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TABLE 1: BASIC MACROECONOMIC INDICATORS FOR THE CROATIAN ECONOMY

	2012	2013	2014	2015	2016	2016		2017		2017						
						Q4	Q1	Q2	Q3	III	IV	V	VI	VII	VIII	IX
GDP, current prices (mil. HRK)	330,825	331,785	331,570	339,616	351,349	87,447	80,758	91,611	102,079	-	-	-	-	-	-	-
GDP, real year-on-year change (%)	-2.3	-0.5	-0.1	2.4	3.5	3.5	2.9	3.2	3.4	-	-	-	-	-	-	-
Industrial production volume index, year-on-year change (%)	-5.5	-1.7	1.2	2.5	5.0	7.7	2.5	2.5	2.9	0.4	-0.4	3.6	4.2	2.5	3.2	3.1
Retail sales turnover, real year-on-year change (%)	-4.4	-0.3	0.4	2.4	4.0	4.7	5.2	4.8	5.6	7.1	2.9	3.4	7.8	5.9	6.4	4.3
Construction work index, year-on-year change (%)	-12.4	-6.0	-6.9	-0.8	3.4	3.7	1.6	2.6	1.4	3.7	3.5	1.5	3.0	1.2	1.4	1.6
Number of tourist nights, year-on-year change (%)	4.0	3.4	2.6	7.8	9.1	18.1	0.5	25.7	7.1	-10.9	52.8	-3.4	34.5	10.8	5.4	2.6
Industrial producer price index on domestic market, year-on-year change (%)	7.0	0.5	-2.7	-3.8	-4.0	-1.8	1.8	1.9	2.2	1.1	3.0	2.3	0.4	1.1	3.2	2.2
Consumer price index, year-on-year change (%)	3.4	2.2	-0.2	-0.5	-1.1	-0.2	1.1	1.1	1.0	1.1	1.4	1.1	0.7	0.8	1.0	1.4
Employment (ILO, %, yoy)	-3.6	-2.7	2.7	1.3	0.3	0.3	0.0	1.6	3.3	-	-	-	-	-	-	-
Registered unemployed persons	324,323	345,112	328,187	285,906	241,860	231,529	235,712	184,746	170,137	224,068	204,316	180,733	169,188	170,127	171,351	168,934
Registered unemployment rate (%) ¹	18.9	20.2	19.6	17.4	14.8	14.3	14.7	11.6	10.5	14.1	12.9	11.4	10.5	10.5	10.6	10.5
ILO unemployment rate (%)	15.9	17.3	17.3	16.2	13.1	13.4	14.1	11.0	9.0	-	-	-	-	-	-	-
Average monthly gross earning (HRK) ¹	7,875	7,939	7,953	8,055	7,752	7,824	7,983	8,044	8,022	8,109	7,945	8,104	8,082	7,956	8,122	7,989
Average monthly gross earning, year-on-year change (%) ¹	1.0	0.8	0.2	1.3	1.9	1.7	2.9	3.8	4.4	3.6	3.3	4.0	4.2	4.1	4.6	4.5
Exchange rate EUR/HRK	7.52	7.57	7.63	7.61	7.53	7.52	7.47	7.43	7.42	7.42	7.44	7.43	7.41	7.41	7.40	7.45
Exchange rate USD/HRK	5.85	5.71	5.75	6.86	6.80	6.96	7.02	6.76	6.32	6.95	6.95	6.73	6.60	6.45	6.27	6.25
Exports of goods, year-on-year change (%)	1.6	0.3	9.0	11.0	5.7	12.6	23.3	8.3	11.8	26.1	1.6	12.7	10.0	12.4	16.5	7.3
Imports of goods, year-on-year change (%)	0.7	2.6	4.5	7.7	5.5	10.0	14.8	10.0	11.1	20.1	4.0	16.6	9.3	15.5	7.6	10.2
Current account balance (mil. EUR)	-51	415	858	2,019	1,204	-655	-1,488	113	3,861	-	-	-	-	-	-	-
Current account balance (as % of GDP)	-0.1	0.9	2.0	4.5	2.6	2.6	2.7	2.7	3.8	-	-	-	-	-	-	-
International reserves of CNB (mil. EUR)	11,236	12,908	12,688	13,707	13,514	13,514	16,072	14,028	14,954	16,072	14,410	14,120	14,028	14,667	14,649	14,954
External debt (mil. EUR)	45,297	45,803	46,416	45,384	41,668	41,668	43,870	40,260	39,725	43,870	41,951	41,084	40,260	40,274	39,636	39,725
External debt (as % of GDP)	102.9	104.6	106.8	101.7	89.3	89.3	92.8	84.2	81.8	92.8	87.9	86.0	84.2	83.0	81.7	81.8
Internal debt of Consolidated Central Government (mil. HRK)	103,254	113,676	120,314	124,652	126,153	126,153	130,123	129,412	131,375	130,123	130,623	129,377	129,412	131,647	131,226	131,375
Other monetary financial institutions' loans based on transactions, year-on-year change (%)	-1.2	1.0	-1.5	-2.2	1.1	1.1	0.8	1.7	1.9	0.8	0.8	0.9	1.7	1.6	1.8	1.9
Interest rate on treasury bills of 91 days maturity, end of period (%)	1.25	0.75	0.28	0.43	0.40	-	0.20	-	-	-	-	-	-	-	-	-
ZIBOR (3 m), period average (%)	3.41	1.51	0.97	1.23	0.85	0.87	0.65	0.59	0.60	0.61	0.58	0.59	0.61	0.60	0.60	0.59

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

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

TABLE 2: BUDGETARY CENTRAL GOVERNMENT REVENUE

	(000 HRK)	2015	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
1	REVENUE (11+12+13+14)	109,110,879	31,244,597	29,011,536	116,388,738	26,034,067	31,833,896	32,634,193	90,502,156	11,167,198	11,088,380	10,378,615
11	Taxes (111+113+114+115+116)	68,280,769	19,743,428	17,772,751	71,958,532	15,780,778	19,475,979	21,308,710	56,565,467	6,998,043	7,653,152	6,657,515
111	Taxes of income and profits and capital gains (1111+1112)	8,312,198	1,874,695	2,110,408	9,419,976	2,343,230	3,685,774	2,055,948	8,084,952	713,858	703,134	638,956
1111	Payable by individuals	2,068,143	481,287	522,403	2,231,999	565,751	560,711	420,890	1,547,352	195,684	113,771	111,435
1112	Payable by corporations and other enterprises	6,244,055	1,393,408	1,588,005	7,187,977	1,777,479	3,125,063	1,635,058	6,537,600	518,174	589,363	527,521
113	Taxes on property	172,368	43,958	51,800	184,140	0	0	0	0	0	0	0
114	Taxes on goods and services (1141+...+1146)	59,090,678	17,636,844	15,451,507	61,665,999	13,286,947	15,620,774	19,060,527	47,968,248	6,217,097	6,893,586	5,949,844
1141	General taxes on goods and services (11411+11412)	43,746,891	13,346,929	11,510,444	45,412,428	9,953,321	11,550,439	13,888,746	35,392,506	4,571,192	5,063,790	4,253,764
11411	Value-added taxes	43,577,753	13,301,859	11,459,290	45,218,467	9,903,633	11,503,703	13,837,185	35,244,521	4,554,391	5,048,253	4,234,541
11412	Sales taxes	169,138	45,070	51,154	193,961	49,688	46,736	51,561	147,985	16,801	15,537	19,223
1142	Excises (11421+11422+11423+11424+11425+11426+11427+11428)	13,923,204	3,948,088	3,460,532	14,752,335	2,964,666	3,687,297	4,835,583	11,487,546	1,537,793	1,718,400	1,579,390
11421	- on cars, other motor vehicles, boats and planes	813,670	259,300	258,044	998,858	235,924	382,098	300,569	918,592	124,855	96,197	79,518
11422	- on petroleum products	7,781,809	2,499,765	2,047,932	8,155,334	1,738,109	2,008,131	2,591,191	6,337,431	788,256	918,985	883,950
11423	- on alcohol	254,792	86,341	57,211	257,600	49,456	57,394	92,116	198,966	32,177	36,803	23,136
11424	- on beer	639,328	245,819	117,875	620,046	96,120	150,498	266,434	513,052	81,988	95,773	88,673
11425	- on nonalcoholic beverages	123,126	42,786	27,004	122,635	22,564	31,123	52,795	106,481	16,894	16,817	19,084
11426	- on tobacco products	4,187,275	781,103	920,482	4,475,286	796,578	1,027,423	1,498,931	3,322,932	481,805	542,528	474,597
11427	- on coffee	123,186	32,938	31,985	122,530	25,912	30,620	33,545	90,077	11,817	11,297	10,431
11428	- on luxury goods	20	36	-2	47	2	10	4	15	1	1	1
115	Taxes on international trade and transactions	419,113	110,132	92,939	404,876	82,912	100,717	120,587	304,225	37,127	35,957	47,503
116	Other taxes	286,412	77,799	66,097	283,541	67,680	68,714	120,587	208,042	29,961	20,475	21,212
12	Social contributions	22,853,390	5,644,051	5,624,014	22,194,307	5,531,918	5,786,584	5,970,294	17,288,796	1,992,471	1,970,607	2,007,216
121	Social security contributions (1211+1212+1213+1214)	22,853,390	5,644,051	5,624,014	22,194,307	5,531,918	5,786,584	5,970,294	17,288,796	1,992,471	1,970,607	2,007,216
1211	Employee contributions	19,302,766	4,702,488	4,702,007	18,560,814	4,644,806	4,881,426	5,025,777	14,552,009	1,677,351	1,798,479	1,549,947
1212	Employer contributions	3,433,629	742,902	722,792	2,948,134	703,227	729,693	763,673	2,196,593	253,058	172,128	338,487
1213	Self-employed or unemployed contributions	116,995	198,661	199,215	685,359	183,885	175,465	180,844	540,194	62,062	0	118,782
1214	Unallocable contributions	0	0	0	0	0	0	0	0	0	0	0
13	Grants	10,025,563	2,976,864	3,863,096	13,923,159	3,387,648	4,510,193	2,781,160	10,679,001	901,660	895,491	984,009
14	Other revenue (141+142+143+144+145)	7,951,157	2,880,254	1,751,675	8,312,740	1,333,723	2,061,140	2,574,029	5,968,892	1,275,024	569,130	729,875
141	Property income (1411+1412+1413+1415)	2,517,480	1,379,515	649,817	3,206,513	288,831	651,295	998,537	1,938,663	755,882	69,512	173,143
1411	Interest	104,893	254,799	207,011	492,342	9,230	165,184	10,046	184,460	2,654	4,132	3,260
1412	Dividends	884,373	802,843	47,403	1,469,187	4,865	332,202	752,782	1,089,849	602,828	25,182	124,772
1413	Withdrawals from income of quasi-corporations	0	0	0	0	0	0	0	0	0	0	0
1415	Rent	1,528,214	321,873	395,403	1,244,984	274,736	153,909	235,709	664,354	150,400	40,198	45,111
142	Sales of goods and services (1422+1423)	3,283,020	991,701	538,624	3,075,323	510,486	823,665	1,035,525	2,369,676	353,060	322,138	360,327
1421	Sales of market establishments	0	0	0	0	0	0	0	0	0	0	0
1422	Administrative fees	958,759	245,538	239,728	982,886	206,732	311,942	255,595	774,269	105,261	68,168	82,166
1423	Incidental sales by nonmarket establishments	2,324,261	746,163	298,896	2,092,437	303,754	511,723	779,930	1,595,407	247,799	253,970	278,161
143	Fines, penalties, and forfeits	553,596	136,942	143,685	530,239	131,941	124,500	143,830	400,271	51,285	49,436	43,109
144	Voluntary transfers other than grants	150,977	19,790	20,617	71,422	12,879	57,626	64,827	135,332	6,636	18,629	39,562
145	Miscellaneous and unidentified revenue	1,446,084	352,306	398,932	1,429,243	389,586	404,054	331,310	1,124,950	108,161	109,415	113,734

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	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
2	EXPENSE (21+22+24+25+26+27+28)	115,455,805	29,180,154	30,497,513	117,166,135	29,253,125	29,547,170	29,071,288	87,871,583	10,889,199	8,625,277	9,556,812
21	Compensation of employees (211+212)	18,471,877	4,894,208	4,918,740	19,138,748	4,708,746	4,850,521	5,118,529	14,677,796	1,827,665	1,752,376	1,538,488
211	Wages and salaries	15,643,353	4,173,428	4,202,344	16,274,683	3,991,747	4,118,691	4,376,227	12,486,665	1,579,920	1,495,662	1,300,645
212	Social contributions	2,828,524	720,780	716,396	2,864,065	716,999	731,830	742,302	2,191,131	247,745	256,714	237,843
22	Use of goods and services	10,453,567	2,340,807	3,418,027	10,477,435	2,183,622	2,704,893	2,567,615	7,456,130	923,554	879,286	764,775
24	Interest (241+242+243)	10,621,298	3,441,169	1,575,098	10,339,925	3,183,306	1,884,393	2,785,509	7,853,208	1,843,208	148,103	794,198
241	To nonresidents	4,841,712	1,423,255	674,765	4,664,007	1,435,931	1,064,329	1,170,121	3,670,381	849,344	1,286	319,491
242	To residents other than general government	5,779,586	2,017,914	900,333	5,675,918	1,747,375	820,064	1,615,388	4,182,827	993,864	146,817	474,707
25	Subsidies (251+252)	6,425,996	798,985	1,611,490	6,088,639	1,913,067	1,609,088	674,119	4,196,274	247,557	211,957	214,605
251	To public corporations	1,094,442	250,975	334,745	1,073,386	222,637	205,952	209,030	637,619	77,988	65,690	65,352
252	To private enterprises	5,331,554	548,010	1,276,745	5,015,253	1,690,430	1,403,136	465,089	3,558,655	169,569	146,267	149,253
26	Grants (261+262+263)	18,907,153	5,389,720	6,136,302	20,818,357	4,813,119	5,069,662	5,370,225	15,253,006	1,881,721	1,563,490	1,925,014
261	To foreign governments (2611+2612)	19,849	2,312	21,962	25,150	1,958	4,301	5,552	11,811	3	3,124	2,425
2611	Current	13,381	1,495	15,463	17,834	1,165	4,288	2,915	8,368	3	487	2,425
2612	Capital	6,468	817	6,499	7,316	793	13	2,637	3,443	0	2,637	0
262	To international organizations (2621+2622)	3,211,226	810,221	1,034,860	3,420,241	862,252	948,359	737,688	2,548,299	295,639	177,473	264,576
2621	Current	3,211,226	810,221	1,034,860	3,420,241	862,252	948,359	737,688	2,548,299	295,639	177,473	264,576
2622	Capital	0	0	0	0	0	0	0	0	0	0	0
263	To other general government units (2631+2632)	15,676,078	4,577,187	5,079,480	17,372,966	3,948,909	4,117,002	4,626,985	12,692,896	1,586,079	1,382,893	1,658,013
2631	Current	12,788,736	3,405,923	3,645,244	13,216,509	3,177,878	3,401,552	3,554,193	10,133,623	1,302,248	894,480	1,357,465
2632	Capital	2,887,342	1,171,264	1,434,236	4,156,457	771,031	715,450	1,072,792	2,559,273	283,831	488,413	300,548
27	Social benefits (271+272+273)	45,136,539	11,117,029	11,290,533	44,818,614	11,190,326	11,250,150	11,271,246	33,711,722	3,708,865	3,708,465	3,853,916
271	Social security benefits	32,105,398	8,180,910	8,238,469	32,986,071	8,338,567	8,290,593	8,318,230	24,947,390	2,731,652	2,727,991	2,858,587
272	Social assistance benefits	12,857,058	2,884,790	3,020,350	11,689,267	2,803,451	2,918,823	2,917,962	8,640,236	967,150	975,197	975,615
273	Employer social benefits	174,083	51,329	31,714	143,276	48,308	40,734	35,054	124,096	10,063	5,277	19,714
28	Other expense (281+282)	5,439,375	1,198,236	1,547,323	5,484,417	1,260,939	2,178,463	1,284,045	4,723,447	456,629	361,600	465,816
281	Property expense other than interest	705	231	225	1,000	180	299	144	623	94	41	9
282	Miscellaneous other expense (2821+2822)	5,438,670	1,198,005	1,547,098	5,483,417	1,260,759	2,178,164	1,283,901	4,722,824	456,535	361,559	465,807
2821	Current	3,406,647	617,430	1,011,087	3,359,146	570,947	1,046,044	457,229	2,074,220	177,105	117,215	162,909
2822	Capital	2,032,023	580,575	536,011	2,124,271	689,812	1,132,120	826,672	2,648,604	279,430	244,344	302,898

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	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	2,507,035	679,385	900,621	2,612,014	356,563	298,083	270,802	925,448	92,040	114,609	64,153
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	3,152,044	769,126	1,086,371	3,062,193	535,695	451,595	441,042	1,428,332	129,077	151,471	160,494
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	645,009	89,741	185,750	450,179	179,132	153,512	170,240	502,884	37,037	36,862	96,341
311	Fixed assets (3111+3112+3113)	2,463,147	613,663	860,696	2,438,134	324,859	242,350	299,514	866,723	99,095	88,879	111,540
311,1	Acquisitions: fixed assets (3111,1+3112,1+3113,1)	2,774,448	689,948	980,760	2,784,456	490,466	350,765	378,504	1,219,735	124,922	111,902	141,680
311,2	Disposals: fixed assets (3111,2+3112,2+3113,2)	311,301	76,285	120,064	346,322	165,607	108,415	78,990	353,012	25,827	23,023	30,140
3111	Buildings and structures (3111,1-3111,2)	697,830	166,609	261,657	755,242	-29,523	53,643	57,543	81,663	11,521	29,758	16,264
3111,1	Acquisitions: buildings and structures	1,004,733	242,092	378,608	1,095,028	135,780	161,687	135,092	432,559	36,793	51,944	46,355
3111,2	Disposals: buildings and structures	306,903	75,483	116,951	339,786	165,303	108,044	77,549	350,896	25,272	22,186	30,091
3112	Machinery and equipment (3112,1-3112,2)	1,625,709	423,091	605,763	1,584,963	347,054	177,456	224,694	749,204	84,045	54,341	86,308
3112,1	Acquisitions: machinery and equipment	1,629,906	423,856	608,768	1,591,265	347,307	177,818	226,122	751,247	84,597	55,178	86,347
3112,2	Disposals: machinery and equipment	4,197	765	3,005	6,302	253	362	1,428	2,043	552	837	39
3113	Other fixed assets (3113,1-3113,2)	139,608	23,963	-6,724	97,929	7,328	11,251	17,277	35,856	3,529	4,780	8,968
3113,1	Acquisitions: other fixed assets	139,809	24,000	-6,616	98,163	7,379	11,260	17,290	35,929	3,532	4,780	8,978
3113,2	Disposals: other fixed assets	201	37	108	234	51	9	13	73	3	0	10
312	Inventories	9,966	45,014	7,973	104,800	-142	54,934	-61,548	-6,756	-5,876	-1,054	-54,618
312,1	Acquisitions: inventories	288,656	47,638	28,900	135,929	624	86,604	8,999	96,227	1,791	4	7,204
312,2	Disposals: inventories	278,690	2,624	20,927	31,129	766	31,670	70,547	102,983	7,667	1,058	61,822
313	Valuables (313,1-313,2)	366	45	802	774	714	94	9	817	2	1	6
313,1	Acquisitions: valuables	1,081	45	801	932	714	94	9	817	2	1	6
313,2	Disposals: valuables	715	0	-1	158	0	0	0	0	0	0	0
314	Nonproduced assets (314,1-314,2-314,3-314,4)	33,556	20,663	31,150	68,306	31,132	705	32,827	64,664	-1,181	26,783	7,225
314,1	Acquisitions: nonproduced assets (3141,1+3142,1+3143,1+3144,1)	87,859	31,495	75,910	140,876	43,891	14,132	53,530	111,553	2,362	39,564	11,604
314,2	Disposals: nonproduced assets (3141,2+3142,2+3143,2+3144,2)	54,303	10,832	44,760	72,570	12,759	13,427	20,703	46,889	3,543	12,781	4,379
3141	Land (3141,1-3141,2)	-39,392	-10,596	-43,810	-71,076	-6,951	-11,623	-18,570	-37,144	-3,504	-12,178	-2,888
3141,1	Acquisitions: land	14,771	186	911	1,317	5,787	1,768	2,110	9,665	24	601	1,485
3141,2	Disposals: land	54,163	10,782	44,721	72,393	12,738	13,391	20,680	46,809	3,528	12,779	4,373
3142	Subsoil assets	0	0	0	0	0	0	0	0	0	0	0
3142,1	Acquisitions: subsoil assets	0	0	0	0	0	0	0	0	0	0	0
3142,2	Disposals: subsoil assets	0	0	0	0	0	0	0	0	0	0	0
3143	Other naturally occurring assets	13	0	0	0	0	0	0	0	0	0	0
3144	Intangible nonproduced assets (3144,1-3144,2)	72,935	31,259	74,960	139,382	38,083	12,328	51,397	101,808	2,323	38,961	10,113
3144,1	Acquisitions: intangible nonproduced assets	73,075	31,309	74,999	139,559	38,104	12,364	51,420	101,888	2,338	38,963	10,119
3144,2	Disposals: intangible nonproduced assets	140	50	39	177	21	36	23	80	15	2	6

Source: Ministry of Finance

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TABLE 5: TRANSACTIONS IN FINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2015	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-3,228,138	4,273,777	-4,901,179	-2,898,449	10,618,506	-7,847,445	6,030,594	8,801,655	2,400,126	1,910,829	1,719,639
32,1	Acquisition of financial assets (321,1+322,1)	4,824,463	247,980	907,072	1,695,095	85,092	898,196	189,288	1,172,576	82,800	36,263	70,225
32,2	Disposals of financial assets (321,2+322,2)	8,854,853	117,979	231,155	3,936,985	93,330	124,785	95,740	313,855	30,970	6,753	58,017
	Currency and deposits (3212+3222)	802,252	4,143,776	-5,577,096	-656,559	10,626,744	-8,620,856	5,937,046	7,942,934	2,348,296	1,881,319	1,707,431
321	Domestic (3212+3213+3214+3215+3216+3217+3218)	-3,434,307	4,273,561	-5,097,168	-3,299,133	10,618,337	-8,040,426	6,029,621	8,607,532	2,399,967	1,910,015	1,719,639
321,1	Acquisition of domestic financial assets (3213,1+...+3218,1)	4,618,294	247,764	711,083	1,294,411	84,923	705,215	188,315	978,453	82,641	35,449	70,225
321,2	Disposals of domestic financial assets (3213,2+...+3218,2)	8,854,853	117,979	231,155	3,936,985	93,330	124,785	95,740	313,855	30,970	6,753	58,017
3212	Currency and deposits	802,252	4,143,776	-5,577,096	-656,559	10,626,744	-8,620,856	5,937,046	7,942,934	2,348,296	1,881,319	1,707,431
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	56,150	406,243	-2,552,154	23,321	585,684	29,469	638,474	26,615	27,197	-24,343
3214,1	Acquisition: Loans	4,063,186	174,129	537,398	1,039,624	80,756	705,214	125,209	911,179	57,585	33,950	33,674
3214,2	Disposals: Loans	8,853,737	117,979	131,155	3,591,778	57,435	119,530	95,740	272,705	30,970	6,753	58,017
3215	Shares and other equity (3215,1-3215,2)	553,992	73,635	73,685	-90,420	-31,728	-5,254	63,106	26,124	25,056	1,499	36,551
3215,1	Acquisition: Shares and other equity	555,108	73,635	173,685	254,787	4,167	1	63,106	67,274	25,056	1,499	36,551
3215,2	Disposals: Shares and other equity	1,116	0	100,000	345,207	35,895	5,255	0	41,150	0	0	0
322	Foreign (3222+3223+3224+3225+3226+3227+3228)	206,169	216	195,989	400,684	169	192,981	973	194,123	159	814	0
322,1	Acquisition of foreign financial assets (3223,1+...+3228,1)	206,169	216	195,989	400,684	169	192,981	973	194,123	159	814	0
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	216	195,989	400,684	169	192,981	973	194,123	159	814	0
3225,1	Acquisition: Shares and other equity	206,169	216	195,989	400,684	169	192,981	973	194,123	159	814	0
3225,2	Disposals: Shares and other equity	0	0	0	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

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TABLE 6: TRANSACTIONS IN LIABILITIES OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2015	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
33	NET INCURRENCE OF LIABILITIES (331+332)	5,623,823	2,888,719	-2,514,581	490,962	14,194,127	-9,836,088	2,738,491	7,096,530	2,214,167	-437,665	961,989
33,1	Repayments (331,1+332,1)	23,924,872	5,779,318	2,499,893	16,899,625	6,584,116	11,844,245	1,647,264	20,075,625	736,129	299,768	611,367
33,2	Incurrences (331,2+332,2)	29,548,695	8,668,037	-14,688	17,390,587	20,778,243	2,008,157	4,385,755	27,172,155	2,950,296	-137,897	1,573,356
	 Currency and deposits (3312+3322)	0	0	0	0	0	0	0	0	0	0	0
331	Domestic (3312+3313+3314+3316+3317+3318)	1,797,283	2,914,647	-2,064,867	2,005,368	4,957,544	-574,971	1,269,809	5,652,382	2,222,051	-426,537	-525,705
331,1	Domestic repayments (3313,1+3314,1+3315,1+3316,1+3317,1+3318,1)	15,583,662	5,699,871	1,985,506	13,926,766	6,513,510	2,568,819	1,546,657	10,628,986	728,245	288,640	529,772
331,2	Domestic incurrences (3313,2+3314,2+3315,2+3316,2+3317,2+3318,2)	17,380,945	8,614,518	-79,361	15,932,134	11,471,054	1,993,848	2,816,466	16,281,368	2,950,296	-137,897	4,067
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	4,595,352	-10,608	7,562,991	3,727,911	742,760	3,103,835	7,574,506	2,950,069	153,766	0
3313,1	Repayments: Securities other than shares	8,148,769	3,500,000	0	3,500,000	5,500,000	0	0	5,500,000	0	0	0
3313,2	Incurrences: Securities other than shares	10,377,003	8,095,352	-10,608	11,062,991	9,227,911	742,760	3,103,835	13,074,506	2,950,069	153,766	0
3314	Loans (3314,2-3314,1)	-430,951	-1,680,705	-2,054,259	-5,557,623	1,229,633	-1,317,731	-1,834,026	-1,922,124	-728,018	-580,303	-525,705
3314,1	Repayments: Loans	7,434,893	2,199,871	1,985,506	10,426,766	1,013,510	2,568,819	1,546,657	5,128,986	728,245	288,640	529,772
3314,2	Incurrences: Loans	7,003,942	519,166	-68,753	4,869,143	2,243,143	1,251,088	-287,369	3,206,862	227	-291,663	4,067
332	Foreign (3322+3323+3324+3326+3327+3328)	3,826,540	-25,928	-449,714	-1,514,406	9,236,583	-9,261,117	1,468,682	1,444,148	-7,884	-11,128	1,487,694
332,1	Foreign repayments (3323,1+3324,1+3325,1+3326,1+3327,1+3328,1)	8,341,210	79,447	514,387	2,972,859	70,606	9,275,426	100,607	9,446,639	7,884	11,128	81,595
332,2	Foreign incurrences (3323,2+3324,2+3325,2+3326,2+3327,2+3328,2)	12,167,750	53,519	64,673	1,458,453	9,307,189	14,309	1,569,289	10,890,787	0	0	1,569,289
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	9,280,225	-8,524,314	0	755,911	0	0	0
3323,1	Repayments: Securities other than shares	5,770,569	0	0	0	0	8,524,314	0	8,524,314	0	0	0
3323,2	Incurrences: Securities other than shares	11,440,665	0	0	0	9,280,225	0	0	9,280,225	0	0	0
3324	Loans (3324,2-3324,1)	-1,843,556	-25,928	-449,714	-1,514,406	-43,642	-736,803	1,468,682	688,237	-7,884	-11,128	1,487,694
3324,1	Repayments: Loans	2,570,641	79,447	514,387	2,972,859	70,606	751,112	100,607	922,325	7,884	11,128	81,595
3324,2	Incurrences: Loans	727,085	53,519	64,673	1,458,453	26,964	14,309	1,569,289	1,610,562	0	0	1,569,289

Source: Ministry of Finance

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

	(000 HRK)	I - IX 2017				
		Budgetary Central Government	Extrabudgetary Users	Consolidated Central Government	Local Government	Consolidated General Government
82 (=32)	NET ACQUISITION OF FINANCIAL ASSETS	8,801,655	1,268,747	10,093,218	164,662	10,257,874
	Acquisition of financial assets	9,130,732	1,522,898	10,567,875	481,812	11,042,772
	Disposals of financial assets	329,077	254,151	474,657	317,150	784,898
821 (=321)	Domestic	8,607,532	1,268,747	9,899,095	164,662	10,063,751
	Acquisition of domestic financial assets	8,936,609	1,522,898	10,373,752	481,812	10,848,649
	Disposals of domestic financial assets	329,077	254,151	474,657	317,150	784,898
8211	General government	-21,310	0	1,506	-173	1,327
	Acquisitions: General Government	94,170	0	8,415	0	1,500
	Disposals: General Government	115,480	0	6,909	173	173
8212	Central bank	6,395,563	0	6,395,563	0	6,395,563
	Acquisitions: Central bank	6,395,563	0	6,395,563	0	6,395,563
	Disposals: Central bank	0	0	0	0	0
8213	Other depository institutions	1,573,794	1,522,805	3,096,599	142,951	3,239,550
	Acquisitions: Other depository institutions	1,629,866	1,522,805	3,152,671	412,056	3,564,727
	Disposals: Other depository institutions	56,072	0	56,072	269,105	325,177
8215	Nonfinancial institutions	647,128	-254,058	393,070	19,807	412,877
	Acquisitions: Nonfinancial institutions	726,328	93	726,421	62,640	789,061
	Disposals: Nonfinancial institutions	79,200	254,151	333,351	42,833	376,184
8216	Households and nonprofit institutions serving households	12,357	0	12,357	2,077	14,434
	Acquisitions: Hholds and nonprofit institutions serving hholds	90,682	0	90,682	7,116	97,798
	Disposals: Hholds and nonprofit institutions serving hholds	78,325	0	78,325	5,039	83,364
822 (=322)	Foreign	194,123	0	194,123	0	194,123
	Acquisition of foreign financial assets	194,123	0	194,123	0	194,123
	Disposals of foreign financial assets	0	0	0	0	0
8227	International organizations	194,123	0	194,123	0	194,123
	Acquisitions: International organizations	194,123	0	194,123	0	194,123
	Disposals: International organizations	0	0	0	0	0
8229	Other nonresidents	0	0	0	0	0
	Acquisitions: Other nonresidents	0	0	0	0	0
	Disposals: Other nonresidents	0	0	0	0	0
83 (=33)	NET INCURRENCE OF LIABILITIES	7,096,530	-659,916	6,459,430	-323,335	6,136,089
	Repayments: liabilities	20,075,625	1,969,019	21,936,073	869,279	22,798,443
	Incurrences: liabilities	27,172,155	1,309,103	28,395,503	545,944	28,934,532
831 (=331)	Domestic	5,652,382	-659,280	5,015,918	-323,335	4,692,577
	Repayments: domestic liabilities	10,628,986	1,892,626	12,413,041	869,279	13,275,411
	Incurrences: domestic liabilities	16,281,368	1,233,346	17,428,959	545,944	17,967,988
8311	General government	0	-22,816	0	-15,154	-15,160
	Repayments: General Government	0	108,571	0	22,069	15,160
	Incurrences: General Government	0	85,755	0	6,915	0
8313	Other depository institutions	5,652,382	-636,464	5,015,918	-277,372	4,738,546
	Repayments: Other depository institutions	10,628,986	1,784,055	12,413,041	795,836	13,208,877
	Incurrences: Other depository institutions	16,281,368	1,147,591	17,428,959	518,464	17,947,423
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	-30,809	-30,809
	Repayments: Nonfinancial institutions	0	0	0	51,374	51,374
	Incurrences: Nonfinancial institutions	0	0	0	20,565	20,565
832 (=332)	Foreign	1,444,148	-636	1,443,512	0	1,443,512
	Repayments: foreign liabilities	9,446,639	76,393	9,523,032	0	9,523,032
	Incurrences: foreign liabilities	10,890,787	75,757	10,966,544	0	10,966,544
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	1,171,395	0	1,171,395	0	1,171,395
	Repayments: International organizations	439,167	0	439,167	0	439,167
	Incurrences: International organizations	1,610,562	0	1,610,562	0	1,610,562
8328	Financial institutions other than international organizations	272,753	-636	272,117	0	272,117
	Repayments: Financial institutions other than international organizations	9,007,472	76,393	9,083,865	0	9,083,865
	Incurrences: Financial institutions other than international organizations	9,280,225	75,757	9,355,982	0	9,355,982
8329	Other nonresidents	0	0	0	0	0
	Repayments: Other nonresidents	0	0	0	0	0
	Incurrences: Other nonresidents	0	0	0	0	0

Source: Ministry of Finance

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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	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
TRANSACTIONS AFFECTING NET WORTH											
1 REVENUE (11+12+13+14)	109,110,879	31,244,597	29,011,536	116,388,738	26,034,067	31,833,896	32,634,193	90,502,156	11,167,198	11,088,380	10,378,615
11 Taxes	68,280,769	19,743,428	17,772,751	71,958,532	15,780,778	19,475,979	21,308,710	56,565,467	6,998,043	7,653,152	6,657,515
12 Social contributions	22,853,390	5,644,051	5,624,014	22,194,307	5,531,918	5,786,584	5,970,294	17,288,796	1,992,471	1,970,607	2,007,216
13 Grants	10,025,563	2,976,864	3,863,096	13,923,159	3,387,648	4,510,193	2,781,160	10,679,001	901,660	895,491	984,009
14 Other revenue	7,951,157	2,860,254	1,751,675	8,312,740	1,333,723	2,061,140	2,574,029	5,968,892	1,275,024	569,130	729,875
2 EXPENSE (21+22+24+25+26+27+28)	115,455,805	29,180,154	30,497,513	117,166,135	29,253,125	29,547,170	29,071,288	87,871,583	10,889,199	8,625,277	9,556,812
21 Compensation of employees	18,471,877	4,894,208	4,918,740	19,138,748	4,708,746	4,850,521	5,118,529	14,677,796	1,827,665	1,752,376	1,538,488
22 Use of goods and services	10,453,567	2,340,807	3,418,027	10,477,435	2,183,622	2,704,893	2,567,615	7,456,130	923,554	879,286	764,775
24 Interest	10,621,298	3,441,169	1,575,098	10,339,925	3,183,306	1,884,393	2,785,509	7,853,208	1,843,208	148,103	794,198
25 Subsidies	6,425,996	798,985	1,611,490	6,088,639	1,913,067	1,609,088	674,119	4,196,274	247,557	211,957	214,605
26 Grants	18,907,153	5,389,720	6,136,302	20,818,357	4,813,119	5,069,862	5,370,225	15,253,006	1,881,721	1,563,490	1,925,014
27 Social benefits	45,136,539	11,117,029	11,290,533	44,818,614	11,190,326	11,250,150	11,271,246	33,711,722	3,708,865	3,708,465	3,853,916
28 Other expense	5,439,375	1,198,236	1,547,323	5,484,417	1,260,939	2,178,463	1,284,045	4,723,447	456,629	361,600	465,816
NET-GROSS OPERATING BALANCE (1-2)	-6,344,926	2,064,443	-1,485,977	-777,397	-3,219,058	2,286,726	3,562,905	2,630,573	277,999	2,463,103	821,803
TRANSACTIONS IN NONFINANCIAL ASSETS											
31 NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	2,507,035	679,385	900,621	2,612,014	356,563	298,083	270,802	925,448	92,040	114,609	64,153
311 Fixed assets	2,463,147	613,663	860,696	2,438,134	324,859	242,350	299,514	866,723	99,095	88,879	111,540
312 Change in inventories	9,966	45,014	7,973	104,800	-142	54,934	-61,548	-6,756	-5,876	-1,054	-54,618
313 Valuables	366	45	802	774	714	94	9	817	2	1	6
314 Nonproduced assets	33,556	20,663	31,150	68,306	31,132	705	32,827	64,664	-1,181	26,783	7,225
NET LENDING-BORROWING (1-2-31)	-8,851,961	1,385,058	-2,386,598	-3,389,411	-3,575,621	1,988,643	3,292,103	1,705,125	185,959	2,348,494	757,650
FINANCING (33-32)	8,851,961	-1,385,058	2,386,598	3,389,411	3,575,621	-1,988,643	-3,292,103	-1,705,125	-185,959	-2,348,494	-757,650
32 NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-3,228,138	4,273,777	-4,901,179	-2,898,449	10,618,506	-7,847,445	6,030,594	8,801,655	2,400,126	1,910,829	1,719,639
321 Domestic	-3,434,307	4,273,561	-5,097,168	-3,299,133	10,618,337	-8,040,426	6,029,621	8,607,532	2,399,967	1,910,015	1,719,639
322 Foreign	206,169	216	195,989	400,684	169	192,981	973	194,123	159	814	0
33 NET INCURRENCE OF LIABILITIES (331+332)	5,623,823	2,888,719	-2,514,581	490,962	14,194,127	-9,836,088	2,738,491	7,096,530	2,214,167	-437,665	961,989
331 Domestic	1,797,283	2,914,647	-2,064,867	2,005,368	4,957,544	-574,971	1,269,809	5,652,382	2,222,051	-426,537	-525,705
332 Foreign	3,826,540	-25,928	-449,714	-1,514,406	9,236,583	-9,261,117	1,468,682	1,444,148	-7,884	-11,128	1,487,694

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
VII	11,167,198	10,889,199	277,999	1,843,208	2,121,207
VIII	11,088,380	8,625,277	2,463,103	148,103	2,611,206
IX	10,378,615	9,556,812	821,803	794,198	1,616,001
I - IX 2017	90,502,156	87,871,583	2,630,573	7,853,208	10,483,781

MEASURES OF BUDGETARY CENTRAL GOVERNMENT DEFICIT/SURPLUS

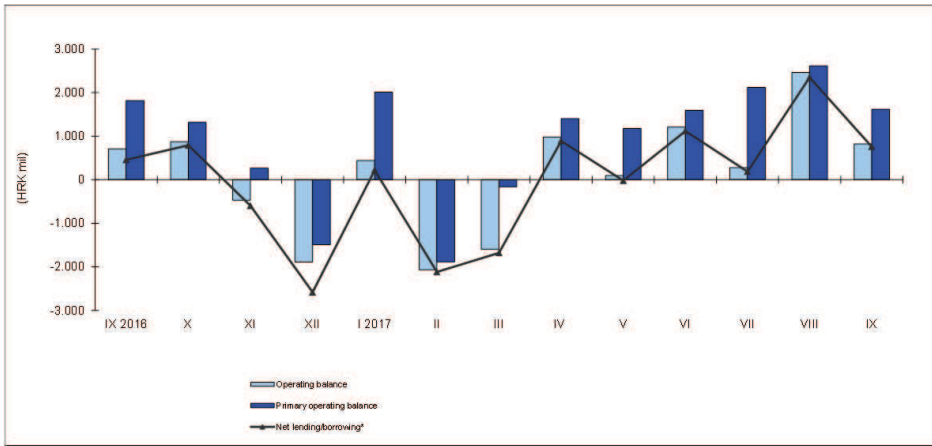


TABLE 8B: NET LENDING/BORROWING (000 HRK)

	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
VII	277,999	92,040	185,959	-185,959	2,400,126	2,214,167
VIII	2,463,103	114,609	2,348,494	-2,348,494	1,910,829	-437,665
IX	821,803	64,153	757,650	-757,650	1,719,639	961,989
I - IX 2017	2,630,573	925,448	1,705,125	-1,705,125	8,801,655	7,096,530

* Deficit/surplus according to the GFS 2001 methodology

Source: Ministry of Finance

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TABLE 9: CROATIAN INSTITUTE FOR HEALTH INSURANCE TRANSACTIONS

	(000 HRK)	2015	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
1	REVENUE (11+12+13+14)	22,155,349	5,755,305	6,761,923	23,725,400	5,632,988	5,861,504	5,985,622	17,480,114	2,038,947	1,969,583	1,977,092
11	Taxes	0	0	0	0	0	0	0	0	0	0	0
12	Social security contributions	18,121,282	4,726,058	4,685,412	18,468,681	4,596,179	4,785,967	4,885,616	14,267,762	1,642,453	1,610,764	1,632,399
13	Grants (131+132+133)	2,400,422	600,975	789,580	2,590,836	625,058	625,258	625,745	1,876,061	208,681	208,687	208,377
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	422	924	396	1,453	58	185	-44	199	1	0	-45
133	From other general government units (1331+1332)	2,400,000	600,051	789,184	2,589,383	625,000	625,073	625,789	1,875,862	208,680	208,687	208,422
1331	Current	2,400,000	600,051	789,184	2,589,383	625,000	625,073	625,789	1,875,862	208,680	208,687	208,422
1332	Capital	0	0	0	0	0	0	0	0	0	0	0
14	Other revenue	1,633,645	428,272	1,286,931	2,665,883	411,751	450,279	474,261	1,336,291	187,813	150,132	136,316
2	EXPENSE (21+22+24+25+26+27+28)	22,725,947	5,517,105	6,199,076	23,011,486	5,629,969	5,751,242	5,737,121	17,118,332	1,905,369	1,871,822	1,959,930
21	Compensation of employees (211+212)	235,865	61,757	62,945	244,214	60,525	60,684	63,015	184,224	23,089	19,763	20,163
211	Wages and salaries	203,278	53,496	54,687	211,102	52,135	52,271	54,601	159,007	20,273	16,981	17,347
212	Social contributions	32,587	8,261	8,258	33,112	8,390	8,413	8,414	25,217	2,816	2,782	2,816
22	Use of goods and services	108,875	32,771	35,200	112,390	20,547	28,612	26,735	75,894	7,894	11,323	7,518
24	Interest	2,598	332	2,327	3,005	86	1,184	157	1,427	32	11	114
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0
26	Grants	12,820,598	2,946,285	3,799,478	12,819,269	3,171,163	3,231,411	3,228,376	9,630,950	1,079,743	1,063,980	1,084,653
27	Social benefits	9,533,814	2,472,768	2,295,880	9,810,990	2,374,014	2,420,257	2,415,104	7,209,375	791,522	776,745	846,837
28	Other expense	24,197	3,192	3,246	21,618	3,634	9,094	3,734	16,462	3,089	0	645
	NET-GROSS OPERATING BALANCE (1-2)	-570,598	238,200	562,847	713,914	3,019	110,262	248,501	361,782	133,578	97,761	17,162
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)	13,479	5,001	6,050	17,207	3,143	5,366	4,970	13,479	591	23	4,356
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	14,231	5,132	6,198	17,711	3,291	5,482	5,095	13,868	644	56	4,395
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	752	131	148	504	148	116	125	389	53	33	39
311	Fixed assets (311,1-311,2-311,3)	13,479	4,979	5,802	16,937	3,069	5,280	4,892	13,241	513	23	4,356
311,1	Acquisitions: fixed assets	14,231	5,110	5,950	17,441	3,217	5,396	5,017	13,630	566	56	4,395
311,2	Disposals: fixed assets	752	131	148	504	148	116	125	389	53	33	39
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	22	248	270	74	86	78	238	78	0	0
314,1	Acquisitions: nonproduced assets	0	22	248	270	74	86	78	238	78	0	0
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-584,077	233,199	556,797	696,707	-124	104,896	243,531	348,303	132,987	97,738	12,806
	FINANCING (33-32)	584,077	-233,199	-556,797	-696,707	124	-104,896	-243,531	-348,303	-132,987	-97,738	-12,806
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-590,078	233,199	556,797	696,707	-124	104,896	243,531	348,303	132,987	97,738	12,806
321	Domestic	-590,078	233,199	556,797	696,707	-124	104,896	243,531	348,303	132,987	97,738	12,806
322	Foreign	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	-6,001	0	0	0	0	0	0	0	0	0	0
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	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
1	REVENUE (11+12+13+14)	2,010,556	2,249,637	2,693,642	976,098	1,300,375	3,589,351	554,040	660,963	802,420	2,017,423	239,336	332,379	230,705
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	373,612	639,081	1,256,446	61,387	116,921	183,974	362,282	40,635	124,908	18,431
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	11,507	451	20,821	0	0	1,948	1,948	380	1,044	524
133	From other general government units (1331+1332)	295,717	258,124	433,162	362,105	638,630	1,235,625	61,387	116,921	182,026	360,334	40,255	123,864	17,907
1331	Current	3	34,700	5,795	3,061	-27,313	4,103	2,852	-2,848	6,553	6,557	0	3	6,550
1332	Capital	295,714	223,424	427,367	359,044	665,943	1,231,522	58,535	119,769	175,473	353,777	40,255	123,861	11,357
14	Other revenue	1,712,357	1,988,809	2,250,162	602,486	661,294	2,332,905	492,653	544,042	618,446	1,655,141	198,701	207,471	212,274
2	EXPENSE (21+22+24+25+26+27+28)	1,514,633	1,538,141	1,741,302	802,045	1,201,806	2,799,885	268,482	725,278	619,304	1,613,064	205,856	265,720	147,728
21	Compensation of employees (211+212)	121,755	130,146	133,859	36,582	38,757	144,919	36,228	37,172	37,756	111,156	12,932	12,621	12,203
211	Wages and salaries	106,351	112,158	115,070	31,523	33,516	124,872	31,143	32,010	32,568	95,721	11,235	10,840	10,493
212	Social contributions	15,404	17,988	18,789	5,059	5,241	20,047	5,085	5,162	5,188	15,435	1,697	1,781	1,710
22	Use of goods and services	834,018	885,983	897,574	305,895	279,936	975,307	125,525	248,685	281,134	655,344	92,236	92,816	96,082
24	Interest	67,062	87,190	75,490	10,409	16,451	57,530	8,044	13,782	7,507	29,333	598	2,504	4,405
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	69,152	41,858	38,855	3,444	22,278	33,271	1,164	2,469	1,324	4,957	580	258	486
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	445,715	844,384	1,588,858	97,521	423,170	291,583	812,274	99,510	157,521	34,552
	NET-GROSS OPERATING BALANCE (1-2)	495,923	711,496	952,340	174,053	98,569	789,466	285,558	-64,315	183,116	404,359	33,480	66,659	82,977
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	1,052,728	796,187	846,771	158,580	183,876	561,966	37,427	69,235	65,698	172,360	21,553	20,766	23,379
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,053,503	796,588	847,160	158,594	183,894	562,049	37,437	69,261	65,712	172,410	21,557	20,771	23,384
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	775	401	389	14	18	83	10	26	14	50	4	5	5
311	Fixed assets (311,1-311,2-311,3)	1,038,681	776,721	835,223	156,454	178,854	552,143	32,880	66,182	63,123	162,185	21,282	19,287	22,554
311,1	Acquisitions: fixed assets	1,039,456	777,122	835,612	156,468	178,872	552,226	32,890	66,208	63,137	162,235	21,286	19,292	22,559
311,2	Disposals: fixed assets	775	401	389	14	18	83	10	26	14	50	4	5	5
314	Nonproduced assets (314,1-314,2-314,3-314,4)	14,047	19,466	11,548	2,126	5,022	9,823	4,547	3,053	2,575	10,175	271	1,479	825
314	Acquisitions: nonproduced assets	14,047	19,466	11,548	2,126	5,022	9,823	4,547	3,053	2,575	10,175	271	1,479	825
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-556,805	-84,691	105,569	15,473	-85,307	227,500	248,131	-133,550	117,418	231,999	11,927	45,893	59,598
	FINANCING (33-32)	556,805	84,691	-105,569	-15,473	85,307	-227,500	-248,131	133,550	-117,418	-231,999	-11,927	-45,893	-59,598
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-33,085	41,389	50,004	61,126	-40,614	20,869	91,383	-152,798	90,111	28,696	1,209	45,893	43,009
321	Domestic	-33,085	41,389	50,004	61,126	-40,614	20,869	91,383	-152,798	90,111	28,696	1,209	45,893	43,009
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	523,720	126,080	-55,565	45,653	44,693	-206,631	-156,748	-19,248	-27,307	-203,303	-10,718	0	-16,589
331	Domestic	532,502	134,965	-55,565	45,653	44,693	-206,631	-156,748	-19,248	-27,307	-203,303	-10,718	0	-16,589
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	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
1	REVENUE (11+12+13+14)	1,039,054	1,168,651	1,678,876	309,601	405,915	1,260,381	225,571	258,501	345,382	829,454	94,812	155,675	94,895
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	11,029	41,384	78,272	1,317	6,254	3,979	11,550	864	2,954	161
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	564	744	2,635	0	254	64	318	0	0	64
133	From other general government units (1331+1332)	6,528	41,007	83,329	10,465	40,640	75,637	1,317	6,000	3,915	11,232	864	2,954	97
1331	Current	1,404	1,133	6,781	162	3,902	17,683	1,317	5,823	3,916	11,056	864	2,954	98
1332	Capital	5,124	39,874	76,548	10,303	36,738	57,954	0	177	-1	176	0	0	-1
14	Other revenue	1,032,108	1,126,852	1,591,875	298,572	364,531	1,182,109	224,254	252,247	341,403	817,904	93,948	152,721	94,734
2	EXPENSE (21+22+24+25+26+27+28)	884,081	1,146,472	1,597,126	419,889	527,363	1,829,637	196,837	294,441	292,033	783,311	94,983	98,129	98,921
21	Compensation of employees (211+212)	30,494	39,157	43,457	11,585	11,746	46,046	11,845	12,024	11,991	35,860	73	4,110	7,808
211	Wages and salaries	26,714	33,926	37,453	10,024	10,204	39,846	10,285	10,399	10,318	31,002	72	3,555	6,691
212	Social contributions	3,780	5,231	6,004	1,561	1,542	6,200	1,560	1,625	1,673	4,858	1	555	1,117
22	Use of goods and services	713,611	727,897	758,710	207,817	236,204	767,871	123,138	197,204	228,407	548,749	65,641	79,168	83,598
24	Interest	5	3	1	0	0	0	4,384	2,700	2,589	9,673	1,086	823	680
25	Subsidies	3,418	10,406	38,787	3,737	28,450	75,011	2,432	5,389	284	8,105	34	12	238
26	Grants	126,265	326,876	514,078	71,676	124,164	388,853	46,564	40,331	47,045	133,940	27,024	13,728	6,293
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	125,074	126,799	551,856	8,474	36,793	1,717	46,984	1,125	288	304
	NET-GROSS OPERATING BALANCE (1-2)	154,973	22,179	81,750	-110,288	-121,448	-569,256	28,734	-35,940	53,349	46,143	-171	57,546	-4,026
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	55,391	171,042	81,664	5,391	27,197	44,033	308	230	132	670	64	65	3
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	55,394	171,053	82,032	5,391	27,332	44,168	308	230	163	701	64	96	3
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	3	11	368	0	135	135	0	0	31	31	0	31	0
311	Fixed assets (311,1-311,2-311,3)	55,391	171,042	81,456	5,391	27,197	44,033	308	230	114	652	47	65	2
311,1	Acquisitions: fixed assets	55,394	171,053	81,824	5,391	27,332	44,168	308	230	145	683	47	96	2
311,2	Disposals: fixed assets	3	11	368	0	135	135	0	0	31	31	0	31	0
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	0	208	0	0	0	0	0	18	18	17	0	1
314,1	Acquisitions: nonproduced assets	0	0	208	0	0	0	0	0	18	18	17	0	1
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	99,582	-148,863	86	-115,679	-148,645	-613,289	28,426	-36,170	53,217	45,473	-235	57,481	-4,029
	FINANCING (33-32)	-99,582	148,863	-86	115,679	148,645	613,289	-28,426	36,170	-53,217	-45,473	235	-57,481	4,029
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	99,582	-148,863	86	-115,679	168,347	-296,297	28,426	-36,170	53,217	45,473	-235	57,481	-4,029
321	Domestic	99,582	-148,863	86	-115,679	168,347	-296,297	28,426	-36,170	53,217	45,473	-235	57,481	-4,029
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	0	0	0	0	316,992	316,992	0	0	0	0	0	0	0
331	Domestic	0	0	0	0	316,992	316,992	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 12: CROATIAN MOTORWAYS Ltd. TRANSACTIONS

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

Source: Ministry of Finance

TABLE 13: CROATIAN ROADS Ltd. TRANSACTIONS

	(000 HRK)	2013	2014	2015	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
1	REVENUE (11+12+13+14)	1,439,662	1,814,362	1,917,947	611,527	446,250	2,079,322	566,131	479,776	783,056	1,828,963	198,093	332,580	252,383
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)	1,388,202	1,760,323	1,822,211	591,854	334,652	1,922,388	557,822	470,560	753,647	1,782,029	194,534	327,083	232,030
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	591,854	334,652	1,922,388	557,822	470,560	753,647	1,782,029	194,534	327,083	232,030
1331	Current	0	323	0	11,117	237	12,882	202	684	12	898	0	0	12
1332	Capital	1,388,202	1,760,000	1,822,211	580,737	334,415	1,909,506	557,620	469,876	753,635	1,781,131	194,534	327,083	232,018
14	Other revenue	51,460	54,039	95,736	19,673	111,598	156,934	8,309	9,216	29,409	46,934	3,559	5,497	20,353
2	EXPENSE (21+22+24+25+26+27+28)	1,478,081	1,329,603	1,227,261	263,508	210,761	1,010,690	322,134	229,873	256,507	808,514	102,792	102,027	51,688
21	Compensation of employees (211+212)	90,933	92,448	98,724	25,033	25,044	101,846	25,850	24,822	25,529	76,201	8,767	8,367	8,395
211	Wages and salaries	79,470	79,891	84,870	21,492	21,544	87,542	22,238	21,332	21,990	65,560	7,593	7,189	7,208
212	Social contributions	11,463	12,557	13,854	3,541	3,500	14,304	3,612	3,490	3,539	10,641	1,174	1,178	1,187
22	Use of goods and services	920,487	722,967	665,466	127,931	96,556	488,996	134,240	113,071	113,699	361,010	34,836	44,820	34,043
24	Interest	314,401	382,350	418,986	104,934	78,747	391,680	121,075	78,595	100,451	300,121	55,571	37,587	7,293
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	141,526	123,731	35,207	4,433	6,969	17,402	38,088	12,290	15,554	65,932	3,281	11,015	1,258
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	10,734	8,107	8,878	1,177	3,445	10,766	2,881	1,095	1,274	5,250	337	238	699
	NET-GROSS OPERATING BALANCE (1-2)	-38,419	484,759	690,686	348,019	235,489	1,068,632	243,997	249,903	526,549	1,020,449	95,301	230,553	200,695
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	1,267,712	1,082,996	1,180,421	212,124	288,805	876,717	249,312	197,230	236,621	683,163	79,459	68,281	88,881
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	1,268,295	1,083,483	1,180,977	212,227	288,945	877,214	249,452	197,551	236,761	683,764	79,493	68,316	88,952
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	583	487	556	103	140	497	140	321	140	601	34	35	71
311	Fixed assets (311,1-311,2-311,3)	1,109,623	977,180	1,063,061	192,617	254,905	774,179	223,159	173,514	214,346	611,019	74,932	57,581	81,833
311,1	Acquisitions: fixed assets	1,110,206	977,667	1,063,617	192,720	255,045	774,676	223,299	173,835	214,486	611,620	74,966	57,616	81,904
311,2	Disposals: fixed assets	583	487	556	103	140	497	140	321	140	601	34	35	71
314	Nonproduced assets (314,1-314,2-314,3-314,4)	158,089	105,816	117,360	19,507	33,900	102,538	26,153	23,716	22,275	72,144	4,527	10,700	7,048
314,1	Acquisitions: nonproduced assets	158,089	105,816	117,360	19,507	33,900	102,538	26,153	23,716	22,275	72,144	4,527	10,700	7,048
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-1,306,131	-598,237	-489,735	135,895	-53,316	191,915	-5,315	52,673	289,928	337,286	15,842	162,272	111,814
	FINANCING (33-32)	1,306,131	598,237	489,735	-135,895	53,316	-191,915	5,315	-52,673	-289,928	-337,286	-15,842	-162,272	-111,814
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-251,763	316,305	-105,549	389,084	-113,541	-24,763	-151,990	-20,123	86,209	-85,904	-45,031	27,038	104,202
321	Domestic	-251,763	316,305	-105,549	389,084	-113,541	-24,763	-151,990	-20,123	86,209	-85,904	-45,031	27,038	104,202
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	1,054,368	914,542	384,186	253,189	-60,225	-216,678	-146,675	-72,796	-203,719	-423,190	-60,873	-135,234	-7,612
331	Domestic	985,389	950,451	359,759	261,194	-1,308	-86,469	-137,108	-15,826	-269,620	-422,554	-60,873	-131,409	-77,338
332	Foreign	68,979	-35,909	24,427	-8,005	-58,917	-130,209	-9,567	-56,970	65,901	-636	0	-3,825	69,726

Source: Ministry of Finance

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

	(000 HRK)	2013	2014	2015	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
1	REVENUE (11+12+13+14)	597,248	749,263	1,015,213	203,303	161,840	912,996	377,593	373,528	153,367	904,488	63,624	35,037	54,706
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	203,303	161,840	912,996	377,593	373,528	153,367	904,488	63,624	35,037	54,706
2	EXPENSE (21+22+24+25+26+27+28)	538,282	174,655	104,858	7,373	599,988	992,775	2,520	8,142	299	10,961	-1,793	523	1,569
21	Compensation of employees (211+212)	6,051	4,893	4,888	1,322	1,133	5,055	1,139	1,337	1,073	3,549	382	392	299
211	Wages and salaries	5,297	4,222	4,197	1,166	975	4,389	975	1,160	918	3,053	328	335	255
212	Social contributions	754	671	691	156	158	666	164	177	155	496	54	57	44
22	Use of goods and services	6,745	2,791	3,315	907	1,814	4,377	889	991	538	2,418	220	128	190
24	Interest	0	0	0	0	1	1	0	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	5,144	597,040	983,342	492	5,814	-1,312	4,994	-2,395	3	1,080
	NET-GROSS OPERATING BALANCE (1-2)	58,966	574,608	910,355	195,930	-438,148	-79,779	375,073	365,386	153,068	893,527	65,417	34,514	53,137
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	134	182	137	46	60	201	0	47	0	47	0	0	0
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	134	182	137	46	61	202	0	47	0	47	0	0	0
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	0	0	0	0	1	1	0	0	0	0	0	0	0
311	Fixed assets (311,1-311,2-311,3)	134	154	114	30	39	164	0	25	0	25	0	0	0
311,1	Acquisitions: fixed assets	134	154	114	30	40	165	0	25	0	25	0	0	0
311,2	Disposals: fixed assets	0	0	0	0	1	1	0	0	0	0	0	0	0
314	Nonproduced assets (314,1-314,2-314,3-314,4)	0	28	23	16	21	37	0	22	0	22	0	0	0
314,1	Acquisitions: nonproduced assets	0	28	23	16	21	37	0	22	0	22	0	0	0
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	58,832	574,426	910,218	195,884	-438,208	-79,980	375,073	365,339	153,068	893,480	65,417	34,514	53,137
	FINANCING (33-32)	-58,832	-574,426	-910,218	-195,884	438,208	79,980	-375,073	-365,339	-153,068	-893,480	-65,417	-34,514	-53,137
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	58,832	574,426	910,218	195,884	-438,208	-79,980	375,073	365,339	153,068	893,480	65,417	34,514	53,137
321	Domestic	58,832	574,426	910,218	195,884	-438,208	-79,980	375,073	365,339	153,068	893,480	65,417	34,514	53,137
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	0	0	0	0	0	0	0	0	0	0	0	0	0
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
1	REVENUE (11+12+13+14)	33,540	26,702	9,830	6,515	4,947	5,410	1,892
11	Taxes	0	0	0	0	0	0	0
12	Social security contributions	0	0	0	0	0	0	0
13	Grants (131+132+133)	0	0	0	0	0	0	0
131	From foreign governments	0	0	0	0	0	0	0
132	From international organizations	0	0	0	0	0	0	0
133	From other general government units (1331+1332)	0	0	0	0	0	0	0
1331	Current	0	0	0	0	0	0	0
1332	Capital	0	0	0	0	0	0	0
14	Other revenue	33,540	26,702	9,830	6,515	4,947	5,410	1,892
2	EXPENSE (21+22+24+25+26+27+28)	81,841	74,004	18,164	17,306	19,638	18,896	16,161
21	Compensation of employees (211+212)	34,265	33,211	8,391	8,409	8,434	7,977	5,700
211	Wages and salaries	29,442	28,514	7,188	7,220	7,254	6,852	4,885
212	Social contributions	4,823	4,697	1,203	1,189	1,180	1,125	815
22	Use of goods and services	15,041	12,262	3,034	2,737	2,511	3,980	4,199
24	Interest	32,535	28,531	6,739	6,160	8,693	6,939	6,262
25	Subsidies	0	0	0	0	0	0	0
26	Grants	0	0	0	0	0	0	0
27	Social benefits	0	0	0	0	0	0	0
28	Other expense	0	0	0	0	0	0	0
	NET-GROSS OPERATING BALANCE (1-2)	-48,301	-47,302	-8,334	-10,791	-14,691	-13,486	-14,269
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1-31,2)	-14,531	-5,935	-373	-6,324	-59	821	-929
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	839	925	45	0	0	880	0
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	15,370	6,860	418	6,324	59	59	929
311	Fixed assets (311,1-311,2-311,3)	-7,240	690	-14	-58	-59	821	-60
311,1	Acquisitions: fixed assets	800	925	45	0	0	880	0
311,2	Disposals: fixed assets	8,040	235	59	58	59	59	60
	NET LENDING-BORROWING (1-2-31)	-33,770	-41,367	-7,961	-4,467	-14,632	-14,307	-13,340
	FINANCING (33-32)	33,770	41,367	7,961	4,467	14,632	14,307	13,340
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	-26,890	44,243	-28,206	10,850	-34,410	96,009	62,991
321	Domestic	-26,890	44,243	-28,206	10,850	-34,410	96,009	62,991
322	Foreign	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	6,880	85,610	-20,245	15,317	-19,778	110,316	76,331
331	Domestic	-26,934	105,059	-14,048	17,108	-9,098	111,097	88,461
332	Foreign	33,814	-19,449	-6,197	-1,791	-10,680	-781	-12,130

Source: Ministry of Finance

TABLE 16: AGENCY FOR MANAGEMENT OF THE PUBLIC PROPERTY TRANSACTIONS

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

Source: Ministry of Finance

TABLE 17: RESTRUCTURING AND SALE CENTER

	(000 HRK)	2013	2014	2015	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
1	REVENUE (11+12+13+14)	17,192	87,007	71,836	62,280	31,338	142,725	4,819	16,826	79,594	101,239	13,293	23,279	43,022
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	62,280	31,338	142,725	4,819	16,826	79,594	101,239	13,293	23,279	43,022
2	EXPENSE (21+22+24+25+26+27+28)	37,215	88,549	79,391	13,975	21,120	61,615	10,706	8,630	9,794	29,130	4,688	2,862	2,244
21	Compensation of employees (211+212)	15,152	12,823	14,280	2,717	3,386	13,169	4,053	3,023	4,542	11,618	2,268	1,227	1,047
211	Wages and salaries	14,265	11,252	12,852	2,349	2,926	11,344	3,474	2,605	4,103	10,182	2,121	1,080	902
212	Social contributions	887	1,571	1,428	368	460	1,825	579	418	439	1,436	147	147	145
22	Use of goods and services	8,814	19,445	8,644	634	1,732	6,106	1,374	1,161	1,357	3,892	359	714	284
24	Interest	13,188	56,278	56,467	10,624	16,002	42,340	5,279	4,446	3,895	13,620	2,061	921	913
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
	NET-GROSS OPERATING BALANCE (1-2)	-20,023	-1,542	-7,555	48,305	10,218	81,110	-5,887	8,196	69,800	72,109	8,605	20,417	40,778
31	NET ACQUISITION OF NONFINANCIAL ASSETS (31,1 - 31,2)	-1,675	-2,611	-199	-50	172	-2,305	-103	235	-145	-13	-119	-19	-7
31,1	Acquisition of nonfinancial assets (311,1+312,1+313,1+314,1)	148	127	256	72	293	365	7	324	25	356	17	1	7
31,2	Disposal of nonfinancial assets (311,2+312,2+313,2+314,2)	1,823	2,738	455	122	121	2,670	110	89	170	369	136	20	14
311	Fixed assets (311,1-311,2-311,3)	-523	-675	-347	-72	-108	-2,607	-103	235	-169	-37	-135	-20	-14
311,1	Acquisitions: fixed assets	148	127	108	50	13	63	7	324	1	332	1	0	0
311,2	Disposals: fixed assets	671	802	455	122	121	2,670	110	89	170	369	136	20	14
314	Nonproduced assets (314,1-314,2-314,3-314,4)	-1,152	-1,936	148	22	280	302	0	0	24	24	16	1	7
314,1	Acquisitions: nonproduced assets	0	0	148	22	280	302	0	0	24	24	16	1	7
314,2	Disposals: nonproduced assets	1,152	1,936	0	0	0	0	0	0	0	0	0	0	0
	NET LENDING-BORROWING (1-2-31)	-18,348	1,069	-7,356	48,355	10,046	83,415	-5,784	7,961	69,945	72,122	8,724	20,436	40,785
	FINANCING (33-32)	18,348	-1,069	7,356	-48,355	-10,046	-83,415	5,784	-7,961	-69,945	-72,122	-8,724	-20,436	-40,785
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322)	209,657	284,760	-248,075	23,573	-449,856	-419,170	-13,796	-7,494	59,989	38,699	-1,232	20,436	40,785
321	Domestic	209,657	284,760	-248,075	23,573	-449,856	-419,170	-13,796	-7,494	59,989	38,699	-1,232	20,436	40,785
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	228,005	283,691	-240,719	-24,782	-459,902	-502,585	-8,012	-15,455	-9,956	-33,423	-9,956	0	0
331	Domestic	228,617	287,458	-236,757	-23,740	-430,581	-470,168	-8,012	-15,455	-9,956	-33,423	-9,956	0	0
332	Foreign	-612	-3,767	-3,962	-1,042	-29,321	-32,417	0	0	0	0	0	0	0

Source: Ministry of Finance

TABLE 18: CONSOLIDATED CENTRAL GOVERNMENT BY ECONOMIC CATEGORY

	(000 HRK)	2015	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
1	REVENUE (11+12+13+14)	128,675,245	36,204,823	34,436,749	136,105,969	30,624,941	36,687,394	37,648,733	104,961,068	12,834,279	12,765,507	12,048,947
11	Taxes (111+113+114+115+116)	68,280,769	19,743,428	17,772,751	71,958,532	15,780,778	19,475,979	21,308,710	56,565,467	6,998,043	7,653,152	6,657,515
111	Taxes of income and profits and capital gains	8,312,198	1,874,695	2,110,408	9,419,976	2,343,230	3,685,774	2,055,948	8,084,952	713,858	703,134	638,956
113	Taxes on property	172,368	43,958	51,800	184,140	0	0	0	0	0	0	0
114	Taxes on goods and services (1141+1142+1144+1145+1146)	59,090,678	17,636,844	15,451,507	61,665,999	13,286,947	15,620,774	19,060,527	47,968,248	6,217,097	6,893,586	5,949,844
1141	General taxes on goods and services (11411+11412)	43,746,891	13,346,929	11,510,444	45,412,428	9,953,321	11,550,439	13,888,746	35,392,506	4,571,192	5,063,790	4,253,764
11411	Value-added taxes	43,577,753	13,301,859	11,459,290	45,218,467	9,903,633	11,503,703	13,837,185	35,244,521	4,554,391	5,048,253	4,234,541
11412	Sales taxes	169,138	45,070	51,154	193,961	49,688	46,736	51,561	147,985	16,801	15,537	19,223
1142	Excises	13,923,204	3,948,088	3,460,532	14,752,335	2,964,666	3,687,297	4,835,583	11,487,546	1,537,793	1,718,400	1,579,390
115	Taxes on international trade and transactions	419,113	110,132	92,939	404,876	82,921	100,717	120,587	304,225	37,127	35,957	47,503
116	Other taxes	286,412	77,799	66,097	283,541	67,680	68,714	71,648	208,042	29,961	20,475	21,212
12	Social contributions	40,974,672	10,370,109	10,309,426	40,662,988	10,128,097	10,572,551	10,855,910	31,556,558	3,634,924	3,581,371	3,639,615
13	Grants	4,824,734	1,599,206	1,989,648	7,791,900	1,865,317	2,935,165	1,216,051	6,016,533	365,947	388,948	461,156
14	Other revenue	14,595,070	4,492,080	4,364,924	15,692,549	2,850,749	3,703,699	4,268,062	10,822,510	1,835,365	1,142,036	1,290,661
2	EXPENSE (21+22+24+25+26+27+28)	132,963,193	33,246,161	35,575,199	134,879,279	32,913,505	33,767,176	32,851,445	99,532,126	12,220,070	9,794,954	10,836,421
21	Compensation of employees (211+212)	19,002,950	5,033,204	5,061,751	19,693,997	4,848,386	4,989,583	5,262,435	15,100,404	1,875,176	1,798,856	1,588,403
211	Wages and salaries	16,101,073	4,293,478	4,326,196	16,753,778	4,111,997	4,238,468	4,500,725	12,851,190	1,621,542	1,535,642	1,343,541
212	Social contributions	2,901,877	739,726	735,555	2,940,219	736,389	751,115	761,710	2,249,214	253,634	263,214	244,862
22	Use of goods and services	12,896,151	3,016,762	4,069,469	12,832,482	2,589,335	3,294,617	3,219,485	9,103,437	1,124,740	1,108,255	986,490
24	Interest	11,160,286	3,564,708	1,684,343	10,820,738	3,319,821	1,981,521	2,897,661	8,199,003	1,901,959	188,718	806,984
25	Subsidies	6,464,783	1,639,940	1,915,499	6,163,650	1,915,499	1,614,477	4,204,379	247,591	211,969	214,843	214,843
26	Grants	22,361,948	5,460,430	6,411,046	22,097,951	5,302,183	5,562,142	5,530,070	16,394,395	2,011,922	1,482,296	2,035,852
27	Social benefits	54,670,353	13,589,797	13,586,413	54,629,604	13,564,340	13,670,407	13,686,350	40,921,097	4,500,387	4,485,210	4,700,753
28	Other expense	6,406,722	1,778,538	3,122,237	8,640,857	1,373,941	2,654,429	1,581,041	5,609,411	558,295	519,650	503,096
	NET-GROSS OPERATING BALANCE (1-2)	-4,287,948	2,958,662	-1,138,450	1,226,690	-2,288,564	2,920,218	4,797,288	5,428,942	614,209	2,970,553	1,212,526
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	4,629,308	1,060,477	1,406,781	4,109,833	646,650	570,426	578,078	1,795,154	193,588	203,725	180,765
311	Fixed assets	4,456,133	973,062	1,327,385	3,822,983	584,172	487,816	581,820	1,653,808	195,734	165,815	220,271
312	Inventories	9,966	45,014	7,973	104,800	-142	54,934	-61,548	-6,756	-5,876	-1,054	-54,618
313	Valuables	366	45	802	774	714	94	9	817	2	1	6
314	Nonproduced assets	162,843	42,356	70,621	181,276	61,906	27,582	57,797	147,285	3,728	38,963	15,106
	NET LENDING-BORROWING (1-2-31)	-8,917,256	1,898,185	-2,545,231	-2,883,143	-2,935,214	2,349,792	4,219,210	3,633,788	420,621	2,766,828	1,031,761
	FINANCING (33-32)	8,917,256	-1,898,185	2,545,231	2,883,143	2,935,214	-2,349,792	-4,219,210	-3,633,788	-420,621	-2,766,828	-1,031,761
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-3,541,687	5,001,814	-5,195,539	-3,048,588	10,962,642	-7,612,234	6,742,810	10,093,218	2,563,959	2,193,929	1,984,922
321	Domestic	-3,747,856	5,001,598	-5,391,528	-3,449,272	10,962,473	-7,805,215	6,741,837	9,899,095	2,563,800	2,193,115	1,984,922
322	Foreign	206,169	216	195,989	400,684	169	192,981	973	194,123	159	814	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	5,375,569	3,103,629	-2,650,308	-165,445	13,897,856	-9,962,026	2,523,600	6,459,430	2,143,338	-572,899	953,161
331	Domestic	1,528,564	3,138,604	-2,112,356	1,511,587	4,670,840	-643,939	989,017	5,015,918	2,151,222	-557,946	-604,259
332	Foreign	3,847,005	-34,975	-537,952	-1,677,032	9,227,016	-9,318,087	1,534,583	1,443,512	-7,884	-14,953	1,557,420

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	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017	VII 2017	VIII 2017	IX 2017
1	REVENUE (A+B)	128,675,245	36,204,823	34,436,749	136,105,969	30,624,941	36,687,394	37,648,733	104,961,068	12,834,279	12,765,507	12,048,947
	A) Budgetary Central Government	103,859,344	29,847,197	27,110,051	110,185,886	24,508,776	30,252,323	31,062,020	85,823,119	10,627,905	10,579,562	9,854,553
	B) Extrabudgetary Users (1+...+8)	24,815,901	6,357,626	7,326,698	25,920,083	6,116,165	6,435,071	6,586,713	19,137,949	2,206,374	2,185,945	2,194,394
	1. Croatian Institute for Health Insurance	19,755,349	5,155,254	5,972,739	21,136,017	5,007,988	5,236,431	5,359,833	15,604,252	1,830,267	1,760,896	1,768,670
	2. Croatian Waters	2,263,942	616,915	674,191	2,372,421	493,202	546,569	623,043	1,662,814	201,683	208,515	212,845
	3. Fund for Environmental Protection and Energy Efficiency	1,613,825	300,201	374,992	1,198,990	224,254	252,501	341,467	818,222	93,948	152,721	94,798
	4. Croatian Roads Ltd.	95,736	19,673	111,598	156,934	8,309	9,216	29,409	46,934	3,559	5,497	20,353
	5. State Agency for Deposit Insurance and Bank Rehabilitation	1,015,213	203,303	161,840	912,996	377,593	373,528	153,367	904,488	63,624	35,037	54,706
	6. Restructuring and Sale Center	71,836	62,280	31,338	142,725	4,819	16,826	79,594	101,239	13,293	23,279	43,022
2	EXPENSE (A+B)	132,963,193	33,246,161	35,575,199	134,879,279	32,913,505	33,767,176	32,851,445	99,532,126	12,220,070	9,794,954	10,836,421
	A) Budgetary Central Government	110,738,843	27,619,666	28,716,570	111,376,043	28,008,148	28,331,143	27,508,560	83,847,851	10,447,468	7,962,689	9,098,403
	B) Extrabudgetary Users (1+...+8)	22,224,350	5,626,495	6,858,629	23,503,236	4,905,357	5,436,033	5,342,885	15,684,275	1,772,602	1,832,265	1,738,018
	1. Croatian Institute for Health Insurance	17,564,550	4,132,538	4,317,161	16,871,269	4,116,686	4,177,346	4,187,397	12,481,429	1,384,963	1,365,893	1,436,541
	2. Croatian Waters	1,727,012	799,285	1,197,523	2,786,142	266,129	721,699	616,507	1,604,335	204,909	264,489	147,109
	3. Fund for Environmental Protection and Energy Efficiency	1,521,542	409,816	512,076	1,780,745	187,182	290,343	272,381	749,906	77,043	96,471	98,867
	4. Croatian Roads Ltd.	1,226,997	263,508	210,761	1,010,690	322,134	229,873	256,507	808,514	102,792	102,027	51,688
	5. State Agency for Deposit Insurance and Bank Rehabilitation	1,044,858	7,373	599,988	992,775	2,520	8,142	299	10,961	-1,793	523	1,569
	6. Restructuring and Sale Center	79,391	13,975	21,120	61,615	10,706	8,630	9,794	29,130	4,688	2,862	2,244
	NET-GROSS OPERATING BALANCE (1-2)	-4,287,948	2,958,662	-1,138,450	1,226,690	-2,288,564	2,920,218	4,797,288	5,428,942	614,209	2,970,553	1,212,526
31	NET ACQUISITION OF NONFINANCIAL ASSETS	4,629,308	1,060,477	1,406,781	4,109,833	646,650	570,426	578,078	1,795,154	193,588	203,725	180,765
	Acquisition (A+B)	5,276,837	1,150,588	1,593,094	4,563,902	826,190	724,490	748,798	2,299,478	230,852	240,711	277,235
	A) Budgetary Central Government	3,152,044	769,126	1,086,371	3,062,193	535,695	451,595	441,042	1,428,332	129,077	151,471	160,494
	B) Extrabudgetary Users	2,124,793	381,462	506,723	1,501,709	290,495	272,895	307,756	871,146	101,775	89,240	116,741
	Disposals (A+B)	647,529	90,111	454,069	454,069	179,540	154,064	170,720	504,324	37,264	36,986	96,470
	A) Budgetary Central Government	645,009	89,741	185,750	450,179	179,132	153,512	170,240	502,884	37,037	36,862	96,341
	B) Extrabudgetary Users	2,520	370	563	3,890	408	552	480	1,440	227	124	129
	NET LENDING-BORROWING (1-2-31)	-8,917,256	1,898,185	-2,545,231	-2,883,143	-2,935,214	2,349,792	4,219,210	3,633,788	420,621	2,766,828	1,031,761
	FINANCING (33-32)	8,917,256	-1,898,185	2,545,231	2,883,143	2,935,214	-2,349,792	-4,219,210	-3,633,788	-420,621	-2,766,828	-1,031,761
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-3,541,687	5,001,814	-5,195,539	-3,048,588	10,962,642	-7,612,234	6,742,810	10,093,218	2,563,959	2,193,929	1,984,922
321	Domestic (A+B)	-3,747,856	5,001,598	-5,391,528	-3,449,272	10,962,473	-7,805,215	6,741,837	9,899,095	2,563,800	2,193,115	1,984,922
	A) Budgetary Central Government	-3,764,462	4,214,411	-5,074,453	-3,346,638	10,633,501	-8,058,865	6,055,712	8,630,348	2,410,685	1,910,015	1,735,012
	B) Extrabudgetary Users	16,606	787,187	-317,075	-102,634	328,972	253,650	686,125	1,268,747	153,115	283,100	249,910
322	Foreign (A+B)	206,169	216	195,989	400,684	169	192,981	973	194,123	159	814	0
	A) Budgetary Central Government	206,169	216	195,989	400,684	169	192,981	973	194,123	159	814	0
	B) Extrabudgetary Users	0	0	0	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	5,375,569	3,103,629	-2,650,308	-165,445	13,897,856	-9,962,026	2,523,600	6,459,430	2,143,338	-572,899	953,161
331	Domestic (A+B)	1,528,564	3,138,604	-2,112,356	1,511,587	4,670,840	-643,939	989,017	5,015,918	2,151,222	-557,946	-604,259
	A) Budgetary Central Government	1,797,283	2,914,647	-2,064,867	2,005,368	4,957,544	-574,971	1,269,809	5,652,382	2,222,051	-426,537	-525,705
	B) Extrabudgetary Users	-268,719	223,957	-47,489	-493,781	-286,704	-68,968	-280,792	-636,464	-70,829	-131,409	-78,554
332	Foreign (A+B)	3,847,005	-34,975	-537,952	-1,677,032	9,227,016	-9,318,087	1,534,583	1,443,512	-7,884	-14,953	1,557,420
	A) Budgetary Central Government	3,826,540	-25,928	-449,714	-1,514,406	9,236,583	-9,261,117	1,468,682	1,444,148	-7,884	-11,128	1,487,694
	B) Extrabudgetary Users	20,465	-9,047	-88,238	-162,626	-9,567	-56,970	65,901	-636	0	-3,825	69,726

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	11,161,574	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
VII	12,834,279	12,220,070	614,209	1,901,959	2,516,168
VIII	12,765,507	9,794,954	2,970,553	188,718	3,159,271
IX	12,048,947	10,836,421	1,212,526	806,984	2,019,510
I - IX 2017	104,961,068	99,532,126	5,428,942	8,199,003	13,627,945

MEASURES OF CONSOLIDATED CENTRAL GOVERNMENT DEFICIT/SURPLUS

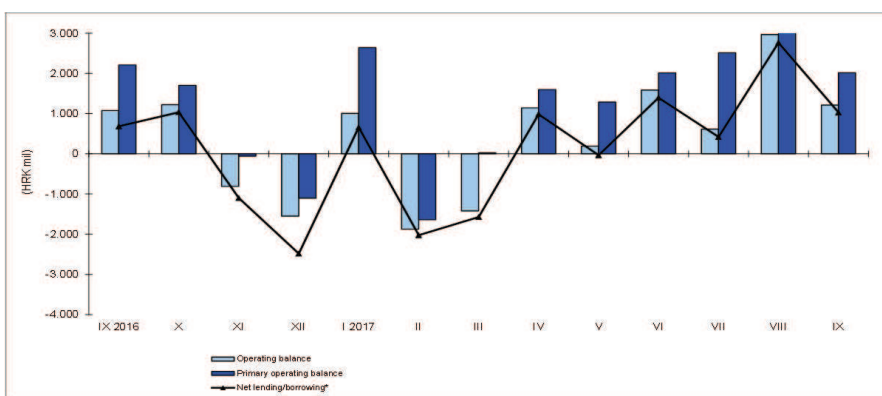


TABLE 19B: NET LENDING/BORROWING (000 HRK)

	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
VII	614,209	193,588	420,621	-420,621	2,563,959	2,143,338
VIII	2,970,553	203,725	2,766,828	-2,766,828	2,193,929	-572,899
IX	1,212,526	180,765	1,031,761	-1,031,761	1,984,922	953,161
I - IX 2017	5,428,942	1,795,154	3,633,788	-3,633,788	10,093,218	6,459,430

* 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	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017
1	REVENUE (11+12+13+14)	38,741,000	9,776,950	10,928,856	40,240,044	9,468,034	10,204,279	9,731,142	29,403,455
11	Taxes (111+113+114+115+116)	14,531,180	3,479,131	4,019,334	15,332,240	3,651,945	3,991,796	3,361,758	11,005,499
111	Taxes of income, profits and capital gains	9,846,781	2,173,701	2,733,774	10,606,753	2,614,926	2,808,590	1,989,312	7,412,828
113	Taxes on property	3,059,077	854,495	824,735	3,159,447	690,534	775,939	955,592	2,422,065
114	Taxes on goods and services (1141+1142+1144+1145+1146)	1,614,486	448,417	457,641	1,555,990	344,490	405,802	415,415	1,165,707
1141	General taxes on goods and services (11411+11412)	158,272	70,599	43,646	167,566	24,651	29,298	71,828	125,777
11411	Value-added taxes	0	0	0	0	0	0	0	0
11412	Sales taxes	158,272	70,599	43,646	167,566	24,651	29,298	71,828	125,777
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	2,518	3,184	10,950	1,995	1,465	1,439	4,899
12	Social contributions	0	0	0	0	0	0	0	0
13	Grants (131+132+133)	17,532,656	4,603,780	5,369,386	18,530,372	4,372,576	4,621,444	4,777,741	13,771,761
131	From foreign governments	8,969	2,742	-2,006	6,218	2,239	-1,022	662	1,879
132	From international organizations	109,708	36,947	66,368	171,397	21,243	21,322	18,658	61,223
133	From other general government units	17,413,979	4,564,091	5,305,024	18,352,757	4,349,094	4,601,144	4,758,421	13,708,659
14	Other revenue (141+142+143+144+145)	6,677,164	1,694,039	1,540,136	6,377,432	1,443,513	1,591,039	1,591,643	4,626,195
141	Property income	1,657,685	436,496	389,980	1,561,786	324,767	388,296	415,908	1,158,971
142	Sales of goods and services	3,976,642	1,008,019	828,833	3,803,979	862,445	979,127	963,251	2,804,823
143	Fines, penalties, and forfeits	35,278	10,413	11,615	43,270	10,020	7,722	12,082	29,824
144	Voluntary transfers other than grants	201,953	64,274	77,281	207,940	34,587	26,180	35,092	95,859
145	Miscellaneous and unidentified revenue	805,606	174,837	232,427	760,457	181,694	189,714	165,310	536,718
2	EXPENSE (21+22+24+25+26+27+28)	34,923,124	8,695,642	10,600,290	36,124,728	8,286,799	9,244,768	8,898,537	26,430,104
21	Compensation of employees (211+212)	17,418,898	4,615,903	4,763,240	18,263,024	4,540,100	4,691,572	4,730,444	13,962,116
211	Wages and salaries	14,904,481	3,943,671	4,106,375	15,665,071	3,880,774	4,040,467	4,033,237	11,954,478
212	Social contributions	2,514,417	672,232	656,865	2,597,953	659,326	651,105	697,207	2,007,638
22	Use of goods and services	11,694,377	2,746,530	3,969,195	12,083,998	2,606,385	3,104,463	2,759,121	8,469,969
24	Interest	194,615	48,474	39,335	174,071	42,777	38,550	43,117	124,444
25	Subsidies	1,036,380	252,782	331,619	1,063,219	228,519	290,259	267,800	786,580
26	Grants	301,756	89,660	125,012	332,433	31,726	40,559	29,659	101,944
27	Social benefits	1,317,827	206,566	477,612	1,265,914	285,594	335,044	325,617	946,255
28	Other expense	2,959,271	735,727	894,277	2,942,069	551,698	744,321	742,777	2,036,796
	NET-GROSS OPERATING BALANCE (1-2)	3,817,876	1,081,308	328,566	4,115,316	1,181,235	959,511	832,605	2,973,351
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	3,220,165	975,252	1,860,728	3,975,873	444,364	1,047,407	993,583	2,485,354
311	Fixed assets (311,1-311,2)	3,234,340	963,054	1,858,101	3,993,668	514,638	1,046,533	989,405	2,550,576
311,1	acquisitions: fixed assets	3,460,127	1,010,183	1,919,849	4,220,377	565,231	1,100,999	1,033,664	2,699,894
311,2	disposals: fixed assets	225,787	47,129	61,748	226,709	50,593	54,466	44,259	149,318
312	Inventories	0	0	0	0	0	0	0	0
313	Valuables (313,1-313,2)	1,428	263	483	956	102	39	241	382
313,1	acquisitions: valuables	1,428	263	483	956	102	39	241	382
313,2	disposals: valuables	0	0	0	0	0	0	0	0
314	Nonproduced assets (314,1-314,2)	-15,603	11,935	2,144	-18,751	-70,376	835	3,937	-65,604
314,1	acquisitions: nonproduced assets	332,339	78,263	164,941	352,004	57,801	80,422	63,323	201,546
314,2	disposals: nonproduced assets	347,942	66,328	162,797	370,755	128,177	79,587	59,386	267,150
	NET LENDING-BORROWING (1-2-31)	597,711	106,056	-1,532,162	139,443	736,871	-87,896	-160,978	487,997
	FINANCING (33-32)	-597,711	-106,056	1,532,162	-139,443	-736,871	87,896	160,978	-487,997
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	423,082	61,633	-1,068,948	211,940	537,597	-205,546	-167,389	164,662
321	Domestic	423,082	61,633	-1,068,948	211,940	537,597	-205,546	-167,389	164,662
322	Foreign	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	-174,629	-44,423	463,214	72,497	-199,274	-117,650	-6,411	-323,335
331	Domestic	-174,629	-44,423	463,214	72,497	-199,274	-117,650	-6,411	-323,335
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	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017
1	REVENUE (11+12+13+14)	150,088,571	41,433,363	40,082,888	158,056,575	35,754,618	42,266,334	42,576,888	120,597,840
11	Taxes (111+113+114+115+116)	82,811,949	23,222,559	21,792,085	87,290,772	19,432,723	23,467,775	24,670,468	67,570,966
111	Taxes of income, profits and capital gains	18,158,979	4,048,396	4,844,182	20,026,729	4,958,156	6,494,364	4,045,260	15,497,780
113	Taxes on property	3,231,445	898,453	876,535	3,343,587	690,534	775,939	955,592	2,422,065
114	Taxes on goods and services (1141+1142+1144+1145+1146)	60,705,164	18,085,261	15,909,148	63,221,089	13,631,437	16,026,576	19,475,942	49,133,955
1141	General taxes on goods and services (11411+11412)	43,905,163	13,417,528	11,554,090	45,579,994	9,977,972	11,579,737	13,960,574	35,518,283
11411	Value-added taxes	43,577,753	13,301,859	11,459,290	45,218,467	9,903,633	11,503,703	13,837,185	35,244,521
11412	Sales taxes	327,410	115,669	94,800	361,527	74,339	76,034	123,389	273,762
1142	Excises	13,923,204	3,948,088	3,460,532	14,752,335	2,964,666	3,687,297	4,835,583	11,487,546
115	Taxes on international trade and transactions	419,113	110,132	92,939	404,876	82,921	100,717	120,577	304,225
116	Other taxes	297,248	80,317	69,281	294,491	69,675	70,179	73,087	212,941
12	Social contributions	40,974,672	10,370,109	10,309,426	40,662,988	10,128,097	10,572,551	10,855,910	31,556,558
13	Grants	5,029,833	1,654,587	2,076,326	8,032,854	1,899,539	2,931,408	1,190,869	6,021,816
14	Other revenue	21,272,117	6,186,108	5,905,051	22,069,961	4,294,259	5,294,600	5,859,641	15,448,500
2	EXPENSE (21+22+24+25+26+27+28)	150,558,643	37,393,393	40,892,772	152,714,569	36,861,947	38,386,605	36,946,995	112,195,547
21	Compensation of employees (211+212)	9,649,107	9,649,107	9,824,991	37,957,021	9,388,486	9,681,155	9,992,879	29,062,520
211	Wages and salaries	31,005,554	8,237,149	8,432,571	32,418,849	7,992,771	8,278,935	8,533,962	24,805,668
212	Social contributions	5,416,294	1,411,958	1,392,420	5,538,172	1,395,715	1,402,220	1,458,917	4,256,852
22	Use of goods and services	24,590,528	5,763,292	8,038,664	24,916,480	5,195,720	6,399,080	5,978,606	17,573,406
24	Interest	11,354,784	3,613,171	1,723,669	10,994,789	3,362,595	2,019,933	2,940,714	8,323,242
25	Subsidies	7,901,163	1,055,504	1,971,559	7,226,689	2,144,018	1,904,736	942,205	4,990,959
26	Grants	5,336,147	1,001,691	1,253,350	4,140,966	995,555	977,500	756,806	2,729,861
27	Social benefits	55,988,180	13,796,363	14,064,025	55,895,518	13,849,934	14,005,451	14,011,967	41,867,352
28	Other expense	9,365,993	2,514,265	4,016,514	11,582,926	1,925,639	3,398,750	2,323,818	7,648,207
	NET-GROSS OPERATING BALANCE (1-2)	-470,072	4,039,970	-809,884	5,342,006	-1,107,329	3,879,729	5,629,893	8,402,293
31	NET ACQUISITION OF NONFINANCIAL ASSETS (311+312+313+314)	7,849,473	2,035,729	3,267,509	8,085,706	1,091,014	1,617,833	1,571,661	4,280,508
311	Fixed assets	7,690,473	1,936,116	3,185,486	7,816,651	1,098,810	1,534,349	1,571,225	4,204,384
312	Inventories	9,966	45,014	7,973	104,800	-142	54,934	-61,548	-6,756
313	Valuables	1,794	308	1,285	1,730	816	133	250	1,199
314	Nonproduced assets	147,240	54,291	72,765	162,525	-8,470	28,417	61,734	81,681
	NET LENDING-BORROWING (1-2-31)	-8,319,545	2,004,241	-4,077,393	-2,743,700	-2,198,343	2,261,896	4,058,232	4,121,785
	FINANCING (33-32)	8,319,545	-2,004,241	4,077,393	2,743,700	2,198,343	-2,261,896	-4,058,232	-4,121,785
32	NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-3,138,858	5,057,687	-6,273,290	-2,850,381	11,498,429	-7,814,834	6,574,279	10,257,874
321	Domestic	-3,345,027	5,057,471	-6,469,279	-3,251,065	11,498,260	-8,007,815	6,573,306	10,063,751
322	Foreign	206,169	216	195,989	400,684	169	192,981	973	194,123
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES (331+332)	5,180,687	3,053,446	-2,195,897	-106,681	13,696,772	-10,076,730	2,516,047	6,136,089
331	Domestic	1,333,682	3,088,421	-1,657,945	1,570,351	4,469,756	-758,643	981,464	4,692,577
332	Foreign	3,847,005	-34,975	-537,952	-1,677,032	9,227,016	-9,318,087	1,534,583	1,443,512

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	VII - IX 2016	X - XII 2016	2016	I - III 2017	IV - VI 2017	VII - IX 2017	I - IX 2017
1 REVENUE (A+B+C)	150,088,571	41,433,363	40,082,888	158,056,575	35,754,618	42,266,334	42,576,888	120,597,840
A) Budgetary Central Government	103,859,227	29,827,731	27,083,768	110,105,832	24,495,920	30,229,087	31,042,990	85,767,997
B) Extrabudgetary Users and Social Security Funds (1+...+6)	24,794,161	6,352,696	7,304,535	25,887,142	6,115,616	6,432,544	6,584,064	19,132,224
1. Croatian Institute for Health Insurance	19,755,349	5,155,254	5,972,739	21,136,017	5,007,988	5,236,431	5,359,833	15,604,252
2. Croatian Waters	2,260,480	613,993	661,745	2,353,726	492,653	544,042	620,394	1,657,089
3. Fund for Environmental Protection and Energy Efficiency	1,595,547	298,193	365,275	1,184,744	224,254	252,501	341,467	818,222
4. Croatian Roads Ltd.	95,736	19,673	111,598	156,934	8,309	9,216	29,409	46,934
5. State Agency for Deposit Insurance and Bank Rehabilitation	1,015,213	203,303	161,840	912,996	377,593	373,528	153,367	904,488
6. Restructuring and Sale Center	71,836	62,280	31,338	142,725	4,819	16,826	79,594	101,239
C) Budget of 576 Local Government Units and County Road Administrations	21,435,183	5,252,936	5,694,585	22,063,601	5,143,082	5,604,703	4,949,834	15,697,619
2 EXPENSE (A+B+C)	150,558,643	37,393,393	40,892,772	152,714,569	36,861,947	38,386,605	36,946,995	112,195,547
A) Budgetary Central Government	100,084,398	24,703,418	25,523,752	100,181,021	25,390,126	25,456,598	24,454,690	75,301,414
B) Extrabudgetary Users and Social Security Funds (1+...+6)	15,572,988	4,018,729	4,817,176	16,521,815	3,198,427	3,711,002	3,615,447	10,524,876
1. Croatian Institute for Health Insurance	11,312,942	2,570,820	2,402,743	10,195,362	2,458,806	2,519,831	2,508,745	7,487,382
2. Croatian Waters	1,688,157	795,841	1,175,483	2,753,109	264,965	719,230	615,533	1,599,728
3. Fund for Environmental Protection and Energy Efficiency	1,195,850	371,645	414,050	1,525,666	155,773	259,197	240,123	655,093
4. Croatian Roads Ltd.	1,191,790	259,075	203,792	993,288	305,657	195,972	240,953	742,582
5. State Agency for Deposit Insurance and Bank Rehabilitation	104,858	7,373	599,988	992,775	2,520	8,142	299	10,961
6. Restructuring and Sale Center	79,391	13,975	61,615	107,706	10,706	8,630	9,794	29,130
C) Budget of 576 Local Government Units and County Road Administrations	34,901,267	8,671,246	10,551,844	36,011,733	8,273,394	9,219,005	8,876,858	26,369,257
NET-GROSS OPERATING BALANCE (1-2)	-470,072	4,039,970	-809,884	5,342,006	-1,107,329	3,879,729	5,629,893	8,402,293
31 NET ACQUISITION OF NONFINANCIAL ASSETS	7,849,473	2,035,729	3,267,509	8,085,706	1,091,014	1,617,833	1,571,661	4,280,508
Acquisition (A+B+C)	9,070,731	2,239,297	3,678,367	9,137,239	1,449,324	1,905,950	1,846,026	5,201,300
A) Budgetary Central Government	3,152,044	769,126	1,086,371	3,062,193	535,695	451,595	441,042	1,428,332
B) Extrabudgetary Users and Social Security Funds	2,124,793	381,462	506,723	1,501,709	290,495	272,895	307,756	871,146
C) Budget of 576 Local Government Units and County Road Administrations	3,793,894	1,088,709	2,085,273	4,573,337	623,134	1,181,460	1,097,228	2,901,822
Disposals (A+B+C)	1,221,258	203,568	410,858	1,051,533	368,110	288,117	274,365	920,792
A) Budgetary Central Government	645,009	89,741	185,750	450,179	179,132	153,512	170,240	502,884
B) Extrabudgetary Users and Social Security Funds	5,520	370	563	3,890	408	552	480	1,440
C) Budget of 576 Local Government Units and County Road Administrations	573,729	113,457	224,545	597,464	178,770	134,053	103,645	416,468
NET LENDING-BORROWING (1-2-31)	-8,319,545	2,004,241	-4,077,393	-2,743,700	-2,198,343	2,261,896	4,058,232	4,121,785
FINANCING (33-32)	8,319,545	-2,004,241	4,077,393	2,743,700	2,198,343	-2,261,896	-4,058,232	-4,121,785
32 NET ACQUISITION OF FINANCIAL ASSETS (321+322+323)	-3,138,858	5,057,687	-6,273,290	-2,850,381	11,498,429	-7,814,834	6,574,279	10,257,874
321 Domestic (A+B+C)	-3,345,027	5,057,471	-6,469,279	-3,251,065	11,498,260	-8,007,815	6,573,306	10,063,751
A) Budgetary Central Government	-3,784,739	4,208,651	-5,083,256	-3,360,423	10,631,691	-8,055,919	6,054,570	8,630,342
B) Extrabudgetary Users and Social Security Funds	16,630	787,187	-317,075	-102,582	328,972	253,650	686,125	1,268,747
C) Budget of 576 Local Government Units and County Road Administrations	423,082	61,633	-1,068,948	211,940	537,597	-205,546	-167,389	164,662
322 Foreign (A+B+C)	206,169	216	195,989	400,684	169	192,981	973	194,123
A) Budgetary Central Government	206,169	216	195,989	400,684	169	192,981	973	194,123
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
323 Monetary gold and SDRs	0	0	0	0	0	0	0	0
33 NET INCURRENCE OF LIABILITIES (331+332)	5,180,687	3,053,446	-2,195,897	-106,681	13,696,772	-10,076,730	2,516,047	6,136,089
331 Domestic (A+B+C)	1,333,682	3,088,421	-1,657,945	1,570,351	4,469,756	-758,643	981,464	4,692,577
A) Budgetary Central Government	1,806,035	2,914,647	-2,064,867	2,005,368	4,957,544	-574,971	1,269,809	5,652,382
B) Extrabudgetary Users and Social Security Funds	-277,471	223,957	-47,489	-493,781	-286,704	-68,968	-280,792	-636,464
C) Budget of 576 Local Government Units and County Road Administrations	-194,882	-50,183	454,411	58,764	-201,084	-114,704	-7,553	-323,341
332 Foreign (A+B+C)	3,847,005	-34,975	-537,952	-1,677,032	9,227,016	-9,318,087	1,534,583	1,443,512
A) Budgetary Central Government	3,826,540	-25,928	-449,714	-1,514,406	9,236,583	-9,261,117	1,468,682	1,444,148
B) Extrabudgetary Users and Social Security Funds	20,465	-9,047	-88,238	-162,626	-9,567	-56,970	65,901	-636
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 (31 JULY 2017)

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,409,022	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	7,409,022	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	7,409,022	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	10,372,631	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%
Bonds - Series 25 D-32 I.	HRK	3,000,000	3,000,000	2032	3.25%
Long term loan (EUR)	EUR	1,962,017	14,536,629		
Long term loan (HRK)	HRK	5,420,696	5,420,696		
Long term loan (USD)	USD	36,153	228,644		
Medium and long term debt			101,285,666		
Treasury Bills	HRK	18,180,000	18,180,000		
Treasury Bills indexed to foreign currency	EUR	103,600	767,575		
Treasury Bills FX	EUR	1,500,000	11,113,533		
Other short-term debt	HRK	300,000	300,000		
Short-term debt			30,361,108		
Total debt			131,646,774		

Source: Ministry of Finance

TABLE 24B: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (31 AUGUST 2017)

Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,410,801	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	7,410,801	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	7,410,801	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	10,375,121	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%
Bonds - Series 25 D-32 I.	HRK	3,000,000	3,000,000	2032	3.25%
Long term loan (EUR)	EUR	1,943,401	14,402,161		
Long term loan (HRK)	HRK	5,307,398	5,307,398		
Long term loan (USD)	USD	32,013	198,560		
Medium and long term debt			101,015,644		
Treasury Bills	HRK	18,245,000	18,245,000		
Treasury Bills indexed to foreign currency	EUR	114,600	849,278		
Treasury Bills FX	EUR	1,500,000	11,116,202		
Other short-term debt	HRK	0	0		
Short term debt			30,210,479		
Total debt			131,226,123		

Source: Ministry of Finance

TABLE 24C: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (30 SEPTEMBER 2017)

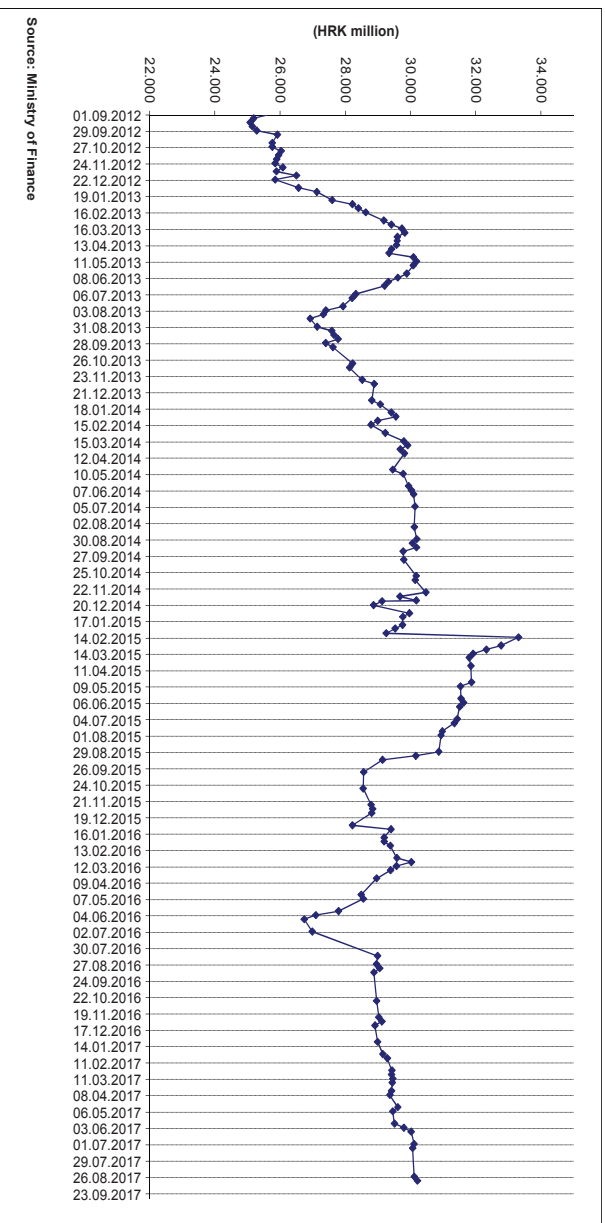
Debt item:	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds - Series 07 D-19	EUR	1,000,000	7,497,115	2019	5.375%
Bonds - Series 13 D-20	HRK	5,000,000	5,000,000	2020	6.750%
Bonds - Series 14 D-20	EUR	1,000,000	7,497,115	2020	6.500%
Bonds - Series 15 D-17	HRK	4,000,000	4,000,000	2017	6.250%
Bonds - Series 17 D-22	EUR	1,000,000	7,497,115	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	10,495,961	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%
Bonds - Series 25 D-32 I.	HRK	3,000,000	3,000,000	2032	3.25%
Long term loan (EUR)	EUR	1,888,365	14,157,290		
Long term loan (HRK)	HRK	5,176,795	5,176,795		
Long term loan (USD)	USD	32,013	203,410		
Medium and long term debt			101,024,801		
Treasury Bills	HRK	18,245,000	18,245,000		
Treasury Bills indexed to foreign currency	EUR	114,600	859,169		
Treasury Bills FX	EUR	1,500,000	11,245,673		
Other short-term debt	HRK	0	0		
Short-term debt			30,349,842		
Total debt			131,374,642		

Source: Ministry of Finance

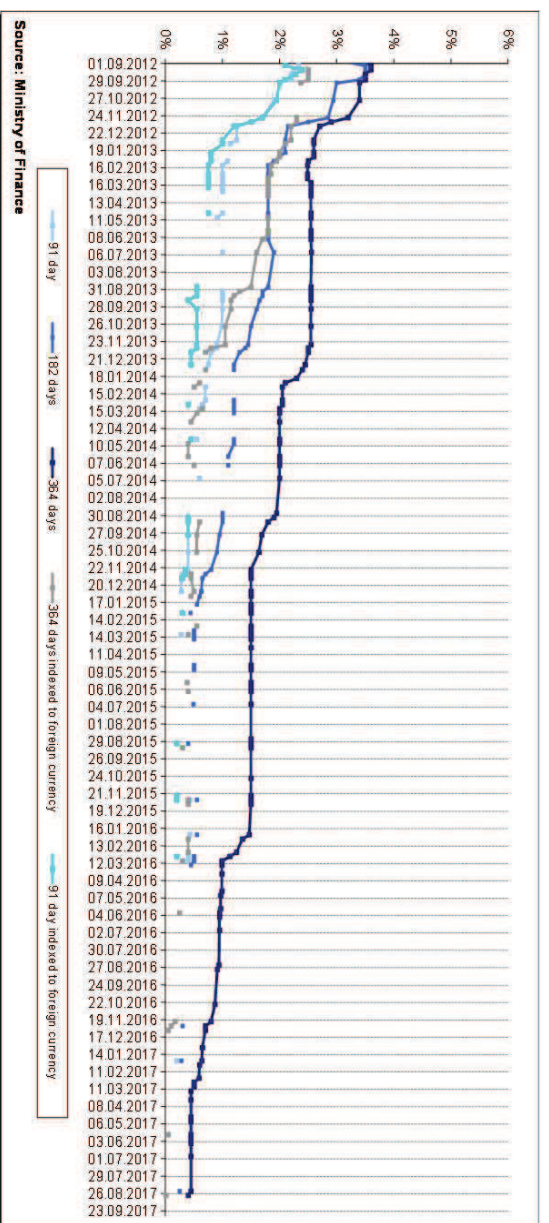
TABLE 25: RESULTS OF TREASURY BILL'S AUCTIONS HELD BY THE MINISTRY OF FINANCE

(000 HRK)	91 day				182 days				364 days				364 days				
	Day of Auction	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK) / Yielding (%)	Uniform price allocation per 100 HRK (HRK) / Yielding (%)	Size (EUR)	Total bids received (EUR)	Weighted average of the bids received (EUR) / Yielding (%)	Uniform price allocation per 100 EUR (EUR) / Yielding (%)
	03.05.2016									575,000	575,000	99.076 / 0.94%	99.046 / 0.97%				
	24.05.2016									320,000	320,000	99.115 / 0.90%	99.061 / 0.95%	16,000	21,000	99.737 / 0.26%	99.753 / 0.25%
	31.05.2016									683,000	693,000	99.092 / 0.92%	99.061 / 0.95%				
	07.06.2016									402,000	402,000	99.084 / 0.93%	99.061 / 0.95%				
	28.06.2016									562,000	622,000	99.101 / 0.91%	99.075 / 0.94%				
	23.08.2016									1,151,000	1,551,000	99.127 / 0.88%	99.101 / 0.91%				
	30.08.2016									406,000	931,000	99.167 / 0.84%	99.135 / 0.87%	20,100	22,100	99.762 / 0.24%	99.760 / 0.24%
	25.10.2016									1,200,000	2,492,000	99.216 / 0.79%	99.209 / 0.80%	29,000	47,700	99.818 / 0.18%	99.830 / 0.17%
	22.11.2016					10,000	10,000	99.853 / 0.30%	99.853 / 0.30%	1,700,000	2,562,000	99.343 / 0.66%	99.311 / 0.70%	3,000	11,000	99.864 / 0.14%	99.903 / 0.10%
	29.11.2016									700,000	1,268,000	99.339 / 0.67%	99.311 / 0.70%	31,500	43,000	99.937 / 0.06%	99.950 / 0.05%
	06.12.2016									1,068,000	1,398,000	99.353 / 0.65%	99.360 / 0.65%				
	03.01.2017	50,000	250,000	99.910 / 0.36%	99.951 / 0.20%	50,000	50,000	99.861 / 0.28%	99.861 / 0.28%	1,535,000	1,635,000	99.420 / 0.58%	99.365 / 0.64%				
	24.01.2017									928,000	1,128,000	99.467 / 0.54%	99.405 / 0.60%				
	31.01.2017									800,000	980,000	99.467 / 0.54%	99.419 / 0.59%				
	21.02.2017									1,496,000	1,931,000	99.519 / 0.48%	99.504 / 0.50%				
	28.02.2017									1,500,000	2,697,000	99.525 / 0.48%	99.508 / 0.50%				
	07.03.2017									864,000	1,064,000	99.552 / 0.45%	99.553 / 0.45%				
	14.03.2017									300,000	460,000	99.555 / 0.45%	99.553 / 0.45%				
	28.03.2017									558,000	658,000	99.556 / 0.45%	99.553 / 0.45%				
	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%				
	22.08.2017					20,000	20,000	99.876 / 0.25%	99.876 / 0.25%	1,200,000	1,988,000	99.575 / 0.43%	99.558 / 0.45%				
	29.08.2017									402,000	1,123,000	99.597 / 0.41%	99.605 / 0.40%	31,100	44,600	99.980 / 0.02%	99.990 / 0.01%

Source: Ministry of Finance

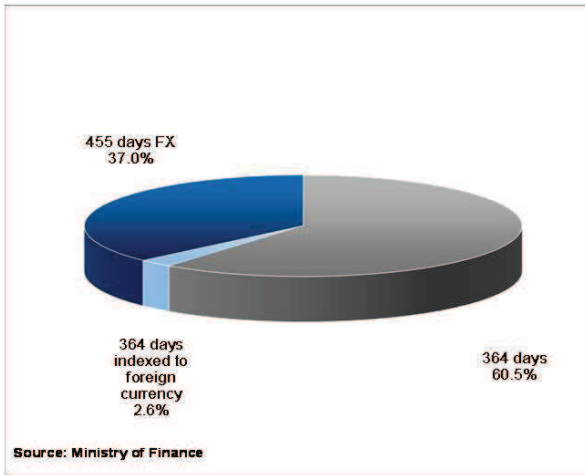


T-Bills' outstanding debt

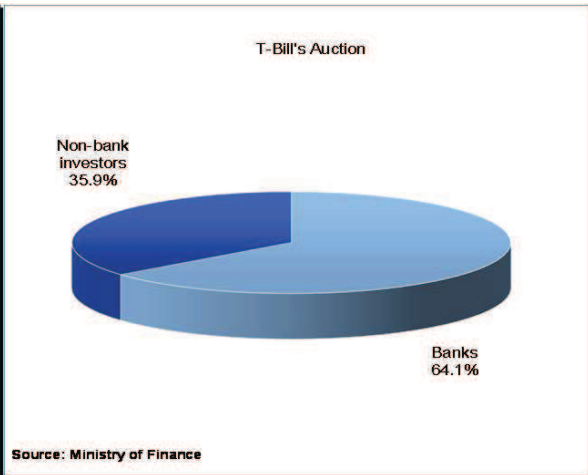


Annual yield on T-Bills

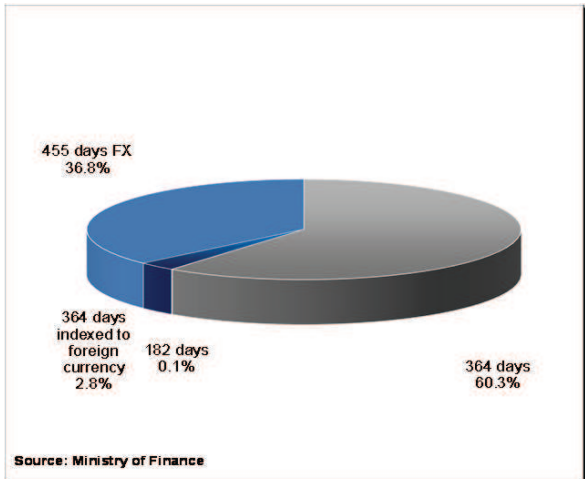
Structure of outstanding T-Bill's on 31 July 2017



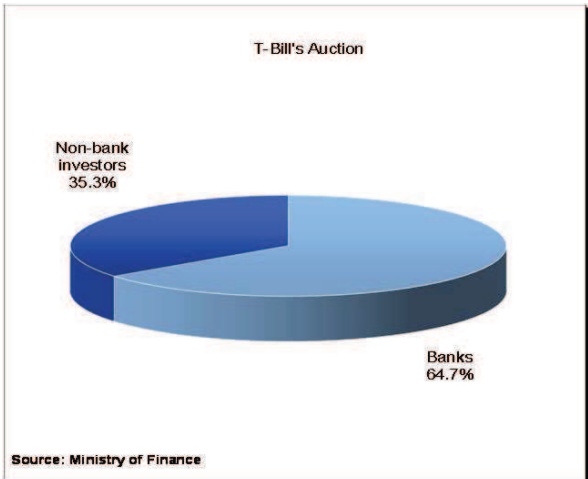
Structure of bids accepted according to buyers, July 2017



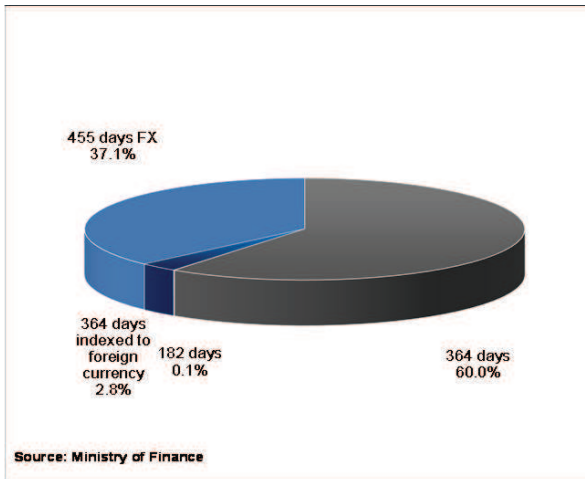
Structure of outstanding T-Bill's on 31 August 2017



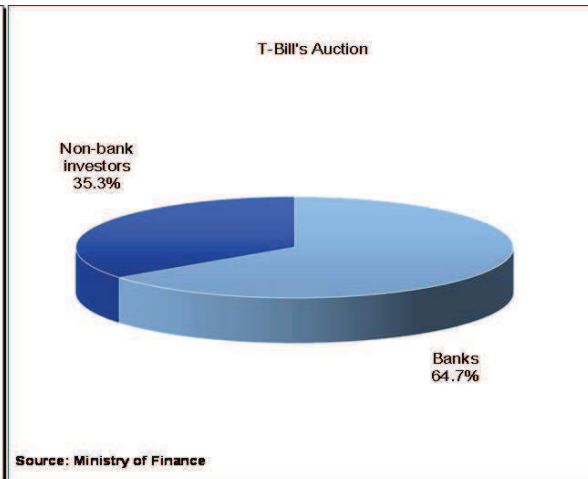
Structure of bids accepted according to buyers, August 2017



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



Structure of bids accepted according to buyers, September 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

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.

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ADVANCE RELEASE CALENDAR

Ministry of Finance Statistical Review	Notes	Release		
		July 18		
Number		259		
SDDS Data Category		July 18		
General Government operations	1)			(12/17)
Central Government operations	2)	(10/17)	(11/17)	(12/17)
Internal Central Government Debt	3)	(10/17)	(11/17)	(12/17)

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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