



REPUBLIC OF CROATIA - MINISTRY OF FINANCE

STATISTICAL REVIEW

MINISTRY OF FINANCE STATISTICAL REVIEW - NUMBER **261**

ZAGREB, APRIL-JUNE 2018

COMPILED AND PUBLISHED BY: MINISTRY OF FINANCE, BUREAU FOR MACROECONOMIC AND FISCAL ANALYSIS AND PROJECTIONS

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

Editor:

Bureau for Macroeconomic and Fiscal Analysis and Projections

WHEN USING DATA FROM THIS PUBLICATION, PLEASE CITE THE SOURCE

Available on the Internet: www.mfin.hr

ISSN 1334-4013

CONTENTS

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

TABLE 1: BASIC MACROECONOMIC INDICATORS FOR THE CROATIAN ECONOMY

	2013	2014	2015	2016	2017	2017		2018		2017		2018				
						Q3	Q4	Q1	Q2	XII	I	II	III	IV	V	VI
GDP, current prices (mil. HRK)	331,785	331,570	339,616	351,349	365,643	102,079	91,195	84,025	96,200	-	-	-	-	-	-	-
GDP, real year-on-year change (%)	-0.5	-0.1	2.4	3.5	2.9	3.4	2.2	2.5	2.9	-	-	-	-	-	-	-
Industrial production volume index, year-on-year change (%)	-1.7	1.2	2.5	5.0	1.9	2.9	0.0	0.3	0.4	-2.5	-0.4	3.3	-1.7	-1.3	-0.7	3.1
Retail sales turnover, real year-on-year change (%)	-0.3	0.4	2.4	4.0	4.7	5.6	3.3	3.1	4.6	1.5	6.1	1.2	2.1	4.3	7.9	1.8
Construction work index, year-on-year change (%)	-6.0	-6.9	-0.8	3.4	2.0	1.4	2.4	1.7	4.2	-0.3	6.8	-1.7	0.7	3.6	5.8	3.1
Number of tourist nights, year-on-year change (%)	3.4	2.6	7.8	9.1	10.6	7.1	10.4	22.3	7.6	9.4	20.5	3.2	35.2	-1.5	39.9	-1.5
Industrial producer price index on domestic market, year-on-year change (%)	0.5	-2.7	-3.8	-4.0	2.1	2.2	2.5	1.3	2.4	2.1	1.5	1.0	1.2	1.4	2.9	3.4
Consumer price index, year-on-year change (%)	2.2	-0.2	-0.5	-1.1	1.1	1.0	1.3	1.0	1.9	1.2	1.1	0.8	1.1	1.3	1.9	2.4
Employment (ILO, %, yoy)	-2.7	2.7	1.3	0.3	2.2	3.3	3.8	4.6	3.4	-	-	-	-	-	-	-
Registered unemployed persons	345,112	328,187	285,906	241,860	193,967	170,137	185,274	188,044	146,658	187,363	195,400	190,760	177,973	159,695	141,896	138,383
Registered unemployment rate (%) ¹	20.2	19.6	17.4	14.8	12.1	10.5	11.7	12.1	9.5	12.0	12.5	12.3	11.5	10.4	9.2	8.8
ILO unemployment rate (%)	17.3	17.3	16.2	13.1	11.2	9.0	10.9	10.3	7.5	-	-	-	-	-	-	-
Average monthly gross earning (HRK) ¹	7,939	7,953	8,055	7,752	8,055	8,022	8,171	8,367	8,515	8,052	8,361	8,274	8,467	8,420	8,616	8,508
Average monthly gross earning, year-on-year change (%) ¹	0.8	0.2	1.3	1.9	3.9	4.4	4.4	4.8	5.9	2.8	5.7	4.3	4.4	6.0	6.3	5.3
Exchange rate EUR/HRK	7.57	7.63	7.61	7.53	7.46	7.42	7.53	7.44	7.39	7.54	7.44	7.43	7.44	7.42	7.39	7.38
Exchange rate USD/HRK	5.71	5.75	6.86	6.80	6.62	6.32	6.40	6.05	6.20	6.38	6.11	6.01	6.03	6.04	6.24	6.32
Exports of goods, year-on-year change (%)	0.3	9.0	11.0	5.7	12.8	11.8	9.3	-3.0	8.7	-1.6	4.4	-4.7	-7.5	17.8	4.3	5.6
Imports of goods, year-on-year change (%)	2.6	4.5	7.7	5.5	10.0	11.1	4.7	7.8	5.2	-7.1	13.8	1.2	8.7	5.2	1.9	8.8
Current account balance (mil. EUR)	415	858	2,019	1,204	1,963	3,857	-537	-2,003	212	-	-	-	-	-	-	-
Current account balance (as % of GDP)	0.9	2.0	4.5	2.6	3.9	3.8	4.0	2.9	3.0	-	-	-	-	-	-	-
International reserves of CNB (mil. EUR)	12,908	12,688	13,707	13,514	15,706	14,954	15,706	16,480	16,694	15,706	16,228	16,063	16,480	15,920	16,612	16,694
External debt (mil. EUR)	45,803	46,416	45,384	41,668	40,069	39,725	40,069	40,594	40,142	40,069	40,018	39,869	40,594	40,124	40,706	40,142
External debt (as % of GDP)	104.6	106.8	101.7	89.3	81.8	81.8	81.8	82.0	80.0	81.8	80.9	80.6	82.0	80.0	81.2	80.0
Internal debt of Consolidated Central Government (mil. HRK)	113,676	120,314	124,652	126,153	130,185	131,375	130,185	132,483	132,957	130,185	130,224	133,329	132,483	131,558	133,184	132,957
Other monetary financial institutions' loans based on transactions, year-on-year change (%)	1.0	-1.5	-2.2	1.1	2.9	1.9	2.9	3.1	4.1	2.9	3.1	2.9	3.1	3.2	3.7	4.1
Interest rate on treasury bills of 364 days maturity, end of period (%)	2.40	1.50	1.47	0.65	0.20	0.40	0.20	0.09	0.09	0.20	0.09	0.09	0.09	0.09	0.09	0.09
ZIBOR (3 m), period average (%)	1.51	0.97	1.23	0.85	0.60	0.60	0.57	0.51	0.49	0.55	0.53	0.50	0.49	0.49	0.49	0.49

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	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
1	REVENUE	109,110,879	116,388,738	121,153,900	31,833,896	32,634,193	30,651,744	27,291,299	32,265,551	59,556,850	11,833,672	9,649,787	10,782,092
11	Taxes	68,280,769	71,958,532	75,504,280	19,475,979	21,308,710	18,938,813	16,015,537	19,577,450	35,592,987	7,628,140	5,608,751	6,340,559
111	Taxes of income, profits and capital gains	8,312,198	9,419,976	10,281,156	3,685,774	2,055,948	2,196,204	1,887,986	2,984,189	4,872,175	1,955,559	570,979	457,651
1111	Payable by individuals	2,068,143	2,231,999	2,014,588	560,711	420,890	467,236	20,371	0	20,371	0	0	0
1112	Payable by corporations and other enterprises	6,244,055	7,187,977	8,266,568	3,125,063	1,635,058	1,728,968	1,867,615	2,984,189	4,851,804	1,955,559	570,979	457,651
113	Taxes on property	172,368	184,140	0	0	0	0	0	0	0	0	0	0
114	Taxes on goods and services	59,090,678	61,665,999	64,568,119	15,620,774	19,060,527	16,599,871	13,944,570	16,408,408	30,352,978	5,611,762	4,970,953	5,825,693
1141	General taxes on goods and services	43,746,891	45,412,428	47,810,138	11,550,439	13,888,746	12,417,632	10,468,237	11,988,345	22,456,582	4,246,250	3,566,912	4,175,183
11411	Value-added taxes	43,577,753	45,218,467	47,616,661	11,503,703	13,837,185	12,372,140	10,464,930	11,987,325	22,452,255	4,245,865	3,566,543	4,174,917
11412	Sales taxes	169,138	193,961	193,477	46,736	51,561	45,492	3,307	1,020	4,327	385	369	266
1142	Excises	13,923,204	14,752,335	15,143,118	3,687,297	4,835,583	3,655,572	3,116,190	4,022,494	7,138,684	1,231,963	1,274,605	1,515,926
11421	on cars, other motor vehicles, boats and planes	813,670	998,858	1,190,631	382,098	300,569	272,040	240,287	353,104	593,391	103,793	121,035	128,277
11422	on petroleum products	7,781,809	8,155,334	8,427,751	2,008,131	2,591,191	2,090,320	1,744,996	2,079,364	3,824,366	655,918	688,311	735,134
11423	on alcohol	254,792	257,600	255,341	57,394	92,116	56,375	56,289	66,573	122,862	19,710	16,846	30,017
11424	on beer	639,328	620,046	640,712	150,498	266,434	127,660	90,847	164,328	255,175	37,613	54,692	72,024
11425	on nonalcoholic beverages	123,126	122,635	134,015	31,123	52,795	27,533	21,759	33,405	55,164	12,411	7,880	13,114
11426	on tobacco products	4,187,275	4,475,286	4,374,030	1,027,423	1,498,931	1,051,098	937,866	1,297,015	2,234,881	391,861	376,186	528,968
11427	on coffee	123,186	122,530	120,622	30,620	33,545	30,545	24,143	28,701	52,845	10,656	9,655	8,390
11428	on luxury goods	20	47	16	10	4	0	3	3	6	1	1	1
115	Taxes on international trade and transactions	419,113	404,876	382,659	100,717	120,587	78,434	84,143	84,837	168,980	28,720	31,387	24,730
116	Other taxes	286,412	283,541	272,346	68,714	71,648	64,304	98,838	100,016	198,854	32,099	35,432	32,485
12	Social contributions	22,853,390	22,194,307	23,206,071	5,786,584	5,970,294	5,917,275	5,991,256	6,173,249	12,164,505	1,997,499	2,097,510	2,078,240
121	Social security contributions	22,853,390	22,194,307	23,206,071	5,786,584	5,970,294	5,917,275	5,991,256	6,173,249	12,164,505	1,997,499	2,097,510	2,078,240
1211	Employee contributions	19,302,766	18,560,814	19,534,089	4,881,426	5,025,777	4,982,080	5,075,480	5,227,461	10,302,941	1,687,600	1,783,952	1,755,909
1212	Employer contributions	3,433,629	2,948,134	2,942,819	729,693	763,673	746,226	735,032	766,860	1,501,892	251,133	253,391	262,336
1213	Self-employed or unemployed contributions	116,995	685,359	729,163	175,465	180,844	188,969	180,744	178,928	359,672	58,766	60,167	59,995
1214	Unallocable contributions	0	0	0	0	0	0	0	0	0	0	0	0
13	Grants	10,025,563	13,923,159	13,747,584	4,510,193	2,781,160	3,068,583	3,976,585	4,778,530	8,755,115	1,697,844	1,486,155	1,594,531
14	Other revenue	7,951,157	8,312,740	8,695,965	2,061,140	2,574,029	2,727,073	1,307,921	1,736,322	3,044,243	510,189	457,371	768,762
141	Property income	2,517,480	3,206,513	2,794,826	651,295	998,537	856,163	266,939	373,862	640,801	70,104	54,751	249,007
1411	Interest	104,893	492,342	317,305	165,184	10,046	132,845	11,481	138,391	149,872	3,347	2,630	132,414
1412	Dividends	884,373	1,469,187	1,369,593	332,202	752,782	279,744	5,909	71,782	77,691	60	950	70,772
1413	Withdrawals from income of quasi-corporations	0	0	0	0	0	0	0	0	0	0	0	0
1415	Rent	1,528,214	1,244,984	1,107,928	153,909	235,709	443,574	249,549	163,689	413,238	66,697	51,171	45,821
142	Sales of goods and services	3,283,020	3,075,323	3,216,359	823,665	1,035,525	846,683	528,068	793,168	1,321,236	236,303	215,257	341,608
1421	Sales of market establishments	0	0	0	0	0	0	0	0	0	0	0	0
1422	Administrative fees	958,759	982,886	1,008,598	311,942	255,595	234,329	211,847	348,372	560,219	148,632	107,539	92,201
1423	Incidental sales by nonmarket establishments	2,324,261	2,092,437	2,207,761	511,723	779,930	612,354	316,221	444,796	761,017	87,671	107,718	249,407
143	Fines, penalties, and forfeits	553,596	530,239	529,247	124,500	143,830	128,976	123,062	116,467	239,529	38,748	39,902	37,817
144	Voluntary transfers other than grants	150,977	71,422	305,181	57,626	64,827	169,849	11,278	14,154	25,432	4,852	2,770	
145	Miscellaneous and unidentified revenue	1,446,084	1,429,243	1,850,352	404,054	331,310	725,402	378,574	438,671	817,245	158,502	142,609	137,560

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
2	EXPENSE	115,455,805	117,166,135	121,407,224	29,547,170	29,071,288	33,535,641	30,849,100	29,998,213	60,847,313	9,106,259	10,705,669	10,186,285
21	Compensation of employees	18,471,877	19,138,748	19,832,622	4,850,521	5,118,529	5,154,826	5,016,706	5,177,864	10,194,570	1,695,217	1,700,290	1,782,357
211	Wages and salaries	15,643,353	16,274,683	16,884,584	4,118,691	4,376,527	4,397,919	4,260,305	4,406,963	8,667,268	1,443,459	1,445,489	1,518,015
212	Social contributions	2,828,524	2,864,065	2,948,038	731,830	742,302	756,907	756,401	770,901	1,527,302	251,758	254,801	264,342
22	Use of goods and services	10,453,567	10,477,435	12,174,285	2,704,893	2,567,615	4,718,155	2,175,551	2,659,044	4,834,595	884,534	859,168	915,342
24	Interest	10,621,298	10,339,925	9,358,439	1,884,393	2,785,509	1,505,231	3,395,142	1,380,603	4,775,745	93,400	952,246	334,957
241	To nonresidents	4,841,712	4,664,007	4,281,931	1,064,329	1,170,121	611,550	1,721,968	733,998	2,455,966	23,876	701,693	8,429
242	To residents other than general government	5,779,586	5,675,918	5,076,508	820,064	1,615,388	893,681	1,673,174	646,605	2,319,779	69,524	250,553	326,528
25	Subsidies	6,425,996	6,088,639	6,019,684	1,609,088	674,119	1,823,410	1,784,561	1,773,266	3,557,827	410,372	616,280	746,614
251	To public corporations	1,094,442	1,073,386	941,202	205,952	209,030	303,583	348,078	328,980	677,058	102,201	100,016	126,763
252	To private enterprises	5,331,554	5,015,253	5,078,482	1,403,136	465,089	1,519,827	1,436,483	1,444,286	2,880,769	308,171	516,264	619,851
26	Grants	18,907,153	20,818,357	21,760,575	5,069,662	5,370,225	6,507,569	5,076,335	5,181,184	10,257,519	1,585,993	1,594,078	2,001,113
261	To foreign governments	19,849	25,150	70,340	4,301	5,552	58,529	6,358	3,716	10,074	1,979	1,213	524
2611	Current	13,381	17,834	60,141	4,288	2,915	51,773	6,301	3,691	9,992	1,954	1,213	524
2612	Capital	6,468	7,316	10,199	13	2,637	6,756	57	25	82	25	0	0
262	To international organizations	3,211,226	3,420,241	3,394,625	948,359	737,688	846,326	961,751	812,017	1,773,768	268,337	220,898	322,782
2621	Current	3,211,226	3,420,241	3,394,625	948,359	737,688	846,326	961,751	812,017	1,773,768	268,337	220,898	322,782
2622	Capital	0	0	0	0	0	0	0	0	0	0	0	0
263	To other general government units	15,676,078	17,372,966	18,295,610	4,117,002	4,626,985	5,602,714	4,108,226	4,365,451	8,473,677	1,315,677	1,371,967	1,677,807
2631	Current	12,788,736	13,216,509	14,470,106	3,401,552	3,554,193	4,336,483	3,257,529	3,301,924	6,559,453	1,077,241	1,122,919	1,101,764
2632	Capital	2,887,342	4,156,457	3,825,504	715,450	1,072,792	1,266,231	850,697	1,063,527	1,914,224	238,436	249,048	576,043
27	Social benefits	45,136,539	44,818,614	45,433,578	11,250,150	11,271,246	11,721,856	11,698,332	11,635,239	23,333,571	3,936,749	3,863,664	3,834,826
271	Social security benefits	32,105,398	32,986,071	33,395,067	8,290,593	8,318,230	8,447,677	8,584,774	8,584,734	17,169,508	2,918,200	2,842,531	2,824,003
272	Social assistance benefits	12,857,058	11,689,267	11,890,075	2,918,823	2,917,962	3,249,839	3,059,495	3,000,565	6,060,060	995,735	1,005,576	999,254
273	Employer social benefits	174,083	143,276	148,436	40,734	35,054	24,340	54,063	49,940	104,003	22,814	15,557	11,569
28	Other expense	5,439,375	5,484,417	6,828,041	2,178,463	1,284,045	2,104,594	1,702,473	2,191,013	3,893,486	499,994	1,119,943	571,076
281	Property expense other than interest	705	1,000	831	299	144	208	130	58	188	3	2	53
282	Miscellaneous other expense	5,438,670	5,483,417	6,827,210	2,178,164	1,283,901	2,104,386	1,702,343	2,190,955	3,893,298	499,991	1,119,941	571,023
2821	Current	3,406,647	3,359,146	3,156,148	1,046,044	457,229	1,081,928	747,571	985,585	1,733,156	229,843	463,355	292,387
2822	Capital	2,032,023	2,124,271	3,671,062	1,132,120	826,672	1,022,458	954,772	1,205,370	2,160,142	270,148	656,586	278,636

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
31	NET ACQUISITION OF NONFINANCIAL ASSETS	2,507,035	2,612,014	2,038,680	298,083	270,802	1,113,232	354,808	239,880	594,688	35,684	75,571	128,625
31.1	Acquisition of nonfinancial assets	3,152,044	3,062,193	2,685,605	451,595	441,042	1,257,273	496,268	376,614	872,882	81,839	108,025	186,750
31.2	Disposal of nonfinancial assets	645,009	450,179	646,925	153,512	170,240	144,041	141,460	136,734	278,194	46,155	32,454	58,125
311	Fixed assets	2,463,147	2,438,134	1,925,682	242,350	299,514	1,058,959	369,283	221,670	590,953	48,542	52,412	120,716
311.1	Acquisitions: fixed assets	2,774,448	2,784,456	2,382,301	350,765	378,504	1,162,566	473,023	333,748	806,771	78,379	82,380	172,989
311.2	Disposals: fixed assets	311,301	346,322	456,619	108,415	78,990	103,607	103,740	112,078	215,818	29,837	29,968	52,273
3111	Buildings and structures	697,830	755,242	405,196	53,643	57,543	323,533	209,317	1,869	211,186	5,224	5,244	-8,599
3111.1	Acquisitions: buildings and structures	1,004,733	1,095,028	843,323	161,687	135,092	410,764	312,808	112,736	425,544	34,340	34,811	43,585
3111.2	Disposals: buildings and structures	306,903	339,786	438,127	108,044	77,549	87,231	103,491	110,867	214,358	29,116	29,567	52,184
3112	Machinery and equipment	1,625,709	1,584,963	1,436,010	177,456	224,694	686,806	145,333	198,803	344,136	41,640	45,170	111,993
3112.1	Acquisitions: machinery and equipment	1,629,906	1,591,265	1,454,278	177,818	226,122	703,031	145,502	199,883	345,385	42,268	45,570	112,045
3112.2	Disposals: machinery and equipment	4,197	6,302	18,268	362	1,428	16,225	169	1,080	1,249	628	400	52
3113	Other fixed assets	139,608	97,929	84,476	11,251	17,277	48,620	14,633	20,998	35,631	1,678	1,998	17,322
3113.1	Acquisitions: other fixed assets	139,809	98,163	84,700	11,260	17,290	48,771	14,713	21,129	35,842	1,771	1,999	17,359
3113.2	Disposals: other fixed assets	201	234	224	9	13	151	80	131	211	93	1	37
312	Inventories	9,966	104,800	-1,924	54,934	-61,548	4,832	-16,351	11,142	-5,209	-11,460	23,071	-469
312.1	Acquisitions: inventories	288,656	135,929	126,250	86,604	8,999	30,023	1,195	24,361	25,556	495	23,277	589
312.2	Disposals: inventories	278,690	31,129	128,174	31,670	70,547	25,191	17,546	13,219	30,765	11,955	206	1,058
313	Valuables	366	774	2,341	94	9	1,524	153	508	661	158	173	177
313.1	Acquisitions: valuables	1,081	932	2,341	94	9	1,524	153	508	661	158	173	177
313.2	Disposals: valuables	715	158	0	0	0	0	0	0	0	0	0	0
314	Nonproduced assets	33,556	68,306	112,581	705	32,827	47,917	1,723	6,560	8,283	-1,556	-85	8,201
314.1	Acquisitions: nonproduced assets	87,859	140,876	174,713	14,132	53,530	63,160	21,897	17,997	39,894	2,807	2,195	12,995
314.2	Disposals: nonproduced assets	54,303	72,570	62,132	13,427	20,703	15,243	20,174	11,437	31,611	4,363	2,280	4,794
3141	Land	-39,392	-71,076	-50,271	-11,623	-18,570	-13,127	-17,076	-1,253	-18,329	-4,265	-2,074	5,086
3141.1	Acquisitions: land	14,771	1,317	11,749	1,768	2,110	2,084	3,066	10,135	13,201	68	204	9,863
3141.2	Disposals: land	54,163	72,393	62,020	13,391	20,680	15,211	20,142	11,388	31,530	4,333	2,278	4,777
3142	Subsoil assets	0	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	0
3142.2	Disposals: subsoil assets	0	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	0
3144	Intangible nonproduced assets	72,935	139,382	162,852	12,328	51,397	61,044	18,799	7,813	26,612	2,709	1,989	3,115
3144.1	Acquisitions: intangible nonproduced assets	73,075	139,559	162,964	12,364	51,420	61,076	18,831	7,862	26,693	2,739	1,991	3,132
3144.2	Disposals: intangible nonproduced assets	140	177	112	36	23	32	32	49	81	30	2	17

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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

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

TABLE 5: TRANSACTIONS IN FINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2015	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
32	NET ACQUISITION OF FINANCIAL ASSETS	-3,228,138	-2,898,449	13,091,041	-7,847,445	6,030,594	4,289,386	-743,469	8,135,399	7,391,930	1,738,595	626,427	5,770,377
32,1	Acquisition of financial assets	4,824,463	1,695,095	12,343,898	898,196	189,288	11,171,322	137,977	417,391	555,368	74,519	225,137	117,735
32,2	Disposals of financial assets	8,854,853	3,936,985	705,962	124,785	95,740	392,107	1,180,402	218,750	1,399,152	78,690	20,372	119,688
32,3	Currency and deposits	802,252	-656,559	1,453,105	-8,620,856	5,937,046	-6,489,829	298,956	7,936,758	8,235,714	1,742,766	421,662	5,772,330
321	Domestic	-3,434,307	-3,299,133	12,700,654	-8,040,426	6,029,621	4,093,122	-743,820	7,942,463	7,198,643	1,737,660	434,506	5,770,297
321,1	Acquisition of domestic financial assets	4,618,294	1,294,411	11,953,511	705,215	188,315	10,975,058	137,626	224,455	362,081	73,584	33,216	117,655
321,2	Disposals of domestic financial assets	8,854,853	3,936,985	705,962	124,785	95,740	392,107	1,180,402	218,750	1,399,152	78,690	20,372	119,688
3212	Currency and deposits	802,252	-656,559	1,453,105	-8,620,856	5,937,046	-6,489,829	298,956	7,936,758	8,235,714	1,742,766	421,662	5,772,330
3213	Securities other than shares	0	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	0
3213,2	Disposals: Securities other than shares	0	0	0	0	0	0	0	0	0	0	0	0
3214	Loans	-4,790,551	-2,552,154	11,260,513	585,684	29,469	10,622,039	-1,044,894	92,483	-952,411	4,665	10,742	77,076
3214,1	Acquisition: Loans	4,063,186	1,039,624	11,849,605	705,214	125,209	10,938,426	135,481	217,100	352,581	69,222	31,114	116,764
3214,2	Disposals: Loans	8,853,737	3,591,778	589,092	119,530	95,740	316,387	1,180,375	124,617	1,304,992	64,557	20,372	39,688
3215	Shares and other equity	553,992	-90,420	-12,964	-5,254	63,106	-39,088	2,118	-86,778	-84,660	-9,771	2,102	-79,109
3215,1	Acquisition: Shares and other equity	555,108	254,787	103,906	1	63,106	36,632	2,145	7,355	9,500	4,362	2,102	891
3215,2	Disposals: Shares and other equity	1,116	345,207	116,870	5,255	0	75,720	27	94,133	94,160	14,133	0	80,000
322	Foreign	206,169	400,684	390,387	192,981	973	196,264	351	192,936	193,287	935	191,921	80
322,1	Acquisition of foreign financial assets	206,169	400,684	390,387	192,981	973	196,264	351	192,936	193,287	935	191,921	80
322,2	Disposals of foreign financial assets	0	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	0
3224	Loans	0	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	0
3224,2	Disposals: Loans	0	0	0	0	0	0	0	0	0	0	0	0
3225	Shares and other equity	206,169	400,684	390,387	192,981	973	196,264	351	192,936	193,287	935	191,921	80
3225,1	Acquisition: Shares and other equity	206,169	400,684	390,387	192,981	973	196,264	351	192,936	193,287	935	191,921	80
3225,2	Disposals: Shares and other equity	0	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	0

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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

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

TABLE 6: TRANSACTIONS IN LIABILITIES OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2015	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
33	NET INCURRENCE OF LIABILITIES	5,623,823	490,962	15,383,045	-9,836,088	2,738,491	8,286,515	3,169,140	6,107,941	9,277,081	-953,134	1,757,880	5,303,195
33,1	Repayments	23,924,872	16,899,625	26,578,091	11,844,245	1,647,264	6,502,466	1,129,127	1,596,711	2,725,838	969,476	111,908	515,327
33,2	Incurrences	29,548,695	17,390,587	41,961,136	2,008,157	4,385,755	14,788,981	4,298,267	7,704,652	12,002,919	16,342	1,869,788	5,818,522
33,3	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0	0
331	Domestic	1,797,283	2,005,368	4,503,644	-574,971	1,269,809	-1,148,738	3,225,280	839,622	4,064,902	-820,787	1,849,323	-188,914
331,1	Domestic repayments	15,583,662	13,926,766	16,802,793	2,568,819	1,546,657	6,173,807	1,037,450	1,301,226	2,338,676	828,852	2,027	470,347
331,2	Domestic incurrences	17,380,945	15,932,134	21,306,437	1,993,848	2,816,466	5,025,069	4,262,730	2,140,848	6,403,578	8,065	1,851,350	281,433
3312	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0	0
3313	Securities other than shares	2,228,234	7,562,991	7,795,289	742,760	3,103,835	220,783	2,621,083	-1,157,565	1,463,518	-191,707	-54,924	-910,934
3313,1	Repayments: Securities other than shares	8,148,769	3,500,000	9,500,000	0	0	4,000,000	0	0	0	0	0	0
3313,2	Incurrences: Securities other than shares	10,377,003	11,062,991	17,295,289	742,760	3,103,835	4,220,783	2,621,083	-1,157,565	1,463,518	-191,707	-54,924	-910,934
3314	Loans	-430,951	-5,557,623	-3,291,645	-1,317,731	-1,834,026	-1,369,521	604,197	1,997,187	2,601,384	-629,080	1,904,247	722,020
3314,1	Repayments: Loans	7,434,893	10,426,766	7,302,793	2,568,819	1,546,657	2,173,807	1,037,450	1,301,226	2,338,676	828,852	2,027	470,347
3314,2	Incurrences: Loans	7,003,942	4,869,143	4,011,148	1,251,088	-287,369	804,286	1,641,647	3,298,413	4,940,060	199,772	1,906,274	1,192,367
332	Foreign	3,826,540	-1,514,406	10,879,401	-9,261,117	1,468,682	9,435,253	-56,140	5,268,319	5,212,179	-132,347	-91,443	5,492,109
332,1	Foreign repayments	8,341,210	2,972,859	9,775,298	9,275,426	100,607	328,659	91,677	295,485	387,162	140,624	109,881	44,980
332,2	Foreign incurrences	12,167,750	1,458,453	20,654,699	14,309	1,569,289	9,763,912	35,537	5,563,804	5,599,341	8,277	18,438	5,537,089
3322	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0	0
3323	Securities other than shares	5,670,096	0	10,411,563	-8,524,314	0	9,655,652	0	5,531,190	5,531,190	0	0	5,531,190
3323,1	Repayments: Securities other than shares	5,770,569	0	8,524,314	8,524,314	0	0	0	0	0	0	0	0
3323,2	Incurrences: Securities other than shares	11,440,665	0	18,935,877	0	0	9,655,652	0	5,531,190	5,531,190	0	0	5,531,190
3324	Loans	-1,843,556	-1,514,406	467,838	-736,803	1,468,682	-220,399	-56,140	-262,871	-319,011	-132,347	-91,443	-39,081
3324,1	Repayments: Loans	2,570,641	2,972,859	1,250,984	751,112	100,607	328,659	91,677	295,485	387,162	140,624	109,881	44,980
3324,2	Incurrences: Loans	727,085	1,458,453	1,718,822	14,309	1,569,289	108,260	35,537	32,614	68,151	8,277	18,438	5,899

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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

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

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

	(000 HRK)	I - VI 2018				
		Budgetary Central Government	Extrabudgetary Users	Consolidated Central Government	Local Government	Consolidated General Government
82	NET ACQUISITION OF FINANCIAL ASSETS	7,391,930	1,520,475	9,019,474	1,469,099	10,492,911
82.1	Acquisition: Financial assets	8,793,191	1,907,430	10,700,621	1,558,716	12,259,317
82.2	Disposals: Financial assets	1,401,261	386,955	1,681,147	89,617	1,766,406
821	Domestic	7,198,643	1,520,475	8,826,187	1,469,099	10,299,624
821.1	Acquisition: Domestic financial assets	8,599,904	1,907,430	10,507,334	1,558,716	12,066,030
821.2	Disposals: Domestic financial assets	1,401,261	386,955	1,681,147	89,617	1,766,406
8211	General government	-111,488	-34	-4,453	-3,251	-3,366
8211.1	Acquisitions: General Government	227	0	227	0	207
8211.2	Disposals: General Government	111,715	34	4,680	3,251	3,573
8212	Central bank	8,210,611	0	8,210,611	0	8,210,611
8212.1	Acquisitions: Central bank	8,210,611	0	8,210,611	0	8,210,611
8212.2	Disposals: Central bank	0	0	0	0	0
8213	Other depository institutions	-1,025,828	1,906,440	880,612	1,462,125	2,342,737
8213.1	Acquisitions: Other depository institutions	83,320	1,906,440	1,989,760	1,522,693	3,512,453
8213.2	Disposals: Other depository institutions	1,109,148	0	1,109,148	60,568	1,169,716
8215	Nonfinancial institutions	167,604	-385,931	-218,327	9,945	-208,382
8215.1	Acquisitions: Nonfinancial institutions	284,522	990	285,512	29,771	315,283
8215.2	Disposals: Nonfinancial institutions	116,918	386,921	503,839	19,826	523,665
8216	Households and nonprofit institutions serving households	-42,256	0	-42,256	280	-41,976
8216.1	Acquisitions: Households and nonprofit institutions serving households	21,224	0	21,224	6,252	27,476
8216.2	Disposals: Households and nonprofit institutions serving households	63,480	0	63,480	5,972	69,452
822	Foreign	193,287	0	193,287	0	193,287
822.1	Acquisition: Foreign financial assets	193,287	0	193,287	0	193,287
822.2	Disposals: Foreign financial assets	0	0	0	0	0
8227	International organizations	193,287	0	193,287	0	193,287
8227.1	Acquisitions: International organizations	193,287	0	193,287	0	193,287
8227.2	Disposals: International organizations	0	0	0	0	0
8229	Other nonresidents	0	0	0	0	0
8229.1	Acquisitions: Other nonresidents	0	0	0	0	0
8229.2	Disposals: Other nonresidents	0	0	0	0	0
83	NET INCURRENCE OF LIABILITIES	9,277,081	-475,951	8,908,199	-238,888	8,673,649
83.1	Repayments: Liabilities	2,725,838	4,046,958	6,665,727	591,628	7,252,997
83.2	Incurrences: Liabilities	12,002,919	3,571,007	15,573,926	352,740	15,926,646
831	Domestic	4,064,902	-403,913	3,768,058	-238,888	3,533,508
831.1	Repayments: Domestic liabilities	2,338,676	3,974,920	6,206,527	591,628	6,793,797
831.2	Incurrences: Domestic liabilities	6,403,578	3,571,007	9,974,585	352,740	10,327,305
8311	General government	0	-107,069	0	-4,154	184
8311.1	Repayments: General Government	0	107,069	0	4,622	264
8311.2	Incurrences: General Government	0	0	0	468	448
8313	Other depository institutions	4,064,902	-296,844	3,768,058	-219,041	3,549,017
8313.1	Repayments: Other depository institutions	2,338,676	3,867,851	6,206,527	570,674	6,777,201
8313.2	Incurrences: Other depository institutions	6,403,578	3,571,007	9,974,585	351,633	10,326,218
8314	Financial institutions not elsewhere classified	0	0	0	0	0
8314.1	Repayments: Financial institutions not elsewhere classified	0	0	0	0	0
8314.2	Incurrences: Financial institutions not elsewhere classified	0	0	0	0	0
8315	Nonfinancial institutions	0	0	0	-15,693	-15,693
8315.1	Repayments: Nonfinancial institutions	0	0	0	16,332	16,332
8315.2	Incurrences: Nonfinancial institutions	0	0	0	639	639
832	Foreign	5,212,179	-72,038	5,140,141	0	5,140,141
832.1	Repayments: Foreign liabilities	387,162	72,038	459,200	0	459,200
832.2	Incurrences: Foreign liabilities	5,599,341	0	5,599,341	0	5,599,341
8321	General government	0	0	0	0	0
8321.1	Repayments: General Government	0	0	0	0	0
8321.2	Incurrences: General Government	0	0	0	0	0
8327	International organizations	-305,351	0	-305,351	0	-305,351
8327.1	Repayments: International organizations	373,502	0	373,502	0	373,502
8327.2	Incurrences: International organizations	68,151	0	68,151	0	68,151
8328	Financial institutions other than international organizations	5,517,530	-72,038	5,445,492	0	5,445,492
8328.1	Repayments: Financial institutions other than international organizations	13,660	72,038	85,698	0	85,698
8328.2	Incurrences: Financial institutions other than international organizations	5,531,190	0	5,531,190	0	5,531,190
8329	Other nonresidents	0	0	0	0	0
8329.1	Repayments: Other nonresidents	0	0	0	0	0
8329.2	Incurrences: Other nonresidents	0	0	0	0	0

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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

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

TABLE 8: STATEMENT OF BUDGETARY CENTRAL GOVERNMENT OPERATIONS

	(000 HRK)	2015	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
1	REVENUE	109,110,879	116,388,738	121,153,900	31,833,896	32,634,193	30,651,744	27,291,299	32,265,551	59,556,850	11,833,672	9,649,787	10,782,092
11	Taxes	68,280,769	71,958,532	75,504,280	19,475,979	21,308,710	18,938,813	16,015,537	19,577,450	35,592,987	7,628,140	5,608,751	6,340,559
12	Social contributions	22,853,390	22,194,307	23,206,071	5,786,584	5,970,294	5,917,275	5,991,256	6,173,249	12,164,505	1,997,499	2,097,510	2,078,240
13	Grants	10,025,563	13,923,159	13,747,584	4,510,193	2,781,160	3,068,583	3,976,585	4,778,530	8,755,115	1,697,844	1,486,155	1,594,531
14	Other revenue	7,951,157	8,312,740	8,695,965	2,061,140	2,574,029	2,727,073	1,307,921	1,736,322	3,044,243	510,189	457,371	768,762
2	EXPENSE	115,455,805	117,166,135	121,407,224	29,547,170	29,071,288	33,535,641	30,849,100	29,998,213	60,847,313	9,106,259	10,705,669	10,186,285
21	Compensation of employees	18,471,877	19,138,748	19,832,622	4,850,521	5,118,529	5,154,826	5,016,706	5,177,864	10,194,570	1,695,217	1,700,290	1,782,357
22	Use of goods and services	10,453,567	10,477,435	12,174,285	2,704,893	2,567,615	4,718,155	2,175,551	2,659,044	4,834,595	884,534	859,168	915,342
24	Interest	10,621,298	10,339,925	9,358,439	1,884,393	2,785,509	1,505,231	3,395,142	1,380,603	4,775,745	93,400	952,246	334,957
25	Subsidies	6,425,996	6,088,639	6,019,684	1,609,088	674,119	1,823,410	1,784,561	1,773,266	3,557,827	410,372	616,280	746,614
26	Grants	18,907,153	20,818,357	21,760,575	5,069,662	5,370,225	6,507,569	5,076,335	5,181,184	10,257,519	1,585,993	1,594,078	2,001,113
27	Social benefits	45,136,539	44,818,614	45,433,578	11,250,150	11,271,246	11,721,856	11,698,332	11,635,239	23,333,571	3,936,749	3,863,664	3,834,826
28	Other expense	5,439,375	5,484,417	6,828,041	2,178,463	1,284,045	2,104,594	1,702,473	2,191,013	3,893,486	499,994	1,119,943	571,076
1-2	NET-GROSS OPERATING BALANCE	-6,344,926	-777,397	-253,324	2,286,726	3,562,905	-2,883,897	-3,557,801	2,267,338	-1,290,463	2,727,413	-1,055,882	595,807
31	NET ACQUISITION OF NONFINANCIAL ASSETS	2,507,035	2,612,014	2,038,680	298,083	270,802	1,113,232	354,808	239,880	594,688	35,684	75,571	128,625
311	Fixed assets	2,463,147	2,438,134	1,925,682	242,350	299,514	1,058,959	369,283	221,670	590,953	48,542	52,412	120,716
312	Inventories	9,966	104,800	-1,924	54,934	-61,548	4,832	-16,351	11,142	-5,209	-11,460	23,071	-469
313	Valuables	366	774	2,341	94	9	1,524	153	508	661	158	173	177
314	Nonproduced assets	33,556	68,306	112,581	705	32,827	47,917	1,723	6,560	8,283	-1,556	-85	8,201
1-2-31	NET LENDING-BORROWING	-8,851,961	-3,389,411	-2,292,004	1,988,643	3,292,103	-3,997,129	-3,912,609	2,027,458	-1,885,151	2,691,729	-1,131,453	467,182
33-32	FINANCING	8,851,961	3,389,411	2,292,004	-1,988,643	-3,292,103	3,997,129	3,912,609	-2,027,458	1,885,151	-2,691,729	1,131,453	-467,182
32	NET ACQUISITION OF FINANCIAL ASSETS	-3,228,138	-2,898,449	13,091,041	-7,847,445	6,030,594	4,289,386	-743,469	8,135,399	7,391,930	1,738,595	626,427	5,770,377
321	Domestic	-3,434,307	-3,299,133	12,700,654	-8,040,426	6,029,621	4,093,122	-743,820	7,942,463	7,198,643	1,737,660	434,506	5,770,297
322	Foreign	206,169	400,684	390,387	192,981	973	196,264	351	192,936	193,287	935	191,921	80
33	NET INCURRENCE OF LIABILITIES	5,623,823	490,962	15,383,045	-9,836,088	2,738,491	8,286,515	3,169,140	6,107,941	9,277,081	-953,134	1,757,880	5,303,195
331	Domestic	1,797,283	2,005,368	4,503,644	-574,971	1,269,809	-1,148,738	3,225,280	839,622	4,064,902	-820,787	1,849,323	-188,914
332	Foreign	3,826,540	-1,514,406	10,879,401	-9,261,117	1,468,682	9,435,253	-56,140	5,268,319	5,212,179	-132,347	-91,443	5,492,109

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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
VI 2016	10,636,758	10,109,501	527,257	378,602	905,859
VII 2016	9,481,955	10,816,956	-1,335,001	1,890,779	555,778
VIII 2016	11,259,661	8,566,795	2,692,866	439,594	3,132,460
IX 2016	10,502,981	9,796,403	706,578	1,110,796	1,817,374
X 2016	9,925,703	9,050,878	874,825	440,167	1,314,992
XI 2016	9,234,944	9,706,326	-471,382	736,148	264,766
XII 2016	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 2017	7,399,104	9,465,108	-2,066,004	180,625	-1,885,379
III 2017	8,337,923	9,933,546	-1,595,623	1,434,349	-161,274
IV 2017	10,562,366	9,580,061	982,305	419,610	1,401,915
V 2017	10,451,588	10,356,998	94,590	1,081,561	1,176,151
VI 2017	10,819,942	9,610,111	1,209,831	383,222	1,593,053
VII 2017	11,167,198	10,889,199	277,999	1,843,208	2,121,207
VIII 2017	11,088,380	8,625,277	2,463,103	148,103	2,611,206
IX 2017	10,378,615	9,556,812	821,803	794,198	1,616,001
X 2017	11,207,090	9,165,950	2,041,140	358,613	2,399,753
XI 2017	9,758,062	11,205,932	-1,447,870	790,818	-657,052
XII 2017	9,686,592	13,163,759	-3,477,167	355,800	-3,121,367
I - XII 2017	121,153,900	121,407,224	-253,324	9,358,439	9,105,115
I 2018	11,045,288	10,059,249	986,039	1,565,419	2,551,458
II 2018	8,004,785	9,833,872	-1,829,087	143,282	-1,685,805
III 2018	8,241,226	10,955,979	-2,714,753	1,686,441	-1,028,312
IV 2018	11,833,672	9,106,259	2,727,413	93,400	2,820,813
V 2018	9,649,787	10,705,669	-1,055,882	952,246	-103,636
VI 2018	10,782,092	10,186,285	595,807	334,957	930,764
I - VI 2018	59,556,850	60,847,313	-1,290,463	4,775,745	3,485,282

MEASURES OF BUDGETARY CENTRAL GOVERNMENT DEFICIT/SURPLUS

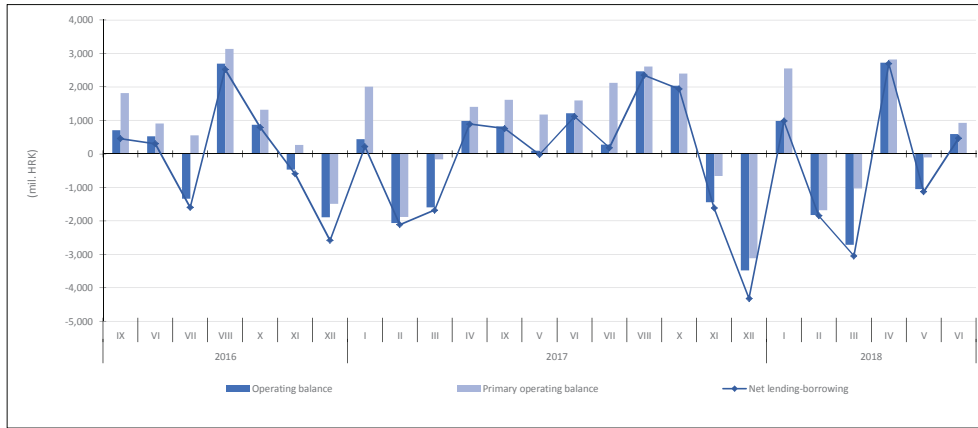


TABLE 8B: NET LENDING/BORROWING (000 HRK)

	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)
VI 2016	527,257	224,887	302,370	-302,370	-18,971	-321,341
VII 2016	-1,335,001	264,794	-1,599,795	1,599,795	1,270,326	2,870,121
VIII 2016	2,692,866	164,610	2,528,256	-2,528,256	4,434,767	1,906,511
IX 2016	706,578	249,981	456,597	-456,597	-1,431,316	-1,887,913
X 2016	874,825	82,750	792,075	-792,075	-316,737	-1,108,812
XI 2016	-471,382	124,486	-595,868	595,868	-1,276,831	-680,963
XII 2016	-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 2017	-2,066,004	50,357	-2,116,361	2,116,361	1,527,934	3,644,295
III 2017	-1,595,623	82,762	-1,678,385	1,678,385	8,727,481	10,405,866
IV 2017	982,305	92,566	889,739	-889,739	-8,082,230	-8,971,969
V 2017	94,590	114,133	-19,543	19,543	-728,724	-709,181
VI 2017	1,209,831	91,384	1,118,447	-1,118,447	963,509	-154,938
VII 2017	277,999	92,040	185,959	-185,959	2,400,126	2,214,167
VIII 2017	2,463,103	114,609	2,348,494	-2,348,494	1,910,829	-437,665
IX 2017	821,803	64,153	757,650	-757,650	1,719,839	961,989
X 2017	2,041,140	102,894	1,938,246	-1,938,246	951,049	-987,197
XI 2017	-1,447,870	171,119	-1,618,989	1,618,989	8,479,154	10,098,143
XII 2017	-3,477,167	839,219	-4,316,386	4,316,386	-5,140,817	-824,431
I - XII 2017	-253,324	2,038,680	-2,292,004	2,292,004	13,091,041	15,383,045
I 2018	986,039	2,603	983,436	-983,436	1,224,969	241,533
II 2018	-1,829,087	17,329	-1,846,416	1,846,416	-443,394	1,403,022
III 2018	-2,714,753	334,876	-3,049,629	3,049,629	-1,525,044	1,524,585
IV 2018	2,727,413	35,684	2,691,729	-2,691,729	1,738,595	-953,134
V 2018	-1,055,882	75,571	-1,131,453	1,131,453	626,427	1,757,880
VI 2018	595,807	128,625	467,182	-467,182	5,770,377	5,303,195
I - VI 2018	-1,290,463	594,688	-1,885,151	1,885,151	7,391,930	9,277,081

* Deficit/surplus according to the GFS 2001 methodology

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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

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

TABLE 9: CROATIAN INSTITUTE FOR HEALTH INSURANCE TRANSACTIONS

	(000 HRK)	2015	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
1	REVENUE	22,155,349	23,725,400	23,652,696	5,861,504	5,985,622	6,172,582	5,964,298	6,245,147	12,209,445	2,024,135	2,109,897	2,111,115
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	0
12	Social contributions	18,121,282	18,468,681	19,135,184	4,785,967	4,885,616	4,867,422	4,756,676	4,978,896	9,735,566	1,633,596	1,639,761	1,705,533
13	Grants	2,400,422	2,590,836	2,631,062	625,258	625,745	755,001	750,332	750,045	1,500,377	250,003	250,005	250,037
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	422	1,453	396	185	-44	197	275	45	320	3	5	37
133	From other general government units	2,400,000	2,589,383	2,630,666	625,073	625,789	754,804	750,057	750,000	1,500,057	250,000	250,000	250,000
1331	Current	2,400,000	2,589,383	2,630,666	625,073	625,789	754,804	750,057	750,000	1,500,057	250,000	250,000	250,000
1332	Capital	0	0	0	0	0	0	0	0	0	0	0	0
14	Other revenue	1,633,645	2,665,883	1,886,450	450,279	474,261	550,159	457,290	516,212	973,502	140,536	220,131	155,545
2	EXPENSE	22,725,947	23,011,486	23,419,335	5,751,242	5,737,121	6,301,003	5,785,388	5,963,215	11,748,603	1,966,396	1,976,745	2,020,074
21	Compensation of employees	235,865	244,214	247,311	60,684	63,015	63,087	61,011	62,493	123,504	19,881	20,019	22,593
211	Wages and salaries	203,278	211,102	213,703	52,271	54,601	54,696	52,578	54,232	106,810	17,125	17,261	19,846
212	Social contributions	32,587	33,112	33,608	8,413	8,414	8,391	8,433	8,261	16,694	2,756	2,758	2,747
22	Use of goods and services	108,875	112,390	110,409	28,612	26,735	34,515	22,768	31,826	54,594	13,541	9,682	8,603
24	Interest	2,598	3,005	1,762	1,184	157	335	81	98	179	47	14	37
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	12,820,598	12,819,269	13,100,834	3,231,411	3,228,376	3,469,884	3,333,520	3,429,196	6,762,716	1,119,739	1,137,788	1,171,669
27	Social benefits	9,533,814	9,810,990	9,939,758	2,420,257	2,415,104	2,730,383	2,368,008	2,439,596	4,807,604	813,185	809,239	817,172
28	Other expense	24,197	21,618	19,261	9,094	3,734	2,799	0	6	6	3	3	0
1-2	NET-GROSS OPERATING BALANCE	-570,598	713,914	233,361	110,262	248,501	-128,421	178,910	281,932	460,842	57,739	133,152	91,041
31	NET ACQUISITION OF NONFINANCIAL ASSETS	13,479	17,207	18,104	5,366	4,970	4,625	3,759	5,796	9,555	5,011	259	526
31,1	Acquisition of nonfinancial assets	14,231	17,711	18,754	5,482	5,095	4,886	3,928	5,980	9,908	5,086	309	585
31,2	Disposal of nonfinancial assets	752	504	650	116	125	261	169	184	353	75	50	59
311	Fixed assets	13,479	16,937	17,866	5,280	4,892	4,625	3,759	5,404	9,163	4,986	259	159
311,1	Acquisitions: fixed assets	14,231	17,441	18,516	5,396	5,017	4,886	3,928	5,588	9,516	5,061	309	218
311,2	Disposals: fixed assets	752	504	650	116	125	261	169	184	353	75	50	59
314	Nonproduced assets	0	270	238	86	78	0	0	392	392	25	0	367
314,1	Acquisitions: nonproduced assets	0	270	238	86	78	0	0	392	392	25	0	367
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
1-2-31	NET LENDING-BORROWING	-584,077	696,707	215,257	104,896	243,531	-133,046	175,151	276,136	451,287	52,728	132,893	90,515
33-32	FINANCING	584,077	-696,707	-215,257	-104,896	-243,531	133,046	-175,151	-276,136	-451,287	-52,728	-132,893	-90,515
32	NET ACQUISITION OF FINANCIAL ASSETS	-590,078	696,707	215,257	104,896	243,531	-133,046	175,151	276,136	451,287	52,728	132,893	90,515
321	Domestic	-590,078	696,707	215,257	104,896	243,531	-133,046	175,151	276,136	451,287	52,728	132,893	90,515
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	-6,001	0	0	0	0	0	0	0	0	0	0	0
331	Domestic	-6,001	0	0	0	0	0	0	0	0	0	0	0
332	Foreign	0	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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.

The data for Croatian Institute for Health Insurance are reported under the accrual basis.

TABLE 10: CROATIAN WATERS TRANSACTIONS

	(000 HRK)	2015	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
1	REVENUE	2,693,642	3,589,351	2,914,157	660,963	802,420	896,734	588,384	635,935	1,224,319	220,103	190,187	225,645
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	0
12	Social contributions	0	0	0	0	0	0	0	0	0	0	0	0
13	Grants	443,480	1,256,446	624,771	116,921	183,974	262,489	54,592	84,256	138,848	28,724	29,479	26,053
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	10,318	20,821	3,650	0	1,948	1,702	687	315	1,002	315	0	0
133	From other general government units	433,162	1,235,625	621,121	116,921	182,026	260,787	53,905	83,941	137,846	28,409	29,479	26,053
1331	Current	5,795	4,103	13,149	-2,848	6,553	6,592	30	5,695	5,725	0	5,695	0
1332	Capital	427,367	1,231,522	607,972	119,769	175,473	254,195	53,875	78,246	132,121	28,409	23,784	26,053
14	Other revenue	2,250,162	2,332,905	2,289,386	544,042	618,446	634,245	533,792	551,679	1,085,471	191,379	160,708	199,592
2	EXPENSE	1,741,302	2,799,885	2,425,540	725,278	619,304	812,476	258,999	554,606	813,605	185,663	168,061	200,882
21	Compensation of employees	133,859	144,919	150,507	37,172	37,756	39,351	40,614	39,656	80,270	13,023	13,636	12,997
211	Wages and salaries	115,070	124,872	129,754	32,010	32,568	34,033	34,981	34,097	69,078	11,205	11,725	11,167
212	Social contributions	18,789	20,047	20,753	5,162	5,188	5,318	5,633	5,559	11,192	1,818	1,911	1,830
22	Use of goods and services	897,574	975,307	953,280	248,685	281,134	297,936	127,245	312,329	439,574	103,860	105,162	103,307
24	Interest	75,490	57,530	42,264	13,782	7,507	12,931	8,244	9,368	17,612	898	1,105	7,365
25	Subsidies	0	0	392	0	0	392	0	0	0	0	0	0
26	Grants	38,855	33,271	17,435	2,469	1,324	12,478	782	5,022	5,804	7	1,026	3,989
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	595,524	1,588,858	1,261,662	423,170	291,583	449,388	82,114	188,231	270,345	67,875	47,132	73,224
1-2	NET-GROSS OPERATING BALANCE	952,340	789,466	488,617	-64,315	183,116	84,258	329,385	81,329	410,714	34,440	22,126	24,763
31	NET ACQUISITION OF NONFINANCIAL ASSETS	846,771	561,966	262,596	69,235	65,698	90,236	17,575	45,579	63,154	10,457	12,429	22,693
31,1	Acquisition of nonfinancial assets	847,160	562,049	262,675	69,261	65,712	90,265	17,587	45,593	63,180	10,461	12,434	22,698
31,2	Disposal of nonfinancial assets	389	83	79	26	14	29	12	14	26	4	5	5
311	Fixed assets	835,223	552,143	245,638	66,182	63,123	83,453	14,174	40,903	55,077	9,757	10,638	20,508
311,1	Acquisitions: fixed assets	835,612	552,226	245,717	66,208	63,137	83,482	14,186	40,917	55,103	9,761	10,643	20,513
311,2	Disposals: fixed assets	389	83	79	26	14	29	12	14	26	4	5	5
314	Nonproduced assets	11,548	9,823	16,958	3,053	2,575	6,783	3,401	4,676	8,077	700	1,791	2,185
314,1	Acquisitions: nonproduced assets	11,548	9,823	16,958	3,053	2,575	6,783	3,401	4,676	8,077	700	1,791	2,185
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
1-2-31	NET LENDING-BORROWING	105,569	227,500	226,021	-133,550	117,418	-5,978	311,810	35,750	347,560	23,983	9,697	2,070
33-32	FINANCING	-105,569	-227,500	-226,021	133,550	-117,418	5,978	-311,810	-35,750	-347,560	-23,983	-9,697	-2,070
32	NET ACQUISITION OF FINANCIAL ASSETS	50,004	20,869	-18,424	-152,798	90,111	-47,120	138,319	-52,988	85,331	-22,414	-2,425	-28,149
321	Domestic	50,004	20,869	-18,424	-152,798	90,111	-47,120	138,319	-52,988	85,331	-22,414	-2,425	-28,149
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	-55,565	-206,631	-244,445	-19,248	-27,307	-41,142	-173,491	-88,738	-262,229	-46,397	-12,122	-30,219
331	Domestic	-55,565	-206,631	-244,445	-19,248	-27,307	-41,142	-173,491	-88,738	-262,229	-46,397	-12,122	-30,219
332	Foreign	0	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

TABLE 11: FUND FOR ENVIRONMENTAL PROTECTION AND ENERGY EFFICIENCY TRANSACTIONS

	(000 HRK)	2015	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
1	REVENUE	1,678,876	1,260,381	1,241,008	258,501	345,382	411,554	312,874	371,908	684,782	93,125	154,102	124,681
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	0
12	Social contributions	0	0	0	0	0	0	0	0	0	0	0	0
13	Grants	87,001	78,272	28,765	6,254	3,979	17,215	3,743	1,189	4,932	681	173	335
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	3,672	2,635	2,286	254	64	1,968	0	316	316	252	0	64
133	From other general government units	83,329	75,637	26,479	6,000	3,915	15,247	3,743	873	4,616	429	173	271
1331	Current	6,781	17,683	14,052	5,823	3,916	2,996	2,979	147	3,126	398	-537	286
1332	Capital	76,548	57,954	12,427	177	-1	12,251	764	726	1,490	31	710	-15
14	Other revenue	1,591,875	1,182,109	1,212,243	252,247	341,403	394,339	309,131	370,719	679,850	92,444	153,929	124,346
2	EXPENSE	1,597,126	1,829,637	1,108,818	294,441	292,033	325,507	173,881	210,602	384,483	64,247	68,519	77,836
21	Compensation of employees	43,457	46,046	48,183	12,024	11,991	12,323	12,402	12,738	25,140	4,113	4,177	4,448
211	Wages and salaries	37,453	39,846	41,673	10,399	10,318	10,671	10,790	11,048	21,838	3,567	3,617	3,864
212	Social contributions	6,004	6,200	6,510	1,625	1,673	1,652	1,612	1,690	3,302	546	560	584
22	Use of goods and services	758,710	767,871	772,297	197,204	228,407	223,548	150,379	168,404	318,783	52,916	54,921	60,567
24	Interest	1	0	13,199	2,700	2,589	3,526	1,267	2,720	3,987	1,338	702	680
25	Subsidies	38,787	75,011	10,156	5,389	284	2,051	33	523	556	13	7	503
26	Grants	514,078	388,853	213,644	40,331	47,045	79,704	6,396	16,123	22,519	4,072	3,874	8,177
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	242,093	551,856	51,339	36,793	1,717	4,355	3,404	10,094	13,498	1,795	4,838	3,461
1-2	NET-GROSS OPERATING BALANCE	81,750	-569,256	132,190	-35,940	53,349	86,047	138,993	161,306	300,299	28,878	85,583	46,845
31	NET ACQUISITION OF NONFINANCIAL ASSETS	81,664	44,033	2,614	230	132	1,944	85	614	699	4	235	375
31,1	Acquisition of nonfinancial assets	82,032	44,168	2,645	230	163	1,944	85	614	699	4	235	375
31,2	Disposal of nonfinancial assets	368	135	31	0	31	0	0	0	0	0	0	0
311	Fixed assets	81,456	44,033	2,596	230	114	1,944	85	614	699	4	235	375
311,1	Acquisitions: fixed assets	81,824	44,168	2,627	230	145	1,944	85	614	699	4	235	375
311,2	Disposals: fixed assets	368	135	31	0	31	0	0	0	0	0	0	0
314	Nonproduced assets	208	0	18	0	18	0	0	0	0	0	0	0
314,1	Acquisitions: nonproduced assets	208	0	18	0	18	0	0	0	0	0	0	0
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
1-2-31	NET LENDING-BORROWING	86	-613,289	129,576	-36,170	53,217	84,103	138,908	160,692	299,600	28,874	85,348	46,470
33-32	FINANCING	-86	613,289	-129,576	36,170	-53,217	-84,103	-138,908	-160,692	-299,600	-28,874	-85,348	-46,470
32	NET ACQUISITION OF FINANCIAL ASSETS	86	-296,297	232,585	-36,170	53,217	187,112	138,908	160,692	299,600	28,874	85,348	46,470
321	Domestic	86	-296,297	232,585	-36,170	53,217	187,112	138,908	160,692	299,600	28,874	85,348	46,470
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	0	316,992	103,009	0	0	103,009	0	0	0	0	0	0
331	Domestic	0	316,992	103,009	0	0	103,009	0	0	0	0	0	0
332	Foreign	0	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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	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 contributions	0	0	0	0	0	0	0
13	Grants	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	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	1,088,687	1,574,490	1,982,632	343,052	514,269	343,805	781,506
21	Compensation of employees	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
1-2	NET-GROSS OPERATING BALANCE	1,458,316	1,146,993	2,408,573	211,424	215,709	638,035	1,343,405
31	NET ACQUISITION OF NONFINANCIAL ASSETS	3,942,727	2,949,761	3,369,269	582,659	823,712	1,003,657	959,241
31,1	Acquisition of nonfinancial assets	3,942,727	3,249,761	3,386,216	595,911	823,712	1,003,657	962,936
31,2	Disposal of nonfinancial assets	0	300,000	16,947	13,252	0	0	3,695
311	Fixed assets	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	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
1-2-31	NET LENDING-BORROWING	-2,484,411	-1,802,768	-960,696	-371,235	-608,003	-365,622	384,164
33-32	FINANCING	2,484,411	1,802,768	960,696	371,235	608,003	365,622	-384,164
32	NET ACQUISITION OF FINANCIAL ASSETS	-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	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)	2015	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
1	REVENUE	1,917,947	2,079,322	2,277,518	479,776	783,056	448,555	510,727	844,020	1,354,747	177,841	178,972	487,207
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	0
12	Social contributions	0	0	0	0	0	0	0	0	0	0	0	0
13	Grants	1,822,211	1,922,388	2,158,727	470,560	753,647	376,698	499,023	793,434	1,292,457	132,907	176,157	484,370
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	0	0	0	0	0	0	0	0	0	0	0	0
133	From other general government units	1,822,211	1,922,388	2,158,727	470,560	753,647	376,698	499,023	793,434	1,292,457	132,907	176,157	484,370
1331	Current	0	12,882	980	684	12	82	532	69	601	69	0	0
1332	Capital	1,822,211	1,909,506	2,157,747	469,876	753,635	376,616	498,491	793,365	1,291,856	132,838	176,157	484,370
14	Other revenue	95,736	156,934	118,791	9,216	29,409	71,857	11,704	50,586	62,290	44,934	2,815	2,837
2	EXPENSE	1,227,261	1,010,690	1,123,589	229,873	256,507	315,075	238,191	255,079	493,270	138,109	71,180	45,790
21	Compensation of employees	98,724	101,846	102,555	24,822	25,529	26,354	27,041	25,869	52,910	8,662	8,552	8,655
211	Wages and salaries	84,870	87,542	88,336	21,332	21,990	22,776	23,301	22,269	45,570	7,478	7,351	7,440
212	Social contributions	13,854	14,304	14,219	3,490	3,539	3,578	3,740	3,600	7,340	1,184	1,201	1,215
22	Use of goods and services	665,466	488,996	490,382	113,071	113,699	129,372	148,015	145,646	293,661	82,526	32,516	30,604
24	Interest	418,986	391,680	434,415	78,595	100,451	134,294	37,427	53,724	91,151	43,167	9,100	1,457
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	35,207	17,402	88,707	12,290	15,554	22,775	23,525	28,473	51,998	3,361	20,745	4,367
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	8,878	10,766	7,530	1,095	1,274	2,280	2,183	1,367	3,550	393	267	707
1-2	NET-GROSS OPERATING BALANCE	690,686	1,068,632	1,153,929	249,903	526,549	133,480	272,536	588,941	861,477	39,732	107,792	441,417
31	NET ACQUISITION OF NONFINANCIAL ASSETS	1,180,421	876,717	904,940	197,230	236,621	221,777	240,397	248,934	489,331	52,166	92,305	104,463
31,1	Acquisition of nonfinancial assets	1,180,977	877,214	905,679	197,551	236,761	221,915	240,530	249,022	489,552	52,195	92,333	104,494
31,2	Disposal of nonfinancial assets	556	497	739	321	140	138	133	88	221	29	28	31
311	Fixed assets	1,063,061	774,179	825,961	173,514	214,346	214,942	227,014	239,974	466,988	50,297	90,067	99,610
311,1	Acquisitions: fixed assets	1,063,617	774,676	826,700	173,835	214,486	215,080	227,147	240,062	467,209	50,326	90,095	99,641
311,2	Disposals: fixed assets	556	497	739	321	140	138	133	88	221	29	28	31
314	Nonproduced assets	117,360	102,538	78,979	23,716	22,275	6,835	13,383	8,960	22,343	1,869	2,238	4,853
314,1	Acquisitions: nonproduced assets	117,360	102,538	78,979	23,716	22,275	6,835	13,383	8,960	22,343	1,869	2,238	4,853
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
1-2-31	NET LENDING-BORROWING	-489,735	191,915	248,989	52,673	289,928	-88,297	32,139	340,007	372,146	-12,434	15,487	336,954
33-32	FINANCING	489,735	-191,915	-248,989	-52,673	-289,928	88,297	-32,139	-340,007	-372,146	12,434	-15,487	-336,954
32	NET ACQUISITION OF FINANCIAL ASSETS	-105,549	-24,763	-263,249	-20,123	86,209	-177,345	-32,877	339,368	306,491	-17,180	48,221	308,327
321	Domestic	-105,549	-24,763	-263,249	-20,123	86,209	-177,345	-32,877	339,368	306,491	-17,180	48,221	308,327
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	384,186	-216,678	-512,238	-72,796	-203,719	-89,048	-65,016	-639	-65,655	-4,746	32,734	-28,627
331	Domestic	359,759	-86,469	-440,271	-15,826	-269,620	-17,717	-55,280	61,663	6,383	9,958	51,705	0
332	Foreign	24,427	-130,209	-71,967	-56,970	65,901	-71,331	-9,736	-62,302	-72,038	-14,704	-18,971	-28,627

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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

	(000 HRK)	2015	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
1	REVENUE	1,015,213	912,996	1,050,636	373,528	153,367	146,148	225,856	292,297	518,153	62,614	62,654	167,029
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	0
12	Social contributions	0	0	0	0	0	0	0	0	0	0	0	0
13	Grants	0	0	0	0	0	0	0	0	0	0	0	0
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	0	0	0	0	0	0	0	0	0	0	0	0
133	From other general government units	0	0	0	0	0	0	0	0	0	0	0	0
1331	Current	0	0	0	0	0	0	0	0	0	0	0	0
1332	Capital	0	0	0	0	0	0	0	0	0	0	0	0
14	Other revenue	1,015,213	912,996	1,050,636	373,528	153,367	146,148	225,856	292,297	518,153	62,614	62,654	167,029
2	EXPENSE	104,858	992,775	83,712	8,142	299	72,751	2,116	3,357	5,473	844	1,855	658
21	Compensation of employees	4,888	5,055	4,599	1,337	1,073	1,050	1,086	1,336	2,422	588	372	376
211	Wages and salaries	4,197	4,389	3,950	1,160	918	897	928	1,168	2,096	531	317	320
212	Social contributions	691	666	649	177	155	153	158	168	326	57	55	56
22	Use of goods and services	3,315	4,377	2,975	991	538	557	486	442	928	117	175	150
24	Interest	0	1	0	0	0	0	0	0	0	0	0	0
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	0	0	0	0	0	0	0	0	0	0	0	0
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	96,655	983,342	76,138	5,814	-1,312	71,144	544	1,579	2,123	139	1,308	132
1-2	NET-GROSS OPERATING BALANCE	910,355	-79,779	966,924	365,386	153,068	73,397	223,740	288,940	512,680	61,770	60,799	166,371
31	NET ACQUISITION OF NONFINANCIAL ASSETS	137	201	140	47	0	93	0	0	0	0	0	0
31,1	Acquisition of nonfinancial assets	137	202	140	47	0	93	0	0	0	0	0	0
31,2	Disposal of nonfinancial assets	0	1	0	0	0	0	0	0	0	0	0	0
311	Fixed assets	114	164	118	25	0	93	0	0	0	0	0	0
311,1	Acquisitions: fixed assets	114	165	118	25	0	93	0	0	0	0	0	0
311,2	Disposals: fixed assets	0	1	0	0	0	0	0	0	0	0	0	0
314	Nonproduced assets	23	37	22	22	0	0	0	0	0	0	0	0
314,1	Acquisitions: nonproduced assets	23	37	22	22	0	0	0	0	0	0	0	0
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
1-2-31	NET LENDING-BORROWING	910,218	-79,980	966,784	365,339	153,068	73,304	223,740	288,940	512,680	61,770	60,799	166,371
33-32	FINANCING	-910,218	79,980	-966,784	-365,339	-153,068	-73,304	-223,740	-288,940	-512,680	-61,770	-60,799	-166,371
32	NET ACQUISITION OF FINANCIAL ASSETS	910,218	-79,980	966,784	365,339	153,068	73,304	223,740	288,940	512,680	61,770	60,799	166,371
321	Domestic	910,218	-79,980	966,784	365,339	153,068	73,304	223,740	288,940	512,680	61,770	60,799	166,371
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	0	0	0	0	0	0	0	0	0	0	0	0
331	Domestic	0	0	0	0	0	0	0	0	0	0	0	0
332	Foreign	0	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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	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 contributions	0	0	0	0	0	0	0
13	Grants	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	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	81,841	74,004	18,164	17,306	19,638	18,896	16,161
21	Compensation of employees	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
1-2	NET-GROSS OPERATING BALANCE	-48,301	-47,302	-8,334	-10,791	-14,691	-13,486	-14,269
31	NET ACQUISITION OF NONFINANCIAL ASSETS	-14,531	-5,935	-373	-6,324	-59	821	-929
31,1	Acquisition of nonfinancial assets	839	925	45	0	0	880	0
31,2	Disposal of nonfinancial assets	15,370	6,860	418	6,324	59	59	929
311	Fixed assets	-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
1-2-31	NET LENDING-BORROWING	-33,770	-41,367	-7,961	-4,467	-14,632	-14,307	-13,340
33-32	FINANCING	33,770	41,367	7,961	4,467	14,632	14,307	13,340
32	NET ACQUISITION OF FINANCIAL ASSETS	-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	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	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 contributions	0	0	0	0	0	0	0	0
13	Grants	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	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	84,648	97,832	27,689	29,012	38,738	71,111	138,861	18,382
21	Compensation of employees	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
1-2	NET-GROSS OPERATING BALANCE	-43,432	-41,145	-10,852	-14,207	-22,069	-53,338	-89,614	-11,344
31	NET ACQUISITION OF NONFINANCIAL ASSETS	-26,544	-19,378	-9,868	-12,535	-2,838	-9,831	-25,204	-1,102
31,1	Acquisition of nonfinancial assets	611	8,781	949	187	200	11	398	8
31,2	Disposal of nonfinancial assets	27,155	28,159	10,817	12,722	3,038	9,842	25,602	1,110
311	Fixed assets	-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	-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
1-2-31	NET LENDING-BORROWING	-16,888	-21,767	-984	-1,672	-19,231	-43,507	-64,410	-10,242
33-32	FINANCING	16,888	21,767	984	1,672	19,231	43,507	64,410	10,242
32	NET ACQUISITION OF FINANCIAL ASSETS	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	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)	2015	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018	IV 2018	V 2018	VI 2018
1	REVENUE	71,836	142,725	93,369	16,826	79,594	-7,870	4,138	19,957	24,095	442	14,885	4,630
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	0
12	Social contributions	0	0	0	0	0	0	0	0	0	0	0	0
13	Grants	0	0	0	0	0	0	0	0	0	0	0	0
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	0	0	0	0	0	0	0	0	0	0	0	0
133	From other general government units	0	0	0	0	0	0	0	0	0	0	0	0
1331	Current	0	0	0	0	0	0	0	0	0	0	0	0
1332	Capital	0	0	0	0	0	0	0	0	0	0	0	0
14	Other revenue	71,836	142,725	93,369	16,826	79,594	-7,870	4,138	19,957	24,095	442	14,885	4,630
2	EXPENSE	79,391	61,615	36,577	8,630	9,794	7,447	5,694	5,990	11,684	1,859	1,933	2,198
21	Compensation of employees	14,280	13,169	15,312	3,023	4,542	3,694	3,262	3,309	6,571	1,085	1,128	1,096
211	Wages and salaries	12,852	11,344	13,622	2,605	4,103	3,440	2,811	2,851	5,662	935	972	944
212	Social contributions	1,428	1,825	1,690	418	439	254	451	458	909	150	156	152
22	Use of goods and services	8,644	6,106	5,477	1,161	1,357	1,585	1,231	1,381	2,612	376	377	628
24	Interest	56,467	42,340	15,740	4,446	3,895	2,120	1,201	1,300	2,501	398	428	474
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	0	0	0	0	0	0	0	0	0	0	0	0
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	0	0	48	0	0	48	0	0	0	0	0	0
1-2	NET-GROSS OPERATING BALANCE	-7,555	81,110	56,792	8,196	69,800	-15,317	-1,556	13,967	12,411	-1,417	12,952	2,432
31	NET ACQUISITION OF NONFINANCIAL ASSETS	-199	-2,305	-44	235	-145	-31	-55	-687	-742	-768	97	-16
31,1	Acquisition of nonfinancial assets	256	365	382	324	25	26	11	224	235	113	111	0
31,2	Disposal of nonfinancial assets	455	2,670	426	89	170	57	66	911	977	881	14	16
311	Fixed assets	-347	-2,607	-68	235	-169	-31	-55	-766	-821	-768	18	-16
311,1	Acquisitions: fixed assets	108	63	358	324	1	26	11	145	156	113	32	0
311,2	Disposals: fixed assets	455	2,670	426	89	170	57	66	911	977	881	14	16
314	Nonproduced assets	148	302	24	0	24	0	0	79	79	0	79	0
314,1	Acquisitions: nonproduced assets	148	302	24	0	24	0	0	79	79	0	79	0
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
1-2-31	NET LENDING-BORROWING	-7,356	83,415	56,836	7,961	69,945	-15,286	-1,501	14,654	13,153	-649	12,855	2,448
33-32	FINANCING	7,356	-83,415	-56,836	-7,961	-69,945	15,286	1,501	-14,654	-13,153	649	-12,855	-2,448
32	NET ACQUISITION OF FINANCIAL ASSETS	-248,075	-419,170	-240,207	-7,494	59,989	-278,906	-1,501	-133,413	-134,914	-649	12,855	-145,619
321	Domestic	-248,075	-419,170	-240,207	-7,494	59,989	-278,906	-1,501	-133,413	-134,914	-649	12,855	-145,619
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	-240,719	-502,585	-297,043	-15,455	-9,956	-263,620	0	-148,067	-148,067	0	0	-148,067
331	Domestic	-236,757	-470,168	-297,043	-15,455	-9,956	-263,620	0	-148,067	-148,067	0	0	-148,067
332	Foreign	-3,962	-32,417	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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
VI 2016	12,514,025	11,931,312	582,713	417,562	1,000,275
VII 2016	11,045,513	12,145,481	-1,099,968	1,948,888	848,920
VIII 2016	12,808,917	9,829,976	2,978,941	486,170	3,465,111
IX 2016	12,350,393	11,270,704	1,079,689	1,129,650	2,209,339
X 2016	11,772,914	10,549,644	1,223,270	482,977	1,706,247
XI 2016	10,603,599	11,414,940	-811,341	755,355	-55,986
XII 2016	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 2017	8,912,205	10,787,176	-1,874,971	233,831	-1,641,140
III 2017	9,864,727	11,284,947	-1,420,220	1,450,716	30,496
IV 2017	12,077,089	10,935,388	1,141,701	456,827	1,598,528
V 2017	12,004,263	11,812,503	191,760	1,096,554	1,288,314
VI 2017	12,606,042	11,019,285	1,586,757	428,140	2,014,897
VII 2017	12,834,279	12,220,070	614,209	1,901,959	2,516,168
VIII 2017	12,765,507	9,794,954	2,970,553	188,718	3,159,271
IX 2017	12,048,947	10,836,421	1,212,526	806,984	2,019,510
X 2017	12,858,642	10,615,738	2,242,904	394,792	2,637,696
XI 2017	11,502,334	12,595,604	-1,093,270	804,193	-289,077
XII 2017	11,353,150	15,153,237	-3,800,087	455,734	-3,344,353
I - XII 2017	140,675,194	137,896,705	2,778,489	9,853,722	12,632,211
I 2018	12,600,176	11,104,157	1,496,019	1,591,972	3,087,991
II 2018	9,526,015	11,058,686	-1,532,671	156,620	-1,376,051
III 2018	9,830,703	12,209,844	-2,379,141	1,691,062	-688,079
IV 2018	13,421,795	10,473,240	2,948,555	138,350	3,086,905
V 2018	11,335,716	11,969,194	-633,478	963,595	330,117
VI 2018	12,581,635	11,212,959	1,368,676	343,968	1,712,644
I - VI 2018	69,296,040	68,028,080	1,267,960	4,885,567	6,153,527

MEASURES OF CONSOLIDATED CENTRAL GOVERNMENT DEFICIT/SURPLUS

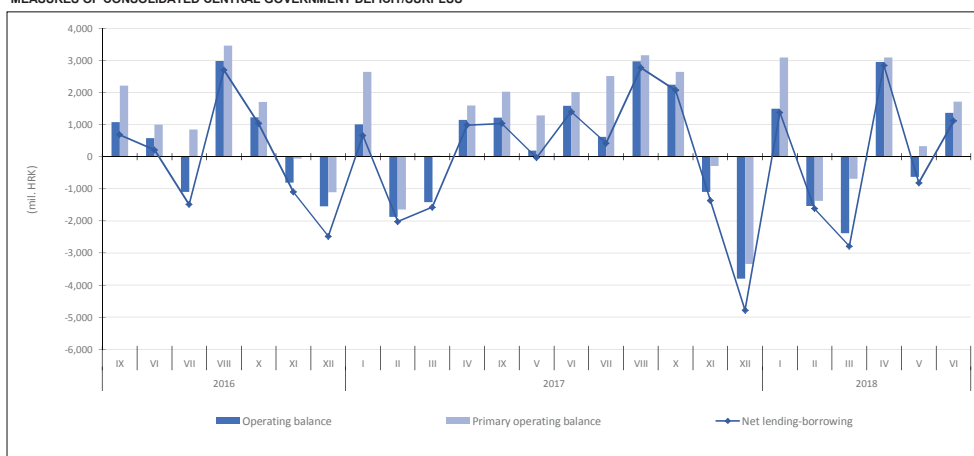


TABLE 19B: NET LENDING/BORROWING (000 HRK)

	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)
VI 2016	582,713	370,822	211,891	-211,891	-275,601	-487,492
VII 2016	-1,099,968	387,088	-1,487,056	1,487,056	1,826,599	3,313,655
VIII 2016	2,978,941	278,528	2,700,413	-2,700,413	4,454,817	1,754,404
IX 2016	1,079,689	394,861	684,828	-684,828	-1,279,602	-1,964,430
X 2016	1,223,270	186,971	1,036,299	-1,036,299	-370,555	-1,406,854
XI 2016	-811,341	286,887	-1,098,228	1,098,228	-1,841,678	-743,450
XII 2016	-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 2017	-1,874,971	149,157	-2,024,128	2,024,128	1,704,626	3,728,754
III 2017	-1,420,220	152,073	-1,572,293	1,572,293	8,672,028	10,244,321
IV 2017	1,141,701	155,436	986,265	-986,265	-8,164,954	-9,151,219
V 2017	191,760	225,510	-33,750	33,750	-628,712	-594,962
VI 2017	1,586,757	189,480	1,397,277	-1,397,277	1,181,432	-215,845
VII 2017	614,209	193,588	420,621	-420,621	2,563,959	2,143,338
VIII 2017	2,970,553	203,725	2,766,828	-2,766,828	2,193,929	-572,899
IX 2017	1,212,526	180,765	1,031,761	-1,031,761	1,984,922	953,161
X 2017	2,242,904	170,114	2,072,790	-2,072,790	912,949	-1,159,841
XI 2017	-1,093,270	275,689	-1,368,959	1,368,959	8,334,924	9,703,883
XII 2017	-3,800,087	986,073	-4,786,160	4,786,160	-9,137,907	-4,351,747
I - XII 2017	2,778,489	3,227,030	-448,541	448,541	10,203,184	10,651,725
I 2018	1,496,019	118,699	1,377,320	-1,377,320	1,593,901	216,581
II 2018	-1,532,671	85,299	-1,617,970	1,617,970	-377,600	1,240,370
III 2018	-2,379,141	412,571	-2,791,712	2,791,712	-1,286,377	1,505,335
IV 2018	2,948,555	102,554	2,846,001	-2,846,001	1,888,121	-957,880
V 2018	-633,478	180,896	-814,374	814,374	964,118	1,778,492
VI 2018	1,368,676	256,666	1,112,010	-1,112,010	6,237,311	5,125,301
I - VI 2018	1,267,960	1,156,685	111,275	-111,275	9,019,474	8,908,199

* Deficit/surplus according to the GFS 2001 methodology

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018
1	REVENUE	38,741,000	40,240,044	41,120,275	10,204,279	9,731,142	11,716,820	10,567,603	11,233,736	21,801,339
11	Taxes	14,531,190	15,332,240	14,947,964	3,991,796	3,361,758	3,942,465	4,573,667	5,085,091	9,658,758
111	Taxes of income, profits and capital gains	9,846,781	10,606,753	9,984,054	2,808,590	1,989,312	2,571,226	3,382,827	3,649,699	7,032,526
113	Taxes on property	3,059,077	3,159,447	3,429,383	775,939	955,592	1,007,318	840,573	1,023,923	1,864,496
114	Taxes on goods and services	1,614,486	1,555,090	1,525,120	405,802	415,415	359,413	349,135	410,066	759,201
1141	General taxes on goods and services	158,272	167,566	166,413	29,298	71,828	40,636	22,800	30,666	53,466
11411	Value-added taxes	0	0	0	0	0	0	0	0	0
11412	Sales taxes	158,272	167,566	166,413	29,298	71,828	40,636	22,800	30,666	53,466
1142	Excises	0	0	0	0	0	0	0	0	0
115	Taxes on international trade and transactions	0	0	0	0	0	0	0	0	0
116	Other taxes	10,836	10,950	9,407	1,465	1,439	4,508	1,132	1,403	2,535
12	Social contributions	0	0	0	0	0	0	0	0	0
13	Grants	17,532,656	18,530,372	19,904,764	4,621,444	4,777,741	6,133,003	4,527,436	4,468,901	8,996,337
131	From foreign governments	8,969	6,218	6,617	-1,022	662	4,738	2,286	702	2,988
132	From international organizations	109,708	171,397	98,684	21,322	18,658	37,461	18,595	13,320	31,915
133	From other general government units	17,413,979	18,352,757	19,799,463	4,601,144	4,758,421	6,090,804	4,506,555	4,454,879	8,961,434
14	Other revenue	6,677,164	6,377,432	6,267,547	1,591,039	1,591,643	1,641,352	1,466,500	1,679,744	3,146,244
141	Property income	1,657,685	1,561,786	1,538,590	388,296	415,908	379,619	359,152	399,353	758,505
142	Sales of goods and services	3,976,642	3,803,979	3,838,155	979,127	963,251	1,033,332	859,398	1,019,621	1,879,019
143	Fines, penalties, and forfeits	35,278	43,270	40,614	7,722	12,082	10,790	12,805	14,987	27,792
144	Voluntary transfers other than grants	201,953	207,940	163,687	26,180	35,092	67,828	53,683	45,650	99,333
145	Miscellaneous and unidentified revenue	805,606	760,457	686,501	189,714	165,310	149,783	181,462	200,133	381,595
2	EXPENSE	34,923,124	36,124,728	37,428,080	9,244,768	8,898,537	10,997,976	8,745,713	9,599,037	18,344,750
21	Compensation of employees	17,418,898	18,263,024	18,994,350	4,691,572	4,730,444	5,032,234	4,860,067	4,977,953	9,838,020
211	Wages and salaries	14,904,481	15,665,071	16,328,254	4,040,467	4,033,237	4,373,776	4,156,969	4,304,147	8,461,116
212	Social contributions	2,514,417	2,597,953	2,666,096	651,105	697,207	658,458	703,098	673,806	1,376,904
22	Use of goods and services	11,694,377	12,083,998	12,437,230	3,104,463	2,759,121	3,967,261	2,675,783	3,130,633	5,806,416
24	Interest	194,615	174,071	163,811	38,550	43,117	39,367	37,840	35,021	72,861
25	Subsidies	1,036,380	1,063,219	1,149,723	290,259	267,802	363,143	203,195	309,904	513,099
26	Grants	301,756	332,433	186,590	40,559	29,659	84,646	26,662	65,603	92,265
27	Social benefits	1,317,827	1,265,914	1,484,360	335,044	325,617	538,105	338,024	361,480	699,504
28	Other expense	2,959,271	2,942,069	3,012,016	744,321	742,777	973,220	604,142	718,443	1,322,585
1-2	NET-GROSS OPERATING BALANCE	3,817,876	4,115,316	3,692,195	959,511	832,605	718,844	1,821,890	1,634,699	3,456,589
31	NET ACQUISITION OF NONFINANCIAL ASSETS	3,220,165	3,975,873	3,988,820	1,047,407	993,583	1,503,466	680,136	1,068,466	1,748,602
311	Fixed assets	3,234,340	3,993,668	4,164,096	1,046,533	989,405	1,613,520	695,693	1,088,358	1,784,051
311,1	Acquisitions: fixed assets	3,460,127	4,220,377	4,451,983	1,100,999	1,033,664	1,752,089	736,161	1,121,118	1,857,279
311,2	Disposals: fixed assets	225,787	226,709	287,887	54,466	44,259	138,569	40,468	32,760	73,228
312	Inventories	0	0	0	0	0	0	0	0	0
313	Valuables	1,428	956	1,084	39	241	702	78	-719	-641
313,1	Acquisitions: valuables	1,428	956	1,084	39	241	702	78	78	156
313,2	Disposals: valuables	0	0	0	0	0	0	0	797	797
314	Nonproduced assets	-15,603	-18,751	-176,360	835	3,937	-110,756	-15,635	-19,173	-34,808
314,1	Acquisitions: nonproduced assets	332,339	352,004	318,979	80,422	63,323	117,433	74,294	82,048	156,342
314,2	Disposals: nonproduced assets	347,942	370,755	495,339	79,587	59,386	228,189	89,929	101,221	191,150
1-2-31	NET LENDING-BORROWING	597,711	139,443	-296,625	-87,896	-160,978	-784,622	1,141,754	566,233	1,707,987
33-32	FINANCING	-597,711	-139,443	296,625	87,896	160,978	784,622	-1,141,754	-566,233	-1,707,987
32	NET ACQUISITION OF FINANCIAL ASSETS	423,082	211,940	-283,557	-205,546	-167,389	-448,219	996,430	472,669	1,469,099
321	Domestic	423,082	211,940	-283,557	-205,546	-167,389	-448,219	996,430	472,669	1,469,099
322	Foreign	0	0	0	0	0	0	0	0	0
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	-174,629	72,497	13,068	-117,650	-6,411	336,403	-145,324	-93,564	-238,888
331	Domestic	-174,629	72,497	13,068	-117,650	-6,411	336,403	-145,324	-93,564	-238,888
332	Foreign	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018
1	REVENUE	150,088,571	158,056,575	161,906,779	42,266,334	42,576,888	41,308,939	38,027,199	44,065,408	82,092,607
11	Taxes	82,811,949	87,290,772	90,452,244	23,467,775	24,670,468	22,881,278	20,589,204	24,662,541	45,251,745
111	Taxes of income, profits and capital gains	18,158,979	20,026,729	20,265,210	6,494,364	4,045,260	4,767,430	5,270,813	6,633,888	11,904,701
113	Taxes on property	3,231,445	3,343,587	3,429,383	775,939	955,592	1,007,318	840,573	1,023,923	1,864,496
114	Taxes on goods and services	60,705,164	63,221,089	66,093,239	16,026,576	19,475,942	16,959,284	14,293,705	16,818,474	31,112,179
1141	General taxes on goods and services	43,905,163	45,579,994	47,976,551	11,579,737	13,960,574	12,458,268	10,491,037	12,019,011	22,510,048
11411	Value-added taxes	43,577,753	45,218,467	47,616,661	11,503,703	13,837,185	12,372,140	10,464,930	11,987,325	22,452,255
11412	Sales taxes	327,410	361,527	359,890	76,034	123,389	86,128	26,107	31,686	57,793
1142	Excises	13,923,204	14,752,335	15,143,118	3,687,297	4,835,583	3,655,572	3,116,190	4,022,494	7,138,684
115	Taxes on international trade and transactions	419,113	404,876	382,659	100,717	120,587	78,434	84,143	84,837	168,980
116	Other taxes	297,248	294,491	281,753	70,179	73,087	68,812	99,970	101,419	201,389
12	Social contributions	40,974,672	40,662,988	42,341,255	10,572,551	10,855,910	10,784,697	10,747,932	11,152,139	21,900,071
13	Grants	5,029,833	8,032,854	7,512,167	2,931,408	1,190,869	1,490,351	2,377,557	3,035,410	5,412,967
14	Other revenue	21,272,117	22,069,961	21,601,113	5,294,600	5,859,641	6,152,613	4,312,506	5,215,318	9,527,824
2	EXPENSE	150,558,643	152,714,569	155,436,095	38,386,605	36,946,995	43,240,548	38,621,102	38,746,956	77,368,058
21	Compensation of employees	36,421,848	37,957,021	39,395,439	9,681,155	9,992,879	10,332,919	10,022,189	10,301,218	20,323,407
211	Wages and salaries	31,005,554	32,418,849	33,703,876	8,278,935	8,533,962	8,898,208	8,542,663	8,836,775	17,379,438
212	Social contributions	5,416,294	5,538,172	5,691,563	1,402,220	1,458,917	1,434,711	1,479,526	1,464,443	2,943,969
22	Use of goods and services	24,590,528	24,916,480	26,946,335	6,399,080	5,978,606	9,372,929	5,301,458	6,449,705	11,751,163
24	Interest	11,354,784	10,994,789	10,016,356	2,019,933	2,940,714	1,693,114	3,477,376	1,480,636	4,958,012
25	Subsidies	7,501,163	7,226,869	7,179,955	1,904,736	942,205	2,188,996	1,987,789	2,083,693	4,071,482
26	Grants	5,336,147	4,140,966	3,784,279	977,500	756,806	1,054,418	1,033,066	884,656	1,917,722
27	Social benefits	55,988,180	55,895,518	56,857,696	14,005,451	14,011,967	14,990,344	14,404,364	14,436,315	28,840,679
28	Other expense	9,365,993	11,582,926	11,256,035	3,398,750	2,323,818	3,607,828	2,394,860	3,110,733	5,505,593
1-2	NET-GROSS OPERATING BALANCE	-470,072	5,342,006	6,470,684	3,879,729	5,629,893	-1,931,609	-593,903	5,318,452	4,724,549
31	NET ACQUISITION OF NONFINANCIAL ASSETS	7,849,473	8,085,706	7,215,850	1,617,833	1,571,661	2,935,342	1,296,705	1,608,582	2,905,287
311	Fixed assets	7,690,473	7,816,651	7,181,889	1,534,349	1,571,225	2,977,505	1,309,953	1,596,157	2,906,110
312	Inventories	9,966	104,800	-1,924	54,934	-61,548	4,832	-16,351	11,142	-5,209
313	Valuables	1,794	1,730	3,425	133	250	2,226	231	-211	20
314	Nonproduced assets	147,240	162,525	32,460	28,417	61,734	-49,221	2,872	1,494	4,366
1-2-31	NET LENDING-BORROWING	-8,319,545	-2,743,700	-745,166	2,261,896	4,058,232	-4,866,951	-1,890,608	3,709,870	1,819,262
33-32	FINANCING	8,319,545	2,743,700	745,166	-2,261,896	-4,058,232	4,866,951	1,890,608	-3,709,870	-1,819,262
32	NET ACQUISITION OF FINANCIAL ASSETS	-3,138,858	-2,850,381	9,918,410	-7,814,834	6,574,279	-339,464	928,154	9,564,757	10,492,911
321	Domestic	-3,345,027	-3,251,065	9,528,023	-8,007,815	6,573,306	-535,728	927,803	9,371,821	10,299,624
322	Foreign	206,169	400,684	390,387	192,981	973	196,264	351	192,936	193,287
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	5,180,687	-106,681	10,663,576	-10,076,730	2,516,047	4,527,487	2,818,762	5,854,887	8,673,649
331	Domestic	1,333,682	1,570,351	-143,858	-758,643	981,464	-4,836,435	2,884,638	648,870	3,533,508
332	Foreign	3,847,005	-1,677,032	10,807,434	-9,318,087	1,534,583	9,363,922	-65,876	5,206,017	5,140,141

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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	2016	2017	IV - VI 2017	VII - IX 2017	X - XII 2017	I - III 2018	IV - VI 2018	I - VI 2018
1	REVENUE (A+B+C)	150,088,571	158,056,575	161,906,779	42,266,334	42,576,888	41,308,939	38,027,199	44,065,408	82,092,607
	A) Budgetary Central Government	103,859,227	110,105,832	114,790,451	30,229,827	31,042,990	29,022,454	25,633,813	30,535,197	56,169,010
	B) Extrabudgetary Users	24,794,161	25,897,142	25,792,391	6,432,544	6,584,064	6,660,167	6,299,549	6,781,016	13,080,565
	Croatian Institute for Health Insurance	19,755,349	21,136,017	21,022,030	5,236,431	5,359,833	5,417,778	5,214,241	5,495,147	10,709,388
	Croatian Waters	2,260,480	2,353,726	2,293,036	544,042	620,394	635,947	534,479	551,994	1,086,473
	Fund for Environmental Protection and Energy Efficiency	1,595,547	1,184,744	1,214,529	252,501	341,467	396,307	309,131	371,035	680,166
	Croatian Roads	95,736	156,934	118,791	9,216	29,409	71,857	11,704	50,586	62,290
	State Agency for Deposit Insurance and Banks Rehabilitation	1,015,213	912,996	1,050,636	373,528	153,367	146,148	225,856	292,297	518,153
	Restructuring and Sale Center	71,836	142,725	93,369	16,826	79,594	-7,870	4,138	19,957	24,095
	C) Local Government	21,433,193	22,063,601	21,323,937	5,604,703	4,949,834	5,626,318	6,093,837	6,749,195	12,843,032
2	EXPENSE (A+B+C)	150,558,643	152,714,569	155,436,095	38,386,605	36,946,995	43,240,548	38,621,102	38,746,956	77,368,058
	A) Budgetary Central Government	100,084,388	100,181,021	103,246,258	25,456,598	24,454,690	27,944,844	26,802,583	25,658,442	52,461,025
	B) Extrabudgetary Users	15,572,988	16,521,815	14,854,109	3,711,002	3,615,447	4,329,233	3,096,338	3,512,410	6,608,748
	Croatian Institute for Health Insurance	11,312,942	10,195,362	10,407,533	2,519,831	2,508,745	2,920,151	2,451,868	2,534,019	4,985,887
	Croatian Waters	1,688,157	2,753,109	2,396,231	719,230	615,533	796,503	254,509	547,959	802,468
	Fund for Environmental Protection and Energy Efficiency	1,195,850	1,525,660	895,174	259,197	240,123	240,081	167,485	194,479	361,964
	Croatian Roads	1,191,790	993,288	1,034,882	195,972	240,953	292,300	214,666	226,606	441,272
	State Agency for Deposit Insurance and Banks Rehabilitation	104,858	992,775	83,712	8,142	299	72,751	2,116	3,357	5,473
	Restructuring and Sale Center	79,391	61,615	36,577	8,630	9,794	7,447	5,694	5,990	11,684
	C) Local Government	34,901,267	36,011,733	37,335,728	9,219,005	8,876,858	10,966,471	8,722,181	9,576,104	18,298,285
1-2	NET-GROSS OPERATING BALANCE	-470,072	5,342,006	6,470,684	3,879,729	5,629,893	-1,931,609	-593,903	5,318,452	4,724,549
31	NET ACQUISITION OF NONFINANCIAL ASSETS	7,849,473	8,085,706	7,215,850	1,617,833	1,571,661	2,935,342	1,296,705	1,608,582	2,905,287
	Acquisition of nonfinancial assets (A+B+C)	9,077,731	9,137,239	8,647,926	1,905,950	1,846,026	3,446,626	1,568,942	1,881,291	3,450,233
	A) Budgetary Central Government	3,152,044	3,062,193	2,685,605	451,595	441,042	1,257,273	496,268	376,614	872,882
	B) Extrabudgetary Users	2,124,793	1,501,709	1,190,275	272,895	307,756	319,129	262,141	301,433	563,574
	C) Local Government	3,793,894	4,573,337	4,772,046	1,181,460	1,097,228	1,870,224	810,533	1,203,244	2,013,777
	Disposal of nonfinancial assets (A+B+C)	1,221,258	1,051,533	1,432,076	288,117	274,365	511,284	272,237	272,709	544,946
	A) Budgetary Central Government	645,009	450,179	646,925	153,512	170,240	144,041	141,460	136,734	278,194
	B) Extrabudgetary Users	2,520	3,890	552	552	480	485	380	1,197	1,577
	C) Local Government	573,729	597,464	783,226	134,053	103,645	366,758	130,397	134,778	265,175
1-2-31	NET LENDING-BORROWING	-8,319,545	-2,743,700	-745,166	2,261,896	4,058,232	-4,866,951	-1,890,608	3,709,870	1,819,262
33-32	FINANCING	8,319,545	2,743,700	745,166	-2,261,896	-4,058,232	4,866,951	1,890,608	-3,709,870	-1,819,262
32	NET ACQUISITION OF FINANCIAL ASSETS	-3,138,858	-2,850,381	9,918,410	-7,814,834	6,574,279	-339,464	928,154	9,564,757	10,492,911
	Domestic (A+B+C)	-3,345,027	-3,251,065	9,528,023	-8,007,815	6,573,306	-535,728	927,803	9,371,821	10,299,624
	A) Budgetary Central Government	-3,784,739	-3,360,423	8,918,834	-8,055,919	6,054,570	288,492	-170,367	8,020,383	7,310,016
	B) Extrabudgetary Users	16,630	-102,582	892,746	253,650	686,125	-376,001	641,740	878,769	1,520,509
	C) Local Government	423,082	211,940	-283,557	-205,546	-167,389	-448,219	996,430	472,669	1,469,099
	Foreign (A+B+C)	206,169	400,684	390,387	192,981	973	196,264	351	192,936	193,287
	A) Budgetary Central Government	206,169	400,684	390,387	192,981	973	196,264	351	192,936	193,287
	B) Extrabudgetary Users	0	0	0	0	0	0	0	0	0
	C) Local Government	0	0	0	0	0	0	0	0	0
	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	5,180,687	-106,681	10,663,576	-10,076,730	2,516,047	4,527,487	2,818,762	5,854,887	8,673,649
	Domestic (A+B+C)	1,333,682	1,570,351	-143,858	-758,643	981,464	-4,836,435	2,884,638	648,870	3,533,508
	A) Budgetary Central Government	1,806,035	2,005,368	4,503,644	-574,971	1,269,809	-1,148,738	3,225,280	838,622	4,064,902
	B) Extrabudgetary Users	-277,471	-493,781	-4,659,353	-68,968	-280,792	-4,022,889	-197,116	-99,726	-296,844
	C) Local Government	-194,882	58,764	11,851	-114,704	-7,553	335,192	-143,524	-91,026	-234,550
	Foreign (A+B+C)	3,847,005	-1,677,032	10,807,434	-9,318,087	1,534,583	9,363,922	-65,876	5,206,017	5,140,141
	A) Budgetary Central Government	3,826,540	-1,514,406	10,879,401	-9,261,117	1,468,682	9,435,253	-56,140	5,269,319	5,212,179
	B) Extrabudgetary Users	20,465	-162,626	-71,967	-56,970	65,901	-71,331	-9,736	-62,302	-72,038
	C) Local Government	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

Note: Data from XII 2017 to VI 2018 are preliminary.

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.

The data for Croatian Institute for Health Insurance are reported under the accrual basis.

TABLE 24A: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (30 April 2018)

Debt item	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds – Series 18 D-18	HRK	6,000,000	6,000,000	2018	5.250%
Bonds – Series 07 D-19	EUR	1,000,000	7,419,272	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	7,419,272	2020	6.500%
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 17 D-22	EUR	1,000,000	7,419,272	2022	6.500%
Bonds – Series 26 D-23	HRK	5,800,000	5,800,000	2023	1.750%
Bonds – Series 19 D-24	EUR	1,400,000	10,386,981	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 24 D-28	HRK	5,500,000	5,500,000	2028	2.875%
Bonds – Series 25 D-32	HRK	3,000,000	3,000,000	2032	3.250%
Long-term loan (EUR)	EUR	1,526,378	11,324,614		
Long-term loan (HRK)	HRK	4,804,439	4,804,439		
Medium and long-term debt			99,073,850		
Treasury Bills	HRK	19,346,000	19,346,000		
Treasury Bills indexed to foreign currency	EUR	62,200	461,479		
Treasury Bills FX	EUR	1,500,000	11,128,908		
Other short-term debt	HRK	1,547,732	1,547,732		
Short-term debt			32,484,119		
Total debt			131,557,969		

Source: Ministry of Finance

*Note: The CNB's average middle exchange rate of the last 30 days from the date for which the data is shown is used for the reclassification of amounts denominated in Euros and Dollars in the Kuna denominations.

TABLE 24B: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (31 May 2018)

Debt item	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds – Series 18 D-18	HRK	6,000,000	6,000,000	2018	5.250%
Bonds – Series 07 D-19	EUR	1,000,000	7,389,600	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	7,389,600	2020	6.500%
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 17 D-22	EUR	1,000,000	7,389,600	2022	6.500%
Bonds – Series 26 D-23	HRK	5,800,000	5,800,000	2023	1.750%
Bonds – Series 19 D-24	EUR	1,400,000	10,345,440	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 24 D-28	HRK	5,500,000	5,500,000	2028	2.875%
Bonds – Series 25 D-32	HRK	3,000,000	3,000,000	2032	3.250%
Long-term loan (EUR)	EUR	1,826,378	13,496,204		
Long-term loan (HRK)	HRK	4,804,439	4,804,439		
Medium and long-term debt			101,114,882		
Treasury Bills	HRK	19,229,000	19,229,000		
Treasury Bills indexed to foreign currency	EUR	70,200	518,750		
Treasury Bills FX	EUR	1,500,000	11,084,400		
Other short-term debt	HRK	1,236,949	1,236,949		
Short-term debt			32,069,099		
Total debt			133,183,982		

Source: Ministry of Finance

*Note: The CNB's average middle exchange rate of the last 30 days from the date for which the data is shown is used for the reclassification of amounts denominated in Euros and Dollars in the Kuna denominations.

TABLE 24C: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (30 June 2018)

Debt item	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds – Series 18 D-18	HRK	6,000,000	6,000,000	2018	5.250%
Bonds – Series 07 D-19	EUR	1,000,000	7,378,395	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	7,378,395	2020	6.500%
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 17 D-22	EUR	1,000,000	7,378,395	2022	6.500%
Bonds – Series 26 D-23	HRK	5,800,000	5,800,000	2023	1.750%
Bonds – Series 19 D-24	EUR	1,400,000	10,329,753	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 24 D-28	HRK	5,500,000	5,500,000	2028	2.875%
Bonds – Series 25 D-32	HRK	3,000,000	3,000,000	2032	3.250%
Long-term loan (EUR)	EUR	1,913,739	14,120,321		
Long-term loan (HRK)	HRK	4,641,227	4,641,227		
Medium and long-term debt			101,526,485		
Treasury Bills	HRK	18,309,000	18,309,000		
Treasury Bills indexed to foreign currency	EUR	70,200	517,963		
Treasury Bills FX	EUR	1,500,000	11,067,593		
Other short-term debt	HRK	1,535,924	1,535,924		
Short-term debt			31,430,480		
Total debt			132,956,966		

Source: Ministry of Finance

*Note: The CNB's average middle exchange rate of the last 30 days from the date for which the data is shown is used for the reclassification of amounts denominated in Euros and Dollars in the Kuna denominations.

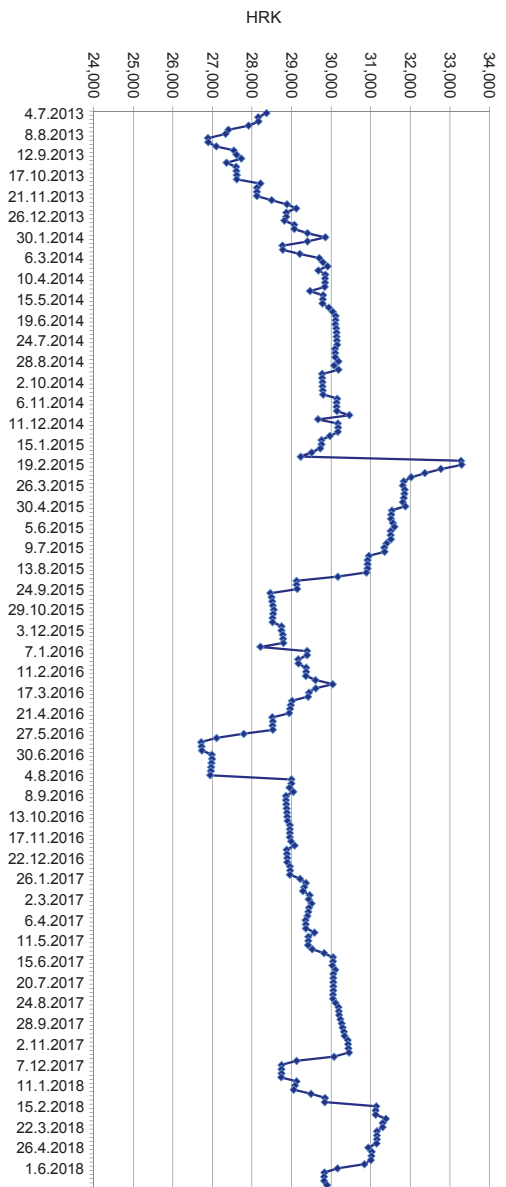
TABLE 25: RESULTS OF TREASURY BILL'S AUCTIONS HELD BY THE MINISTRY OF FINANCE

(000)	HRK 182 days						HRK 364 days						EUR 364 days						EUR FX 455 days						
	Day of Auction	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK)	Yielding with weighted average of the bids received (%)	Uniform price allocation per 100 HRK (HRK)	Yielding with uniform price allocation (%)	Size (HRK)	Total bids received (HRK)	Weighted average of the bids received (HRK)	Yielding with weighted average of the bids received (%)	Uniform price allocation per 100 HRK (HRK)	Yielding with uniform price allocation (%)	Size (EUR)	Total bids received (EUR)	Weighted average of the bids received (EUR)	Yielding with weighted average of the bids received (%)	Uniform price allocation per 100 EUR (EUR)	Yielding with uniform price allocation (%)	Size (EUR)	Total bids received (EUR)	Weighted average of the bids received (EUR)	Yielding with weighted average of the bids received (%)	Uniform price allocation per 100 EUR FX (EUR)	Yielding with uniform price allocation (%)
4.7.2017																									
11.7.2017																									
18.7.2017																									
25.7.2017																									
1.8.2017																									
8.8.2017																									
15.8.2017																									
22.8.2017	200,000	200,000	99.876	0.25	99.876	0.25	1,200,000	1,988,000	99.575	0.43	99.558	0.45													
29.8.2017							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							
5.9.2017																									
12.9.2017																									
19.9.2017																									
26.9.2017																									
3.10.2017																									
10.10.2017																									
17.10.2017																									
24.10.2017							1,400,000	3,375,000	99.690	0.31	99.702	0.30	11,100	11,100	99.990	0.01	99.990	0.01							
31.10.2017																									
6.11.2017																				1,500,000	1,865,637	99.920	0.06	99.881	0.10
14.11.2017																									
21.11.2017							1,300,000	2,267,000	99.754	0.25	99.752	0.25													
28.11.2017																									
5.12.2017							675,000	2,207,000	99.801	0.2	99.805	0.20													
12.12.2017																									
19.12.2017																									
26.12.2017																									
2.1.2018							1,940,000	3,745,000	99.858	0.14	99.856	0.14													
9.1.2018																									
16.1.2018																									
23.1.2018							1,400,000	3,772,000	99.902	0.1	99.900	0.10													
30.1.2018							1,200,000	2,492,000	99.911	0.09	99.915	0.09													
6.2.2018																									
13.2.2018							1,300,000	2,330,000	99.925	0.08	99.915	0.09													
20.2.2018							1,500,000	1,765,000	99.925	0.08	99.915	0.09													
27.2.2018							1,498,000	1,498,000	99.928	0.07	99.915	0.09													
6.3.2018							1,116,000	1,116,000	99.916	0.08	99.915	0.09													
13.3.2018							222,000	222,000	99.924	0.08	99.915	0.09													
20.3.2018																									
27.3.2018							414,000	414,000	99.931	0.07	99.915	0.09													
3.4.2018																									
10.4.2018																									
17.4.2018																									
24.4.2018							681,000	681,000	99.918	0.08	99.915	0.09													
2.5.2018							502,000	502,000	99.916	0.08	99.915	0.09													
8.5.2018																									
15.5.2018																									
22.5.2018							190,000	190,000	99.920	0.08	99.915	0.09	28,000	28,000	100.000	0.00	100.000	0.00							
29.5.2018							335,000	335,000	99.919	0.08	99.915	0.09													
5.6.2018	200,000	205,000	99.970	0.06	99.971	0.06	113,000	116,000	99.923	0.08	99.915	0.09													
12.6.2018																									
19.6.2018																									
26.6.2018							721,000	721,000	99.917	0.08	99.915	0.09													

Source: Ministry of Finance

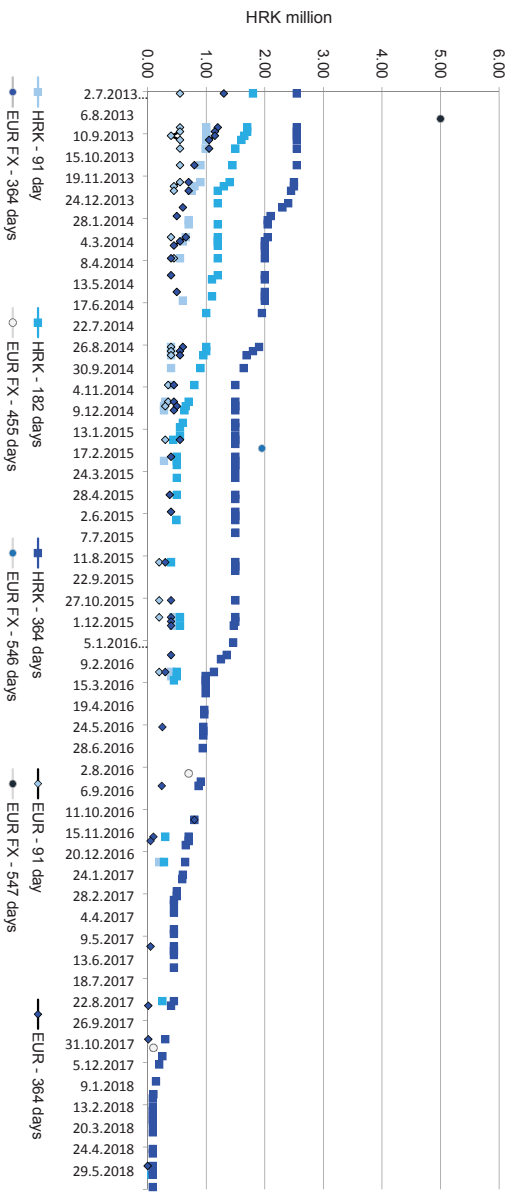
Note: Amounts for treasury bills HRK are shown in kunas, amounts for treasury bills EUR and EUR FX are shown in euros.

T-Bill's outstanding debt



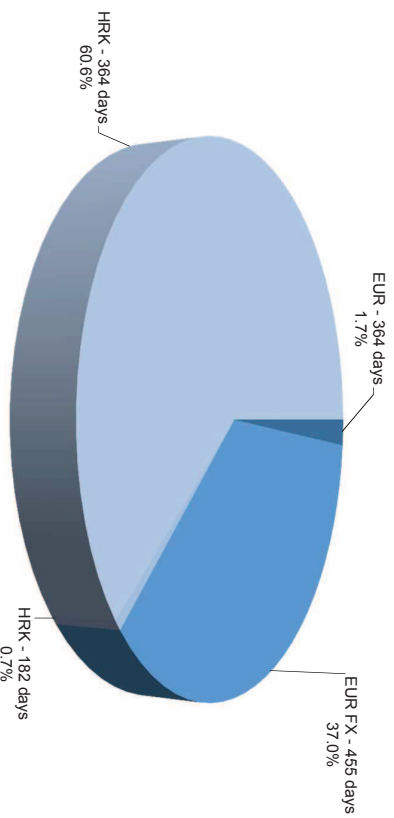
Source: Ministry of Finance

Annual yield on T-Bills



Source: Ministry of Finance

Structure of outstanding T-Bill's on 30.6.2018



Source: Ministry of finance

NOTES ON METHODOLOGY

General note for the tables from 2 to 21:

The data are on the cash basis.

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

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

Table 2: Budgetary Central Government Revenues

Budgetary Central Government according to the GFS 2001 methodology is equivalent to the **State Budget** in terms of the Budget Act which entered into force on January 1, 2009. (Official Gazette No. 87/2008).

Budgetary Central Government revenue (1), according to the International Monetary Fund's GFS 2001 methodology (Government Finance Statistics), is an increase in net worth resulting from a financial transaction in relation to Government. According to this methodology, Budgetary Central Government revenues are composed of main categories as follows: taxes (11), social contributions (12), grants (13) and other revenue (14).

Taxes (11) are compulsory transfers to the Government sector, composed of following categories:

- Taxes on income, profits and capital gains (111) are attributed either to individuals (1111) who pay income tax or to corporations and other enterprises (1112) that pay profit tax. In cases when the information needed to determine to which of the mentioned categories taxes should be attributed is not available, the taxes are treated as not allocable (1113).
- Taxes on payroll and workforce (112) consist of taxes that are collected from employers or self-employed persons, either as a proportion of payroll size or as a fixed amount per person, and are not earmarked for social security schemes. Since this category doesn't exist in the tax system of the Republic of Croatia, it is not published in the report on Budgetary Central Government Revenues.
- Taxes on property (113) include taxes on the use, ownership or transfer of wealth. According to GFS 2001 methodology, it encompasses recurrent taxes on immovable property (1131), recurrent taxes on estate, inheritance and gifts (1133) as well as taxes on financial and capital transactions (1134). In the report on Budgetary Central Government Revenues, this category consists only of taxes on property.
- Taxes on goods and services (114) include all taxes levied on the production, extraction, sale, transfer, leasing or delivery of goods and rendering of services. Taxes on goods and services include: general taxes on goods and services (1141) that are divided into value added tax (11411), sales tax (11412) and turnover and other general taxes on goods and services (11413); excises (1142); profits on fiscal monopolies (1143); taxes on specific services (1144); taxes on use of goods and on permission to use goods or perform activities (1145); and other taxes on goods and services (1146). Taxes on specific services (1144) include all taxes levied on payments for specific services, such as taxes on transport charges, insurance premiums, banking services, entertainment and advertising charges. Taxes on use of goods and on permission to use goods or perform activities (1145) include various business and professional licences.
- Taxes on international trade and transactions (115) include customs and other import duties collected on goods entering the country or services delivered by non-residents to residents. This item also includes taxes on exports, profits on export or import monopolies, exchange profits, exchange taxes and other taxes on international trade and transactions.
- Other taxes (116) cover revenue from taxes levied predominantly on bases other than those described under previous tax headings. It also includes revenue from unidentified taxes that can't be classified in one of the mentioned tax categories.

Social contributions (12), within the tax system of the Republic of Croatia, encompass relevant contributions to social security schemes (121), which are classified according to source of contribution as follows:

- Employee contributions (1211) are either paid directly by employees or are deducted from employees' wages and salaries and transferred on their behalf by the employer.
- Employer contributions (1212) are paid directly by employers on behalf of their employees.
- Self-employed or non-employed contributions (1213) are paid by contributors who are not employees.
- Unallocable contributions (1214) are those contributions whose source cannot be determined (For 2002, most data in the table falls into this category because at the time the same contributions were paid partly by the employee and partly by the employer and it was impossible to separate the two).

Grants (13) are non-compulsory current or capital transfers received by a government unit from other general government units, foreign governments or international organization.

Other revenues (14) are composed of property income (141), sales of goods and services (142), fines, penalties and forfeits (143), voluntary transfers other than grants (144) and miscellaneous and unidentified revenue (145).

Property income (141) includes a variety of forms of revenue that government units earn from financial and/or nonproduced assets that they own: interest (1411), dividends (1412), withdrawals from income of quasi-corporations (1413), property income from insurance policyholders (1414) and rent (1415), which is property income received from the lease of land and other naturally occurring assets. Revenues from sales of goods and services (142) refer to sales by market establishments (1421) owned by government which carry out only a single productive activity or the principal productive activity accounts for most of the value added; then administrative fees (1422) and incidental sales by non-market establishments (1423).

Voluntary transfers other than grants (144) include gifts and voluntary donations from individuals, private non-profit institutions, nongovernmental foundations, corporations and any other source other than governments and international organizations.

As of 1st of July 2001, Budgetary Central Government revenues include pension insurance contributions, which were, prior to that revenue of Croatian Pension Insurance Administration. Also, as of 1st of January 2002, health insurance contributions and employment contributions, which were prior to that revenues of the Croatian Employment Service and Croatian Institute for Health Insurance, are included in the Budgetary Central Government. All mentioned revenues are classified according to the GFS 2001 methodology.

By the end of 2001, two new extrabudgetary funds were founded: the Regional Development Fund as well as the Development and Employment Fund. They took over some of the Budgetary Central Government activities as well as the receipts from privatisation of public enterprises. As of 1st of January 2003, these funds have been included in the coverage of the Budgetary Central Government.

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

Table 3: Budgetary Central Government Expense

Budgetary Central Government Expense (2) is, according to the International Monetary Fund's GFS 2001 (Government Finance Statistics) methodology, a decrease in net worth resulting from a financial transaction in relation to Government. According to this methodology, Budgetary Central Government expenses are composed of the following main categories: compensation of employees (21), use of goods and services (22), consumption of fixed capital (23), interest (24), subsidies (25), grants (26), social benefits (27) and other expense (28).

Compensation of employees (21) is the total remuneration, in cash or in kind, payable to a government employee. It includes both wages and salaries (211) and social contributions (212) made on behalf of employees to social insurance schemes.

Use of goods and services (22) represents the total value of goods and services purchased by government sector for use in a production process or acquired for resale less the net change in inventories of those goods and services.

Consumption of fixed capital (23) is the decline during the course of an accounting period in the value of fixed assets, as a result of physical deterioration, normal obsolescence or normal accidental damage. Namely, consumption of fixed capital is not included in budgetary reports because such data are still not available for the report purposes, according to the GFS 2001 methodology.

Interest (24) is an expense resulting from a government unit borrowing funds from another unit. Total interest payable is subdivided into interest payable to non-residents (241), interest payable to residents other than general government (242) and interest payable to other general government units (243).

Subsidies (25) are current non-repayable payments that government makes to enterprises based on the level of their production activities or the quantities or values of goods or services they produce, sell, export or import. Subsidies also include transfers to public corporations and quasi-corporations aimed to compensate for losses arising from pricing policies that reflect deliberate government economic and social policy by charging prices that are lower than the average cost of production. Subsidies are classified by recipient type: whether it is a public financial/nonfinancial enterprise (251) or private financial/nonfinancial enterprise (252).

Grants (26) are non-compulsory current or capital transfers, in cash or kind, classified by type of recipients: grants to foreign government (261), grants to international organizations (262) and grants to other general government units (263).

Social benefits (27) are defined as current transfers, classified according the type of scheme governing their payment:

- Social security benefits (271) are social benefits payable to households by social security schemes. Typical social security benefits in cash include sickness and invalidity benefits, maternity allowances, children's or family allowances, unemployment benefits, retirement and survivors' pensions. In-kind benefits from insurance include goods and services acquired on the market for the household, or reimbursement for household expenses for that purpose. Medical or dental treatments, surgery, hospital accommodation, pharmaceutical products, home care and similar goods and services fall into this category.
- Social assistance benefits (272) are transfers payable to households and aimed to cover the same needs as social insurance benefits but that are not subject to social insurance schemes. Social assistance benefits may be paid in cases when no social insurance scheme exists to cover the circumstances in question, when households do not participate in existing social insurance schemes, or when social insurance benefits are inadequate to meet particular needs. In the Republic of Croatia, a larger part of this category refers to child allowances, various aids to families and households, disabled persons, etc. Grants in kind include co-financing of transportation costs, home care, accommodation, food and other similar goods and services.
- Employer social benefits (273) are social benefits payable by government to their employees similar to social insurance schemes. In the Republic of Croatia, a major part of this category relates to severance payments.

Other expense (28) is subdivided into two main categories:

- Property expense other than interest (281) may take the form of dividends (as distributions of profits by public corporations to their shareholders or owners), withdrawals from income of quasi-corporations, property income from insurance policyholders or rent (as the expense related to the lease of land, subsoil assets and other nonproduced naturally occurring assets). Rent of land is the most important in this category.
- Miscellaneous expense (282) includes a number of current or capital transfers such as: current transfers to non-profit institutions, payments of compensation for injuries or damages caused by natural disasters or caused by general government units, scholarship, purchases of goods and services from market producers that are distributed directly to households for consumption (except social benefits), capital grants to enterprises and non-profit institutions serving households for the acquisition of nonfinancial assets or coverage of accumulated losses, capital grants to households for construction and reconstruction purposes, etc.

As of 1st of July 2001, Budgetary Central Government expense includes the expense for domestic pensions, which was prior to that expense of Croatian Pension Insurance Administration.

As of 1st of January 2002, Budgetary Central Government expense includes the expense originating from employment rights as well as expense based on health insurance, which were prior to that expenses of Croatian Employment Service and Croatian Institute for Health Insurance respectively.

As of 1st of January 2004, Budgetary Central Government expense includes the expense for foreign pensions, which was prior to that expense of Croatian Pension Insurance Administration.

All mentioned expenses are classified according to the GFS 2001 methodology.

As of 1st of January 2003, the coverage of the Budgetary Central Government is expanded by classifying Regional Development Fund and Development and Employment Fund as budget users, which were prior to that classified as extrabudgetary funds.

Since 2007 social security funds (Croatian Pension Insurance Administration, Croatian Institute for Health Insurance and Croatian Employment Service) have been included in the coverage of Budgetary Central Government.

Table 4: Transactions in Nonfinancial Assets of Budgetary Central Government

Nonfinancial assets (31) usually occur as outputs from a production process, as natural resources or as a creation of society. Depending on that, nonfinancial assets are classified as produced and nonproduced nonfinancial assets. According to GFS 2001 methodology, all assets, including nonfinancial assets, as well as liabilities are observed from several aspects using different classifications identified by different codes. Those classifications are then further subdivided in groups according to categories of assets/liabilities which are identical among classifications. Namely, GFS 2001 observes assets and liabilities from the aspects of: transactions (classification 3); gains/losses from holdings of assets and liabilities (classification 4); other flows in assets/liabilities (classification 5); and stocks (classification 6). Currently, not all the data needed to produce classifications 4, 5 and 6 are available in the Republic of Croatia. As a result, the reports include only data on transactions (code 31 for nonfinancial assets). In this sense, the following definitions and codes should be acknowledged.

Produced nonfinancial assets are composed of following components, according to GFS 2001:

- Fixed assets (311) represent produced assets that are used repeatedly or continuously in the production process for more than one year. Fixed assets are composed of three main categories:
 - § buildings and structures (3111), which by the existing chart of account also includes the subgroup of construction objects;
 - § machinery and equipment (3112), which by existing chart of accounts also includes the subgroup of transportation machinery as well as the subgroup of books, artworks and other art values;
 - § other fixed assets (3113), which also includes cultivated assets (animal stock, plantations) as well as nonmaterial produced assets (investment in computer programs, science works etc.)
- Inventories (312) represent goods and services held by producers for sale, use in production or other use at a later date. Inventories are classified as strategic stocks (which include goods held for strategic and emergency purposes, goods held within organizations acting as market regulators as well as goods of special national interest) and other inventories (which consist of materials and supplies used in production process, work in progress, finished goods and goods for resale). Usually, those transactions appear with a small share in the budget.
- Valuables (313) are produced goods of considerable value that are acquired and held over time primarily as stores of value and not for purposes of production or consumption (precious stones, paintings, sculptures etc.).

Nonproduced nonfinancial assets (314) consist of tangible, naturally occurring assets over which ownership rights are enforced, and intangible nonproduced assets (3144) which are of social origin (patents, leasing contracts, goodwill etc.). Naturally occurring assets include land (3141), subsoil assets (3142) and other naturally occurring assets (3143), e.g. electro-magnetic frequencies.

All transactions that increase the value of a certain fixed asset are called **acquisitions**, while transactions that reduce the value of a certain category are called **disposals**. In order to record separately acquisitions and disposals, additional sub-codes are added after the code's decimal point (comma): number 1 to denote acquisitions and number 2 to denote disposals.

For example, the construction of a school building or a hospital is treated as an acquisition of fixed assets, i.e. buildings and structures (3111,1), while sales of public flats are denoted as sales of fixed assets (3111,2). Similarly, purchases of cars and computer equipment are treated as acquisitions of fixed assets, namely under machinery and equipment (3112,1) while sales of the same are denoted as sales of fixed assets (3112,2). As an exception according 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 decentralised functions is 17.5 percent and the share for decentralised functions is 12 percent. The City of Zagreb receives 70.5 percent of personal income tax increased by share for decentralised functions. For those municipalities and cities on islands that reach an agreement on mutual financing of a capital project concerning island development, the share of personal income tax increases by 17.5 percent. Municipalities and cities located in the Areas of Special State Concern or in the Mountain Areas, the share of personal income tax amount to 90 percent.

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

Table 21A Consolidated General Government by Economic Category

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

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

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

Table 22A: Consolidated General Government by government level

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

Table 20B, 21B and 22B

Starting from the January-March 2015 period, data for local and regional self-government units (local units), instead of former 53 largest, include all 576 local units and the local units' extra-budgetary users - county road administrations. Consequently, data for local government and consolidated

Table 20C, 21C and 22C

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

Table 23: General Government debt stock

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

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

Table 24: Consolidated Central Government Domestic Debt

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

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

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

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

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

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

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

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

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

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

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

Note:

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

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

MANAGEMENT OF THE MINISTRY OF FINANCE

MINISTER OF FINANCE Zdravko Marić, Ph.D.	
OFFICE OF THE MINISTER DEPUTY MINISTER Zdravko Zrinušić	
GENERAL SECRETARIAT general secretar: Zvonko Šakić	DIRECTORATE FOR FINANCIAL MANAGEMENT, INTERNAL AUDIT AND SUPERVISION
STATE TREASURY Assistant Minister and Chief State Treasurer: Ivana Jakir-Bajo, M.sc.	Financial Inspectorate Head of Inspectorate: Slavica Pezer-Blečić, M.sc.
Sector for Preparation and Drawing Up of the State Budget Head of Sector: Danijela Stepić	Anti-Money Laundering Office Head of Office: Ivica Maros
Sector for Budget Execution Head of Sector: Danka Mihaljević	Sector for Financial and Budget Supervision Head of Sector: Slavica Malenica
Sector for State Accounting and Accounting of Non-profit Organisations Head of Sector: Mladenka Karačić	Service for Internal Audit and Internal Supervision Head of Service: Zvonimir Strnad, Ph.D.
Service for Support to Financing System of Local and Regional Self-government Units Head of Sector: Nevenka Brkić	Service for Combating Irregularities and Fraud Head of Service: Mirjana Jurić
Sector for Harmonization of Internal Control System Development Head of Sector: Niko Raić, M.sc.	INDEPENDENT SECTOR FOR SECOND-INSTANCE ADMINISTRATIVE PROCEDURE Head of Sector: Nikola Biloglav
Sector for the Tasks of the National Fund Head of Sector: Dubravka Flinta	DIRECTORATE FOR ECONOMY AND FINANCIAL SYSTEM Assistant Minister: Ante Matijević
Service for Normativ - Legal Affairs Head of Service: Ivona Cindrić	Sector for Concessions and State Aid Head of Sector: Krešimir Dragić, M.sc.
DIRECTORATE FOR MACROECONOMIC ANALYSES, EU AND INTERNATIONAL FINANCIAL RELATIONS Assistant Minister: Stipe Župan	Sector for State-Owned Companies Business Analysis Head of Sector: Ines špirić
Bureau for Macroeconomic and Fiscal Analysis and Projections Head of Bureau: Ivana Radeljak Novaković, M.sc.	Sector for Financial System Head of Sector: Ivana Ravlić Ivanović
Sector for European Union and International Financial Relations Head of Sector: Silvija Belajec	TAX ADMINISTRATION Assistant Minister and Director: Božidar Kutleša
DIRECTORATE FOR PUBLIC DEBT MANAGEMENT Assistant Minister: Hrvoje Radovanić	CUSTOMS ADMINISTRATION Assistant Minister and Director: Hrvoje Čović, M.sc.
Sector for Government Borrowing and Risk Management Head of Sector: Darija Radovanić	
Sector for State Guarantees, Liabilities and Receivables of Public Debt Head of Sector: Branka Grabovac	
Service for Legal and IT affairs Head of Service: Zvonimira Orešić Jaguljnjak	

ADVANCE RELEASE CALENDAR

Ministry of Finance Statistical Review	Notes	Release		
		November 18		
Broj		262		
SDDS Data Category		November 18		
General Government operations	1)			(9/18)
Central Government operations	2)	(7/18)	(8/18)	(9/18)
Internal Central Government Debt	3)	(7/18)	(8/18)	(9/18)

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.

ISSN 1334-4013