498	246,618	38,184	46,247	66,067
11425	- on nonalcoholic beverages	123,126	30,289	42,786	27,004	122,635	22,564	31,123	53,687	8,573	9,643	12,907
11426	- on tobacco products	4,187,275	1,770,687	781,103	920,482	4,475,286	796,578	1,027,423	1,824,001	282,557	349,063	395,803
11427	- on coffee	123,186	30,940	32,938	31,985	122,530	25,912	30,620	56,532	11,187	9,154	10,279
11428	- on luxury goods	20	8	36	-2	47	2	10	12	1	3	6
<b>115</b>	<b>Taxes on international trade and transactions</b>	<b>419,113</b>	<b>97,577</b>	<b>110,132</b>	<b>92,939</b>	<b>404,876</b>	<b>82,921</b>	<b>100,717</b>	<b>183,638</b>	<b>30,253</b>	<b>38,789</b>	<b>31,675</b>
<b>116</b>	<b>Other taxes</b>	<b>286,412</b>	<b>71,959</b>	<b>77,799</b>	<b>66,097</b>	<b>283,541</b>	<b>67,680</b>	<b>68,714</b>	<b>136,394</b>	<b>21,082</b>	<b>24,680</b>	<b>22,952</b>
<b>12</b>	<b>Social contributions</b>	<b>22,853,390</b>	<b>5,590,966</b>	<b>5,644,051</b>	<b>5,624,014</b>	<b>22,194,307</b>	<b>5,531,918</b>	<b>5,786,584</b>	<b>11,318,502</b>	<b>1,903,313</b>	<b>1,906,724</b>	<b>1,976,547</b>
<b>121</b>	<b>Social security contributions (1211+1212+1213+1214)</b>	<b>22,853,390</b>	<b>5,590,966</b>	<b>5,644,051</b>	<b>5,624,014</b>	<b>22,194,307</b>	<b>5,531,918</b>	<b>5,786,584</b>	<b>11,318,502</b>	<b>1,903,313</b>	<b>1,906,724</b>	<b>1,976,547</b>
1211	Employee contributions	19,302,766	4,672,769	4,702,488	4,702,007	18,560,814	4,644,806	4,881,426	9,526,232	1,604,072	1,605,218	1,672,136
1212	Employer contributions	3,433,629	735,733	742,902	722,792	2,948,134	703,227	729,693	1,432,920	241,827	241,198	246,668
1213	Self-employed or unemployed contributions	116,995	182,464	198,661	199,215	685,359	183,885	175,465	359,350	57,414	60,308	57,743
1214	Unallocable contributions	0	0	0	0	0	0	0	0	0	0	0
<b>13</b>	<b>Grants</b>	<b>10,025,563</b>	<b>4,200,206</b>	<b>2,976,864</b>	<b>3,863,096</b>	<b>13,923,159</b>	<b>3,387,648</b>	<b>4,510,193</b>	<b>7,897,841</b>	<b>1,633,825</b>	<b>1,118,633</b>	<b>1,757,735</b>
<b>14</b>	<b>Other revenue (141+142+143+144+145)</b>	<b>7,951,157</b>	<b>2,179,682</b>	<b>2,880,254</b>	<b>1,751,675</b>	<b>8,312,740</b>	<b>1,333,723</b>	<b>2,061,140</b>	<b>3,394,863</b>	<b>565,489</b>	<b>672,253</b>	<b>823,398</b>
<b>141</b>	<b>Property income (1411+1412+1413+1415)</b>	<b>2,517,480</b>	<b>837,546</b>	<b>1,379,515</b>	<b>649,817</b>	<b>3,206,513</b>	<b>288,831</b>	<b>651,295</b>	<b>940,126</b>	<b>82,457</b>	<b>194,267</b>	<b>374,571</b>
1411	Interest	104,893	21,135	254,799	207,011	492,342	9,230	165,184	174,414	4,341	3,214	157,629
1412	Dividends	884,373	610,968	802,843	47,403	1,469,187	4,865	332,202	337,067	33,723	125,110	173,369
1413	Withdrawals from income of quasi-corporations	0	0	0	0	0	0	0	0	0	0	0
1415	Rent	1,528,214	205,443	321,873	395,403	1,244,984	274,736	153,909	428,645	44,393	65,943	43,573
<b>142</b>	<b>Sales of goods and services (1422+1423)</b>	<b>3,283,020</b>	<b>876,783</b>	<b>991,701</b>	<b>538,624</b>	<b>3,075,323</b>	<b>510,486</b>	<b>823,665</b>	<b>1,334,151</b>	<b>301,052</b>	<b>238,392</b>	<b>284,221</b>
1421	Sales of market establishments	0	0	0	0	0	0	0	0	0	0	0
1422	Administrative fees	958,759	305,784	245,538	239,728	982,886	206,732	311,942	518,674	113,225	85,852	112,865
1423	Incidental sales by nonmarket establishments	2,324,261	570,999	746,163	298,896	2,092,437	303,754	511,723	815,477	187,827	152,540	171,356
<b>143</b>	<b>Fines, penalties, and forfeits</b>	<b>553,596</b>	<b>124,601</b>	<b>136,942</b>	<b>143,685</b>	<b>530,239</b>	<b>131,941</b>	<b>124,500</b>	<b>256,441</b>	<b>40,636</b>	<b>43,217</b>	<b>40,647</b>
<b>144</b>	<b>Voluntary transfers other than grants</b>	<b>150,977</b>	<b>16,118</b>	<b>19,790</b>	<b>20,617</b>	<b>71,422</b>	<b>12,879</b>	<b>57,626</b>	<b>70,505</b>	<b>5,065</b>	<b>49,247</b>	<b>3,314</b>
<b>145</b>	<b>Miscellaneous and unidentified revenue</b>	<b>1,446,084</b>	<b>324,634</b>	<b>352,306</b>	<b>398,932</b>	<b>1,429,243</b>	<b>389,586</b>	<b>404,054</b>	<b>793,640</b>	<b>136,279</b>	<b>147,130</b>	<b>120,645</b>

Source: Ministry of Finance

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

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

**TABLE 3: BUDGETARY CENTRAL GOVERNMENT EXPENSE**

	(000 HRK)	2015	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>115,455,805</b>	<b>29,875,903</b>	<b>29,180,154</b>	<b>30,497,513</b>	<b>117,166,135</b>	<b>29,253,125</b>	<b>29,547,170</b>	<b>58,800,295</b>	<b>9,580,061</b>	<b>10,356,998</b>	<b>9,610,111</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>18,471,877</b>	<b>4,684,880</b>	<b>4,894,208</b>	<b>4,918,740</b>	<b>19,138,748</b>	<b>4,708,746</b>	<b>4,850,521</b>	<b>9,559,267</b>	<b>1,609,732</b>	<b>1,636,125</b>	<b>1,604,664</b>
211	Wages and salaries	15,643,353	3,968,806	4,173,428	4,202,344	16,274,683	3,991,747	4,118,691	8,110,438	1,365,819	1,390,360	1,362,512
212	Social contributions	2,828,524	716,074	720,780	716,396	2,864,065	716,999	731,830	1,448,829	243,913	245,765	242,152
<b>22</b>	<b>Use of goods and services</b>	<b>10,453,567</b>	<b>2,553,235</b>	<b>2,340,807</b>	<b>3,418,027</b>	<b>10,477,435</b>	<b>2,183,622</b>	<b>2,704,893</b>	<b>4,888,515</b>	<b>776,624</b>	<b>1,129,512</b>	<b>798,757</b>
<b>24</b>	<b>Interest (241+242+243)</b>	<b>10,621,298</b>	<b>1,948,525</b>	<b>3,441,169</b>	<b>1,575,098</b>	<b>10,339,925</b>	<b>3,183,306</b>	<b>1,884,393</b>	<b>5,067,699</b>	<b>419,610</b>	<b>1,081,561</b>	<b>383,222</b>
241	To nonresidents	4,841,712	1,090,467	1,423,255	674,765	4,664,007	1,435,931	1,064,329	2,500,260	311,993	742,490	9,846
242	To residents other than general government	5,779,586	858,058	2,017,914	900,333	5,675,918	1,747,375	820,064	2,567,439	107,617	339,071	373,376
<b>25</b>	<b>Subsidies (251+252)</b>	<b>6,425,996</b>	<b>3,133,052</b>	<b>798,985</b>	<b>1,611,490</b>	<b>6,088,639</b>	<b>1,913,067</b>	<b>1,609,088</b>	<b>3,522,155</b>	<b>728,852</b>	<b>396,782</b>	<b>483,454</b>
251	To public corporations	1,094,442	227,074	250,975	334,745	1,073,386	222,637	205,952	428,589	71,862	63,010	71,080
252	To private enterprises	5,331,554	2,905,978	548,010	1,276,745	5,015,253	1,690,430	1,403,136	3,093,566	656,990	333,772	412,374
<b>26</b>	<b>Grants (261+262+263)</b>	<b>18,907,153</b>	<b>4,640,831</b>	<b>5,389,720</b>	<b>6,136,302</b>	<b>20,818,357</b>	<b>4,813,119</b>	<b>5,069,662</b>	<b>9,882,781</b>	<b>1,685,448</b>	<b>1,598,825</b>	<b>1,785,389</b>
261	To foreign governments (2611+2612)	19,849	803	2,312	21,962	25,150	1,958	4,301	6,259	156	4,132	13
2611	Current	13,381	803	1,495	15,463	17,834	1,165	4,288	5,453	155	4,133	0
2612	Capital	6,468	0	817	6,499	7,316	793	13	806	1	-1	13
262	To international organizations (2621+2622)	3,211,226	601,092	810,221	1,034,860	3,420,241	862,252	948,359	1,810,611	281,848	269,827	396,684
2621	Current	3,211,226	601,092	810,221	1,034,860	3,420,241	862,252	948,359	1,810,611	281,848	269,827	396,684
2622	Capital	0	0	0	0	0	0	0	0	0	0	0
263	To other general government units (2631+2632)	15,676,078	4,038,936	4,577,187	5,079,480	17,372,966	3,948,909	4,117,002	8,065,911	1,403,444	1,324,866	1,388,692
2631	Current	12,788,736	3,214,515	3,405,923	3,645,244	13,216,509	3,177,878	3,401,552	6,579,430	1,240,553	1,102,365	1,058,634
2632	Capital	2,887,342	824,421	1,171,264	1,434,236	4,156,457	771,031	715,450	1,486,481	162,891	222,501	330,058
<b>27</b>	<b>Social benefits (271+272+273)</b>	<b>45,136,539</b>	<b>11,206,405</b>	<b>11,117,029</b>	<b>11,290,533</b>	<b>44,818,614</b>	<b>11,190,326</b>	<b>11,250,150</b>	<b>22,440,476</b>	<b>3,749,553</b>	<b>3,807,820</b>	<b>3,692,777</b>
271	Social security benefits	32,105,398	8,274,966	8,180,910	8,238,469	32,986,071	8,338,567	8,290,593	16,629,160	2,807,897	2,748,840	2,733,856
272	Social assistance benefits	12,857,058	2,903,339	2,884,790	3,020,350	11,689,267	2,803,451	2,918,823	5,722,274	920,525	1,047,581	950,717
273	Employer social benefits	174,083	28,100	51,329	31,714	143,276	48,308	40,734	89,042	21,131	11,399	8,204
<b>28</b>	<b>Other expense (281+282)</b>	<b>5,439,375</b>	<b>1,708,975</b>	<b>1,198,236</b>	<b>1,547,323</b>	<b>5,484,417</b>	<b>1,260,939</b>	<b>2,178,463</b>	<b>3,439,402</b>	<b>610,242</b>	<b>706,373</b>	<b>861,848</b>
281	Property expense other than interest	705	186	231	225	1,000	180	299	479	36	8	255
282	Miscellaneous other expense (2821+2822)	5,438,670	1,708,789	1,198,005	1,547,098	5,483,417	1,260,759	2,178,164	3,438,923	610,206	706,365	861,593
2821	Current	3,406,647	1,192,502	617,430	1,011,087	3,359,146	570,947	1,046,044	1,616,991	253,784	473,819	318,441
2822	Capital	2,032,023	516,287	580,575	536,011	2,124,271	689,812	1,132,120	1,821,932	356,422	232,546	543,152

**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	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)</b>	<b>2,507,035</b>	<b>541,011</b>	<b>679,385</b>	<b>900,621</b>	<b>2,612,014</b>	<b>356,563</b>	<b>298,083</b>	<b>654,646</b>	<b>92,566</b>	<b>114,133</b>	<b>91,384</b>
<b>31,1</b>	<b>Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)</b>	<b>3,152,044</b>	<b>636,272</b>	<b>769,126</b>	<b>1,086,371</b>	<b>3,062,193</b>	<b>535,695</b>	<b>451,595</b>	<b>987,290</b>	<b>155,437</b>	<b>149,640</b>	<b>146,518</b>
<b>31,2</b>	<b>Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)</b>	<b>645,009</b>	<b>95,261</b>	<b>89,741</b>	<b>185,750</b>	<b>450,179</b>	<b>179,132</b>	<b>153,512</b>	<b>332,644</b>	<b>62,871</b>	<b>35,507</b>	<b>55,134</b>
<b>311</b>	<b>Fixed assets (3111+3112+3113)</b>	<b>2,463,147</b>	<b>540,743</b>	<b>613,663</b>	<b>860,696</b>	<b>2,438,134</b>	<b>324,859</b>	<b>242,350</b>	<b>567,209</b>	<b>57,552</b>	<b>97,348</b>	<b>87,450</b>
311,1	Acquisitions: fixed assets (3111,1+3112,1+3113,1)	2,774,448	619,400	689,948	980,760	2,784,456	490,466	350,765	841,231	112,326	122,556	115,883
311,2	Disposals: fixed assets (3111,2+3112,2+3113,2)	311,301	78,657	76,285	120,064	346,322	165,607	108,415	274,022	54,774	25,208	28,433
<b>3111</b>	<b>Buildings and structures (3111,1-3111,2)</b>	<b>697,830</b>	<b>265,504</b>	<b>166,609</b>	<b>261,657</b>	<b>755,242</b>	<b>-29,523</b>	<b>53,643</b>	<b>24,120</b>	<b>-12,522</b>	<b>39,035</b>	<b>27,130</b>
3111,1	Acquisitions: buildings and structures	1,004,733	342,063	242,092	378,608	1,095,028	135,780	161,687	297,467	42,178	64,072	55,437
3111,2	Disposals: buildings and structures	306,903	76,559	75,483	116,951	339,786	165,303	108,044	273,347	54,700	25,037	28,307
<b>3112</b>	<b>Machinery and equipment (3112,1-3112,2)</b>	<b>1,625,709</b>	<b>229,692</b>	<b>423,091</b>	<b>605,763</b>	<b>1,584,963</b>	<b>347,054</b>	<b>177,456</b>	<b>524,510</b>	<b>66,212</b>	<b>53,808</b>	<b>57,436</b>
3112,1	Acquisitions: machinery and equipment	1,629,906	231,738	423,856	608,768	1,591,265	347,307	177,818	525,125	66,284	53,973	57,561
3112,2	Disposals: machinery and equipment	4,197	2,046	765	3,005	6,302	253	362	615	72	165	125
<b>3113</b>	<b>Other fixed assets (3113,1-3113,2)</b>	<b>139,608</b>	<b>45,547</b>	<b>23,963</b>	<b>-6,724</b>	<b>97,929</b>	<b>7,328</b>	<b>11,251</b>	<b>18,579</b>	<b>3,862</b>	<b>4,505</b>	<b>2,884</b>
3113,1	Acquisitions: other fixed assets	139,809	45,599	24,000	-6,616	98,163	7,379	11,260	18,639	3,864	4,511	2,885
3113,2	Disposals: other fixed assets	201	52	37	108	234	51	9	60	2	6	1
<b>312</b>	<b>Inventories</b>	<b>9,966</b>	<b>-6,655</b>	<b>45,014</b>	<b>7,973</b>	<b>104,800</b>	<b>-142</b>	<b>54,934</b>	<b>54,792</b>	<b>38,905</b>	<b>13,743</b>	<b>2,286</b>
312,1	Acquisitions: inventories	288,656	257	47,638	28,900	135,929	624	86,604	87,228	38,932	21,146	26,526
312,2	Disposals: inventories	278,690	6,912	2,624	20,927	31,129	766	31,670	32,436	27	7,403	24,240
<b>313</b>	<b>Valuables (313,1-313,2)</b>	<b>366</b>	<b>-67</b>	<b>45</b>	<b>802</b>	<b>774</b>	<b>714</b>	<b>94</b>	<b>808</b>	<b>24</b>	<b>64</b>	<b>6</b>
313,1	Acquisitions: valuables	1,081	76	45	801	932	714	94	808	24	64	6
313,2	Disposals: valuables	715	143	0	-1	158	0	0	0	0	0	0
<b>314</b>	<b>Nonproduced assets (314,1-314,2-314,3-314,4)</b>	<b>33,556</b>	<b>6,990</b>	<b>20,663</b>	<b>31,150</b>	<b>68,306</b>	<b>31,132</b>	<b>705</b>	<b>31,837</b>	<b>-3,915</b>	<b>2,978</b>	<b>1,642</b>
314,1	Acquisitions: nonproduced assets (3141,1+3142,1+3143,1+3144,1)	87,859	16,539	31,495	75,910	140,876	43,891	14,132	58,023	4,155	5,874	4,103
314,2	Disposals: nonproduced assets (3141,2+3142,2+3143,2+3144,2)	54,303	9,549	10,832	44,760	72,570	12,759	13,427	26,186	8,070	2,896	2,461
<b>3141</b>	<b>Land (3141,1-3141,2)</b>	<b>-39,392</b>	<b>-9,262</b>	<b>-10,596</b>	<b>-43,810</b>	<b>-71,076</b>	<b>-6,951</b>	<b>-11,623</b>	<b>-18,574</b>	<b>-7,300</b>	<b>-2,117</b>	<b>-2,206</b>
3141,1	Acquisitions: land	14,771	216	186	911	1,317	5,787	1,768	7,555	759	755	254
3141,2	Disposals: land	54,163	9,478	10,782	44,721	72,393	12,738	13,391	26,129	8,059	2,872	2,460
<b>3142</b>	<b>Subsoil assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
3142,1	Acquisitions: subsoil assets	0	0	0	0	0	0	0	0	0	0	0
3142,2	Disposals: subsoil assets	0	0	0	0	0	0	0	0	0	0	0
<b>3143</b>	<b>Other naturally occurring assets</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3144</b>	<b>Intangible nonproduced assets (3144,1-3144,2)</b>	<b>72,935</b>	<b>16,252</b>	<b>31,259</b>	<b>74,960</b>	<b>139,382</b>	<b>38,083</b>	<b>12,328</b>	<b>50,411</b>	<b>3,385</b>	<b>5,095</b>	<b>3,848</b>
3144,1	Acquisitions: intangible nonproduced assets	73,075	16,323	31,309	74,999	139,559	38,104	12,364	50,468	3,396	5,119	3,849
3144,2	Disposals: intangible nonproduced assets	140	71	50	39	177	21	36	57	11	24	1

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

	(000 HRK)	2015	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>-3,228,138</b>	<b>-1,578,137</b>	<b>4,273,777</b>	<b>-4,901,179</b>	<b>-2,898,449</b>	<b>10,618,506</b>	<b>-7,847,445</b>	<b>2,771,061</b>	<b>-8,082,230</b>	<b>-728,724</b>	<b>963,509</b>
32.1	Acquisition of financial assets (321,1+322,1)	4,824,463	433,654	247,980	907,072	1,695,095	85,092	898,196	983,288	36,737	311,244	550,215
32.2	Disposals of financial assets (321,2+322,2)	8,854,853	465,182	117,979	231,155	3,936,985	93,330	124,785	218,115	19,963	81,180	23,642
	Currency and deposits (3212+3222)	802,252	-1,546,609	4,143,776	-5,577,096	-656,559	10,626,744	-8,620,856	2,005,888	-8,099,004	-958,788	436,936
321	Domestic (3212+3213+3214+3215+3216+3217+3218)	-3,434,307	-1,772,728	4,273,561	-5,097,168	-3,299,133	10,618,337	-8,040,426	2,577,911	-8,082,230	-921,576	963,380
321,1	Acquisition of domestic financial assets (3213,1+...+3218,1)	4,618,294	239,063	247,764	711,083	1,294,411	84,923	705,215	790,138	36,737	118,392	550,086
321,2	Disposals of domestic financial assets (3213,2+...+3218,2)	8,854,853	465,182	117,979	231,155	3,936,985	93,330	124,785	218,115	19,963	81,180	23,642
3212	Currency and deposits	802,252	-1,546,609	4,143,776	-5,577,096	-656,559	10,626,744	-8,620,856	2,005,888	-8,099,004	-958,788	436,936
3213	Securities other than shares (3213,1-3213,2)	0	0	0	0	0	0	0	0	0	0	0
3213,1	Acquisition: Securities other than shares	0	0	0	0	0	0	0	0	0	0	0
3213,2	Disposals: Securities other than shares	0	0	0	0	0	0	0	0	0	0	0
3214	Loans (3214,1-3214,2)	-4,790,551	15,396	56,150	406,243	-2,552,154	23,321	585,684	609,005	21,966	37,274	526,444
3214,1	Acquisition: Loans	4,063,186	235,371	174,129	537,398	1,039,624	80,756	705,214	785,970	36,737	118,391	550,086
3214,2	Disposals: Loans	8,853,737	219,975	117,979	131,155	3,591,778	57,435	119,530	176,965	14,771	81,117	23,642
3215	Shares and other equity (3215,1-3215,2)	553,992	-241,515	73,635	73,685	-90,420	-31,728	-5,254	-36,982	-5,192	-62	0
3215,1	Acquisition: Shares and other equity	555,108	3,692	73,635	173,685	254,787	4,167	1	4,168	0	1	0
3215,2	Disposals: Shares and other equity	1,116	245,207	0	100,000	345,207	35,895	5,255	41,150	5,192	63	0
<b>322</b>	<b>Foreign (3222+3223+3224+3225+3226+3227+3228)</b>	<b>206,169</b>	<b>194,591</b>	<b>216</b>	<b>195,989</b>	<b>400,684</b>	<b>169</b>	<b>192,981</b>	<b>193,150</b>	<b>0</b>	<b>192,852</b>	<b>129</b>
322,1	Acquisition of foreign financial assets (3223,1+...+3228,1)	206,169	194,591	216	195,989	400,684	169	192,981	193,150	0	192,852	129
322,2	Disposals of foreign financial assets (3223,2+...+3228,2)	0	0	0	0	0	0	0	0	0	0	0
3222	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0
3224	Loans (3224,1-3224,2)	0	0	0	0	0	0	0	0	0	0	0
3224,1	Acquisition: Loans	0	0	0	0	0	0	0	0	0	0	0
3224,2	Disposals: Loans	0	0	0	0	0	0	0	0	0	0	0
3225	Shares and other equity (3225,1-3225,2)	206,169	194,591	216	195,989	400,684	169	192,981	193,150	0	192,852	129
3225,1	Acquisition: Shares and other equity	206,169	194,591	216	195,989	400,684	169	192,981	193,150	0	192,852	129
3225,2	Disposals: Shares and other equity	0	0	0	0	0	0	0	0	0	0	0
<b>323</b>	<b>Monetary gold and SDRs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Source: Ministry of Finance

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

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



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

	(000 HRK)	2015	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>5,623,823</b>	<b>-2,025,524</b>	<b>2,888,719</b>	<b>-2,514,581</b>	<b>490,962</b>	<b>14,194,127</b>	<b>-9,836,088</b>	<b>4,358,039</b>	<b>-8,971,969</b>	<b>-709,181</b>	<b>-154,938</b>
<b>33,1</b>	<b>Repayments (331,1+332,1)</b>	<b>23,924,872</b>	<b>5,825,470</b>	<b>5,779,318</b>	<b>2,499,893</b>	<b>16,899,625</b>	<b>6,584,116</b>	<b>11,844,245</b>	<b>18,428,361</b>	<b>9,973,158</b>	<b>871,893</b>	<b>999,194</b>
<b>33,2</b>	<b>Incurrences (331,2+332,2)</b>	<b>29,548,695</b>	<b>3,799,946</b>	<b>8,668,037</b>	<b>-14,688</b>	<b>17,390,587</b>	<b>20,778,243</b>	<b>2,008,157</b>	<b>22,786,400</b>	<b>1,001,189</b>	<b>162,712</b>	<b>844,256</b>
	<b>Currency and deposits (3312+3322)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>331</b>	<b>Domestic (3312+3313+3314+3316+3317+3318)</b>	<b>1,797,283</b>	<b>-2,524,179</b>	<b>2,914,647</b>	<b>-2,064,867</b>	<b>2,005,368</b>	<b>4,957,544</b>	<b>-574,971</b>	<b>4,382,573</b>	<b>139,245</b>	<b>-586,546</b>	<b>-127,670</b>
<b>331,1</b>	<b>Domestic repayments (3313,1+3314,1+3315,1+3316,1+3317,1+3318,1)</b>	<b>15,583,662</b>	<b>5,017,371</b>	<b>5,699,871</b>	<b>1,985,506</b>	<b>13,926,766</b>	<b>6,513,510</b>	<b>2,568,819</b>	<b>9,082,329</b>	<b>861,943</b>	<b>742,433</b>	<b>964,443</b>
<b>331,2</b>	<b>Domestic incurrences (3313,2+3314,2+3315,2+3316,2+3317,2+3318,2)</b>	<b>17,380,945</b>	<b>2,493,192</b>	<b>8,614,518</b>	<b>-79,361</b>	<b>15,932,134</b>	<b>11,471,054</b>	<b>1,993,848</b>	<b>13,464,902</b>	<b>1,001,188</b>	<b>155,887</b>	<b>836,773</b>
3312	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0
3313	Securities other than shares (3313,2-3313,1)	2,228,234	-1,920,362	4,595,352	-10,608	7,562,991	3,727,911	742,760	4,470,671	156,563	-61,073	647,270
3313,1	Repayments: Securities other than shares	8,148,769	0	3,500,000	0	3,500,000	5,500,000	0	5,500,000	0	0	0
3313,2	Incurrences: Securities other than shares	10,377,003	-1,920,362	8,095,352	-10,608	11,062,991	9,227,911	742,760	9,970,671	156,563	-61,073	647,270
3314	Loans (3314,2-3314,1)	-430,951	-603,817	-1,680,705	-2,054,259	-5,557,623	1,229,633	-1,317,731	-88,098	-17,318	-525,473	-774,940
3314,1	Repayments: Loans	7,434,893	5,017,371	2,199,871	1,985,506	10,426,766	1,013,510	2,568,819	3,582,329	861,943	742,433	964,443
3314,2	Incurrences: Loans	7,003,942	4,413,554	519,166	-68,753	4,869,143	2,243,143	1,251,088	3,494,231	844,625	216,960	189,503
<b>332</b>	<b>Foreign (3322+3323+3324+3326+3327+3328)</b>	<b>3,826,540</b>	<b>498,655</b>	<b>-25,928</b>	<b>-449,714</b>	<b>-1,514,406</b>	<b>9,236,583</b>	<b>-9,261,117</b>	<b>-24,534</b>	<b>-9,111,214</b>	<b>-122,635</b>	<b>-27,268</b>
<b>332,1</b>	<b>Foreign repayments (3323,1+3324,1+3325,1+3326,1+3327,1+3328,1)</b>	<b>8,341,210</b>	<b>808,099</b>	<b>79,447</b>	<b>514,387</b>	<b>2,972,859</b>	<b>70,606</b>	<b>9,275,426</b>	<b>9,346,032</b>	<b>9,111,215</b>	<b>129,460</b>	<b>34,751</b>
<b>332,2</b>	<b>Foreign incurrences (3323,2+3324,2+3325,2+3326,2+3327,2+3328,2)</b>	<b>12,167,750</b>	<b>1,306,754</b>	<b>53,519</b>	<b>64,673</b>	<b>1,458,453</b>	<b>9,307,189</b>	<b>14,309</b>	<b>9,321,498</b>	<b>1</b>	<b>6,825</b>	<b>7,483</b>
3322	Currency and deposits	0	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	9,280,225	-8,524,314	755,911	-8,524,314	0	0
3323,1	Repayments: Securities other than shares	5,770,569	0	0	0	0	0	8,524,314	8,524,314	8,524,314	0	0
3323,2	Incurrences: Securities other than shares	11,440,665	0	0	0	0	9,280,225	0	9,280,225	0	0	0
3324	Loans (3324,2-3324,1)	-1,843,556	498,655	-25,928	-449,714	-1,514,406	-43,642	-736,803	-780,445	-586,900	-122,635	-27,268
3324,1	Repayments: Loans	2,570,641	808,099	79,447	514,387	2,972,859	70,606	751,112	821,718	586,901	129,460	34,751
3324,2	Incurrences: Loans	727,085	1,306,754	53,519	64,673	1,458,453	26,964	14,309	41,273	1	6,825	7,483

Source: Ministry of Finance

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

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

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

	(000 HRK)	I - VI 2017				
		Budgetary Central Government	Extrabudgetary Users	Consolidated Central Government	Local Government	Consolidated General Government
<b>82 (=32)</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS</b>	<b>2,771,061</b>	<b>582,622</b>	<b>3,350,408</b>	<b>332,051</b>	<b>3,683,595</b>
	Acquisition of financial assets	3,260,587	607,235	3,782,067	768,195	4,547,973
	Disposals of financial assets	489,526	24,613	431,659	436,144	864,378
<b>821 (=321)</b>	<b>Domestic</b>	<b>2,577,911</b>	<b>582,622</b>	<b>3,157,258</b>	<b>332,051</b>	<b>3,490,445</b>
	Acquisition of domestic financial assets	3,067,437	607,235	3,588,917	768,195	4,354,823
	Disposals of domestic financial assets	489,526	24,613	431,659	436,144	864,378
8211	General government	3,139	0	-136	-149	851
	Acquisitions: General Government	89,044	0	3,289	0	1,000
	Disposals: General Government	85,905	0	3,425	149	149
8212	Central bank	2,194,404	0	2,194,404	0	2,194,404
	Acquisitions: Central bank	2,377,175	0	2,377,175	0	2,377,175
	Disposals: Central bank	182,771	0	182,771	0	182,771
8213	Other depository institutions	-225,198	607,235	382,037	317,526	699,563
	Acquisitions: Other depository institutions	-95,707	607,235	511,528	715,876	1,227,404
	Disposals: Other depository institutions	129,491	0	129,491	398,350	527,841
8215	Nonfinancial institutions	599,428	-24,613	574,815	12,472	587,287
	Acquisitions: Nonfinancial institutions	638,820	0	638,820	46,707	685,527
	Disposals: Nonfinancial institutions	39,392	24,613	64,005	34,235	98,240
8216	Households and nonprofit institutions serving households	6,138	0	6,138	2,202	8,340
	Acquisitions: Hholds and nonprofit institutions serving hholds	58,105	0	58,105	5,612	63,717
	Disposals: Hholds and nonprofit institutions serving hholds	51,967	0	51,967	3,410	55,377
<b>822 (=322)</b>	<b>Foreign</b>	<b>193,150</b>	<b>0</b>	<b>193,150</b>	<b>0</b>	<b>193,150</b>
	Acquisition of foreign financial assets	193,150	0	193,150	0	193,150
	Disposals of foreign financial assets	0	0	0	0	0
8227	International organizations	193,150	0	193,150	0	193,150
	Acquisitions: International organizations	193,150	0	193,150	0	193,150
	Disposals: International organizations	0	0	0	0	0
8229	Other nonresidents	0	0	0	0	0
	Acquisitions: Other nonresidents	0	0	0	0	0
	Disposals: Other nonresidents	0	0	0	0	0
<b>83 (=33)</b>	<b>NET INCURRENCE OF LIABILITIES</b>	<b>4,358,039</b>	<b>-418,934</b>	<b>3,935,830</b>	<b>-316,924</b>	<b>3,620,042</b>
	Repayments: liabilities	18,428,361	1,138,038	19,483,919	563,844	20,044,338
	Incurrences: liabilities	22,786,400	719,104	23,419,749	246,920	23,664,380
<b>831 (=331)</b>	<b>Domestic</b>	<b>4,382,573</b>	<b>-352,397</b>	<b>4,026,901</b>	<b>-316,924</b>	<b>3,711,113</b>
	Repayments: domestic liabilities	9,082,329	1,071,501	10,071,350	563,844	10,631,769
	Incurrences: domestic liabilities	13,464,902	719,104	14,098,251	246,920	14,342,882
8311	General government	0	3,275	0	-11,337	-10,201
	Repayments: General Government	0	82,480	0	13,626	10,201
	Incurrences: General Government	0	85,755	0	2,289	0
8313	Other depository institutions	4,382,573	-355,672	4,026,901	-276,189	3,750,712
	Repayments: Other depository institutions	9,082,329	989,021	10,071,350	520,705	10,592,055
	Incurrences: Other depository institutions	13,464,902	633,349	14,098,251	244,516	14,342,767
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	-29,398	-29,398
	Repayments: Nonfinancial institutions	0	0	0	29,513	29,513
	Incurrences: Nonfinancial institutions	0	0	0	115	115
<b>832 (=332)</b>	<b>Foreign</b>	<b>-24,534</b>	<b>-66,537</b>	<b>-91,071</b>	<b>0</b>	<b>-91,071</b>
	Repayments: foreign liabilities	9,346,032	66,537	9,412,569	0	9,412,569
	Incurrences: foreign liabilities	9,321,498	0	9,321,498	0	9,321,498
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	-308,556	0	-308,556	0	-308,556
	Repayments: International organizations	349,829	0	349,829	0	349,829
	Incurrences: International organizations	41,273	0	41,273	0	41,273
8328	Financial institutions other than international organizations	284,022	-66,537	217,485	0	217,485
	Repayments: Financial institutions other than international organizations	8,996,203	66,537	9,062,740	0	9,062,740
	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

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

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

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

(000 HRK)	2015	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>TRANSACTIONS AFFECTING NET WORTH</b>											
<b>1 REVENUE (11+12+13+14)</b>	<b>109,110,879</b>	<b>30,864,301</b>	<b>31,244,597</b>	<b>29,011,536</b>	<b>116,388,738</b>	<b>26,034,067</b>	<b>31,833,896</b>	<b>57,867,963</b>	<b>10,562,366</b>	<b>10,451,588</b>	<b>10,819,942</b>
11 Taxes	68,280,769	18,893,447	19,743,428	17,772,751	71,958,532	15,780,778	19,475,979	35,256,757	6,459,739	6,753,978	6,262,262
12 Social contributions	22,853,390	5,590,966	5,644,051	5,624,014	22,194,307	5,531,918	5,786,584	11,318,502	1,903,313	1,906,724	1,976,547
13 Grants	10,025,563	4,200,206	2,976,864	3,863,096	13,923,159	3,387,648	4,510,193	7,897,841	1,633,825	1,118,633	1,757,735
14 Other revenue	7,951,157	2,179,682	2,880,254	1,751,675	8,312,740	1,333,723	2,061,140	3,394,863	565,489	672,253	823,398
<b>2 EXPENSE (21+22+24+25+26+27+28)</b>	<b>115,455,805</b>	<b>29,875,903</b>	<b>29,180,154</b>	<b>30,497,513</b>	<b>117,166,135</b>	<b>29,253,125</b>	<b>29,547,170</b>	<b>58,800,295</b>	<b>9,580,061</b>	<b>10,356,998</b>	<b>9,610,111</b>
21 Compensation of employees	18,471,877	4,684,880	4,894,208	4,918,740	19,138,748	4,708,746	4,850,521	9,559,267	1,609,732	1,636,125	1,604,664
22 Use of goods and services	10,453,567	2,553,235	2,340,807	3,418,027	10,477,435	2,183,622	2,704,893	4,888,515	776,624	1,129,512	798,757
24 Interest	10,621,298	1,948,525	3,441,169	1,575,098	10,339,925	3,183,306	1,884,393	5,067,699	419,610	1,081,561	383,222
25 Subsidies	6,425,996	3,133,052	798,985	1,611,490	6,088,639	1,913,067	1,609,088	3,522,155	728,852	396,782	483,454
26 Grants	18,907,153	4,640,831	5,389,720	6,136,302	20,818,357	4,813,119	5,069,662	9,882,781	1,685,448	1,598,825	1,785,389
27 Social benefits	45,136,539	11,206,405	11,117,029	11,290,533	44,818,614	11,190,326	11,250,150	22,440,476	3,749,553	3,807,820	3,692,777
28 Other expense	5,439,375	1,708,975	1,198,236	1,547,323	5,484,417	1,260,939	2,178,463	3,439,402	610,242	706,373	861,848
<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-6,344,926</b>	<b>988,398</b>	<b>2,064,443</b>	<b>-1,485,977</b>	<b>-777,397</b>	<b>-3,219,058</b>	<b>2,286,726</b>	<b>-932,332</b>	<b>982,305</b>	<b>94,590</b>	<b>1,209,831</b>
<b>TRANSACTIONS IN NONFINANCIAL ASSETS</b>											
<b>31 NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)</b>	<b>2,507,035</b>	<b>541,011</b>	<b>679,385</b>	<b>900,621</b>	<b>2,612,014</b>	<b>356,563</b>	<b>298,083</b>	<b>654,646</b>	<b>92,566</b>	<b>114,133</b>	<b>91,384</b>
311 Fixed assets	2,463,147	540,743	613,663	860,696	2,438,134	324,859	242,350	567,209	57,552	97,348	87,450
312 Change in inventories	9,966	-6,655	45,014	7,973	104,800	-142	54,934	54,792	38,905	13,743	2,286
313 Valuables	366	-67	45	802	774	714	94	808	24	64	6
314 Nonproduced assets	33,556	6,990	20,663	31,150	68,306	31,132	705	31,837	-3,915	2,978	1,642
<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-8,851,961</b>	<b>447,387</b>	<b>1,385,058</b>	<b>-2,386,598</b>	<b>-3,389,411</b>	<b>-3,575,621</b>	<b>1,988,643</b>	<b>-1,586,978</b>	<b>889,739</b>	<b>-19,543</b>	<b>1,118,447</b>
<b>FINANCING (33-32)</b>	<b>8,851,961</b>	<b>-447,387</b>	<b>-1,385,058</b>	<b>2,386,598</b>	<b>3,389,411</b>	<b>3,575,621</b>	<b>-1,988,643</b>	<b>1,586,978</b>	<b>-889,739</b>	<b>19,543</b>	<b>-1,118,447</b>
<b>32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-3,228,138</b>	<b>-1,578,137</b>	<b>4,273,777</b>	<b>-4,901,179</b>	<b>-2,898,449</b>	<b>10,618,506</b>	<b>-7,847,445</b>	<b>2,771,061</b>	<b>-8,082,230</b>	<b>-728,724</b>	<b>963,509</b>
321 Domestic	-3,434,307	-1,772,728	4,273,561	-5,097,168	-3,299,133	10,618,337	-8,040,426	2,577,911	-8,082,230	-921,576	963,380
322 Foreign	206,169	194,591	216	195,989	400,684	169	192,981	193,150	0	192,852	129
<b>33 NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>5,623,823</b>	<b>-2,025,524</b>	<b>2,888,719</b>	<b>-2,514,581</b>	<b>490,962</b>	<b>14,194,127</b>	<b>-9,836,088</b>	<b>4,358,039</b>	<b>-8,971,969</b>	<b>-709,181</b>	<b>-154,938</b>
331 Domestic	1,797,283	-2,524,179	2,914,647	-2,064,867	2,005,368	4,957,544	-574,971	4,382,573	139,245	-586,546	-127,670
332 Foreign	3,826,540	498,655	-25,928	-449,714	-1,514,406	9,236,583	-9,261,117	-24,534	-9,111,214	-122,635	-27,268

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
IV.	10,562,366	9,580,061	982,305	419,610	1,401,915
V.	10,451,588	10,356,998	94,590	1,081,561	1,176,151
VI.	10,819,942	9,610,111	1,209,831	383,222	1,593,053
I.-VI. 2017.	57,867,963	58,800,295	-932,332	5,067,699	4,135,367

MEASURES OF BUDGETARY CENTRAL GOVERNMENT DEFICIT/SURPLUS

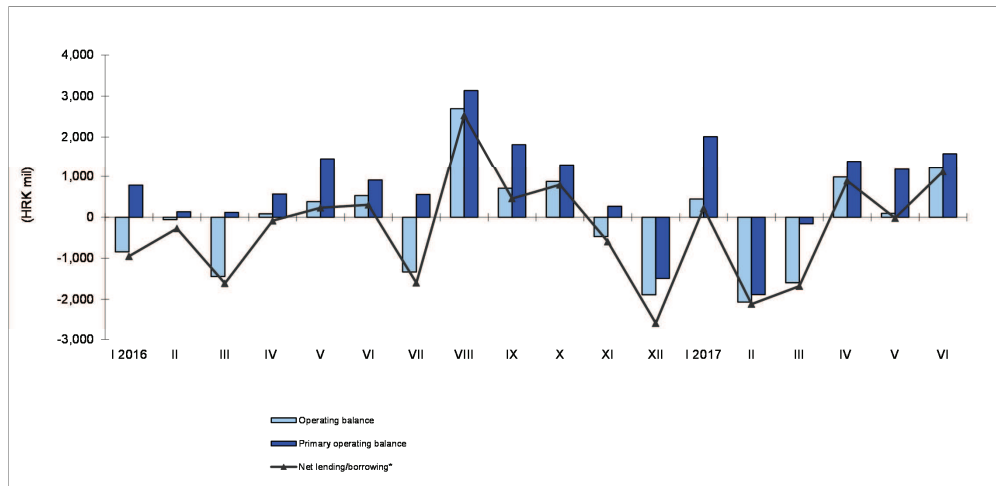


TABLE 8B: NET LENDING/BORROWING (000 HRK)

	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
IV.	982,305	92,566	889,739	-889,739	-8,082,230	-8,971,969
V.	94,590	114,133	-19,543	19,543	-728,724	-709,181
VI.	1,209,831	91,384	1,118,447	-1,118,447	963,509	-154,938
I.-VI. 2017.	-932,332	654,646	-1,586,978	1,586,978	2,771,061	4,358,039

\* 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	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>22,155,349</b>	<b>5,726,646</b>	<b>5,755,305</b>	<b>6,761,923</b>	<b>23,725,400</b>	<b>5,632,988</b>	<b>5,861,504</b>	<b>11,494,492</b>	<b>1,929,204</b>	<b>1,942,429</b>	<b>1,989,871</b>
11	Taxes	0	0	0	0	0	0	0	0	0	0	0
12	Social security contributions	18,121,282	4,609,786	4,726,058	4,685,412	18,468,681	4,596,179	4,785,967	9,382,146	1,580,360	1,580,058	1,625,549
13	Grants (131+132+133)	2,400,422	600,244	600,975	789,580	2,590,836	625,058	625,258	1,250,316	208,349	208,351	208,558
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	422	106	924	396	1,453	58	185	243	7	6	172
133	From other general government units (1331+1332)	2,400,000	600,138	600,051	789,184	2,589,383	625,000	625,073	1,250,073	208,342	208,345	208,386
1331	Current	2,400,000	600,138	600,051	789,184	2,589,383	625,000	625,073	1,250,073	208,342	208,345	208,386
1332	Capital	0	0	0	0	0	0	0	0	0	0	0
14	Other revenue	1,633,645	516,616	428,272	1,286,931	2,665,883	411,751	450,279	862,030	140,495	154,020	155,764
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>22,725,947</b>	<b>5,777,553</b>	<b>5,517,105</b>	<b>6,199,076</b>	<b>23,011,486</b>	<b>5,629,969</b>	<b>5,751,242</b>	<b>11,381,211</b>	<b>1,887,308</b>	<b>1,952,211</b>	<b>1,911,723</b>
21	Compensation of employees (211+212)	235,865	59,800	61,757	62,945	244,214	60,525	60,684	121,209	20,242	20,102	20,340
211	Wages and salaries	203,278	51,490	53,496	54,687	211,102	52,135	52,271	104,406	17,432	17,305	17,534
212	Social contributions	32,587	8,310	8,261	8,258	33,112	8,390	8,413	16,803	2,810	2,797	2,806
22	Use of goods and services	108,875	23,500	32,771	35,200	112,390	20,547	28,612	49,159	7,797	6,787	14,028
24	Interest	2,598	324	332	2,327	3,005	86	1,184	1,270	22	70	1,092
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0
26	Grants	12,820,598	3,094,709	2,946,285	3,799,478	12,819,269	3,171,163	3,231,411	6,402,574	1,082,734	1,073,112	1,075,565
27	Social benefits	9,533,814	2,587,833	2,472,768	2,295,880	9,810,990	2,374,014	2,420,257	4,794,271	774,756	847,907	797,594
28	Other expense	24,197	11,387	3,192	3,246	21,618	3,634	9,094	12,728	1,757	4,233	3,104
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-570,598</b>	<b>-50,907</b>	<b>238,200</b>	<b>562,847</b>	<b>713,914</b>	<b>3,019</b>	<b>110,262</b>	<b>113,281</b>	<b>41,896</b>	<b>-9,782</b>	<b>78,148</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)</b>	<b>13,479</b>	<b>2,156</b>	<b>5,001</b>	<b>6,050</b>	<b>17,207</b>	<b>3,143</b>	<b>5,366</b>	<b>8,509</b>	<b>1,066</b>	<b>817</b>	<b>3,483</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	14,231	2,274	5,132	6,198	17,711	3,291	5,482	8,773	1,104	853	3,525
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	752	118	131	148	504	148	116	264	38	36	42
311	Fixed assets (311,1-311,2-311,3)	13,479	2,156	4,979	5,802	16,937	3,069	5,280	8,349	1,066	817	3,397
311,1	Acquisitions: fixed assets	14,231	2,274	5,110	5,950	17,441	3,217	5,396	8,613	1,104	853	3,439
311,2	Disposals: fixed assets	752	118	131	148	504	148	116	264	38	36	42
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	22	248	270	74	86	160	0	0	86
314,1	Acquisitions: nonproduced assets	0	0	22	248	270	74	86	160	0	0	86
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-584,077</b>	<b>-53,063</b>	<b>233,199</b>	<b>556,797</b>	<b>696,707</b>	<b>-124</b>	<b>104,896</b>	<b>104,772</b>	<b>40,830</b>	<b>-10,599</b>	<b>74,665</b>
	<b>FINANCING (33-32)</b>	<b>584,077</b>	<b>53,063</b>	<b>-233,199</b>	<b>-556,797</b>	<b>-696,707</b>	<b>124</b>	<b>-104,896</b>	<b>-104,772</b>	<b>-40,830</b>	<b>10,599</b>	<b>-74,665</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-590,078</b>	<b>-53,063</b>	<b>233,199</b>	<b>556,797</b>	<b>696,707</b>	<b>-124</b>	<b>104,896</b>	<b>104,772</b>	<b>40,830</b>	<b>-10,599</b>	<b>74,665</b>
321	Domestic	-590,078	-53,063	233,199	556,797	696,707	-124	104,896	104,772	40,830	-10,599	74,665
322	Foreign	0	0	0	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>-6,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
331	Domestic	-6,001	0	0	0	0	0	0	0	0	0	0
332	Foreign	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

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	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>2,010,556</b>	<b>2,249,637</b>	<b>2,693,642</b>	<b>736,995</b>	<b>976,098</b>	<b>1,300,375</b>	<b>3,589,351</b>	<b>554,040</b>	<b>660,963</b>	<b>1,215,003</b>	<b>162,979</b>	<b>215,264</b>	<b>282,720</b>
11	Taxes	0	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	0
13	Grants (131+132+133)	298,199	260,828	443,480	168,982	373,612	639,081	1,256,446	61,387	116,921	178,308	5,513	27,017	84,391
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	2,482	2,704	10,318	5,959	11,507	451	20,821	0	0	0	0	0	0
133	From other general government units (1331+1332)	295,717	258,124	433,162	163,023	362,105	638,630	1,235,625	61,387	116,921	178,308	5,513	27,017	84,391
1331	Current	3	34,700	5,795	25,431	3,061	-27,313	4,103	2,852	-2,848	4	-814	-2,034	0
1332	Capital	295,714	223,424	427,367	137,592	359,044	665,943	1,231,522	58,535	119,769	178,304	6,327	29,051	84,391
14	Other revenue	1,712,357	1,988,809	2,250,162	568,013	602,486	661,294	2,332,905	492,653	544,042	1,036,695	157,466	188,247	198,329
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>1,514,633</b>	<b>1,538,141</b>	<b>1,741,302</b>	<b>524,665</b>	<b>802,045</b>	<b>1,201,806</b>	<b>2,799,885</b>	<b>268,482</b>	<b>725,278</b>	<b>993,760</b>	<b>160,594</b>	<b>273,816</b>	<b>290,868</b>
21	Compensation of employees (211+212)	121,755	130,146	133,859	34,613	36,582	38,757	144,919	36,228	37,172	73,400	12,047	12,689	12,436
211	Wages and salaries	106,351	112,158	115,070	29,742	31,523	33,516	124,872	31,143	32,010	63,153	10,408	10,910	10,692
212	Social contributions	15,404	17,988	18,789	4,871	5,059	5,241	20,047	5,085	5,162	10,247	1,639	1,779	1,744
22	Use of goods and services	834,018	885,983	897,574	266,155	305,895	279,936	975,307	125,525	248,685	374,210	66,658	89,573	92,454
24	Interest	67,062	87,190	75,490	17,753	10,409	16,451	57,530	8,044	13,782	21,826	1,555	1,266	10,961
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	69,152	41,858	38,855	6,250	3,444	22,278	33,271	1,164	2,469	3,633	25	1,301	1,143
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	422,646	392,964	595,524	199,894	445,715	844,384	1,588,858	97,521	423,170	520,691	80,309	168,987	173,874
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>495,923</b>	<b>711,496</b>	<b>952,340</b>	<b>212,330</b>	<b>174,053</b>	<b>98,569</b>	<b>789,466</b>	<b>285,558</b>	<b>-64,315</b>	<b>221,243</b>	<b>2,385</b>	<b>-58,552</b>	<b>-8,148</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>1,052,728</b>	<b>796,187</b>	<b>846,771</b>	<b>143,809</b>	<b>158,580</b>	<b>183,876</b>	<b>561,966</b>	<b>37,427</b>	<b>69,235</b>	<b>106,662</b>	<b>18,134</b>	<b>21,306</b>	<b>29,795</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,053,503	796,588	847,160	143,824	158,594	183,894	562,049	37,437	69,261	106,698	18,146	21,314	29,801
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	775	401	389	15	14	18	83	10	26	36	12	8	6
311	Fixed assets (311,1-311,2-311,3)	1,038,681	776,721	835,223	142,546	156,454	178,854	552,143	32,880	66,182	99,062	17,469	20,552	28,161
311,1	Acquisitions: fixed assets	1,039,456	777,122	835,612	142,561	156,468	178,872	552,226	32,890	66,208	99,098	17,481	20,560	28,167
311,2	Disposals: fixed assets	775	401	389	15	14	18	83	10	26	36	12	8	6
314	Nonproduced assets (314,1-314,2-314,3-314,4)	14,047	19,466	11,548	1,263	2,126	5,022	9,823	4,547	3,053	7,600	665	754	1,634
314	Acquisitions: nonproduced assets	14,047	19,466	11,548	1,263	2,126	5,022	9,823	4,547	3,053	7,600	665	754	1,634
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-556,805</b>	<b>-84,691</b>	<b>105,569</b>	<b>68,521</b>	<b>15,473</b>	<b>-85,307</b>	<b>227,500</b>	<b>248,131</b>	<b>-133,550</b>	<b>114,581</b>	<b>-15,749</b>	<b>-79,858</b>	<b>-37,943</b>
	<b>FINANCING (33-32)</b>	<b>556,805</b>	<b>84,691</b>	<b>-105,569</b>	<b>-68,521</b>	<b>-15,473</b>	<b>85,307</b>	<b>-227,500</b>	<b>-248,131</b>	<b>133,550</b>	<b>-114,581</b>	<b>15,749</b>	<b>79,858</b>	<b>37,943</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-33,085</b>	<b>41,389</b>	<b>50,004</b>	<b>-87,878</b>	<b>61,126</b>	<b>-40,614</b>	<b>20,869</b>	<b>91,383</b>	<b>-152,798</b>	<b>-61,415</b>	<b>-21,307</b>	<b>-40,601</b>	<b>-90,890</b>
321	Domestic	-33,085	41,389	50,004	-87,878	61,126	-40,614	20,869	91,383	-152,798	-61,415	-21,307	-40,601	-90,890
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>523,720</b>	<b>126,080</b>	<b>-55,565</b>	<b>-156,399</b>	<b>45,653</b>	<b>44,693</b>	<b>-206,631</b>	<b>-156,748</b>	<b>-19,248</b>	<b>-175,996</b>	<b>-5,558</b>	<b>39,257</b>	<b>-52,947</b>
331	Domestic	532,502	134,965	-55,565	-156,399	45,653	44,693	-206,631	-156,748	-19,248	-175,996	-5,558	39,257	-52,947
332	Foreign	-8,782	-8,885	0	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	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>1,039,054</b>	<b>1,168,651</b>	<b>1,678,876</b>	<b>307,379</b>	<b>309,601</b>	<b>405,915</b>	<b>1,260,381</b>	<b>225,571</b>	<b>258,501</b>	<b>484,072</b>	<b>72,462</b>	<b>83,593</b>	<b>102,446</b>
11	Taxes	0	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	0
13	Grants (131+132+133)	6,946	41,799	87,001	17,126	11,029	41,384	78,272	1,317	6,254	7,571	4,993	1,062	199
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	418	792	3,672	379	564	744	2,635	0	254	254	126	0	128
133	From other general government units (1331+1332)	6,528	41,007	83,329	16,747	10,465	40,640	75,637	1,317	6,000	7,317	4,867	1,062	71
1331	Current	1,404	1,133	6,781	5,834	162	3,902	17,683	1,317	5,823	7,140	4,690	1,062	71
1332	Capital	5,124	39,874	76,548	10,913	10,303	36,738	57,954	0	177	177	177	0	0
14	Other revenue	1,032,108	1,126,852	1,591,875	290,253	298,572	364,531	1,182,109	224,254	252,247	476,501	67,469	82,531	102,247
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>884,081</b>	<b>1,146,472</b>	<b>1,597,126</b>	<b>447,621</b>	<b>419,889</b>	<b>527,363</b>	<b>1,829,637</b>	<b>196,837</b>	<b>294,441</b>	<b>491,278</b>	<b>87,190</b>	<b>113,793</b>	<b>93,458</b>
21	Compensation of employees (211+212)	30,494	39,157	43,457	11,560	11,585	11,746	46,046	11,845	12,024	23,869	3,903	191	7,930
211	Wages and salaries	26,714	33,926	37,453	10,011	10,024	10,204	39,846	10,285	10,399	20,684	3,366	190	6,843
212	Social contributions	3,780	5,231	6,004	1,549	1,561	1,542	6,200	1,560	1,625	3,185	537	1	1,087
22	Use of goods and services	713,611	727,897	758,710	197,197	207,817	236,204	767,871	123,138	197,204	320,342	56,694	82,252	58,258
24	Interest	5	3	1	0	0	0	0	4,384	2,700	7,084	982	892	826
25	Subsidies	3,418	10,406	38,787	18,492	3,737	28,450	75,011	2,432	5,389	7,821	714	2,267	2,408
26	Grants	126,265	326,876	514,078	85,240	71,676	124,164	388,853	46,564	40,331	86,895	13,670	12,465	14,196
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	10,288	42,133	242,093	135,132	125,074	126,799	551,856	8,474	36,793	45,267	11,227	15,726	9,840
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>154,973</b>	<b>22,179</b>	<b>81,750</b>	<b>-140,242</b>	<b>-110,288</b>	<b>-121,448</b>	<b>-569,256</b>	<b>28,734</b>	<b>-35,940</b>	<b>-7,206</b>	<b>-14,728</b>	<b>-30,200</b>	<b>8,988</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>55,391</b>	<b>171,042</b>	<b>81,664</b>	<b>11,421</b>	<b>5,391</b>	<b>27,197</b>	<b>44,033</b>	<b>308</b>	<b>230</b>	<b>538</b>	<b>0</b>	<b>229</b>	<b>1</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	55,394	171,053	82,032	11,421	5,391	27,332	44,168	308	230	538	0	229	1
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	3	11	368	0	0	135	135	0	0	0	0	0	0
311	Fixed assets (311,1-311,2-311,3)	55,391	171,042	81,456	11,421	5,391	27,197	44,033	308	230	538	0	229	1
311,1	Acquisitions: fixed assets	55,394	171,053	81,824	11,421	5,391	27,332	44,168	308	230	538	0	229	1
311,2	Disposals: fixed assets	3	11	368	0	0	135	135	0	0	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	0
314,1	Acquisitions: nonproduced assets	0	0	208	0	0	0	0	0	0	0	0	0	0
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>99,582</b>	<b>-148,863</b>	<b>86</b>	<b>-151,663</b>	<b>-115,679</b>	<b>-148,645</b>	<b>-613,289</b>	<b>28,426</b>	<b>-36,170</b>	<b>-7,744</b>	<b>-14,728</b>	<b>-30,429</b>	<b>8,987</b>
	<b>FINANCING (33-32)</b>	<b>-99,582</b>	<b>148,863</b>	<b>-86</b>	<b>151,663</b>	<b>115,679</b>	<b>148,645</b>	<b>613,289</b>	<b>-28,426</b>	<b>36,170</b>	<b>7,744</b>	<b>14,728</b>	<b>30,429</b>	<b>-8,987</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>99,582</b>	<b>-148,863</b>	<b>86</b>	<b>-151,663</b>	<b>-115,679</b>	<b>168,347</b>	<b>-296,297</b>	<b>28,426</b>	<b>-36,170</b>	<b>-7,744</b>	<b>-14,728</b>	<b>-30,429</b>	<b>8,987</b>
321	Domestic	99,582	-148,863	86	-151,663	-115,679	168,347	-296,297	28,426	-36,170	-7,744	-14,728	-30,429	8,987
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>316,992</b>	<b>316,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
331	Domestic	0	0	0	0	0	316,992	316,992	0	0	0	0	0	0
332	Foreign	0	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
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>2,547,003</b>	<b>2,721,483</b>	<b>4,391,205</b>	<b>554,476</b>	<b>729,978</b>	<b>981,840</b>	<b>2,124,911</b>
11	<b>Taxes</b>	<b>1,380,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1142	Excises	1,380,753	0	0	0	0	0	0
12	<b>Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
13	<b>Grants (131+132+133)</b>	<b>0</b>	<b>1,450,358</b>	<b>3,015,869</b>	<b>316,773</b>	<b>374,169</b>	<b>450,041</b>	<b>1,874,886</b>
131	From foreign governments	0	0	0	0	0	0	0
132	From international organizations	0	0	0	0	0	0	0
133	From other general government units (1331+1332)	0	1,450,358	3,015,869	316,773	374,169	450,041	1,874,886
1331	Current	0	0	0	0	0	0	0
1332	Capital	0	1,450,358	3,015,869	316,773	374,169	450,041	1,874,886
14	<b>Other revenue</b>	<b>1,166,250</b>	<b>1,271,125</b>	<b>1,375,336</b>	<b>237,703</b>	<b>355,809</b>	<b>531,799</b>	<b>250,025</b>
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>1,088,687</b>	<b>1,574,490</b>	<b>1,982,632</b>	<b>343,052</b>	<b>514,269</b>	<b>343,805</b>	<b>781,506</b>
21	<b>Compensation of employees (211+212)</b>	<b>289,866</b>	<b>320,097</b>	<b>354,412</b>	<b>82,595</b>	<b>83,694</b>	<b>98,706</b>	<b>89,417</b>
211	Wages and salaries	250,374	276,180	305,329	71,317	72,044	84,598	77,370
212	Social contributions	39,492	43,917	49,083	11,278	11,650	14,108	12,047
22	<b>Use of goods and services</b>	<b>314,534</b>	<b>301,452</b>	<b>326,437</b>	<b>63,067</b>	<b>100,011</b>	<b>82,947</b>	<b>80,412</b>
24	<b>Interest</b>	<b>445,185</b>	<b>589,173</b>	<b>787,824</b>	<b>116,150</b>	<b>280,254</b>	<b>74,985</b>	<b>316,435</b>
25	<b>Subsidies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>Grants</b>	<b>3,610</b>	<b>301,777</b>	<b>474,244</b>	<b>68,562</b>	<b>48,620</b>	<b>82,062</b>	<b>275,000</b>
27	<b>Social benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28	<b>Other expense</b>	<b>35,492</b>	<b>61,991</b>	<b>39,715</b>	<b>12,678</b>	<b>1,690</b>	<b>5,105</b>	<b>20,242</b>
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>1,458,316</b>	<b>1,146,993</b>	<b>2,408,573</b>	<b>211,424</b>	<b>215,709</b>	<b>638,035</b>	<b>1,343,405</b>
31	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>3,942,727</b>	<b>2,949,761</b>	<b>3,369,269</b>	<b>582,659</b>	<b>823,712</b>	<b>1,003,657</b>	<b>959,241</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	3,942,727	3,249,761	3,386,216	595,911	823,712	1,003,657	962,936
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	0	300,000	16,947	13,252	0	0	3,695
311	Fixed assets (311,1-311,2-311,3)	3,825,950	2,748,525	3,240,471	548,763	787,927	915,816	987,965
311,1	Acquisitions: fixed assets	3,825,950	3,048,525	3,257,418	562,015	787,927	915,816	991,660
311,2	Disposals: fixed assets	0	300,000	16,947	13,252	0	0	3,695
314	Nonproduced assets (314,1-314,2-314,3-314,4)	116,777	201,236	128,798	33,896	35,785	87,841	-28,724
314,1	Acquisitions: nonproduced assets	116,777	201,236	128,798	33,896	35,785	87,841	-28,724
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-2,484,411</b>	<b>-1,802,768</b>	<b>-960,696</b>	<b>-371,235</b>	<b>-608,003</b>	<b>-365,622</b>	<b>384,164</b>
	<b>FINANCING (33-32)</b>	<b>2,484,411</b>	<b>1,802,768</b>	<b>960,696</b>	<b>371,235</b>	<b>608,003</b>	<b>365,622</b>	<b>-384,164</b>
32	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-42,758</b>	<b>248,366</b>	<b>289,126</b>	<b>-234,657</b>	<b>101,490</b>	<b>-43,950</b>	<b>466,243</b>
321	Domestic	-42,758	248,366	289,126	-234,657	101,490	-43,950	466,243
322	Foreign	0	0	0	0	0	0	0
33	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>2,441,653</b>	<b>2,051,134</b>	<b>1,249,822</b>	<b>136,578</b>	<b>709,493</b>	<b>321,672</b>	<b>82,079</b>
331	Domestic	1,698,272	1,758,422	-87,997	220,507	221,496	0	-530,000
332	Foreign	743,381	292,712	1,337,819	-83,929	487,997	321,672	612,079

Source: Ministry of Finance

TABLE 13: CROATIAN ROADS Ltd. TRANSACTIONS

	(000 HRK)	2013	2014	2015	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>1,439,662</b>	<b>1,814,362</b>	<b>1,917,947</b>	<b>470,647</b>	<b>611,527</b>	<b>446,250</b>	<b>2,079,322</b>	<b>566,131</b>	<b>479,776</b>	<b>1,045,907</b>	<b>138,707</b>	<b>172,324</b>	<b>168,745</b>
11	Taxes	0	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	0
<b>13</b>	<b>Grants (131+132+133)</b>	<b>1,388,202</b>	<b>1,760,323</b>	<b>1,822,211</b>	<b>466,531</b>	<b>591,854</b>	<b>334,652</b>	<b>1,922,388</b>	<b>557,822</b>	<b>470,560</b>	<b>1,028,382</b>	<b>136,451</b>	<b>168,514</b>	<b>165,595</b>
131	From foreign governments	0	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	0
133	From other general government units (1331+1332)	1,388,202	1,760,323	1,822,211	466,531	591,854	334,652	1,922,388	557,822	470,560	1,028,382	136,451	168,514	165,595
1331	Current	0	323	0	1,528	11,117	237	12,882	202	684	886	142	542	0
1332	Capital	1,388,202	1,760,000	1,822,211	465,003	580,737	334,415	1,909,506	557,620	469,876	1,027,496	136,309	167,972	165,595
<b>14</b>	<b>Other revenue</b>	<b>51,460</b>	<b>54,039</b>	<b>95,736</b>	<b>4,116</b>	<b>19,673</b>	<b>111,598</b>	<b>156,934</b>	<b>8,309</b>	<b>9,216</b>	<b>17,525</b>	<b>2,256</b>	<b>3,810</b>	<b>3,150</b>
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>1,478,081</b>	<b>1,329,603</b>	<b>1,227,261</b>	<b>272,512</b>	<b>263,508</b>	<b>210,761</b>	<b>1,010,690</b>	<b>322,134</b>	<b>229,873</b>	<b>552,007</b>	<b>90,127</b>	<b>65,024</b>	<b>74,722</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>90,933</b>	<b>92,448</b>	<b>98,724</b>	<b>24,972</b>	<b>25,033</b>	<b>25,044</b>	<b>101,846</b>	<b>25,850</b>	<b>24,822</b>	<b>50,672</b>	<b>8,244</b>	<b>8,235</b>	<b>8,343</b>
211	Wages and salaries	79,470	79,891	84,870	21,462	21,492	21,544	87,542	22,238	21,332	43,570	7,089	7,074	7,169
212	Social contributions	11,463	12,557	13,854	3,510	3,541	3,500	14,304	3,612	3,490	7,102	1,155	1,161	1,174
<b>22</b>	<b>Use of goods and services</b>	<b>920,487</b>	<b>722,967</b>	<b>665,466</b>	<b>155,305</b>	<b>127,931</b>	<b>96,556</b>	<b>488,996</b>	<b>134,240</b>	<b>113,071</b>	<b>247,311</b>	<b>46,677</b>	<b>36,558</b>	<b>29,836</b>
<b>24</b>	<b>Interest</b>	<b>314,401</b>	<b>382,350</b>	<b>418,986</b>	<b>85,463</b>	<b>104,934</b>	<b>78,747</b>	<b>391,680</b>	<b>121,075</b>	<b>78,595</b>	<b>199,670</b>	<b>34,747</b>	<b>12,537</b>	<b>31,311</b>
<b>25</b>	<b>Subsidies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>26</b>	<b>Grants</b>	<b>141,526</b>	<b>123,731</b>	<b>35,207</b>	<b>4,567</b>	<b>4,433</b>	<b>6,969</b>	<b>17,402</b>	<b>38,088</b>	<b>12,290</b>	<b>50,378</b>	<b>171</b>	<b>7,312</b>	<b>4,807</b>
<b>27</b>	<b>Social benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>28</b>	<b>Other expense</b>	<b>10,734</b>	<b>8,107</b>	<b>8,878</b>	<b>2,205</b>	<b>1,177</b>	<b>3,445</b>	<b>10,766</b>	<b>2,881</b>	<b>1,095</b>	<b>3,976</b>	<b>288</b>	<b>382</b>	<b>425</b>
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-38,419</b>	<b>484,759</b>	<b>690,686</b>	<b>198,135</b>	<b>348,019</b>	<b>235,489</b>	<b>1,068,632</b>	<b>243,997</b>	<b>249,903</b>	<b>493,900</b>	<b>48,580</b>	<b>107,300</b>	<b>94,023</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>1,267,712</b>	<b>1,082,996</b>	<b>1,180,421</b>	<b>210,853</b>	<b>212,124</b>	<b>288,805</b>	<b>876,717</b>	<b>249,312</b>	<b>197,230</b>	<b>446,542</b>	<b>43,724</b>	<b>88,801</b>	<b>64,705</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,268,295	1,083,483	1,180,977	210,970	212,227	288,945	877,214	249,452	197,551	447,003	43,779	89,036	64,736
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	583	487	556	117	103	140	497	140	321	461	55	235	31
311	Fixed assets (311,1-311,2-311,3)	1,109,623	977,180	1,063,061	180,338	192,617	254,905	774,179	223,159	173,514	396,673	33,953	79,710	59,851
311,1	Acquisitions: fixed assets	1,110,206	977,667	1,063,617	180,455	192,720	255,045	774,676	223,299	173,835	397,134	34,008	79,945	59,882
311,2	Disposals: fixed assets	583	487	556	117	103	140	497	140	321	461	55	235	31
314	Nonproduced assets (314,1-314,2-314,3-314,4)	158,089	105,816	117,360	30,515	19,507	33,900	102,538	26,153	23,716	49,869	9,771	9,091	4,854
314,1	Acquisitions: nonproduced assets	158,089	105,816	117,360	30,515	19,507	33,900	102,538	26,153	23,716	49,869	9,771	9,091	4,854
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-1,306,131</b>	<b>-598,237</b>	<b>-489,735</b>	<b>-12,718</b>	<b>135,895</b>	<b>-53,316</b>	<b>191,915</b>	<b>-5,315</b>	<b>52,673</b>	<b>47,358</b>	<b>4,856</b>	<b>18,499</b>	<b>29,318</b>
	<b>FINANCING (33-32)</b>	<b>1,306,131</b>	<b>598,237</b>	<b>489,735</b>	<b>12,718</b>	<b>-135,895</b>	<b>53,316</b>	<b>-191,915</b>	<b>5,315</b>	<b>-52,673</b>	<b>-47,358</b>	<b>-4,856</b>	<b>-18,499</b>	<b>-29,318</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-251,763</b>	<b>316,305</b>	<b>-105,549</b>	<b>-277,282</b>	<b>389,084</b>	<b>-113,541</b>	<b>-24,763</b>	<b>-151,990</b>	<b>-20,123</b>	<b>-172,113</b>	<b>-158,939</b>	<b>132,718</b>	<b>6,098</b>
321	Domestic	-251,763	316,305	-105,549	-277,282	389,084	-113,541	-24,763	-151,990	-20,123	-172,113	-158,939	132,718	6,098
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>1,054,368</b>	<b>914,542</b>	<b>384,186</b>	<b>-264,564</b>	<b>253,189</b>	<b>-60,225</b>	<b>-216,678</b>	<b>-146,675</b>	<b>-72,796</b>	<b>-219,471</b>	<b>-163,795</b>	<b>114,219</b>	<b>-23,220</b>
331	Domestic	985,389	950,451	359,759	-209,111	261,194	-1,308	-86,469	-137,108	-15,826	-152,934	-149,661	128,844	4,991
332	Foreign	68,979	-35,909	24,427	-55,453	-8,005	-58,917	-130,209	-9,567	-56,970	-66,537	-14,134	-14,625	-28,211

Source: Ministry of Finance

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

	(000 HRK)	2013	2014	2015	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>597,248</b>	<b>749,263</b>	<b>1,015,213</b>	<b>373,920</b>	<b>203,303</b>	<b>161,840</b>	<b>912,996</b>	<b>377,593</b>	<b>373,528</b>	<b>751,121</b>	<b>84,398</b>	<b>78,563</b>	<b>210,567</b>
11	Taxes	0	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	0
13	Grants (131+132+133)	0	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	0
132	From international organizations	0	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	0
1331	Current	0	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	0
14	Other revenue	597,248	749,263	1,015,213	373,920	203,303	161,840	912,996	377,593	373,528	751,121	84,398	78,563	210,567
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>538,282</b>	<b>174,655</b>	<b>104,858</b>	<b>382,230</b>	<b>7,373</b>	<b>599,988</b>	<b>992,775</b>	<b>2,520</b>	<b>8,142</b>	<b>10,662</b>	<b>1,387</b>	<b>2,377</b>	<b>4,378</b>
21	Compensation of employees (211+212)	6,051	4,893	4,888	1,228	1,322	1,133	5,055	1,139	1,337	2,476	380	499	458
211	Wages and salaries	5,297	4,222	4,197	1,051	1,166	975	4,389	975	1,160	2,135	327	438	395
212	Social contributions	754	671	691	177	156	158	666	164	177	341	53	61	63
22	Use of goods and services	6,745	2,791	3,315	814	907	1,814	4,377	889	991	1,880	255	500	236
24	Interest	0	0	0	0	0	1	1	0	0	0	0	0	0
25	Subsidies	0	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	0
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	525,486	166,971	96,655	380,188	5,144	597,040	983,342	492	5,814	6,306	752	1,378	3,684
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>58,966</b>	<b>574,608</b>	<b>910,355</b>	<b>-8,310</b>	<b>195,930</b>	<b>-438,148</b>	<b>-79,779</b>	<b>375,073</b>	<b>365,386</b>	<b>740,459</b>	<b>83,011</b>	<b>76,186</b>	<b>206,189</b>
31	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>134</b>	<b>182</b>	<b>137</b>	<b>95</b>	<b>46</b>	<b>60</b>	<b>201</b>	<b>0</b>	<b>47</b>	<b>47</b>	<b>0</b>	<b>47</b>	<b>0</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	134	182	137	95	46	61	202	0	47	47	0	47	0
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	0	0	0	0	0	1	1	0	0	0	0	0	0
311	Fixed assets (311,1-311,2-311,3)	134	154	114	95	30	39	164	0	25	25	0	25	0
311,1	Acquisitions: fixed assets	134	154	114	95	30	40	165	0	25	25	0	25	0
311,2	Disposals: fixed assets	0	0	0	0	0	1	1	0	0	0	0	0	0
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	28	23	0	16	21	37	0	22	22	0	22	0
314,1	Acquisitions: nonproduced assets	0	28	23	0	16	21	37	0	22	22	0	22	0
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>58,832</b>	<b>574,426</b>	<b>910,218</b>	<b>-8,405</b>	<b>195,884</b>	<b>-438,208</b>	<b>-79,980</b>	<b>375,073</b>	<b>365,339</b>	<b>740,412</b>	<b>83,011</b>	<b>76,139</b>	<b>206,189</b>
	<b>FINANCING (33-32)</b>	<b>-58,832</b>	<b>-574,426</b>	<b>-910,218</b>	<b>8,405</b>	<b>-195,884</b>	<b>438,208</b>	<b>79,980</b>	<b>-375,073</b>	<b>-365,339</b>	<b>-740,412</b>	<b>-83,011</b>	<b>-76,139</b>	<b>-206,189</b>
32	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>58,832</b>	<b>574,426</b>	<b>910,218</b>	<b>-8,405</b>	<b>195,884</b>	<b>-438,208</b>	<b>-79,980</b>	<b>375,073</b>	<b>365,339</b>	<b>740,412</b>	<b>83,011</b>	<b>76,139</b>	<b>206,189</b>
321	Domestic	58,832	574,426	910,218	-8,405	195,884	-438,208	-79,980	375,073	365,339	740,412	83,011	76,139	206,189
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0	0
33	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
331	Domestic	0	0	0	0	0	0	0	0	0	0	0	0	0
332	Foreign	0	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
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>33,540</b>	<b>26,702</b>	<b>9,830</b>	<b>6,515</b>	<b>4,947</b>	<b>5,410</b>	<b>1,892</b>
11	Taxes	0	0	0	0	0	0	0
12	Social security contributions	0	0	0	0	0	0	0
13	Grants (131+132+133)	0	0	0	0	0	0	0
131	From foreign governments	0	0	0	0	0	0	0
132	From international organizations	0	0	0	0	0	0	0
133	From other general government units (1331+1332)	0	0	0	0	0	0	0
1331	Current	0	0	0	0	0	0	0
1332	Capital	0	0	0	0	0	0	0
14	Other revenue	33,540	26,702	9,830	6,515	4,947	5,410	1,892
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>81,841</b>	<b>74,004</b>	<b>18,164</b>	<b>17,306</b>	<b>19,638</b>	<b>18,896</b>	<b>16,161</b>
21	Compensation of employees (211+212)	34,265	33,211	8,391	8,409	8,434	7,977	5,700
211	Wages and salaries	29,442	28,514	7,188	7,220	7,254	6,852	4,885
212	Social contributions	4,823	4,697	1,203	1,189	1,180	1,125	815
22	Use of goods and services	15,041	12,262	3,034	2,737	2,511	3,980	4,199
24	Interest	32,535	28,531	6,739	6,160	8,693	6,939	6,262
25	Subsidies	0	0	0	0	0	0	0
26	Grants	0	0	0	0	0	0	0
27	Social benefits	0	0	0	0	0	0	0
28	Other expense	0	0	0	0	0	0	0
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-48,301</b>	<b>-47,302</b>	<b>-8,334</b>	<b>-10,791</b>	<b>-14,691</b>	<b>-13,486</b>	<b>-14,269</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)</b>	<b>-14,531</b>	<b>-5,935</b>	<b>-373</b>	<b>-6,324</b>	<b>-59</b>	<b>821</b>	<b>-929</b>
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	839	925	45	0	0	880	0
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	15,370	6,860	418	6,324	59	59	929
311	Fixed assets (311,1-311,2-311,3)	-7,240	690	-14	-58	-59	821	-60
311,1	Acquisitions: fixed assets	800	925	45	0	0	880	0
311,2	Disposals: fixed assets	8,040	235	59	58	59	59	60
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-33,770</b>	<b>-41,367</b>	<b>-7,961</b>	<b>-4,467</b>	<b>-14,632</b>	<b>-14,307</b>	<b>-13,340</b>
	<b>FINANCING (33-32)</b>	<b>33,770</b>	<b>41,367</b>	<b>7,961</b>	<b>4,467</b>	<b>14,632</b>	<b>14,307</b>	<b>13,340</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>-26,890</b>	<b>44,243</b>	<b>-28,206</b>	<b>10,850</b>	<b>-34,410</b>	<b>96,009</b>	<b>62,991</b>
321	Domestic	-26,890	44,243	-28,206	10,850	-34,410	96,009	62,991
322	Foreign	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>6,880</b>	<b>85,610</b>	<b>-20,245</b>	<b>15,317</b>	<b>-19,778</b>	<b>110,316</b>	<b>76,331</b>
331	Domestic	-26,934	105,059	-14,048	17,108	-9,098	111,097	88,461
332	Foreign	33,814	-19,449	-6,197	-1,791	-10,680	-781	-12,130

Source: Ministry of Finance

**TABLE 16: AGENCY FOR MANAGEMENT OF THE PUBLIC PROPERTY TRANSACTIONS**

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

Source: Ministry of Finance

TABLE 17: RESTRUCTURING AND SALE CENTER

	(000 HRK)	2013	2014	2015	IV - VI 2016	VII - IX 2016	X - XII 2016	2016.	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>17,192</b>	<b>87,007</b>	<b>71,836</b>	<b>38,696</b>	<b>62,280</b>	<b>31,338</b>	<b>142,725</b>	<b>4,819</b>	<b>16,826</b>	<b>21,645</b>	<b>938</b>	<b>15,220</b>	<b>668</b>
11	Taxes	0	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	0
13	Grants (131+132+133)	0	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	0
132	From international organizations	0	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	0
1331	Current	0	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	0
14	Other revenue	17,192	87,007	71,836	38,696	62,280	31,338	142,725	4,819	16,826	21,645	938	15,220	668
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>37,215</b>	<b>88,549</b>	<b>79,391</b>	<b>11,575</b>	<b>13,975</b>	<b>21,120</b>	<b>61,615</b>	<b>10,706</b>	<b>8,630</b>	<b>19,336</b>	<b>2,686</b>	<b>3,002</b>	<b>2,942</b>
21	Compensation of employees (211+212)	15,152	12,823	14,280	2,578	2,717	3,386	13,169	4,053	3,023	7,076	947	1,008	1,068
211	Wages and salaries	14,265	11,252	12,852	2,217	2,349	2,926	11,344	3,474	2,605	6,079	815	869	921
212	Social contributions	887	1,571	1,428	361	368	460	1,825	579	418	997	132	139	147
22	Use of goods and services	8,814	19,445	8,644	1,805	634	1,732	6,106	1,374	1,161	2,535	272	500	389
24	Interest	13,188	56,278	56,467	7,192	10,624	16,002	42,340	5,279	4,446	9,725	1,467	1,494	1,485
25	Subsidies	0	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	0
27	Social benefits	0	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	0
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-20,023</b>	<b>-1,542</b>	<b>-7,555</b>	<b>27,121</b>	<b>48,305</b>	<b>10,218</b>	<b>81,110</b>	<b>-5,887</b>	<b>8,196</b>	<b>2,309</b>	<b>-1,748</b>	<b>12,218</b>	<b>-2,274</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (31.1 - 31.2)</b>	<b>-1,675</b>	<b>-2,611</b>	<b>-199</b>	<b>-304</b>	<b>-50</b>	<b>172</b>	<b>-2,305</b>	<b>-103</b>	<b>235</b>	<b>132</b>	<b>-54</b>	<b>177</b>	<b>112</b>
31.1	Acquisition of nonfinancial assets (311.1+312.1+313.1+314.1)	148	127	256	0	72	293	365	7	324	331	3	195	126
31.2	Disposal of nonfinancial assets (311.2+312.2+313.2+314.2)	1,823	2,738	455	304	122	121	2,670	110	89	199	57	18	14
311	Fixed assets (311.1-311.2-311.3)	-523	-675	-347	-304	-72	-108	-2,607	-103	235	132	-54	177	112
311.1	Acquisitions: fixed assets	148	127	108	0	50	13	63	7	324	331	3	195	126
311.2	Disposals: fixed assets	671	802	455	304	122	121	2,670	110	89	199	57	18	14
314	Nonproduced assets (314.1-314.2-314.3-314.4)	-1,152	-1,936	148	0	22	280	302	0	0	0	0	0	0
314.1	Acquisitions: nonproduced assets	0	0	148	0	22	280	302	0	0	0	0	0	0
314.2	Disposals: nonproduced assets	1,152	1,936	0	0	0	0	0	0	0	0	0	0	0
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-18,348</b>	<b>1,069</b>	<b>-7,356</b>	<b>27,425</b>	<b>48,355</b>	<b>10,046</b>	<b>83,415</b>	<b>-5,784</b>	<b>7,961</b>	<b>2,177</b>	<b>-1,694</b>	<b>12,041</b>	<b>-2,386</b>
	<b>FINANCING (33-32)</b>	<b>18,348</b>	<b>-1,069</b>	<b>7,356</b>	<b>-27,425</b>	<b>-48,355</b>	<b>-10,046</b>	<b>-83,415</b>	<b>5,784</b>	<b>-7,961</b>	<b>-2,177</b>	<b>1,694</b>	<b>-12,041</b>	<b>2,386</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322)</b>	<b>209,657</b>	<b>284,760</b>	<b>-248,075</b>	<b>10,935</b>	<b>23,573</b>	<b>-449,856</b>	<b>-419,170</b>	<b>-13,796</b>	<b>-7,494</b>	<b>-21,290</b>	<b>-17,149</b>	<b>12,041</b>	<b>-2,386</b>
321	Domestic	209,657	284,760	-248,075	10,935	23,573	-449,856	-419,170	-13,796	-7,494	-21,290	-17,149	12,041	-2,386
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>228,005</b>	<b>283,691</b>	<b>-240,719</b>	<b>-16,490</b>	<b>-24,782</b>	<b>-459,902</b>	<b>-502,585</b>	<b>-8,012</b>	<b>-15,455</b>	<b>-23,467</b>	<b>-15,455</b>	<b>0</b>	<b>0</b>
331	Domestic	228,617	287,458	-236,757	-15,456	-23,740	-430,581	-470,168	-8,012	-15,455	-23,467	-15,455	0	0
332	Foreign	-612	-3,767	-3,962	-1,034	-1,042	-29,321	-32,417	0	0	0	0	0	0

Source: Ministry of Finance

TABLE 18: CONSOLIDATED CENTRAL GOVERNMENT BY ECONOMIC CATEGORY

	(000 HRK)	2015	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>128,675,245</b>	<b>35,799,569</b>	<b>36,204,823</b>	<b>34,436,749</b>	<b>136,105,969</b>	<b>30,624,941</b>	<b>36,687,394</b>	<b>67,312,335</b>	<b>12,077,089</b>	<b>12,004,263</b>	<b>12,606,042</b>
<b>11</b>	<b>Taxes (111+113+114+115+116)</b>	<b>68,280,769</b>	<b>18,893,447</b>	<b>19,743,428</b>	<b>17,772,751</b>	<b>71,958,532</b>	<b>15,780,778</b>	<b>19,475,979</b>	<b>35,256,757</b>	<b>6,459,739</b>	<b>6,753,978</b>	<b>6,262,262</b>
111	Taxes of income and profits and capital gains	8,312,198	3,121,890	1,874,695	2,110,408	9,419,976	2,343,230	3,685,774	6,029,004	2,040,724	922,049	723,001
113	Taxes on property	172,368	47,614	43,958	51,800	184,140	0	0	0	0	0	0
114	Taxes on goods and services (1141+1142+1144+1145+1146)	59,090,678	15,554,407	17,636,844	15,451,507	61,665,999	13,286,947	15,620,774	28,907,721	4,367,680	5,768,460	5,484,634
1141	General taxes on goods and services (11411+11412)	43,746,891	10,918,948	13,346,929	11,510,444	45,412,428	9,953,321	11,550,439	21,503,760	3,191,752	4,385,291	3,973,396
11411	Value-added taxes	43,577,753	10,869,387	13,301,859	11,459,290	45,218,467	9,903,633	11,503,703	21,407,336	3,176,545	4,368,627	3,958,531
11412	Sales taxes	169,138	49,561	45,070	51,154	193,961	49,688	46,736	96,424	15,207	16,664	14,865
1142	Excises	13,923,204	4,279,853	3,948,088	3,460,532	14,752,335	2,964,666	3,687,297	6,651,963	1,045,123	1,256,745	1,385,429
115	Taxes on international trade and transactions	419,113	97,577	110,132	92,939	404,876	82,921	100,717	183,638	30,253	38,789	31,675
116	Other taxes	286,412	71,959	77,799	66,097	283,541	67,680	68,714	136,394	21,082	24,680	22,952
<b>12</b>	<b>Social contributions</b>	<b>40,974,672</b>	<b>10,200,752</b>	<b>10,370,109</b>	<b>10,309,426</b>	<b>40,662,988</b>	<b>10,128,097</b>	<b>10,572,551</b>	<b>20,700,648</b>	<b>3,483,673</b>	<b>3,486,782</b>	<b>3,602,996</b>
<b>13</b>	<b>Grants</b>	<b>4,824,734</b>	<b>2,738,468</b>	<b>1,599,206</b>	<b>1,989,648</b>	<b>7,791,900</b>	<b>1,865,317</b>	<b>2,935,165</b>	<b>4,800,482</b>	<b>1,116,722</b>	<b>570,125</b>	<b>1,248,318</b>
<b>14</b>	<b>Other revenue</b>	<b>14,595,070</b>	<b>3,966,902</b>	<b>4,492,080</b>	<b>4,364,924</b>	<b>15,692,549</b>	<b>2,850,749</b>	<b>3,703,699</b>	<b>6,554,448</b>	<b>1,016,955</b>	<b>1,193,378</b>	<b>1,493,366</b>
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>132,963,193</b>	<b>34,573,044</b>	<b>33,246,161</b>	<b>35,575,199</b>	<b>134,879,279</b>	<b>32,913,505</b>	<b>33,767,176</b>	<b>66,680,681</b>	<b>10,935,388</b>	<b>11,812,503</b>	<b>11,019,285</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>19,002,950</b>	<b>4,819,631</b>	<b>5,033,204</b>	<b>5,061,751</b>	<b>19,693,997</b>	<b>4,848,386</b>	<b>4,989,583</b>	<b>9,837,969</b>	<b>1,655,495</b>	<b>1,678,849</b>	<b>1,655,239</b>
211	Wages and salaries	16,101,073	4,084,779	4,293,478	4,326,196	16,753,778	4,111,997	4,238,468	8,350,465	1,405,256	1,427,146	1,406,066
212	Social contributions	2,901,877	734,852	739,726	735,555	2,940,219	736,389	751,115	1,487,504	250,239	251,703	249,173
<b>22</b>	<b>Use of goods and services</b>	<b>12,896,151</b>	<b>3,198,011</b>	<b>3,016,762</b>	<b>4,069,469</b>	<b>12,832,482</b>	<b>2,589,335</b>	<b>3,294,617</b>	<b>5,883,952</b>	<b>954,977</b>	<b>1,345,682</b>	<b>993,958</b>
<b>24</b>	<b>Interest</b>	<b>11,160,286</b>	<b>2,054,863</b>	<b>3,564,708</b>	<b>1,684,343</b>	<b>10,820,738</b>	<b>3,319,821</b>	<b>1,981,521</b>	<b>5,301,342</b>	<b>456,827</b>	<b>1,096,554</b>	<b>428,140</b>
<b>25</b>	<b>Subsidies</b>	<b>6,464,783</b>	<b>3,151,544</b>	<b>802,722</b>	<b>1,639,940</b>	<b>6,163,650</b>	<b>1,915,499</b>	<b>1,614,477</b>	<b>3,529,976</b>	<b>729,566</b>	<b>399,049</b>	<b>485,862</b>
<b>26</b>	<b>Grants</b>	<b>22,361,948</b>	<b>5,116,976</b>	<b>5,460,430</b>	<b>6,411,046</b>	<b>22,097,951</b>	<b>5,302,183</b>	<b>5,562,142</b>	<b>10,864,325</b>	<b>1,909,639</b>	<b>1,739,563</b>	<b>1,912,940</b>
<b>27</b>	<b>Social benefits</b>	<b>54,670,353</b>	<b>13,794,238</b>	<b>13,589,797</b>	<b>13,586,413</b>	<b>54,629,604</b>	<b>13,564,340</b>	<b>13,670,407</b>	<b>27,234,747</b>	<b>4,524,309</b>	<b>4,655,727</b>	<b>4,490,371</b>
<b>28</b>	<b>Other expense</b>	<b>6,406,722</b>	<b>2,437,781</b>	<b>1,778,538</b>	<b>3,122,237</b>	<b>8,640,857</b>	<b>1,373,941</b>	<b>2,654,429</b>	<b>4,028,370</b>	<b>704,575</b>	<b>897,079</b>	<b>1,052,775</b>
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-4,287,948</b>	<b>1,226,525</b>	<b>2,958,662</b>	<b>-1,138,450</b>	<b>1,226,690</b>	<b>-2,288,564</b>	<b>2,920,218</b>	<b>631,654</b>	<b>1,141,701</b>	<b>191,760</b>	<b>1,586,757</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)</b>	<b>4,629,308</b>	<b>909,041</b>	<b>1,060,477</b>	<b>1,406,781</b>	<b>4,109,833</b>	<b>646,650</b>	<b>570,426</b>	<b>1,217,076</b>	<b>155,436</b>	<b>225,510</b>	<b>189,480</b>
311	Fixed assets	4,456,133	876,995	973,062	1,327,385	3,822,983	584,172	487,816	1,071,988	109,986	198,858	178,972
312	Inventories	9,966	-6,655	45,014	7,973	104,800	-142	54,934	54,792	38,905	13,743	2,286
313	Valuables	366	-67	45	802	774	714	94	808	24	64	6
314	Nonproduced assets	162,843	38,768	42,356	70,621	181,276	61,906	27,582	89,488	6,521	12,845	8,216
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-8,917,256</b>	<b>317,484</b>	<b>1,898,185</b>	<b>-2,545,231</b>	<b>-2,883,143</b>	<b>-2,935,214</b>	<b>2,349,792</b>	<b>-585,422</b>	<b>986,265</b>	<b>-33,750</b>	<b>1,397,277</b>
	<b>FINANCING (33-32)</b>	<b>8,917,256</b>	<b>-317,484</b>	<b>-1,898,185</b>	<b>2,545,231</b>	<b>2,883,143</b>	<b>2,935,214</b>	<b>-2,349,792</b>	<b>585,422</b>	<b>-986,265</b>	<b>33,750</b>	<b>-1,397,277</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>-3,541,687</b>	<b>-2,152,543</b>	<b>5,001,814</b>	<b>-5,195,539</b>	<b>-3,048,588</b>	<b>10,962,642</b>	<b>-7,612,234</b>	<b>3,350,408</b>	<b>-8,164,954</b>	<b>-628,712</b>	<b>1,181,432</b>
321	Domestic	-3,747,856	-2,347,134	5,001,598	-5,391,528	-3,449,272	10,962,473	-7,805,215	3,157,258	-8,164,954	-821,564	1,181,303
322	Foreign	206,169	194,591	216	195,989	400,684	169	192,981	193,150	0	192,852	129
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>5,375,569</b>	<b>-2,470,027</b>	<b>3,103,629</b>	<b>-2,650,308</b>	<b>-165,445</b>	<b>13,897,856</b>	<b>-9,962,026</b>	<b>3,935,830</b>	<b>-9,151,219</b>	<b>-594,962</b>	<b>-215,845</b>
331	Domestic	1,528,564	-2,912,195	3,138,604	-2,112,356	1,511,587	4,670,840	-643,939	4,026,901	-25,871	-457,702	-160,366
332	Foreign	3,847,005	442,168	-34,975	-537,952	-1,677,032	9,227,016	-9,318,087	-91,071	-9,125,348	-137,260	-55,479

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	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017	IV 2017	V 2017	VI 2017
<b>1</b>	<b>REVENUE (A+B)</b>	<b>128,675,245</b>	<b>35,799,569</b>	<b>36,204,823</b>	<b>34,436,749</b>	<b>136,105,969</b>	<b>30,624,941</b>	<b>36,687,394</b>	<b>67,312,335</b>	<b>12,077,089</b>	<b>12,004,263</b>	<b>12,606,042</b>
	<b>A) Budgetary Central Government</b>	<b>103,859,344</b>	<b>29,386,322</b>	<b>29,847,197</b>	<b>27,110,051</b>	<b>110,185,886</b>	<b>24,508,776</b>	<b>30,252,323</b>	<b>54,761,099</b>	<b>10,043,528</b>	<b>9,900,487</b>	<b>10,308,308</b>
	<b>B) Extrabudgetary Users (1+...+8)</b>	<b>24,815,901</b>	<b>6,413,247</b>	<b>6,357,626</b>	<b>7,326,698</b>	<b>25,920,083</b>	<b>6,116,165</b>	<b>6,435,071</b>	<b>12,551,236</b>	<b>2,033,561</b>	<b>2,103,776</b>	<b>2,297,734</b>
	1. Croatian Institute for Health Insurance	19,755,349	5,126,508	5,155,254	5,972,739	21,136,017	5,007,988	5,236,431	10,244,419	1,720,862	1,734,084	1,781,485
	2. Croatian Waters	2,263,942	575,911	616,915	674,191	2,372,421	493,202	546,569	1,039,771	157,512	189,568	199,489
	3. Fund for Environmental Protection and Energy Efficiency	1,613,825	294,096	300,201	374,992	1,198,990	224,254	252,501	476,755	67,595	82,531	102,375
	4. Croatian Roads Ltd.	95,736	4,116	19,673	111,598	156,934	8,309	9,216	17,525	2,256	3,810	3,150
	5. State Agency for Deposit Insurance and Bank Rehabilitation	1,015,213	373,920	203,303	161,840	912,996	377,593	373,528	751,121	84,398	78,563	210,567
	6. Restructuring and Sale Center	71,836	38,696	62,280	31,338	142,725	4,819	16,826	21,645	938	15,220	668
<b>2</b>	<b>EXPENSE (A+B)</b>	<b>132,963,193</b>	<b>34,573,044</b>	<b>33,246,161</b>	<b>35,575,199</b>	<b>134,879,279</b>	<b>32,913,505</b>	<b>33,767,176</b>	<b>66,680,681</b>	<b>10,935,388</b>	<b>11,812,503</b>	<b>11,019,285</b>
	<b>A) Budgetary Central Government</b>	<b>110,738,843</b>	<b>28,635,281</b>	<b>27,619,666</b>	<b>28,716,570</b>	<b>111,376,043</b>	<b>28,008,148</b>	<b>28,331,143</b>	<b>56,339,291</b>	<b>9,224,934</b>	<b>9,953,381</b>	<b>9,152,828</b>
	<b>B) Extrabudgetary Users (1+...+8)</b>	<b>22,224,350</b>	<b>5,937,763</b>	<b>5,626,495</b>	<b>6,858,629</b>	<b>23,503,236</b>	<b>4,905,357</b>	<b>5,436,033</b>	<b>10,341,390</b>	<b>1,710,454</b>	<b>1,859,122</b>	<b>1,866,457</b>
	1. Croatian Institute for Health Insurance	17,564,550	4,310,152	4,132,538	4,317,161	16,871,269	4,116,686	4,177,346	8,294,032	1,372,206	1,402,894	1,402,246
	2. Croatian Waters	1,727,012	520,271	799,285	1,197,523	2,786,142	266,129	721,699	987,828	159,038	272,550	290,111
	3. Fund for Environmental Protection and Energy Efficiency	1,521,542	441,023	409,816	512,076	1,780,745	187,182	290,343	477,525	85,010	113,275	92,058
	4. Croatian Roads Ltd.	1,226,997	272,512	263,508	210,761	1,010,690	322,134	229,873	552,007	90,127	65,024	74,722
	5. State Agency for Deposit Insurance and Bank Rehabilitation	104,858	382,230	7,373	599,988	992,775	2,520	8,142	10,662	1,387	2,377	4,378
	6. Restructuring and Sale Center	79,391	11,575	13,975	21,120	61,615	10,706	8,630	19,336	2,686	3,002	2,942
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-4,287,948</b>	<b>1,226,525</b>	<b>2,958,662</b>	<b>-1,138,450</b>	<b>1,226,690</b>	<b>-2,288,564</b>	<b>2,920,218</b>	<b>631,654</b>	<b>1,141,701</b>	<b>191,760</b>	<b>1,586,757</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS</b>	<b>4,629,308</b>	<b>909,041</b>	<b>1,060,477</b>	<b>1,406,781</b>	<b>4,109,833</b>	<b>646,650</b>	<b>570,426</b>	<b>1,217,076</b>	<b>155,436</b>	<b>225,510</b>	<b>189,480</b>
	Acquisition (A+B)	5,276,837	1,004,856	1,150,588	1,593,094	4,563,902	826,190	724,490	1,550,680	218,469	261,314	244,707
	A) Budgetary Central Government	3,152,044	636,272	769,126	1,086,371	3,062,193	535,695	451,595	987,290	155,437	149,640	146,518
	B) Extrabudgetary Users	2,124,793	368,584	381,462	506,723	1,501,709	290,495	272,895	563,390	63,032	111,674	98,189
	Disposals (A+B)	647,529	95,815	90,111	186,313	454,069	179,540	154,064	333,604	63,033	35,804	55,227
	A) Budgetary Central Government	645,009	95,261	89,741	185,750	450,179	179,132	153,512	332,644	62,871	35,507	55,134
	B) Extrabudgetary Users	2,520	554	370	563	3,890	408	552	960	162	297	93
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-8,917,256</b>	<b>317,484</b>	<b>1,898,185</b>	<b>-2,545,231</b>	<b>-2,883,143</b>	<b>-2,935,214</b>	<b>2,349,792</b>	<b>-585,422</b>	<b>986,265</b>	<b>-33,750</b>	<b>1,397,277</b>
	<b>FINANCING (33-32)</b>	<b>8,917,256</b>	<b>-317,484</b>	<b>-1,898,185</b>	<b>2,545,231</b>	<b>2,883,143</b>	<b>2,935,214</b>	<b>-2,349,792</b>	<b>585,422</b>	<b>-986,265</b>	<b>33,750</b>	<b>-1,397,277</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>-3,541,687</b>	<b>-2,152,543</b>	<b>5,001,814</b>	<b>-5,195,539</b>	<b>-3,048,588</b>	<b>10,962,642</b>	<b>-7,612,234</b>	<b>3,350,408</b>	<b>-8,164,954</b>	<b>-628,712</b>	<b>1,181,432</b>
<b>321</b>	<b>Domestic (A+B)</b>	<b>-3,747,856</b>	<b>-2,347,134</b>	<b>5,001,598</b>	<b>-5,391,528</b>	<b>-3,449,272</b>	<b>10,962,473</b>	<b>-7,805,215</b>	<b>3,157,258</b>	<b>-8,164,954</b>	<b>-821,564</b>	<b>1,181,303</b>
	A) Budgetary Central Government	-3,764,462	-1,779,778	4,214,411	-5,074,453	-3,346,638	10,633,501	-8,058,865	2,574,636	-8,076,672	-960,833	978,640
	B) Extrabudgetary Users	16,606	-567,356	787,187	-317,075	-102,634	328,972	253,650	582,622	-88,282	139,269	202,663
<b>322</b>	<b>Foreign (A+B)</b>	<b>206,169</b>	<b>194,591</b>	<b>216</b>	<b>195,989</b>	<b>400,684</b>	<b>169</b>	<b>192,981</b>	<b>193,150</b>	<b>0</b>	<b>192,852</b>	<b>129</b>
	A) Budgetary Central Government	206,169	194,591	216	195,989	400,684	169	192,981	193,150	0	192,852	129
	B) Extrabudgetary Users	0	0	0	0	0	0	0	0	0	0	0
<b>323</b>	<b>Monetary gold and SDRs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>5,375,569</b>	<b>-2,470,027</b>	<b>3,103,629</b>	<b>-2,650,308</b>	<b>-165,445</b>	<b>13,897,856</b>	<b>-9,962,026</b>	<b>3,935,830</b>	<b>-9,151,219</b>	<b>-594,962</b>	<b>-215,845</b>
<b>331</b>	<b>Domestic (A+B)</b>	<b>1,528,564</b>	<b>-2,912,195</b>	<b>3,138,604</b>	<b>-2,112,356</b>	<b>1,511,587</b>	<b>4,670,840</b>	<b>-643,939</b>	<b>4,026,901</b>	<b>-25,871</b>	<b>-457,702</b>	<b>-160,366</b>
	A) Budgetary Central Government	1,797,283	-2,524,179	2,914,647	-2,064,867	2,005,368	4,957,544	-574,971	4,382,573	139,245	-586,546	-127,670
	B) Extrabudgetary Users	-268,719	-388,016	223,957	-47,489	-493,781	-286,704	-68,968	-355,672	-165,116	128,844	-32,696
<b>332</b>	<b>Foreign (A+B)</b>	<b>3,847,005</b>	<b>442,168</b>	<b>-34,975</b>	<b>-537,952</b>	<b>-1,677,032</b>	<b>9,227,016</b>	<b>-9,318,087</b>	<b>-91,071</b>	<b>-9,125,348</b>	<b>-137,260</b>	<b>-55,479</b>
	A) Budgetary Central Government	3,826,540	498,655	-25,928	-449,714	-1,514,406	9,236,583	-9,261,117	-24,534	-9,111,214	-122,635	-27,268
	B) Extrabudgetary Users	20,465	-56,487	-9,047	-88,238	-162,626	-9,567	-56,970	-66,537	-14,134	-14,625	-28,211

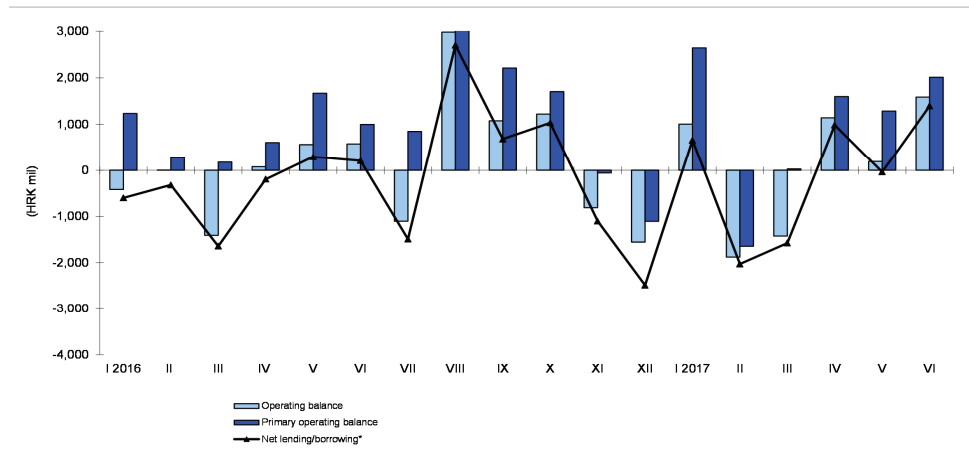
Source: Ministry of Finance

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	13,610,615	-1,550,379	446,011	-1,104,368
I-XII 2016	136,105,969	134,879,279	1,226,690	10,820,738	12,047,428
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
IV	12,077,089	10,935,388	1,141,701	456,827	1,598,528
V	12,004,263	11,812,503	191,760	1,096,554	1,288,314
VI	12,606,042	11,019,285	1,586,757	428,140	2,014,897
I - VI 2017	67,312,335	66,680,681	631,654	5,301,342	5,932,996

**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	-1,550,379	932,923	-2,483,302	2,483,302	-2,983,306	-500,004
I-XII 2016	1,226,690	4,109,833	-2,883,143	2,883,143	-3,048,588	-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
IV	1,141,701	155,436	986,265	-986,265	-8,164,954	-9,151,219
V	191,760	225,510	-33,750	33,750	-628,712	-594,962
VI	1,586,757	189,480	1,397,277	-1,397,277	1,181,432	-215,845
I - VI 2017	631,654	1,217,076	-585,422	585,422	3,350,408	3,935,830

\* 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	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>38,741,000</b>	<b>10,168,374</b>	<b>9,776,950</b>	<b>10,928,856</b>	<b>40,240,044</b>	<b>9,468,034</b>	<b>10,204,279</b>	<b>19,672,313</b>
<b>11</b>	<b>Taxes (111+113+114+115+116)</b>	<b>14,531,180</b>	<b>4,097,505</b>	<b>3,479,131</b>	<b>4,019,334</b>	<b>15,332,240</b>	<b>3,651,945</b>	<b>3,991,796</b>	<b>7,643,741</b>
111	Taxes of income, profits and capital gains	9,846,781	2,912,169	2,173,701	2,733,774	10,606,753	2,614,926	2,808,590	5,423,516
113	Taxes on property	3,059,077	814,433	854,495	824,735	3,159,447	690,534	775,939	1,466,473
114	Taxes on goods and services (1141+1142+1144+1145+1146)	1,614,486	368,061	448,417	457,641	1,555,090	344,490	405,802	750,292
1141	General taxes on goods and services (11411+11412)	158,272	29,547	70,599	43,646	167,566	24,651	29,298	53,949
11411	Value-added taxes	0	0	0	0	0	0	0	0
11412	Sales taxes	158,272	29,547	70,599	43,646	167,566	24,651	29,298	53,949
1142	Excises	0	0	0	0	0	0	0	0
115	Taxes on international trade and transactions	0	0	0	0	0	0	0	0
116	Other taxes	10,836	2,842	2,518	3,184	10,950	1,995	1,465	3,460
<b>12</b>	<b>Social contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>13</b>	<b>Grants (131+132+133)</b>	<b>17,532,656</b>	<b>4,394,876</b>	<b>4,603,780</b>	<b>5,369,386</b>	<b>18,530,372</b>	<b>4,372,576</b>	<b>4,621,444</b>	<b>8,994,020</b>
131	From foreign governments	8,969	3,101	2,742	-2,006	6,218	2,239	-1,022	1,217
132	From international organizations	109,708	27,003	36,947	66,368	171,397	21,243	21,322	42,565
133	From other general government units	17,413,979	4,364,772	4,564,091	5,305,024	18,352,757	4,349,094	4,601,144	8,950,238
<b>14</b>	<b>Other revenue (141+142+143+144+145)</b>	<b>6,677,164</b>	<b>1,675,993</b>	<b>1,694,039</b>	<b>1,540,136</b>	<b>6,377,432</b>	<b>1,443,513</b>	<b>1,591,039</b>	<b>3,034,552</b>
141	Property income	1,657,685	396,087	389,980	1,561,786	354,767	388,296	374,063	743,063
142	Sales of goods and services	3,976,642	1,042,387	1,008,019	828,833	3,803,979	862,445	979,127	1,841,572
143	Fines, penalties, and forfeits	35,278	12,154	10,413	11,615	43,270	7,722	10,020	17,742
144	Voluntary transfers other than grants	201,953	37,172	64,274	77,281	207,940	34,587	26,180	60,767
145	Miscellaneous and unidentified revenue	805,606	188,193	174,837	232,427	760,457	181,694	189,714	371,408
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>34,923,124</b>	<b>8,846,218</b>	<b>8,695,642</b>	<b>10,600,290</b>	<b>36,124,728</b>	<b>8,286,799</b>	<b>9,244,768</b>	<b>17,531,567</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>17,418,898</b>	<b>4,451,465</b>	<b>4,615,903</b>	<b>4,763,240</b>	<b>18,263,024</b>	<b>4,540,100</b>	<b>4,691,572</b>	<b>9,231,672</b>
211	Wages and salaries	14,904,481	3,827,820	3,943,671	4,106,375	15,665,071	3,880,774	4,040,467	7,921,241
212	Social contributions	2,514,417	623,645	672,232	656,865	2,597,953	659,326	651,105	1,310,431
<b>22</b>	<b>Use of goods and services</b>	<b>11,694,377</b>	<b>2,880,722</b>	<b>2,746,530</b>	<b>3,969,195</b>	<b>12,083,998</b>	<b>2,606,385</b>	<b>3,104,463</b>	<b>5,710,848</b>
24	Interest	194,615	36,689	48,474	39,335	174,071	42,777	38,550	81,327
25	Subsidies	1,036,380	259,068	252,782	331,619	1,063,219	228,519	290,259	518,778
26	Grants	301,796	59,453	89,660	125,012	332,433	31,726	40,559	72,285
27	Social benefits	1,317,827	328,624	206,566	477,812	1,265,914	285,594	335,044	620,638
28	Other expense	2,959,271	830,197	735,277	694,277	2,942,069	551,698	744,321	1,296,019
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>3,817,876</b>	<b>1,322,156</b>	<b>1,081,308</b>	<b>328,566</b>	<b>4,115,316</b>	<b>1,181,235</b>	<b>959,511</b>	<b>2,140,746</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)</b>	<b>3,220,165</b>	<b>719,734</b>	<b>975,252</b>	<b>1,860,728</b>	<b>3,975,873</b>	<b>444,364</b>	<b>1,047,407</b>	<b>1,491,771</b>
311	Fixed assets (311,1-311,2)	3,234,340	743,222	963,054	1,858,101	3,993,668	514,638	1,046,533	1,561,171
311,1	acquisitions: fixed assets	3,460,127	788,713	1,010,183	1,919,849	4,220,377	565,231	1,100,999	1,666,230
311,2	disposals: fixed assets	225,787	45,491	47,129	61,748	226,709	50,593	54,466	105,059
312	Inventories	0	0	0	0	0	0	0	0
313	Valuables (313,1-313,2)	1,428	113	263	483	956	102	39	141
313,1	acquisitions: valuables	1,428	113	263	483	956	102	39	141
313,2	disposals: valuables	0	0	0	0	0	0	0	0
314	Nonproduced assets (314,1-314,2)	-15,603	-23,601	11,935	2,144	-18,751	-70,376	835	-69,541
314,1	acquisitions: nonproduced assets	332,339	57,032	78,263	164,941	352,004	57,801	80,422	138,223
314,2	disposals: nonproduced assets	347,942	80,633	66,328	162,797	370,755	128,177	79,587	207,764
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>597,711</b>	<b>602,422</b>	<b>106,056</b>	<b>-1,532,162</b>	<b>139,443</b>	<b>736,871</b>	<b>-87,896</b>	<b>648,975</b>
	<b>FINANCING (33-32)</b>	<b>-597,711</b>	<b>-602,422</b>	<b>-106,056</b>	<b>1,532,162</b>	<b>-139,443</b>	<b>-736,871</b>	<b>87,896</b>	<b>-648,975</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>423,082</b>	<b>507,221</b>	<b>61,633</b>	<b>-1,068,948</b>	<b>211,940</b>	<b>537,597</b>	<b>-205,546</b>	<b>332,051</b>
321	Domestic	423,082	507,221	61,633	-1,068,948	211,940	537,597	-205,546	332,051
322	Foreign	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>-174,629</b>	<b>-95,201</b>	<b>-44,423</b>	<b>463,214</b>	<b>72,497</b>	<b>-199,274</b>	<b>-117,650</b>	<b>-316,924</b>
331	Domestic	-174,629	-95,201	-44,423	463,214	72,497	-199,274	-117,650	-316,924
332	Foreign	0	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	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017
<b>1</b>	<b>REVENUE (11+12+13+14)</b>	<b>150,088,571</b>	<b>41,608,562</b>	<b>41,433,363</b>	<b>40,082,888</b>	<b>158,056,575</b>	<b>35,754,618</b>	<b>42,266,334</b>	<b>78,020,952</b>
<b>11</b>	<b>Taxes (111+113+114+115+116)</b>	<b>82,811,949</b>	<b>22,990,952</b>	<b>23,222,559</b>	<b>21,792,085</b>	<b>87,290,772</b>	<b>19,432,723</b>	<b>23,467,775</b>	<b>42,900,498</b>
111	Taxes of income, profits and capital gains	18,158,979	6,034,059	4,048,396	4,844,182	20,026,729	4,958,156	6,494,364	11,452,520
113	Taxes on property	3,231,445	862,047	898,453	876,535	3,343,587	690,534	775,939	1,466,473
114	Taxes on goods and services (1141+1142+1144+1145+1146)	60,705,164	15,922,468	18,085,261	15,909,148	63,221,089	13,631,437	16,026,576	29,658,013
1141	General taxes on goods and services (11411+11412)	43,905,163	10,948,495	13,417,528	11,554,090	45,579,994	9,977,972	11,579,737	21,557,709
11411	Value-added taxes	43,577,753	10,869,387	13,301,859	11,459,290	45,218,467	9,903,633	11,503,703	21,407,336
11412	Sales taxes	327,410	79,108	115,669	94,800	361,527	74,339	76,034	150,373
1142	Excises	13,923,204	4,279,853	3,948,088	3,460,532	14,752,335	2,964,666	3,687,297	6,651,963
115	Taxes on international trade and transactions	419,113	97,577	110,132	92,939	404,876	82,921	100,717	183,638
116	Other taxes	297,248	74,801	80,317	69,281	294,491	69,675	70,179	139,854
<b>12</b>	<b>Social contributions</b>	<b>40,974,672</b>	<b>10,200,752</b>	<b>10,370,109</b>	<b>10,309,426</b>	<b>40,662,988</b>	<b>10,128,097</b>	<b>10,572,551</b>	<b>20,700,648</b>
<b>13</b>	<b>Grants</b>	<b>5,329,833</b>	<b>2,773,963</b>	<b>1,654,587</b>	<b>2,076,326</b>	<b>8,032,854</b>	<b>1,899,539</b>	<b>2,931,408</b>	<b>4,830,947</b>
<b>14</b>	<b>Other revenue</b>	<b>21,272,117</b>	<b>5,642,895</b>	<b>6,186,108</b>	<b>5,905,051</b>	<b>22,069,961</b>	<b>4,294,259</b>	<b>5,294,600</b>	<b>9,588,859</b>
<b>2</b>	<b>EXPENSE (21+22+24+25+26+27+28)</b>	<b>150,558,643</b>	<b>39,059,881</b>	<b>37,393,393</b>	<b>40,892,772</b>	<b>152,714,569</b>	<b>36,861,947</b>	<b>38,386,605</b>	<b>75,248,552</b>
<b>21</b>	<b>Compensation of employees (211+212)</b>	<b>36,421,848</b>	<b>9,271,096</b>	<b>9,649,107</b>	<b>9,824,991</b>	<b>37,957,021</b>	<b>9,388,486</b>	<b>9,681,155</b>	<b>19,069,641</b>
211	Wages and salaries	31,005,554	7,912,599	8,237,149	8,432,571	32,418,849	7,992,771	8,278,935	16,271,706
212	Social contributions	5,416,294	1,358,497	1,411,958	1,392,420	5,538,172	1,395,715	1,402,220	2,797,935
<b>22</b>	<b>Use of goods and services</b>	<b>24,590,528</b>	<b>6,078,733</b>	<b>5,763,292</b>	<b>8,038,664</b>	<b>24,916,480</b>	<b>5,195,720</b>	<b>6,399,080</b>	<b>11,594,800</b>
<b>24</b>	<b>Interest</b>	<b>11,354,784</b>	<b>2,091,552</b>	<b>3,613,171</b>	<b>1,723,669</b>	<b>10,994,789</b>	<b>3,362,595</b>	<b>2,019,933</b>	<b>5,382,528</b>
<b>25</b>	<b>Subsidies</b>	<b>7,501,163</b>	<b>3,410,612</b>	<b>1,055,504</b>	<b>1,971,559</b>	<b>7,226,869</b>	<b>2,144,018</b>	<b>1,904,736</b>	<b>4,048,754</b>
<b>26</b>	<b>Grants</b>	<b>5,336,147</b>	<b>817,048</b>	<b>1,001,691</b>	<b>1,253,530</b>	<b>4,140,966</b>	<b>995,555</b>	<b>977,500</b>	<b>1,973,055</b>
<b>27</b>	<b>Social benefits</b>	<b>55,988,180</b>	<b>13,796,363</b>	<b>13,796,363</b>	<b>14,064,025</b>	<b>55,895,518</b>	<b>13,849,934</b>	<b>14,005,451</b>	<b>27,855,385</b>
<b>28</b>	<b>Other expense</b>	<b>9,365,993</b>	<b>3,267,978</b>	<b>2,514,265</b>	<b>4,016,514</b>	<b>11,582,926</b>	<b>1,925,639</b>	<b>3,398,750</b>	<b>5,324,389</b>
	<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-470,072</b>	<b>2,548,681</b>	<b>4,039,970</b>	<b>-809,884</b>	<b>5,342,006</b>	<b>-1,107,329</b>	<b>3,879,729</b>	<b>2,772,400</b>
<b>31</b>	<b>NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)</b>	<b>7,849,473</b>	<b>1,628,775</b>	<b>2,035,729</b>	<b>3,267,509</b>	<b>8,085,706</b>	<b>1,091,014</b>	<b>1,617,833</b>	<b>2,708,847</b>
311	Fixed assets	7,690,473	1,620,217	1,936,116	3,185,486	7,816,651	1,098,810	1,534,349	2,633,159
312	Inventories	9,966	-6,655	45,014	7,973	104,800	-142	54,934	54,792
313	Valuables	1,794	46	308	1,285	1,730	816	133	949
314	Nonproduced assets	147,240	15,167	54,291	72,765	162,525	-8,470	28,417	19,947
	<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-8,319,545</b>	<b>919,906</b>	<b>2,004,241</b>	<b>-4,077,393</b>	<b>-2,743,700</b>	<b>-2,198,343</b>	<b>2,261,896</b>	<b>63,553</b>
	<b>FINANCING (33-32)</b>	<b>8,319,545</b>	<b>-919,906</b>	<b>-2,004,241</b>	<b>4,077,393</b>	<b>2,743,700</b>	<b>2,198,343</b>	<b>-2,261,896</b>	<b>-63,553</b>
<b>32</b>	<b>NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>-3,138,858</b>	<b>-1,644,977</b>	<b>5,057,687</b>	<b>-6,273,290</b>	<b>-2,850,381</b>	<b>11,498,429</b>	<b>-7,814,834</b>	<b>3,683,595</b>
321	Domestic	-3,345,027	-1,839,568	5,057,471	-6,469,279	-3,251,065	11,498,260	-8,007,815	3,490,445
322	Foreign	206,169	194,591	216	195,989	400,684	169	192,981	193,150
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0
<b>33</b>	<b>NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>5,180,687</b>	<b>-2,564,883</b>	<b>3,053,446</b>	<b>-2,195,897</b>	<b>-106,681</b>	<b>13,696,772</b>	<b>-10,076,730</b>	<b>3,620,042</b>
331	Domestic	1,333,682	-3,007,051	3,088,421	-1,657,945	1,570,351	4,469,796	-758,643	3,711,113
332	Foreign	3,847,005	442,168	-34,975	-537,952	-1,677,032	9,227,016	-9,318,087	-91,071

Source: Ministry of Finance

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

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

TABLE 22C: CONSOLIDATED GENERAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

(000 HRK)	2015	IV - VI 2016	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	I - VI 2017
<b>1 REVENUE (A+B+C)</b>	<b>150,088,571</b>	<b>41,608,562</b>	<b>41,433,363</b>	<b>40,082,888</b>	<b>158,056,575</b>	<b>35,754,618</b>	<b>42,266,334</b>	<b>78,020,952</b>
<b>A) Budgetary Central Government</b>	<b>103,859,227</b>	<b>29,366,772</b>	<b>29,827,731</b>	<b>27,083,768</b>	<b>110,105,832</b>	<b>24,495,920</b>	<b>30,229,087</b>	<b>54,725,007</b>
<b>B) Extrabudgetary Users and Social Security Funds (1+...+6)</b>	<b>24,794,161</b>	<b>6,408,787</b>	<b>6,352,696</b>	<b>7,304,535</b>	<b>25,887,142</b>	<b>6,115,616</b>	<b>6,432,544</b>	<b>12,548,160</b>
1. Croatian Institute for Health Insurance	19,755,349	5,126,508	5,155,254	5,972,739	21,136,017	5,007,988	5,236,431	10,244,419
2. Croatian Waters	2,260,480	573,972	613,993	661,745	2,353,728	492,853	544,042	1,036,695
3. Fund for Environmental Protection and Energy Efficiency	1,586,547	291,575	298,193	365,275	1,184,744	224,254	252,501	476,755
4. Croatian Roads Ltd.	95,736	4,116	15,673	111,508	156,934	8,309	9,216	17,525
5. State Agency for Deposit Insurance and Bank Rehabilitation	1,015,213	373,920	203,303	161,840	912,996	377,593	373,528	751,121
6. Restructuring and Sale Center	71,836	38,696	62,280	31,338	142,725	4,819	16,826	21,645
<b>C) Budget of 576 Local Government Units and County Road Administrations</b>	<b>21,435,183</b>	<b>5,833,003</b>	<b>5,252,936</b>	<b>5,694,585</b>	<b>22,063,601</b>	<b>5,143,082</b>	<b>5,604,703</b>	<b>10,747,785</b>
<b>2 EXPENSE (A+B+C)</b>	<b>150,558,643</b>	<b>39,059,881</b>	<b>37,393,393</b>	<b>40,892,772</b>	<b>152,714,569</b>	<b>36,861,947</b>	<b>38,386,605</b>	<b>75,248,552</b>
<b>A) Budgetary Central Government</b>	<b>100,084,388</b>	<b>25,984,723</b>	<b>24,703,418</b>	<b>25,523,752</b>	<b>100,181,021</b>	<b>25,390,126</b>	<b>25,456,598</b>	<b>50,846,724</b>
<b>B) Extrabudgetary Users and Social Security Funds (1+...+6)</b>	<b>15,572,988</b>	<b>4,252,950</b>	<b>4,018,729</b>	<b>4,817,176</b>	<b>16,521,815</b>	<b>3,198,427</b>	<b>3,711,002</b>	<b>6,909,429</b>
1. Croatian Institute for Health Insurance	11,312,942	2,682,844	2,570,820	2,402,743	10,195,362	2,458,806	2,519,831	4,978,637
2. Croatian Waters	1,688,157	514,021	795,841	1,175,483	2,753,109	264,965	719,230	984,195
3. Fund for Environmental Protection and Energy Efficiency	1,195,858	394,335	371,645	414,050	1,525,666	155,773	259,197	414,970
4. Croatian Roads Ltd.	1,191,790	267,945	259,075	203,792	993,288	305,657	195,972	501,629
5. State Agency for Deposit Insurance and Bank Rehabilitation	104,858	382,230	7,373	599,988	992,775	2,520	8,142	10,662
6. Restructuring and Sale Center	79,391	11,575	13,975	21,120	61,615	10,706	8,630	19,336
<b>C) Budget of 576 Local Government Units and County Road Administrations</b>	<b>34,901,267</b>	<b>8,822,208</b>	<b>8,671,246</b>	<b>10,551,844</b>	<b>36,011,733</b>	<b>8,273,394</b>	<b>9,219,005</b>	<b>17,492,399</b>
<b>NET-GROSS OPERATING BALANCE (1-2)</b>	<b>-470,072</b>	<b>2,548,681</b>	<b>4,039,970</b>	<b>-809,884</b>	<b>5,342,006</b>	<b>-1,107,329</b>	<b>3,879,729</b>	<b>2,772,400</b>
<b>31 NET ACQUISITION OF NONFINANCIAL ASSETS</b>	<b>7,849,473</b>	<b>1,628,775</b>	<b>2,035,729</b>	<b>3,267,509</b>	<b>8,085,706</b>	<b>1,091,014</b>	<b>1,617,833</b>	<b>2,708,847</b>
<b>Acquisition (A+B+C)</b>	<b>9,070,731</b>	<b>1,850,731</b>	<b>2,230,287</b>	<b>3,678,367</b>	<b>9,137,239</b>	<b>1,449,324</b>	<b>1,905,960</b>	<b>3,355,274</b>
A) Budgetary Central Government	3,152,044	636,272	769,126	1,086,371	3,062,193	535,695	451,595	987,290
B) Extrabudgetary Users and Social Security Funds	2,124,793	368,584	381,462	506,723	1,501,709	290,495	272,895	563,390
C) Budget of 576 Local Government Units and County Road Administrations	3,793,894	845,858	1,089,709	2,085,273	4,573,337	623,134	1,181,460	1,804,594
<b>Disposals (A+B+C)</b>	<b>1,221,258</b>	<b>221,939</b>	<b>203,568</b>	<b>410,858</b>	<b>1,051,533</b>	<b>358,310</b>	<b>288,117</b>	<b>646,427</b>
A) Budgetary Central Government	645,009	95,261	89,741	185,750	450,179	179,132	153,512	332,644
B) Extrabudgetary Users and Social Security Funds	2,520	554	370	563	3,890	408	552	960
C) Budget of 576 Local Government Units and County Road Administrations	573,729	126,124	113,457	224,545	597,464	178,770	134,053	312,823
<b>NET LENDING-BORROWING (1-2-31)</b>	<b>-8,319,545</b>	<b>919,906</b>	<b>2,004,241</b>	<b>-4,077,393</b>	<b>-2,743,700</b>	<b>-2,198,343</b>	<b>2,261,896</b>	<b>63,553</b>
<b>FINANCING (33-32)</b>	<b>8,319,545</b>	<b>-919,906</b>	<b>-2,004,241</b>	<b>4,077,393</b>	<b>2,743,700</b>	<b>2,198,343</b>	<b>-2,261,896</b>	<b>-63,553</b>
<b>32 NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)</b>	<b>-3,138,858</b>	<b>-1,644,977</b>	<b>5,057,687</b>	<b>-6,273,290</b>	<b>-2,850,381</b>	<b>11,498,429</b>	<b>-7,814,834</b>	<b>3,683,595</b>
<b>Domestic (A+B+C)</b>	<b>-3,345,027</b>	<b>-1,839,568</b>	<b>5,057,471</b>	<b>-6,469,279</b>	<b>-3,251,065</b>	<b>11,498,260</b>	<b>-8,007,815</b>	<b>3,490,445</b>
A) Budgetary Central Government	-3,784,739	-1,779,435	4,208,651	-5,083,256	-3,360,423	10,631,691	-8,055,919	2,575,772
B) Extrabudgetary Users and Social Security Funds	16,630	-567,354	787,187	-317,075	-102,582	328,972	253,650	582,622
C) Budget of 576 Local Government Units and County Road Administrations	423,082	507,221	61,633	-1,068,948	211,940	537,597	-205,546	332,051
<b>Foreign (A+B+C)</b>	<b>206,169</b>	<b>194,591</b>	<b>216</b>	<b>195,989</b>	<b>400,684</b>	<b>169</b>	<b>192,981</b>	<b>193,150</b>
A) Budgetary Central Government	206,169	194,591	216	195,989	400,684	169	192,981	193,150
B) Extrabudgetary Users and Social Security Funds	0	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	0
<b>323 Monetary gold and SDRs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>33 NET INCURRENCE OF LIABILITIES (331+332)</b>	<b>5,180,687</b>	<b>-2,564,883</b>	<b>3,053,446</b>	<b>-2,195,897</b>	<b>-106,681</b>	<b>13,696,772</b>	<b>-10,076,730</b>	<b>3,620,042</b>
<b>331 Domestic (A+B+C)</b>	<b>1,333,682</b>	<b>-3,007,051</b>	<b>3,088,421</b>	<b>-1,657,945</b>	<b>1,570,351</b>	<b>4,469,756</b>	<b>-758,643</b>	<b>3,711,113</b>
A) Budgetary Central Government	1,806,035	-2,524,179	2,914,647	-2,064,867	2,005,368	4,957,544	-574,971	4,382,573
B) Extrabudgetary Users and Social Security Funds	-274,771	-388,016	223,957	-47,489	-493,781	-286,704	-68,968	-355,678
C) Budget of 576 Local Government Units and County Road Administrations	-194,882	-94,856	-50,183	454,411	58,764	-201,084	-114,704	-315,788
<b>332 Foreign (A+B+C)</b>	<b>3,847,005</b>	<b>442,168</b>	<b>-34,975</b>	<b>-537,952</b>	<b>-1,677,032</b>	<b>9,227,016</b>	<b>-9,318,087</b>	<b>-91,071</b>
A) Budgetary Central Government	3,826,540	498,655	-25,928	-449,714	-1,514,406	9,236,583	-9,261,117	-24,534
B) Extrabudgetary Users and Social Security Funds	20,465	-56,487	-9,047	-88,238	-162,626	-9,567	-56,970	-66,537
C) Budget of 576 Local Government Units and County Road Administrations	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

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 (30 APRIL 2017)**

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,470,263	2019	5.375%
Bonds - Series 13 D-20	HRK	5,000,000	5,000,000	2020	6.750%
Bonds - Series 14 D-20	EUR	1,000,000	7,470,263	2020	6.500%
Bonds - Series 15 D-17	HRK	4,000,000	4,000,000	2017	6.250%
Bonds - Series 17 D-22	EUR	1,000,000	7,470,263	2022	6.500%
Bonds - Series 18 D-18	HRK	6,000,000	6,000,000	2018	5.250%
Bonds - Series 19 D-24	EUR	1,400,000	10,458,368	2024	5.750%
Bonds - Series 20 D-25	HRK	6,000,000	6,000,000	2025	4.500%
Bonds - Series 21 D-26	HRK	10,000,000	10,000,000	2026	4.250%
Bonds - Series 22 D-21	HRK	6,000,000	6,000,000	2021	2.750%
Bonds - Series 23 D-22	HRK	3,000,000	3,000,000	2022	2.250%
Bonds - Series 24 D-28	HRK	5,500,000	5,500,000	2028	2.875%
Long term loan (EUR)	EUR	2,141,279	15,995,919		
Long term loan (HRK)	HRK	6,372,601	6,372,601		
Long term loan (USD)	USD	36,903	252,101		
<b>Medium and long term debt</b>			<b>100,989,779</b>		
Treasury Bills	HRK	17,684,000	17,684,000		
Treasury Bills indexed to foreign currency	EUR	99,600	744,038		
Treasury Bills FX	EUR	1,500,000	11,205,395		
Other short-term debt		0	0		
<b>Short-term debt</b>			<b>29,633,433</b>		
<b>Total debt</b>			<b>130,623,211</b>		

Source: Ministry of Finance

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

**DOMESTIC DEBT STOCK IN 000 (31 MAY 2017)**

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,417,398	2019	5.375%
Bonds - Series 13 D-20	HRK	5,000,000	5,000,000	2020	6.750%
Bonds - Series 14 D-20	EUR	1,000,000	7,417,398	2020	6.500%
Bonds - Series 15 D-17	HRK	4,000,000	4,000,000	2017	6.250%
Bonds - Series 17 D-22	EUR	1,000,000	7,417,398	2022	6.500%
Bonds - Series 18 D-18	HRK	6,000,000	6,000,000	2018	5.250%
Bonds - Series 19 D-24	EUR	1,400,000	10,384,357	2024	5.750%
Bonds - Series 20 D-25	HRK	6,000,000	6,000,000	2025	4.500%
Bonds - Series 21 D-26	HRK	10,000,000	10,000,000	2026	4.250%
Bonds - Series 22 D-21	HRK	6,000,000	6,000,000	2021	2.750%
Bonds - Series 23 D-22	HRK	3,000,000	3,000,000	2022	2.250%
Bonds - Series 24 D-28	HRK	5,500,000	5,500,000	2028	2.875%
Long term loan (EUR)	EUR	2,140,322	15,875,619		
Long term loan (HRK)	HRK	5,637,401	5,637,401		
Long term loan (USD)	USD	36,903	245,117		
<b>Medium and long term debt</b>			<b>99,894,688</b>		
Treasury Bills	HRK	17,588,000	17,588,000		
Treasury Bills indexed to foreign currency	EUR	103,600	768,442		
Treasury Bills FX	EUR	1,500,000	11,126,097		
Other short-term debt		0	0		
<b>Short term debt</b>			<b>29,482,539</b>		
<b>Total debt</b>			<b>129,377,227</b>		

Source: Ministry of Finance



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

**DOMESTIC DEBT STOCK IN 000 (30 JUNE 2017)**

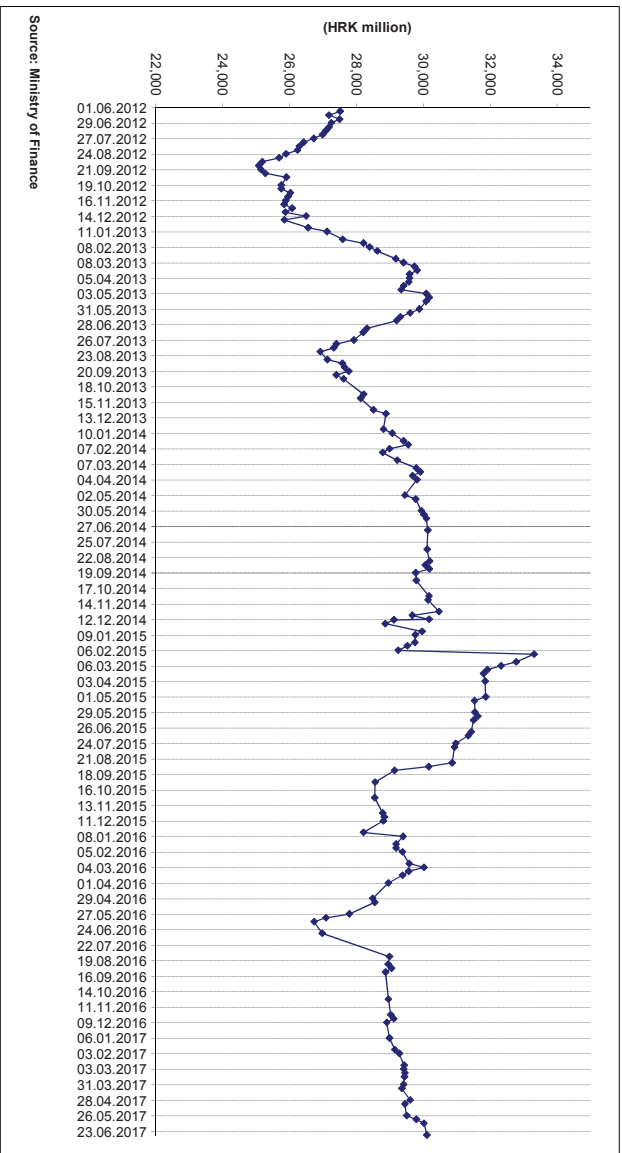
Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,406,645	2019	5.375%
Bonds - Series 13 D-20	HRK	5,000,000	5,000,000	2020	6.750%
Bonds - Series 14 D-20	EUR	1,000,000	7,406,645	2020	6.500%
Bonds - Series 15 D-17	HRK	4,000,000	4,000,000	2017	6.250%
Bonds - Series 17 D-22	EUR	1,000,000	7,406,645	2022	6.500%
Bonds - Series 18 D-18	HRK	6,000,000	6,000,000	2018	5.250%
Bonds - Series 19 D-24	EUR	1,400,000	10,369,303	2024	5.750%
Bonds - Series 20 D-25	HRK	6,000,000	6,000,000	2025	4.500%
Bonds - Series 21 D-26	HRK	10,000,000	10,000,000	2026	4.250%
Bonds - Series 22 D-21	HRK	6,000,000	6,000,000	2021	2.750%
Bonds - Series 23 D-22	HRK	3,000,000	3,000,000	2022	2.250%
Bonds - Series 24 D-28	HRK	5,500,000	5,500,000	2028	2.875%
Long term loan (EUR)	EUR	2,056,802	15,234,003		
Long term loan (HRK)	HRK	5,442,189	5,442,189		
Long term loan (USD)	USD	36,903	239,507		
<b>Medium and long term debt</b>			<b>99,004,937</b>		
Treasury Bills	HRK	18,230,000	18,230,000		
Treasury Bills indexed to foreign currency	EUR	103,600	767,328		
Treasury Bills FX	EUR	1,500,000	11,109,968		
Other short-term debt	HRK	300,000	300,000		
<b>Short-term debt</b>			<b>30,407,296</b>		
<b>Total debt</b>			<b>129,412,233</b>		

Source: Ministry of Finance

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

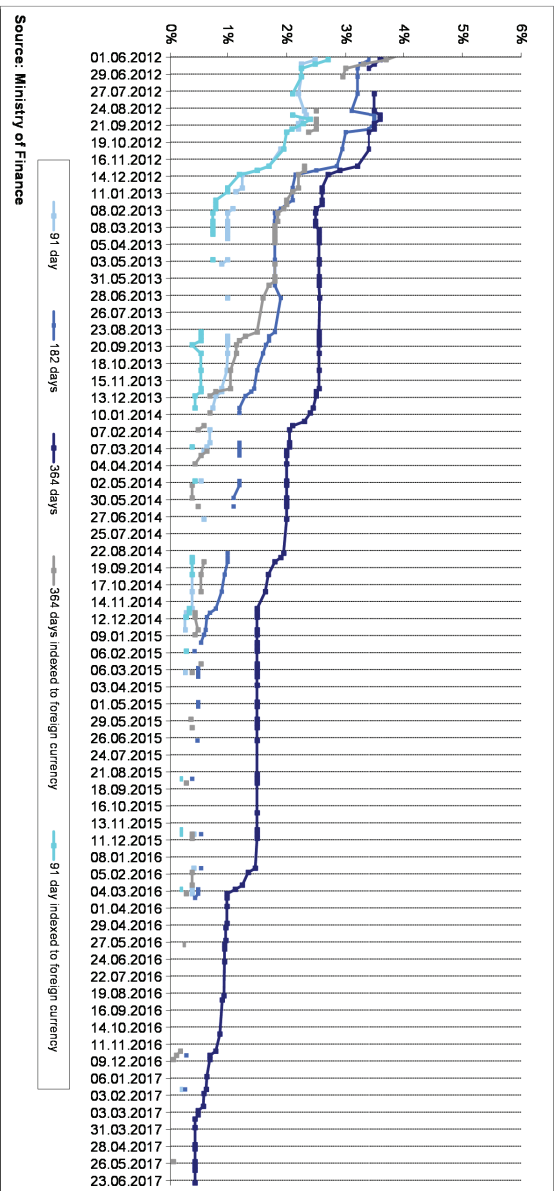
(000 HRK)	91 day				182 days				364 days				91 day				364 days			
	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (EUR)	Total bids received (EUR)	Weighted average of the bids received (EUR) / Yielding (%)	Uniform price allocation per 100 EUR (EUR) / Yielding (%)	Size (EUR)	Total bids received (EUR)	Weighted average of the bids received (EUR) / Yielding (%)	Uniform price allocation per 100 EUR (EUR) / Yielding (%)
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	683,000	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%								
25.04.2017									876,000	976,000	99.573 / 0.43%	99.558 / 0.45%								
02.05.2017									409,000	509,000	99.559 / 0.44%	99.558 / 0.45%								
23.05.2017									400,000	682,000	99.565 / 0.44%	99.558 / 0.45%					20,000	30,100	99.934 / 0.07%	99.950 / 0.05%
30.05.2017									1,000,000	1,308,000	99.574 / 0.43%	99.558 / 0.45%								
06.06.2017									643,000	724,000	99.570 / 0.43%	99.558 / 0.45%								
27.06.2017									646,000	770,000	99.583 / 0.42%	99.558 / 0.45%								

Source: Ministry of Finance



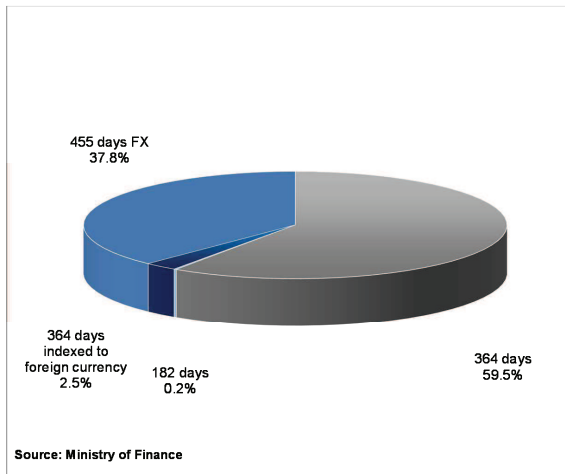
T-Bill's outstanding debt

Source: Ministry of Finance

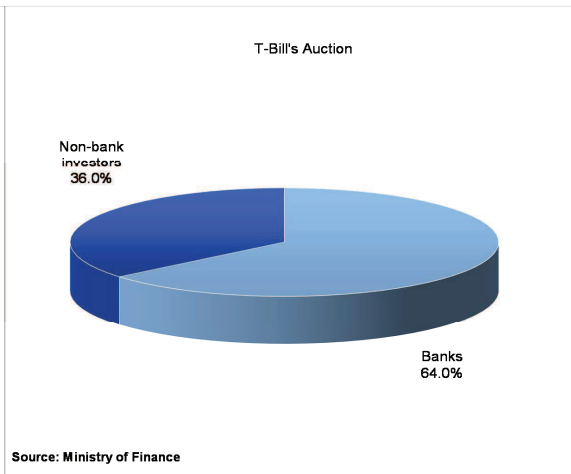


Source: Ministry of Finance

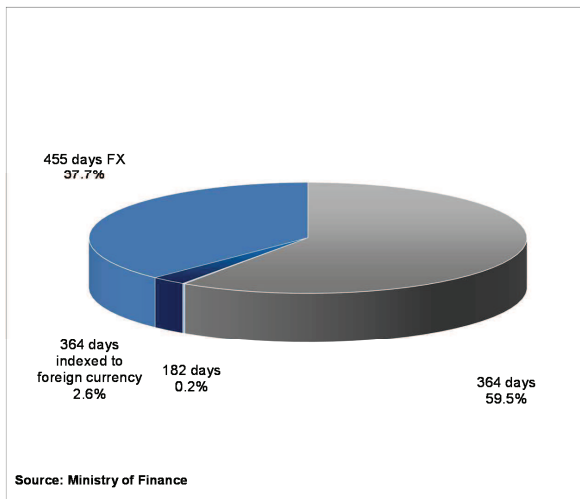
Structure of outstanding T-Bill's on 30 April 2017



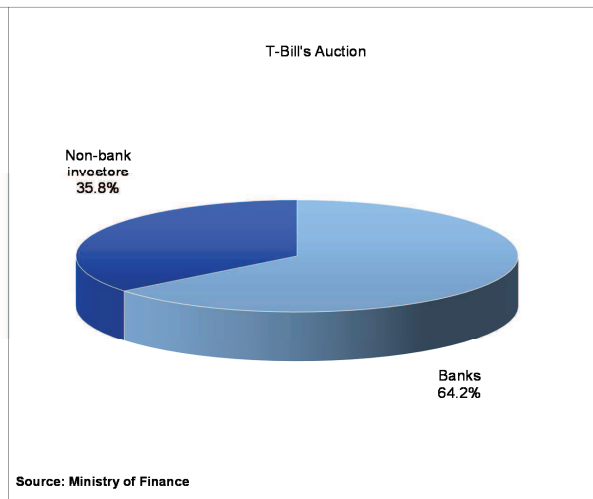
Structure of bids accepted according to buyers, April 2017



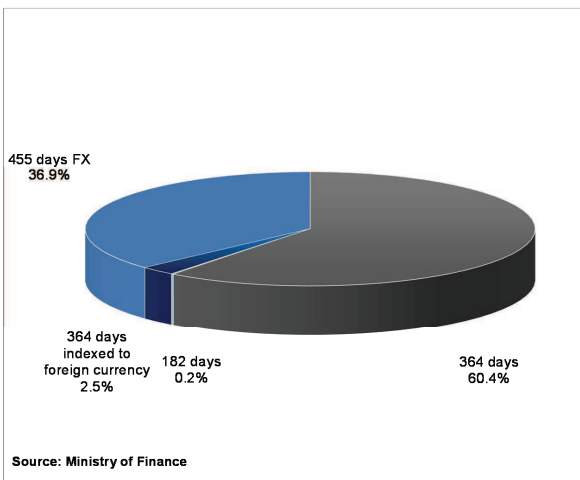
Structure of outstanding T-Bill's on 31 May 2017



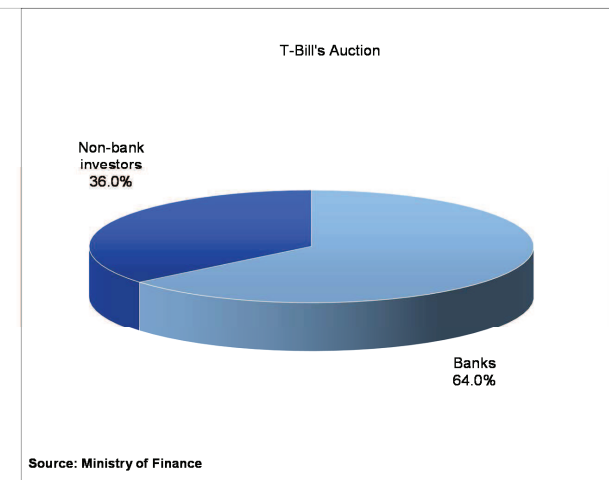
Structure of bids accepted according to buyers, May 2017



Structure of outstanding T-Bill's on 30 June 2017



Structure of bids accepted according to buyers, June 2017



## 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 to the GFS 2001 methodology, inventories are presented only as net changes resulting from transactions and not as gross values for acquisitions and disposals.

#### **Table 5: Transactions in Financial Assets of Budgetary Central Government**

**Financial assets (32)** consist of financial claims, monetary gold and special drawing rights (SDR).

Financial claims are defined as financial assets which entitles one unit (creditor) to receive one or more payments from another unit (debtor) according to the terms of the agreement. Claims can figure as claims on other units, domestic (321) or foreign (322). The classification of financial assets is primarily based upon the degree of liquidity and legal characteristics of the instruments that describe the underlying creditor-debtor relationships: currency and deposits, securities other than shares, loans, shares and other equity, insurance technical reserves, financial derivatives and other accounts receivable.

Monetary gold and SDRs are not financial claims, which mean that they are not the liability of any other unit. They do, however, provide economic benefits by serving as a store of value and they are used as a means of payment to settle financial claims and finance other types of transactions. As a result, they are, by convention, treated as financial assets.

All transactions that increase a unit's holdings of assets are labelled as acquisitions and all transactions that decrease a unit's holdings of assets are labelled as disposals. According to GFS 2001, it is customary to present only net acquisition of financial assets but here the data is presented through acquisitions and disposal due to transparency. The same coding system described in nonfinancial assets is also used for financial assets. For example, government loans to domestic units should be classified as acquisition of financial assets (3214,1) and their repayment by domestic units to government should be classified as disposal of financial assets (3214,2). Also, privatisation is a typical example of transactions in financial assets. Namely, sales of domestic public enterprise shares (privatisation) should be recorded as disposals of shares and other equity (3215,2) and purchase of some enterprise shares by government should be recorded as acquisitions of shares and other equity (3215,1).

#### **Table 6: Transactions in Liabilities of Budgetary Central Government**

Upon the creation of a financial claim of the creditor, the debtor, as the counterpart of the financial asset, simultaneously incurs a liability (33) of equal value. As well as transactions in financial assets, transactions in liabilities are defined as domestic (331) or foreign liabilities (332). The classification of liabilities is primarily based upon the degree of liquidity and legal characteristic of the instruments that describe the underlying creditor-debtor relationships: currency and deposits, securities other than shares, loans, shares and other equity (only of public corporations so they don't appear in the budget), insurance technical reserves, financial derivatives and other accounts receivable.

Transactions that increase the level of liabilities are referred to as **incurrence** of liabilities, while transactions that decrease the level of liabilities are referred to as **repayment**. As in the case of financial assets and due to transparency, the reports present gross repayments (denoted by number 1) and incurrence (denoted by number 2). For example, bonds issued by government in the foreign financial market are classified as foreign incurrence of securities other than shares (3323,2), and their redemptions should be recorded as repayment of securities other than shares (3323,1). Also, when the government borrows from domestic units, this transaction should be recorded as incurrence of loans (3314,2) and their redemption should be recorded as repayment of loans (3314,1). The only exception are repayments of short-term loans and the amortization of short-term securities performed within the same year that are, according to Article 77, point (3) of the Budget Accounting and Chart of Accounts Ordinance (Official Gazette Nos. 27/2005 and 127/2007), presented as net value, hence as a reduction in incurrence rather than as a repayment.

The result of net transactions in liabilities (33) and net transactions in financial assets (32) is defined as financing.

#### **Table 7: Transactions in financial assets and liabilities, by sectors**

Table 7 represents a summary of transactions in financial assets and liabilities by sector. Data for Budgetary Central Government, Extrabudgetary Users and Consolidated Central Government is published monthly, while data for Local Government and Consolidated General Government is published quarterly.

#### **Table 8A-8B**

According to the GFS 2001 methodology, the Statement of Budgetary Central Government Operations details data on transactions in revenues (1), transactions in expenses (2), net transactions of nonfinancial assets (31), net transactions of financial assets (32) and net transactions of liabilities (33).



**Operating balance** is equal to revenue (1) minus expense (2).

Operating balance represents a measure of total cost of public goods and services. Positive operating balance increases net worth of the public sector indicating an excess of resources which are direct result of current operations and which can be used to acquire assets and/or to reduce liabilities. On the other hand, negative operating balance indicates a shortage of resources which is the result of current operations and, which reduces net worth and thus results as an increase in liabilities and/or sales of assets. Hence, operating balance is the indicator of sustainability of current government operations, but it is not necessarily an indicator of sustainability of future government operations. Value of operating balance is close to current deficit/surplus as defined according to GFS 1986.

**Net operating balance** equals revenue (1) minus expense (2). The gross operating balance equals revenue (1) minus expense (2) other than consumption of fixed capital (23). In Croatia, the gross and net operating balance is the same due to the lack of data on consumption of fixed capital.

**Primary operating balance** is equal to operating balance (revenue minus expense) augmented by interest expense and serves as an indicator of current fiscal policy considering that it does not include interest expense and hence excludes effects of past deficits and accumulated public debt from the balance.

**Net lending/borrowing** is equal to operating balance minus net acquisition of nonfinancial assets. Net lending/borrowing is also equal to net acquisition of financial assets minus net incurrence of liabilities or in other words, the amount of net lending/borrowing is financed with the difference between the net incurrence of liabilities and net acquisition of financial assets. This measure can serve as an indicator of financial effect of government operations to the rest of the economy: positive net lending/borrowing implies that the government is placing financial assets to domestic sectors or abroad, while negative net lending/borrowing implies an incurrence of liabilities from domestic sectors or abroad by the government.

#### **Tables 9-17**

According to Article 3 of the Budget Act (Official Gazette 87/2008), extrabudgetary users are extrabudgetary funds, enterprises and other legal entities in which the central or local government has decisive management control. **An extrabudgetary fund** is an extrabudgetary user; a legal entity created by law and financed by specific contributions and other revenues.

Croatian Pension Insurance Administration, Croatian Institute for Health Insurance, Croatian Employment Service and public enterprise Croatian Waters have been classified as extrabudgetary users since 1994. By the end of 2001 two more funds were created, namely Development and Employment Fund and the Regional Development Fund, which took over some of the Budgetary Central Government activities resulting in an expansion of the coverage of extrabudgetary users since the 1st of January 2002. As of the 1st of January 2003, these funds ceased being extrabudgetary funds and have been included in the coverage of the Budgetary Central Government as budgetary funds/users.

As of the 1st of July 2001, revenues from pension insurance contributions and expenses for pensions have been transferred from Croatian Pension Insurance Administration to Budgetary Central Government. The largest share of pension payments (domestic pensions) was paid directly through the State Treasury, while the remaining payments were performed through Croatian Pension Insurance Administration.

As of the 1st of January 2002, revenues from contributions and expenses for settlement of particular obligations of Croatian Institute for Health Insurance and Croatian Employment Service have been transferred to the Budgetary Central Government (through the State Treasury system). Currently, contributions for pension insurance amount to 20 percent of the salary (persons that participate in the second pillar of the pension insurance system pay 15 percent for the first pillar plus 5 percent for the second pillar). Contributions paid by employers include special contributions for the insurance against work injuries and professional diseases in the amount of 0.5 percent on salaries, health insurance contributions amounting 15 percent on salaries as well as employment contributions in the amount of 1.7 percent on salaries.

In April of 2001, two new state-owned legal entities were created, namely Croatian Motorways and Croatian Roads. These entities took over the functions of former Croatian Road Authority. Data on these entities as well as data on State Agency for Deposit Insurance and Bank Rehabilitation and Croatian Privatization Fund was presented in the reports of 2002 according to the requirements of the IMF methodology. Since 2003, they have become part of the official coverage of Consolidated Central Government, which is used in the process of budget creation.

Since the 1st of January 2004, the coverage of extrabudgetary funds also includes Fund for Environmental Protection and Energy Efficiency. Further, since the 1st of May 2004, payments of foreign pensions were performed directly through the State Treasury and no longer by transfer to Croatian Pension Insurance Administration.

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

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

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

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

Tables 9-17 detail data on revenue and expense according to the economic classification as well as transactions in nonfinancial assets, financial assets and liabilities for each extrabudgetary user.

With the budget 2008 revision (July 2008), in order to align with the European statistical methodology ESA 95, Croatian Motorways has been classified into the public non-financial corporations subsector and its transactions are not recorded within the general government sector any more. Regarding this, the data for the year 2008 have been recalculated and presented in that way as of No 154. The said change, besides the changes in the extrabudgetary users' tables, implies also the recalculation in the tables 3, 8, 17, 18, 18A, 18B, 20 and 21.

#### **Table 18: Consolidated Central Government by Economic Category**

The Consolidated Central Government according to GFS 2001 methodology is equivalent to the Consolidated Central Government Budget as defined by the Budget Act (Consolidated State Budget and financial plans of extrabudgetary users).



The Consolidated Central Government Budget results from the consolidation of financial transactions between the State Budget and extrabudgetary users, as well as between the extrabudgetary users themselves.

Table 18 presents the Consolidated Central Government's revenue and expense as well as the transactions in nonfinancial assets, financial assets and liabilities according to the economic classification.

#### **Table 19: Consolidated Central Government According to Government Level**

Table 19 gives summary of revenue, expense, transactions in nonfinancial assets, financial assets and liabilities for each of the component of the Consolidated Central Government, namely the Budgetary Central Government and extrabudgetary users (disaggregated).

#### **Table 19A-19B**

**Operating balance** is equal to revenue (1) minus expense (2).

Operating balance represents a measure of total cost of public goods and services. Positive operating balance increases net worth of the public sector indicating an excess of resources which are direct result of current operations and which can be used to acquire assets and/or to reduce liabilities. On the other hand, negative operating balance indicates a shortage of resources which is the result of current operations and, which reduces net worth and thus results as an increase in liabilities and/or sales of assets. Hence, operating balance is the indicator of sustainability of current government operations, but it is not necessarily an indicator of sustainability of future government operations. Value of operating balance is close to current deficit/surplus as defined according to GFS 1986. **Net operating balance** equals revenue (1) minus expense (2). The **gross operating balance** equals revenue (1) minus expense (2) other than consumption of fixed capital (23). In Croatia, the gross and net operating balance is the same due to the lack of data on consumption of fixed capital.

**Primary operating balance** is equal to operating balance (revenue minus expense) augmented by interest expense and serves as an indicator of current fiscal policy considering that it does not include interest expense and hence excludes effects of past deficits and accumulated public debt from the balance.

**Net lending/borrowing** is equal to operating balance minus net acquisition of nonfinancial assets. Net lending/borrowing is also equal to net acquisition of financial assets minus net incurrence of liabilities or in other words, the amount of net lending/borrowing is financed with the difference between the net incurrence of liabilities and net acquisition of financial assets. This measure can serve as an indicator of financial effect of government operations to the rest of the economy: positive net lending/borrowing implies that the government is placing financial assets to domestic sectors or abroad, while negative net lending/borrowing implies an incurrence of liabilities from domestic sectors or abroad by the government.

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

Table 20A details data on revenue and expense of local governments (53 largest units that include counties, the City of Zagreb and other 32 cities, which make up 70 to 80 percent of total transactions and which are in this sense observed since 2001) according to economic category as well as data on transactions in nonfinancial assets, financial assets and liabilities. Table 19 is published quarterly according to financial reports of the Financial Agency (FINA).

According to the Law on Financing of Local Governments (Official Gazette 117/93, 69/97, 33/00, 127/00, 59/01, 107/01, 117/01, 150/02, 147/03, 132/06, 26/07 and 73/08) local governments acquire revenue from own sources, through mutual taxes and through grants from state and county budgets.

Counties own sources of revenues are as follow: income from own assets, county taxes (inheritance and gift tax, motor vehicle tax, seafaring and freshwater vessel tax, gaming machine tax), monetary fines, confiscated assets and other revenue as stipulated by special legislation.

The own sources of revenues of municipalities and cities are: income from own assets, municipal taxes (consumption tax, vacation houses tax, public land use tax, tax on company name), monetary fines, administrative fees, residence fees, utility charges, charges for the use of public municipal or urban land and other revenue as stipulated by special legislation. Beside this, cities and municipalities can impose surtax to income tax as an additional revenue source (up to 10 percent in municipalities, up to 12 percent in cities below 30,000 inhabitants, up to 15 percent in cities with the population above 30,000 and up to 30 percent in the City of Zagreb).

Mutual taxes of Budgetary Central Government and local and regional self-government units are: property sales tax (the share of municipalities and cities is 60 percent and that of the Budgetary Central Government 40 percent), personal income tax (municipalities and cities receive 55 percent increased by share of decentralised functions, counties 15.5 percent also increased by share of decentralised functions, the share of grants for adjustment for decentralized functions is 17.5 percent and the share for decentralised functions is 12 percent. The City of Zagreb receives 70.5 percent of personal income tax increased by share for decentralised functions. For those municipalities and cities on islands that reach an agreement on mutual financing of a capital project concerning island development, the share of personal income tax increases by 17.5 percent. Municipalities and cities located in the Areas of Special State Concern or in the Mountain Areas, the share of personal income tax amount to 90 percent.

The part of personal income tax revenue which is allotted from Budgetary Central Government to local governments on the basis of decentralized functions is treated as grant from other general government units according to GFS 2001 methodology.

#### **Table 21A Consolidated General Government by Economic Category**

Table 21A details data by economic category on revenue and expense as well as data on transactions in nonfinancial assets, financial assets and liabilities of the Consolidated General Government and it is published quarterly.

In terms of the Budget Act, the **Consolidated Budget of Republic of Croatia** represents the Consolidated Central Government and Consolidated Local Governments Budget. In terms of the GFS 2001 methodology it relates to Consolidated General Government.

**The Consolidated General Government** is the result of the consolidation of transactions on all government levels and among them – Budgetary Central Government, Extrabudgetary Users and Local Government Budgets (the largest 53 units).

#### **Table 22A: Consolidated General Government by government level**

Table 22A details data on aggregate amounts of revenue, expense, transactions in nonfinancial and financial assets as well as transactions in liabilities for each component of the Consolidated General Government: Budgetary Central Government, Extrabudgetary Users and Local Government Budgets (the largest 53 units). It is published quarterly and for further methodology notes see explanation for table 20.

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

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

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

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

#### **Table 23: General Government debt stock**

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

Starting with Bulletin No. 196 of Croatian National Bank, Table I3 shows general government debt, which consists of central government debt, local government debt and social security funds debt. Starting with Bulletin No. 196, the methodology used was aligned with the European system of national and regional accounts (hereinafter: ESA 95) and Eurostat Manual on Government Deficit and Debt. Table I3 shows general government sector debt stock in kuna. As from 31 December 2010, an official sector classification of institutional units in the Republic of Croatia is used, in accordance with the Decision on the statistical classification of institutional sectors issued by the Central Bureau of Statistics, which is based on ESA95 methodology which divides the general government into the following subsectors: central government, social security funds and local government.

#### **Table 24: Consolidated Central Government Domestic Debt**

**Frozen Foreign Exchange Deposits** – at the end of 1991 and based on a directive of the Croatian Government (Official Gazette, Nos. 71/91, 3/92, 12/92, 71/92, 103/93), the foreign exchange deposits of citizens in banks operating in the Republic of Croatia as of the 27th of April 1991 were converted into public debt of the Republic of Croatia. The deposits were augmented by the corresponding interest rate payments in 1991. The claims amounting DEM 5.034 billion were substituted by bonds of the Republic of Croatia repaid in twenty semi-annual instalments beginning as of 30th of June 1995.

**Big Bonds** were issued in 1991 with a DEM 1,550.09 million nominal value. In 1996 Big Bonds were split into Big Bonds I, Big Bonds II (Riječka banka and Splitska banka), Big Bonds III (Privredna banka) and Big Bonds IV (Privredna banka). Big Bonds IV (Privredna Banka) were redeemed in 2000. In April 2000, the Government replaced the old Big Bonds I, which were not paying interest, with new bonds for economic restructuring (Big Bonds I). The new Big Bonds I mature in 2011 and pay an annual interest rate of 5 percent.

**Reconstruction Bonds** were issued in 1992 and 1993 (Official Gazette, No. 65/91) in order to collect funds to finance the reconstruction of war-damaged commercial, religious and cultural heritage structures. There were 3 bond issues: the first issue had a value of DEM 50 million and USD 30 million, the second issue was worth CAD 10 million, while the third issue had a value of AUD 25 million.

**Bonds – Series D** are issued through a syndicate of domestic banks in order to foster the development of domestic capital markets. Bonds Series 01 D-04 were issued in 2001 with a EUR 200 million nominal value, maturing in three years with an annual interest rate of 6.5 percent (Official Gazette, No. 80/2001). Bonds Series 02-D8 were issued in 2001 with a EUR 200 million nominal value, for a seven-year period and 6.875 percent annual interest rate (Official Gazette, No. 112/2001). Bonds Series 03 D-12 were issued in three tranches. The first two issues took place in 2002 with a EUR 300 million nominal value. The third issue took place in January 2003 with a EUR 200 million nominal value. These bonds mature in 2012 and pay an annual interest rate of 6.875 percent (Official Gazette, No. 58/2002, No. 111/2002, No. 14/2003).

**BRA Bonds:** BRA Bonds I were issued for the rehabilitation of Riječka banka (HRK 552 million, Official Gazette Nos. 31/96, 20/98) and Splitska banka (HRK 765 million, Official Gazette Nos. 31/96, 22/98). Bonds for the rehabilitation of Privredna banka were issued in the amount of HRK 1,463 million. There were 3 bond issues (Official Gazette, No. 106/98): BRA Bonds II (PBZ-DEM) were issued in the amount of DEM 84,333.6 million or equivalently HRK 300 million for a 15-year period. BRA Bonds III (PBZ-HRK) were issued in the amount of HRK 744 million for a 15-year period. BRA Bonds IV (PBZ-HRK) were issued in the amount of HRK 419.7 million for a 15-year period. BRA Bonds V were issued during 1998 for the rehabilitation of Dubrovačka banka in an amount of HRK 1,001.5 million for a 10-year period ("Official Gazette", No. 56/98). During 1998, as part of the rehabilitation process of Dubrovačka banka, a large portion of this bonds were redeemed. At the beginning of 1999, a new decision on the rehabilitation and reconstruction of Dubrovačka banka was enacted (Official Gazette, No. 11/99). The new decision prompted the issue of bonds in the amount of HRK 2,601.8 million, consisting of HRK 1,001.5 million in compliance with the former decision plus the new HRK 1,415.3 million for coverage of potential losses and additional HRK 185 million as recapitalisation of the bank. BRA Bonds V-A were issued as a substitute for the unredeemed portion of the BRA Bonds V, whereas BRA bonds V-B covered the remaining part (HRK 1,600.3 million) according the new decision.

**Treasury Bills** are short-term securities issued by the Ministry of Finance. The issue price is set at regular auctions, while the planned issue is announced by the Ministry of Finance with the bid invitation. Treasury bills are issued with the maturity of 91, 182, 364 and 728 days.

**Deposit Insurance Scheme BRA Bonds** are issued by the State Agency for Deposit Insurance and Bank Rehabilitation and are guaranteed by the Government. They are issued in order to foster the development of domestic capital markets and as means of payment for the insured deposits of bankrupted banks. Deposit Insurance Scheme BRA Bonds I were issued in 2000 with a EUR 105 million nominal value, an annual interest rate of 8percent and with a maturity of 3 years. Deposit Insurance Scheme BRA Bonds II were issued in 2000 with a EUR 225 million nominal value, 2005 maturity and 8.375percent annual interest rate.

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

#### **Table 25: Results of the Treasury Bills' auctions held by the Ministry of Finance**

**Treasury Bills** are short-term securities issued by the Ministry of Finance. The issue price is set at regular auctions, while the planned issue is announced by the Ministry of Finance with the bid invitation. Treasury bills are issued with maturity of 91, 182, 364 and 728 days.

Table 24 details the results of the treasury bills' auctions held by the Ministry of Finance, classified by the date of auction and including the following: size, total bids received, weighted average of the bids received (HRK)/yielding (percent), uniform price allocation per 100 HRK/yielding (percent).

#### **Note:**

All diagrams shown in text about fiscal sector refer to Budgetary Central Government.

The GFS 2001 Manual is published on the IMF web site under the following address:

<http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm>

## MANAGEMENT OF THE MINISTRY OF FINANCE



**ADVANCE RELEASE CALENDAR**

Ministry of Finance Statistical Review	Notes	Release		
		January 18		
Number		258		
SDDS Data Category		January 18		
General Government operations	1)			(9/17)
Central Government operations	2)	(7/17)	(8/17)	(9/17)
Internal Central Government Debt	3)	(7/17)	(8/17)	(9/17)

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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