



REPUBLIC OF CROATIA - MINISTRY OF FINANCE

STATISTICAL REVIEW

MINISTRY OF FINANCE STATISTICAL REVIEW - NUMBER **262**

ZAGREB, JULY-SEPTEMBER 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								
						Q4	Q1	Q2	Q3	III	IV	V	VI	VII.	VIII.	IX.		
GDP, current prices (mil. HRK)	331,785	331,570	339,616	351,349	365,643	91,195	84,025	96,200	106,911	-	-	-	-	-	-	-		
GDP, real year-on-year change (%)	-0.5	-0.1	2.4	3.5	2.9	2.2	2.5	2.9	2.8	-	-	-	-	-	-	-		
Industrial production volume index, year-on-year change (%)	-1.7	1.2	2.5	5.0	1.9	0.0	0.3	0.4	-1.5	-1.7	-1.3	-0.7	3.1	-0.9	-1.0	-2.6		
Retail sales turnover, real year-on-year change (%)	-0.3	0.4	2.4	4.0	4.7	3.3	3.1	4.6	3.0	2.1	4.3	7.9	1.8	2.2	3.1	3.9		
Construction work index, year-on-year change (%)	-6.0	-6.9	-0.8	3.4	2.0	2.4	1.7	4.2	8.0	0.7	3.6	5.8	3.1	7.2	10.0	7.3		
Number of tourist nights, year-on-year change (%)	3.4	2.6	7.8	9.1	10.6	10.4	22.3	7.6	1.8	35.2	-1.5	39.9	-1.5	2.5	0.8	2.9		
Industrial producer price index on domestic market, year-on-year change (%)	0.5	-2.7	-3.8	-4.0	2.1	2.5	1.3	2.4	3.7	1.2	1.4	2.9	3.4	4.0	3.4	3.4		
Consumer price index, year-on-year change (%)	2.2	-0.2	-0.5	-1.1	1.1	1.3	1.0	1.9	1.9	1.1	1.3	1.9	2.4	2.1	2.1	1.4		
Employment (ILO, %, yoy)	-2.7	2.7	1.3	0.3	2.2	3.8	4.6	2.4	-	-	-	-	-	-	-	-		
Registered unemployed persons	345,112	328,187	285,906	241,860	193,967	185,274	188,044	146,658	133,631	177,973	159,695	141,896	138,383	136,204	134,111	130,577		
Registered unemployment rate (%) ¹	20.2	19.6	17.4	14.8	12.1	11.7	12.1	9.5	8.5	11.5	10.4	9.2	8.8	8.6	8.5	8.4		
ILO unemployment rate (%)	17.3	17.3	16.2	13.1	11.2	10.9	10.3	7.5	-	-	-	-	-	-	-	-		
Average monthly gross earning (HRK) ¹	7,939	7,953	8,055	7,752	8,055	8,171	8,367	8,515	8,430	8,467	8,420	8,616	8,508	8,420	8,508	8,361		
Average monthly gross earning, year-on-year change (%) ¹	0.8	0.2	1.3	1.9	3.9	4.4	4.8	5.9	5.1	4.4	6.0	6.3	5.3	5.8	4.8	4.7		
Exchange rate EUR/HRK	7.57	7.63	7.61	7.53	7.46	7.53	7.44	7.39	7.41	7.44	7.42	7.39	7.38	7.39	7.41	7.42		
Exchange rate USD/HRK	5.71	5.75	6.86	6.80	6.62	6.40	6.05	6.20	6.37	6.03	6.04	6.24	6.32	6.33	6.42	6.37		
Exports of goods, year-on-year change (%)	0.3	9.0	11.0	5.7	12.8	9.3	-3.0	8.9	6.3	-7.5	17.8	4.3	5.9	11.1	6.7	1.3		
Imports of goods, year-on-year change (%)	2.6	4.5	7.7	5.5	10.0	4.7	7.8	5.7	5.1	8.6	5.2	2.2	9.9	8.5	7.8	-0.8		
Current account balance (mil. EUR)	415	858	2,019	1,204	1,963	-537	-2,003	212	-	-	-	-	-	-	-	-		
Current account balance (as % of GDP)	0.9	2.0	4.5	2.6	3.9	4.0	2.9	3.0	-	-	-	-	-	-	-	-		
International reserves of CNB (mil. EUR)	12,908	12,688	13,707	13,514	15,706	15,706	16,480	16,694	16,637	16,480	15,920	16,612	16,694	16,434	16,338	16,637		
External debt (mil. EUR)	45,803	46,416	45,384	41,668	40,069	40,069	40,594	40,142	-	40,594	40,124	40,706	40,142	39,405	-	-		
External debt (as % of GDP)	104.6	106.8	101.7	89.3	81.8	81.8	82.0	79.9	-	82.0	80.0	81.1	79.9	77.5	-	-		
Other monetary financial institutions' loans based on transactions, year-on-year change (%)	1.0	-1.5	-2.2	1.1	2.9	2.9	3.1	4.1	4.6	3.1	3.2	3.7	4.1	4.1	4.2	4.6		
Interest rate on treasury bills of 364 days maturity, end of period (%)	2.40	1.50	1.47	0.65	0.20	0.20	0.09	0.09	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	0.57	0.51	0.49	0.50	0.49	0.49	0.49	0.49	0.49	0.50	0.50		

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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
1	REVENUE	109,110,879	116,388,738	32,634,193	30,651,744	121,153,900	27,291,299	32,265,551	34,694,552	94,251,402	12,683,528	11,900,173	10,110,851
11	Taxes	68,280,769	71,958,532	21,308,710	18,938,813	75,504,280	16,015,537	19,577,450	22,270,490	57,863,477	8,015,901	7,944,572	6,310,017
111	Taxes of income, profits and capital gains	8,312,198	9,419,976	2,055,948	2,196,204	10,281,156	1,887,986	2,984,189	1,739,172	6,611,347	631,326	592,287	515,559
1111	Payable by individuals	2,068,143	2,231,999	420,890	467,236	2,014,588	20,371	0	0	20,371	0	0	0
1112	Payable by corporations and other enterprises	6,244,055	7,187,977	1,635,058	1,728,968	8,266,568	1,867,615	2,984,189	1,739,172	6,590,976	631,326	592,287	515,559
113	Taxes on property	172,368	184,140	0	0	0	0	0	2	2	0	0	2
114	Taxes on goods and services	59,090,678	61,665,999	19,060,527	16,599,871	64,568,119	13,944,570	16,408,408	20,349,588	50,702,566	7,321,744	7,296,165	5,731,679
1141	General taxes on goods and services	43,746,891	45,412,428	13,888,746	12,417,632	47,810,138	10,468,237	11,988,345	15,121,887	37,578,469	5,633,538	5,386,678	4,101,671
11411	Value-added taxes	43,577,753	45,218,467	13,837,185	12,372,140	47,616,661	10,464,930	11,987,325	15,121,833	37,574,088	5,633,405	5,386,470	4,101,958
11412	Sales taxes	169,138	193,961	51,561	45,492	193,477	3,307	1,020	54	4,381	133	208	-287
1142	Excises	13,923,204	14,752,335	4,835,583	3,655,572	15,143,118	3,116,190	4,022,494	4,840,285	11,978,969	1,556,851	1,779,770	1,503,664
11421	on cars, other motor vehicles, boats and planes	813,670	998,858	300,569	272,040	1,190,631	240,287	353,104	310,990	904,381	129,712	99,629	81,649
11422	on petroleum products	7,781,809	8,155,334	2,591,191	2,090,320	8,427,751	1,744,996	2,079,364	2,602,152	6,426,512	789,113	952,926	860,114
11423	on alcohol	254,792	257,600	92,116	56,375	255,341	56,289	66,573	95,976	218,838	32,180	37,690	26,106
11424	on beer	639,328	620,046	266,434	127,660	640,712	90,847	164,328	261,640	516,815	82,273	104,179	75,187
11425	on nonalcoholic beverages	123,126	122,635	52,795	27,533	134,015	21,759	33,405	52,483	107,647	17,401	17,884	17,199
11426	on tobacco products	4,187,275	4,475,286	1,498,931	1,051,098	4,374,030	937,866	1,297,015	1,481,096	3,715,977	492,247	555,056	433,794
11427	on coffee	123,186	122,530	33,545	30,545	120,622	24,143	28,701	35,945	88,790	13,924	12,406	9,614
11428	on luxury goods	20	47	4	0	16	3	3	3	9	1	1	1
115	Taxes on international trade and transactions	419,113	404,876	120,587	78,434	382,659	84,143	84,837	91,895	260,875	29,235	30,147	32,513
116	Other taxes	286,412	283,541	71,648	64,304	272,346	98,838	100,016	89,833	288,687	33,596	25,973	30,264
12	Social contributions	22,853,390	22,194,307	5,970,294	5,917,275	23,206,071	5,991,256	6,173,249	6,354,157	18,518,662	2,110,452	2,118,180	2,125,525
121	Social security contributions	22,853,390	22,194,307	5,970,294	5,917,275	23,206,071	5,991,256	6,173,249	6,354,157	18,518,662	2,110,452	2,118,180	2,125,525
1211	Employee contributions	19,302,766	18,560,814	5,025,777	4,982,080	19,534,089	5,075,480	5,227,461	5,364,600	15,667,541	1,782,061	1,784,366	1,798,173
1212	Employer contributions	3,433,629	2,948,134	763,673	746,226	2,942,819	735,032	766,860	808,601	2,310,493	267,768	271,377	269,456
1213	Self-employed or unemployed contributions	116,995	685,359	180,844	188,969	729,163	180,744	178,928	180,956	540,628	60,623	62,437	57,896
1214	Unallocable contributions	0	0	0	0	0	0	0	0	0	0	0	0
13	Grants	10,025,563	13,923,159	2,781,160	3,068,583	13,747,584	3,976,585	4,778,530	3,514,703	12,269,818	1,176,069	1,257,917	1,080,717
14	Other revenue	7,951,157	8,312,740	2,574,029	2,727,073	8,695,965	1,307,921	1,736,322	2,555,202	5,599,445	1,381,106	579,504	594,592
141	Property income	2,517,480	3,206,513	998,537	856,163	2,794,826	266,939	373,862	904,994	1,545,795	771,358	80,813	52,823
1411	Interest	104,893	492,342	10,046	132,845	317,305	11,481	138,391	12,003	161,875	5,172	3,467	3,364
1412	Dividends	884,373	1,469,187	752,782	279,744	1,369,593	5,909	71,782	670,250	747,941	632,637	28,228	9,385
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	235,709	443,574	1,107,928	249,549	163,689	222,741	635,979	133,549	49,118	40,074
142	Sales of goods and services	3,283,020	3,075,323	1,035,525	846,683	3,216,359	528,068	793,168	1,097,950	2,419,186	373,726	345,076	379,148
1421	Sales of market establishments	0	0	0	0	0	0	0	0	0	0	0	0
1422	Administrative fees	958,759	982,886	255,595	234,329	1,008,598	211,847	348,372	279,928	840,147	108,989	80,672	90,267
1423	Incidental sales by nonmarket establishments	2,324,261	2,092,437	779,930	612,354	2,207,761	316,221	444,796	818,022	1,579,039	264,737	264,404	288,881
143	Fines, penalties, and forfeits	553,596	530,239	143,830	128,976	529,247	123,062	116,467	138,613	378,142	48,016	46,487	44,110
144	Voluntary transfers other than grants	150,977	71,422	64,827	169,849	305,181	11,278	14,154	62,218	87,850	55,819	1,479	4,920
145	Miscellaneous and unidentified revenue	1,446,084	1,429,243	331,310	725,402	1,850,352	378,574	438,871	351,427	1,168,672	132,187	105,649	113,591

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
2	EXPENSE	115,455,805	117,166,135	29,071,288	33,535,641	121,407,224	30,849,100	29,998,213	30,422,161	91,269,474	11,443,899	9,091,696	9,886,566
21	Compensation of employees	18,471,877	19,138,748	5,118,529	5,154,826	19,832,622	5,016,706	5,177,864	5,418,522	15,613,092	1,924,711	1,755,210	1,738,601
211	Wages and salaries	15,643,353	16,274,683	4,376,227	4,397,919	16,884,584	4,260,305	4,406,963	4,643,966	13,311,234	1,663,047	1,501,798	1,479,121
212	Social contributions	2,828,524	2,864,065	742,302	756,907	2,948,038	756,401	770,901	774,556	2,301,858	261,664	253,412	259,480
22	Use of goods and services	10,453,567	10,477,435	2,567,615	4,718,155	12,174,285	2,175,551	2,659,044	2,807,482	7,642,077	1,079,654	898,681	829,147
24	Interest	10,621,298	10,339,925	2,785,509	1,505,231	9,358,439	3,395,142	1,380,603	2,784,258	7,560,003	1,869,300	136,236	778,722
241	To nonresidents	4,841,712	4,664,007	1,170,121	611,550	4,281,931	1,721,968	733,998	1,166,067	3,622,033	849,160	1,923	314,984
242	To residents other than general government	5,779,586	5,675,918	1,615,388	893,681	5,076,508	1,673,174	646,605	1,618,191	3,937,970	1,020,140	134,313	463,738
25	Subsidies	6,425,996	6,088,639	674,119	1,823,410	6,019,684	1,784,561	1,773,266	757,271	4,315,098	304,046	235,997	217,228
251	To public corporations	1,094,442	1,073,386	209,030	303,583	941,202	348,078	328,980	319,475	996,533	111,476	101,725	106,274
252	To private enterprises	5,331,554	5,015,253	465,089	1,519,827	5,078,482	1,436,483	1,444,286	437,796	3,318,565	192,570	134,272	110,954
26	Grants	18,907,153	20,818,357	5,370,225	6,507,569	21,760,575	5,076,335	5,181,184	5,347,301	15,604,820	1,895,212	1,738,190	1,713,899
261	To foreign governments	19,849	25,150	5,552	58,529	70,340	6,358	3,716	33,800	43,874	1,125	21,236	11,439
2611	Current	13,381	17,834	2,915	51,773	60,141	6,301	3,691	32,800	42,792	125	21,236	11,439
2612	Capital	6,468	7,316	2,637	6,756	10,199	57	25	1,000	1,082	0	0	0
262	To international organizations	3,211,226	3,420,241	737,688	846,326	3,394,625	961,751	812,017	868,153	2,641,921	296,782	284,168	287,203
2621	Current	3,211,226	3,420,241	737,688	846,326	3,394,625	961,751	812,017	868,153	2,641,921	296,782	284,168	287,203
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	4,626,985	5,602,714	18,295,610	4,108,226	4,365,451	4,445,348	12,919,025	1,597,305	1,432,786	1,415,257
2631	Current	12,788,736	13,216,509	3,554,193	4,336,483	14,470,106	3,257,529	3,301,924	3,420,391	9,979,844	1,254,423	1,079,024	1,086,944
2632	Capital	2,887,342	4,156,457	1,072,792	1,266,231	3,825,504	850,697	1,063,527	1,024,957	2,939,181	342,882	353,762	328,313
27	Social benefits	45,136,539	44,818,614	11,271,246	11,721,856	45,433,578	11,698,332	11,635,239	11,797,035	35,130,606	3,890,054	3,850,722	4,056,259
271	Social security benefits	32,105,398	32,986,071	8,318,230	8,447,677	33,395,067	8,584,774	8,584,734	8,625,636	25,795,144	2,819,495	2,821,023	2,985,118
272	Social assistance benefits	12,857,058	11,689,267	2,917,962	3,249,839	11,890,075	3,059,495	3,000,565	3,124,671	9,184,731	1,053,620	1,021,868	1,049,183
273	Employer social benefits	174,083	143,276	35,054	24,340	148,436	54,063	49,940	46,728	150,731	16,939	7,831	21,958
28	Other expense	5,439,375	5,484,417	1,284,045	2,104,594	6,828,041	1,702,473	2,191,013	1,510,292	5,403,778	480,922	476,660	552,710
281	Property expense other than interest	705	1,000	144	208	831	130	58	229	417	66	73	90
282	Miscellaneous other expense	5,438,670	5,483,417	1,283,901	2,104,386	6,827,210	1,702,343	2,190,955	1,510,063	5,403,361	480,856	476,587	552,620
2821	Current	3,406,647	3,359,146	457,229	1,081,928	3,156,148	747,571	985,585	566,910	2,300,066	222,181	139,080	205,649
2822	Capital	2,032,023	2,124,271	826,672	1,022,458	3,671,062	954,772	1,205,370	943,153	3,103,295	258,675	337,507	346,971

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
31	NET ACQUISITION OF NONFINANCIAL ASSETS	2,507,035	2,612,014	270,802	1,113,232	2,038,680	354,808	239,880	426,421	1,021,109	111,959	153,578	160,884
31.1	Acquisition of nonfinancial assets	3,152,044	3,062,193	441,042	1,257,273	2,685,605	496,268	376,614	547,618	1,420,500	148,798	193,383	205,437
31.2	Disposal of nonfinancial assets	645,009	450,179	170,240	144,041	646,925	141,460	136,734	121,197	399,391	36,839	39,805	44,553
311	Fixed assets	2,463,147	2,438,134	299,514	1,058,959	1,925,682	369,283	221,670	357,518	948,471	81,134	152,948	123,436
311.1	Acquisitions: fixed assets	2,774,448	2,784,456	378,504	1,162,566	2,382,301	473,023	333,748	436,697	1,243,468	113,318	177,600	145,779
311.2	Disposals: fixed assets	311,301	346,322	78,990	103,607	456,619	103,740	112,078	79,179	294,997	32,184	24,652	22,343
3111	Buildings and structures	697,830	755,242	57,543	323,533	405,196	209,317	1,869	84,534	295,720	16,750	34,322	33,462
3111.1	Acquisitions: buildings and structures	1,004,733	1,095,028	135,092	410,764	843,323	312,808	112,736	163,171	588,715	48,668	58,883	55,620
3111.2	Disposals: buildings and structures	306,903	339,786	77,549	87,231	438,127	103,491	110,867	78,637	292,995	31,918	24,561	22,158
3112	Machinery and equipment	1,625,709	1,584,963	224,694	686,806	1,436,010	145,333	198,803	234,900	579,036	49,066	110,212	75,622
3112.1	Acquisitions: machinery and equipment	1,629,906	1,591,265	226,122	703,031	1,454,278	145,502	199,883	235,426	580,811	49,331	110,292	75,803
3112.2	Disposals: machinery and equipment	4,197	6,302	1,428	16,225	18,268	169	1,080	526	1,775	265	80	181
3113	Other fixed assets	139,608	97,929	17,277	48,620	84,476	14,633	20,998	38,084	73,715	15,318	8,414	14,352
3113.1	Acquisitions: other fixed assets	139,809	98,163	17,290	48,771	84,700	14,713	21,129	38,100	73,942	15,319	8,425	14,356
3113.2	Disposals: other fixed assets	201	234	13	151	224	80	131	16	227	1	11	4
312	Inventories	9,966	104,800	-61,548	4,832	-1,924	-16,351	11,142	48,062	42,853	23,557	-1,474	25,979
312.1	Acquisitions: inventories	288,656	135,929	8,999	30,023	126,250	1,195	24,361	54,229	79,785	23,557	2,599	28,073
312.2	Disposals: inventories	278,690	31,129	70,547	25,191	128,174	17,546	13,219	6,167	36,932	0	4,073	2,094
313	Valuables	366	774	9	1,524	2,341	153	508	105	766	62	43	0
313.1	Acquisitions: valuables	1,081	932	9	1,524	2,341	153	508	105	766	62	43	0
313.2	Disposals: valuables	715	158	0	0	0	0	0	0	0	0	0	0
314	Nonproduced assets	33,556	68,306	32,827	47,917	112,581	1,723	6,560	20,736	29,019	7,206	2,061	11,469
314.1	Acquisitions: nonproduced assets	87,859	140,876	53,530	63,160	174,713	21,897	17,997	56,587	96,481	11,861	13,141	31,585
314.2	Disposals: nonproduced assets	54,303	72,570	20,703	15,243	62,132	20,174	11,437	35,851	67,462	4,655	11,080	20,116
3141	Land	-39,392	-71,076	-18,570	-13,127	-50,271	-17,076	-1,253	-35,403	-53,732	-4,286	-11,073	-20,044
3141.1	Acquisitions: land	14,771	1,317	2,110	2,084	11,749	3,066	10,135	433	13,634	364	1	68
3141.2	Disposals: land	54,163	72,393	20,680	15,211	62,020	20,142	11,388	35,836	67,366	4,650	11,074	20,112
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	51,397	61,044	162,852	18,799	7,813	56,139	82,751	11,492	13,134	31,513
3144.1	Acquisitions: intangible nonproduced assets	73,075	139,559	51,420	61,076	162,964	18,831	7,862	56,154	82,847	11,497	13,140	31,517
3144.2	Disposals: intangible nonproduced assets	140	177	23	32	112	32	49	15	96	5	6	4

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
32	NET ACQUISITION OF FINANCIAL ASSETS	-3,228,138	-2,898,449	6,030,594	4,289,386	13,091,041	-743,469	8,135,399	-255,319	7,136,611	-2,178,874	2,040,355	-116,800
32,1	Acquisition of financial assets	4,824,463	1,695,095	189,288	11,171,322	12,343,898	137,977	417,391	193,924	749,292	75,601	24,867	93,456
32,2	Disposals of financial assets	8,854,853	3,936,985	95,740	392,107	705,962	1,180,402	218,750	80,139	1,479,291	32,777	8,319	39,043
32,3	Currency and deposits	802,252	-656,559	5,937,046	-6,489,829	1,453,105	298,956	7,936,758	-369,104	7,866,610	-2,221,698	2,023,807	-171,213
321	Domestic	-3,434,307	-3,299,133	6,029,621	4,093,122	12,700,654	-743,820	7,942,463	-257,098	6,941,545	-2,179,866	2,040,355	-117,587
321,1	Acquisition of domestic financial assets	4,618,294	1,294,411	188,315	10,975,058	11,953,511	137,626	224,455	192,145	554,226	74,609	24,867	92,669
321,2	Disposals of domestic financial assets	8,854,853	3,936,985	95,740	392,107	705,962	1,180,402	218,750	80,139	1,479,291	32,777	8,319	39,043
3212	Currency and deposits	802,252	-656,559	5,937,046	-6,489,829	1,453,105	298,956	7,936,758	-369,104	7,866,610	-2,221,698	2,023,807	-171,213
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	29,469	10,622,039	11,260,513	-1,044,894	92,483	57,335	-895,076	15,425	15,264	26,646
3214,1	Acquisition: Loans	4,063,186	1,039,624	125,209	10,938,426	11,849,605	135,481	217,100	137,473	490,054	48,202	23,583	65,688
3214,2	Disposals: Loans	8,853,737	3,591,778	95,740	316,387	589,092	1,180,375	124,617	80,138	1,385,130	32,777	8,319	39,042
3215	Shares and other equity	553,992	-90,420	63,106	-39,088	-12,964	2,118	-86,778	54,671	-29,989	26,407	1,284	26,980
3215,1	Acquisition: Shares and other equity	555,108	254,787	63,106	36,632	103,906	2,145	7,355	54,672	64,172	26,407	1,284	26,981
3215,2	Disposals: Shares and other equity	1,116	345,207	0	75,720	116,870	27	94,133	1	94,161	0	0	1
322	Foreign	206,169	400,684	973	196,264	390,387	351	192,936	1,779	195,066	992	0	787
322,1	Acquisition of foreign financial assets	206,169	400,684	973	196,264	390,387	351	192,936	1,779	195,066	992	0	787
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	973	196,264	390,387	351	192,936	1,779	195,066	992	0	787
3225,1	Acquisition: Shares and other equity	206,169	400,684	973	196,264	390,387	351	192,936	1,779	195,066	992	0	787
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 IX 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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
33	NET INCURRENCE OF LIABILITIES	5,623,823	490,962	2,738,491	8,286,515	15,383,045	3,169,140	6,107,941	-4,101,289	5,175,792	-3,306,544	-614,544	-180,201
33,1	Repayments	23,924,872	16,899,625	1,647,264	6,502,466	26,578,091	1,129,127	1,596,711	12,563,140	15,288,978	12,276,980	117,606	168,554
33,2	Incurrences	29,548,695	17,390,587	4,385,755	14,788,981	41,961,136	4,298,267	7,704,652	8,461,851	20,464,770	8,970,436	-496,938	-11,647
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	1,269,809	-1,148,738	4,503,644	3,225,280	839,622	1,532,747	5,597,649	2,241,826	-614,544	-94,535
331,1	Domestic repayments	15,583,662	13,926,766	1,546,657	6,173,807	16,802,793	1,037,450	1,301,226	6,915,670	9,254,346	6,728,115	117,606	69,949
331,2	Domestic incurrences	17,380,945	15,932,134	2,816,466	5,025,069	21,306,437	4,262,730	2,140,848	8,448,417	14,851,995	8,969,941	-496,938	-24,586
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	3,103,835	220,783	7,795,289	2,621,083	-1,157,565	3,995,521	5,459,039	4,500,000	-504,479	0
3313,1	Repayments: Securities other than shares	8,148,769	3,500,000	0	4,000,000	9,500,000	0	0	6,000,000	6,000,000	6,000,000	0	0
3313,2	Incurrences: Securities other than shares	10,377,003	11,062,991	3,103,835	4,220,783	17,295,289	2,621,083	-1,157,565	9,995,521	11,459,039	10,500,000	-504,479	0
3314	Loans	-430,951	-5,557,623	-1,834,026	-1,369,521	-3,291,645	604,197	1,997,187	-2,462,774	138,610	-2,258,174	-110,065	-94,535
3314,1	Repayments: Loans	7,434,893	10,426,766	1,546,657	2,173,807	7,302,793	1,037,450	1,301,226	915,670	3,254,346	728,115	117,606	69,949
3314,2	Incurrences: Loans	7,003,942	4,869,143	-287,369	804,286	4,011,148	1,641,647	3,298,413	-1,547,104	3,392,956	-1,530,059	7,541	-24,586
332	Foreign	3,826,540	-1,514,406	1,468,682	9,435,253	10,879,401	-56,140	5,268,319	-5,634,036	-421,857	-5,548,370	0	-85,666
332,1	Foreign repayments	8,341,210	2,972,859	100,607	328,659	9,775,298	91,677	295,485	5,647,470	6,034,632	5,548,865	0	98,605
332,2	Foreign incurrences	12,167,750	1,458,453	1,569,289	9,763,912	20,654,699	35,537	5,563,804	13,434	5,612,775	495	0	12,939
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	0	9,655,652	10,411,563	0	5,531,190	-5,541,143	-9,953	-5,541,143	0	0
3323,1	Repayments: Securities other than shares	5,770,569	0	0	0	8,524,314	0	0	5,541,143	5,541,143	5,541,143	0	0
3323,2	Incurrences: Securities other than shares	11,440,665	0	0	9,655,652	18,935,877	0	5,531,190	0	5,531,190	0	0	0
3324	Loans	-1,843,556	-1,514,406	1,468,682	-220,399	467,838	-56,140	-262,871	-92,893	-411,904	-7,227	0	-85,666
3324,1	Repayments: Loans	2,570,641	2,972,859	100,607	328,659	1,250,984	91,677	295,485	106,327	493,489	7,722	0	98,605
3324,2	Incurrences: Loans	727,085	1,458,453	1,569,289	108,260	1,718,822	35,537	32,614	13,434	81,585	495	0	12,939

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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 - IX 2018				
		Budgetary Central Government	Extrabudgetary Users	Consolidated Central Government	Local Government	Consolidated General Government
82	NET ACQUISITION OF FINANCIAL ASSETS	7,136,611	2,017,083	9,292,347	1,195,863	10,494,223
82.1	Acquisition: Financial assets	8,618,716	2,423,002	11,041,718	1,337,470	12,378,961
82.2	Disposals: Financial assets	1,482,105	405,919	1,749,371	141,607	1,884,738
821	Domestic	6,941,545	2,017,083	9,097,281	1,195,863	10,299,157
821.1	Acquisition: Domestic financial assets	8,423,650	2,423,002	10,846,652	1,337,470	12,183,895
821.2	Disposals: Domestic financial assets	1,482,105	405,919	1,749,371	141,607	1,884,738
8211	General government	-145,194	-69	-6,610	-4,338	-4,935
8211.1	Acquisitions: General Government	346	0	346	0	119
8211.2	Disposals: General Government	145,540	69	6,956	4,338	5,054
8212	Central bank	7,641,003	0	7,641,003	0	7,641,003
8212.1	Acquisitions: Central bank	7,641,003	0	7,641,003	0	7,641,003
8212.2	Disposals: Central bank	0	0	0	0	0
8213	Other depository institutions	-732,653	2,422,012	1,689,359	1,185,397	2,874,756
8213.1	Acquisitions: Other depository institutions	377,202	2,422,012	2,799,214	1,280,986	4,080,200
8213.2	Disposals: Other depository institutions	1,109,855	0	1,109,855	95,589	1,205,444
8215	Nonfinancial institutions	233,162	-404,860	-171,698	14,492	-157,206
8215.1	Acquisitions: Nonfinancial institutions	367,395	990	368,385	48,425	416,810
8215.2	Disposals: Nonfinancial institutions	134,233	405,850	540,083	33,933	574,016
8216	Households and nonprofit institutions serving households	-54,773	0	-54,773	312	-54,461
8216.1	Acquisitions: Households and nonprofit institutions serving households	37,704	0	37,704	8,059	45,763
8216.2	Disposals: Households and nonprofit institutions serving households	92,477	0	92,477	7,747	100,224
822	Foreign	195,066	0	195,066	0	195,066
822.1	Acquisition: Foreign financial assets	195,066	0	195,066	0	195,066
822.2	Disposals: Foreign financial assets	0	0	0	0	0
8227	International organizations	195,066	0	195,066	0	195,066
8227.1	Acquisitions: International organizations	195,066	0	195,066	0	195,066
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	5,175,792	-658,058	4,656,387	-34,463	4,627,937
83.1	Repayments: Liabilities	15,288,978	4,229,064	19,379,389	775,776	20,148,925
83.2	Incurrences: Liabilities	20,464,770	3,571,006	24,035,776	741,313	24,776,862
831	Domestic	5,597,649	-572,104	5,164,198	-34,463	5,135,748
831.1	Repayments: Domestic liabilities	9,254,346	4,143,110	13,258,803	775,776	14,028,339
831.2	Incurrences: Domestic liabilities	14,851,995	3,571,006	18,423,001	741,313	19,164,087
8311	General government	0	-138,653	0	-5,689	324
8311.1	Repayments: General Government	0	138,653	0	6,538	298
8311.2	Incurrences: General Government	0	0	0	849	622
8313	Other depository institutions	5,597,649	-433,451	5,164,198	-3,816	5,160,382
8313.1	Repayments: Other depository institutions	9,254,346	4,004,457	13,258,803	741,642	14,000,445
8313.2	Incurrences: Other depository institutions	14,851,995	3,571,006	18,423,001	737,826	19,160,827
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	-24,958	-24,958
8315.1	Repayments: Nonfinancial institutions	0	0	0	27,596	27,596
8315.2	Incurrences: Nonfinancial institutions	0	0	0	2,638	2,638
832	Foreign	-421,857	-85,954	-507,811	0	-507,811
832.1	Repayments: Foreign liabilities	6,034,632	85,954	6,120,586	0	6,120,586
832.2	Incurrences: Foreign liabilities	5,612,775	0	5,612,775	0	5,612,775
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	-398,245	0	-398,245	0	-398,245
8327.1	Repayments: International organizations	479,830	0	479,830	0	479,830
8327.2	Incurrences: International organizations	81,585	0	81,585	0	81,585
8328	Financial institutions other than international organizations	-23,612	-85,954	-109,566	0	-109,566
8328.1	Repayments: Financial institutions other than international organizations	5,554,802	85,954	5,640,756	0	5,640,756
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 IX 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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
1	REVENUE	109,110,879	116,388,738	32,634,193	30,651,744	121,153,900	27,291,299	32,265,551	34,694,552	94,251,402	12,683,528	11,900,173	10,110,851
11	Taxes	68,280,769	71,958,532	21,308,710	18,938,813	75,504,280	16,015,537	19,577,450	22,270,490	57,863,477	8,015,901	7,944,572	6,310,017
12	Social contributions	22,853,390	22,194,307	5,970,294	5,917,275	23,206,071	5,991,256	6,173,249	6,354,157	18,518,662	2,110,452	2,118,180	2,125,525
13	Grants	10,025,563	13,923,159	2,781,160	3,068,583	13,747,584	3,976,585	4,778,530	3,514,703	12,269,818	1,176,069	1,257,917	1,080,717
14	Other revenue	7,951,157	8,312,740	2,574,029	2,727,073	8,695,965	1,307,921	1,736,322	2,555,202	5,599,445	1,381,106	579,504	594,592
2	EXPENSE	115,455,805	117,166,135	29,071,288	33,535,641	121,407,224	30,849,100	29,998,213	30,422,161	91,269,474	11,443,899	9,091,696	9,886,566
21	Compensation of employees	18,471,877	19,138,748	5,118,529	5,154,826	19,832,622	5,016,706	5,177,864	5,418,522	15,613,092	1,924,711	1,755,210	1,738,601
22	Use of goods and services	10,453,567	10,477,435	2,567,615	4,718,155	12,174,285	2,175,551	2,659,044	2,807,482	7,642,077	1,079,654	898,681	829,147
24	Interest	10,621,298	10,339,925	2,785,509	1,505,231	9,358,439	3,395,142	1,380,603	2,784,258	7,560,003	1,869,300	136,236	778,722
25	Subsidies	6,425,996	6,088,639	674,119	1,823,410	6,019,684	1,784,561	1,773,266	757,271	4,315,098	304,046	235,997	217,228
26	Grants	18,907,153	20,818,357	5,370,225	6,507,569	21,760,575	5,076,335	5,181,184	5,347,301	15,604,820	1,895,212	1,738,190	1,713,899
27	Social benefits	45,136,539	44,818,614	11,271,246	11,721,856	45,433,578	11,698,332	11,635,239	11,797,035	35,130,606	3,890,054	3,850,722	4,056,259
28	Other expense	5,439,375	5,484,417	1,284,045	2,104,594	6,828,041	1,702,473	2,191,013	1,510,292	5,403,778	480,922	476,660	552,710
1-2	NET-GROSS OPERATING BALANCE	-6,344,926	-777,397	3,562,905	-2,883,897	-253,324	-3,557,801	2,267,338	4,272,391	2,981,928	1,239,629	2,808,477	224,285
31	NET ACQUISITION OF NONFINANCIAL ASSETS	2,507,035	2,612,014	270,802	1,113,232	2,038,680	354,808	239,880	426,421	1,021,109	111,959	153,578	160,884
311	Fixed assets	2,463,147	2,438,134	299,514	1,058,959	1,925,682	369,283	221,670	357,518	948,471	81,134	152,948	123,436
312	Inventories	9,966	104,800	-61,548	4,832	-1,924	-16,351	11,142	48,062	42,853	23,557	-1,474	25,979
313	Valuables	366	774	9	1,524	2,341	153	508	105	766	62	43	0
314	Nonproduced assets	33,556	68,306	32,827	47,917	112,581	1,723	6,560	20,736	29,019	7,206	2,061	11,469
1-2-31	NET LENDING-BORROWING	-8,851,961	-3,389,411	3,292,103	-3,997,129	-2,292,004	-3,912,609	2,027,458	3,845,970	1,960,819	1,127,670	2,654,899	63,401
33-32	FINANCING	8,851,961	3,389,411	-3,292,103	3,997,129	2,292,004	3,912,609	-2,027,458	-3,845,970	-1,960,819	-1,127,670	-2,654,899	-63,401
32	NET ACQUISITION OF FINANCIAL ASSETS	-3,228,138	-2,898,449	6,030,594	4,289,386	13,091,041	-743,469	8,135,399	-255,319	7,136,611	-2,178,874	2,040,355	-116,800
321	Domestic	-3,434,307	-3,299,133	6,029,621	4,093,122	12,700,654	-743,820	7,942,463	-257,098	6,941,545	-2,179,866	2,040,355	-117,587
322	Foreign	206,169	400,684	973	196,264	390,387	351	192,936	1,779	195,066	992	0	787
33	NET INCURRENCE OF LIABILITIES	5,623,823	490,962	2,738,491	8,286,515	15,383,045	3,169,140	6,107,941	-4,101,289	5,175,792	-3,306,544	-614,544	-180,201
331	Domestic	1,797,283	2,005,368	1,269,809	-1,148,738	4,503,644	3,225,280	839,622	1,532,747	5,597,649	2,241,826	-614,544	-94,535
332	Foreign	3,826,540	-1,514,406	1,468,682	9,435,253	10,879,401	-56,140	5,268,319	-5,634,036	-421,857	-5,548,370	0	-85,666

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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
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	10,451,568	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
VII 2018	12,683,528	11,443,899	1,239,629	1,869,300	3,108,929
VIII 2018	11,900,173	9,091,696	2,808,477	136,236	2,944,713
IX 2018	10,110,851	9,886,566	224,285	778,722	1,003,007
I - IX 2018	94,251,402	91,269,474	2,981,928	7,560,003	10,541,931

MEASURES OF BUDGETARY CENTRAL GOVERNMENT DEFICIT/SURPLUS

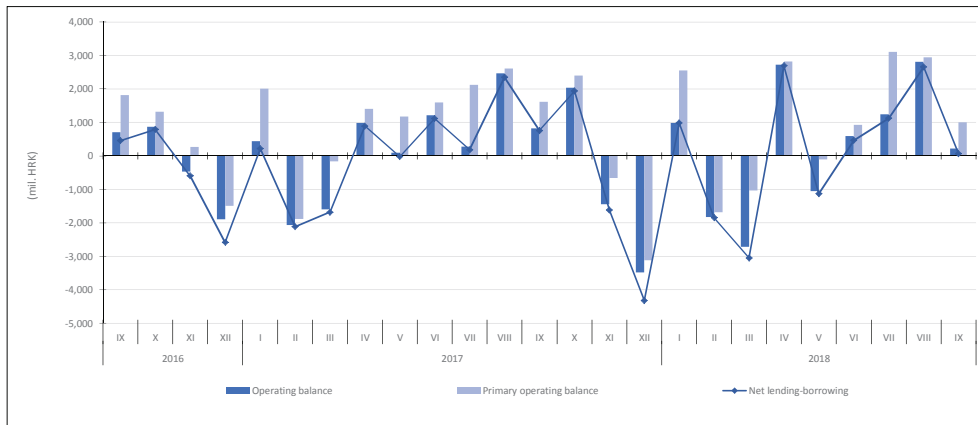


TABLE 8B: NET LENDING/BORROWING (000 HRK)

	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)
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	1,719,639	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
VII 2018	1,239,629	111,959	1,127,670	-1,127,670	-2,178,874	-3,306,544
VIII 2018	2,808,477	153,578	2,654,899	-2,654,899	2,040,355	-614,544
IX 2018	224,285	160,884	63,401	-63,401	-116,800	-180,201
I - IX 2018	2,981,928	1,021,109	1,960,819	-1,960,819	7,136,611	5,175,792

* Deficit/surplus according to the GFS 2001 methodology

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
1	REVENUE	22,155,349	23,725,400	5,985,622	6,172,582	23,652,696	5,964,298	6,245,147	6,285,333	18,494,778	1,909,496	2,296,698	2,079,139
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	0
12	Social contributions	18,121,282	18,468,681	4,885,616	4,867,422	19,135,184	4,756,676	4,978,890	5,114,006	14,849,572	1,718,934	1,698,130	1,696,934
13	Grants	2,400,422	2,590,836	625,745	755,001	2,631,062	750,332	750,045	750,219	2,250,596	50,012	450,015	250,192
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	422	1,453	-44	197	396	275	45	76	396	7	0	69
133	From other general government units	2,400,000	2,589,383	625,789	754,804	2,630,666	750,057	750,000	750,143	2,250,200	50,005	450,015	250,123
1331	Current	2,400,000	2,589,383	625,789	754,804	2,630,666	750,057	750,000	750,143	2,250,200	50,005	450,015	250,123
1332	Capital	0	0	0	0	0	0	0	0	0	0	0	0
14	Other revenue	1,633,645	2,665,883	474,261	550,159	1,886,450	457,290	516,212	421,108	1,394,610	140,550	148,553	132,005
2	EXPENSE	22,725,947	23,011,486	5,737,121	6,301,003	23,419,335	5,785,388	5,963,215	6,067,579	17,816,182	1,995,640	1,969,777	2,102,162
21	Compensation of employees	235,865	244,214	63,015	63,087	247,311	61,011	62,493	59,934	183,438	20,387	20,114	19,433
211	Wages and salaries	203,278	211,102	54,601	54,696	213,703	52,578	54,232	51,612	158,422	17,591	17,341	16,680
212	Social contributions	32,587	33,112	8,414	8,391	33,608	8,433	8,261	8,322	25,016	2,796	2,773	2,753
22	Use of goods and services	108,875	112,390	26,735	34,515	110,409	22,768	31,826	31,355	85,949	10,002	12,193	9,160
24	Interest	2,598	3,005	157	335	1,762	81	98	62	241	16	32	14
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	12,820,598	12,819,269	3,228,376	3,469,884	13,100,834	3,333,520	3,429,196	3,458,652	10,221,368	1,129,595	1,117,401	1,211,656
27	Social benefits	9,533,814	9,810,990	2,415,104	2,730,383	9,939,758	2,368,008	2,439,596	2,517,576	7,325,180	835,673	820,004	861,899
28	Other expense	24,197	21,618	3,734	2,799	19,261	0	6	0	6	-33	33	0
1-2	NET-GROSS OPERATING BALANCE	-570,598	713,914	248,501	-128,421	233,361	178,910	281,932	217,754	678,596	-86,144	326,921	-23,023
31	NET ACQUISITION OF NONFINANCIAL ASSETS	13,479	17,207	4,970	4,625	18,104	3,759	5,796	531	10,086	237	319	-25
31,1	Acquisition of nonfinancial assets	14,231	17,711	5,095	4,886	18,754	3,928	5,980	843	10,751	274	560	9
31,2	Disposal of nonfinancial assets	752	504	125	261	650	169	184	312	665	37	241	34
311	Fixed assets	13,479	16,937	4,892	4,625	17,866	3,759	5,404	374	9,537	237	162	-25
311,1	Acquisitions: fixed assets	14,231	17,441	5,017	4,886	18,516	3,928	5,588	686	10,202	274	403	9
311,2	Disposals: fixed assets	752	504	125	261	650	169	184	312	665	37	241	34
314	Nonproduced assets	0	270	78	0	238	0	392	157	549	0	157	0
314,1	Acquisitions: nonproduced assets	0	270	78	0	238	0	392	157	549	0	157	0
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	243,531	-133,046	215,257	175,151	276,136	217,223	668,510	-86,381	326,602	-22,998
33-32	FINANCING	584,077	-696,707	-243,531	133,046	-215,257	-175,151	-276,136	-217,223	-668,510	86,381	-326,602	22,998
32	NET ACQUISITION OF FINANCIAL ASSETS	-590,078	696,707	243,531	-133,046	215,257	175,151	276,136	217,223	668,510	-86,381	326,602	-22,998
321	Domestic	-590,078	696,707	243,531	-133,046	215,257	175,151	276,136	217,223	668,510	-86,381	326,602	-22,998
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 IX 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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
1	REVENUE	2,693,642	3,589,351	802,420	896,734	2,914,157	588,384	635,935	654,264	1,878,583	213,497	233,727	207,040
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	183,974	262,489	624,771	54,592	84,256	59,188	198,036	12,197	29,154	17,837
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	10,318	20,821	1,948	1,702	3,650	687	315	785	1,787	510	275	0
133	From other general government units	433,162	1,235,625	182,026	260,787	621,121	53,905	83,941	58,403	196,249	11,687	28,879	17,837
1331	Current	5,795	4,103	6,553	6,592	13,149	30	5,695	2,969	8,694	0	0	2,969
1332	Capital	427,367	1,231,522	175,473	254,195	607,972	53,875	78,246	55,434	187,555	11,687	28,879	14,868
14	Other revenue	2,250,162	2,332,905	618,446	634,245	2,289,386	533,792	551,679	595,076	1,680,547	201,300	204,573	189,203
2	EXPENSE	1,741,302	2,799,885	619,304	812,476	2,425,540	258,999	554,606	478,163	1,291,768	142,204	165,272	170,687
21	Compensation of employees	133,859	144,919	37,756	39,351	150,507	40,614	39,656	40,542	120,812	14,459	15,008	11,075
211	Wages and salaries	115,070	124,872	32,568	34,033	129,754	34,981	34,097	34,969	104,047	12,555	12,877	9,537
212	Social contributions	18,789	20,047	5,188	5,318	20,753	5,633	5,559	5,573	16,765	1,904	2,131	1,538
22	Use of goods and services	897,574	975,307	281,134	297,936	953,280	127,245	312,329	300,621	740,195	91,358	97,212	112,051
24	Interest	75,490	57,530	7,507	12,931	42,264	8,244	9,368	6,488	24,100	256	2,223	4,009
25	Subsidies	0	0	0	392	392	0	0	0	0	0	0	0
26	Grants	38,855	33,271	1,324	12,478	17,435	782	5,022	6,495	12,299	4,049	512	1,934
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	595,524	1,588,858	291,583	449,388	1,261,662	82,114	188,231	124,017	394,362	32,082	50,317	41,618
1-2	NET-GROSS OPERATING BALANCE	952,340	789,466	183,116	84,258	488,617	329,385	81,329	176,101	586,815	71,293	68,455	36,353
31	NET ACQUISITION OF NONFINANCIAL ASSETS	846,771	561,966	65,698	90,236	262,596	17,575	45,579	66,181	129,335	10,696	31,948	23,537
31,1	Acquisition of nonfinancial assets	847,160	562,049	65,712	90,265	262,675	17,587	45,593	66,194	129,374	10,700	31,952	23,542
31,2	Disposal of nonfinancial assets	389	83	14	29	79	12	14	13	39	4	4	5
311	Fixed assets	835,223	552,143	63,123	83,453	245,638	14,174	40,903	62,224	117,301	10,197	29,001	23,026
311,1	Acquisitions: fixed assets	835,612	552,226	63,137	83,482	245,717	14,186	40,917	62,237	117,340	10,201	29,005	23,031
311,2	Disposals: fixed assets	389	83	14	29	79	12	14	13	39	4	4	5
314	Nonproduced assets	11,548	9,823	2,575	6,783	16,958	3,401	4,676	3,957	12,034	499	2,947	511
314,1	Acquisitions: nonproduced assets	11,548	9,823	2,575	6,783	16,958	3,401	4,676	3,957	12,034	499	2,947	511
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	117,418	-5,978	226,021	311,810	35,750	109,920	457,480	60,597	36,507	12,816
33-32	FINANCING	-105,569	-227,500	-117,418	5,978	-226,021	-311,810	-35,750	-109,920	-457,480	-60,597	-36,507	-12,816
32	NET ACQUISITION OF FINANCIAL ASSETS	50,004	20,869	90,111	-47,120	-18,424	138,319	-52,988	59,383	144,714	55,452	24,312	-20,381
321	Domestic	50,004	20,869	90,111	-47,120	-18,424	138,319	-52,988	59,383	144,714	55,452	24,312	-20,381
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	-55,565	-206,631	-27,307	-41,142	-244,445	-173,491	-88,738	-50,537	-312,766	-5,145	-12,195	-33,197
331	Domestic	-55,565	-206,631	-27,307	-41,142	-244,445	-173,491	-88,738	-50,537	-312,766	-5,145	-12,195	-33,197
332	Foreign	0	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

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

TABLE 11: FUND FOR ENVIRONMENTAL PROTECTION AND ENERGY EFFICIENCY TRANSACTIONS

	(000 HRK)	2015	2016	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
1	REVENUE	1,678,876	1,260,381	345,382	411,554	1,241,008	312,874	371,908	468,404	1,153,186	121,285	213,367	133,752
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	3,979	17,215	28,765	3,743	1,189	12,532	17,464	4,140	5,709	2,683
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	3,672	2,635	64	1,968	2,286	0	316	6,609	6,925	0	4,184	2,425
133	From other general government units	83,329	75,637	3,915	15,247	26,479	3,743	873	5,923	10,539	4,140	1,525	258
1331	Current	6,781	17,683	3,916	2,996	14,052	2,979	147	4,731	7,857	4,068	416	247
1332	Capital	76,548	57,954	-1	12,251	12,427	764	726	1,192	2,682	72	1,109	11
14	Other revenue	1,591,875	1,182,109	341,403	394,339	1,212,243	309,131	370,719	455,872	1,135,722	117,145	207,658	131,069
2	EXPENSE	1,597,126	1,829,637	292,033	325,507	1,108,818	173,881	210,602	309,801	694,284	103,961	109,054	96,786
21	Compensation of employees	43,457	46,046	11,991	12,323	48,183	12,402	12,738	13,566	38,706	4,708	190	8,668
211	Wages and salaries	37,453	39,846	10,318	10,671	41,673	10,790	11,048	11,781	33,619	4,115	190	7,476
212	Social contributions	6,004	6,200	1,673	1,652	6,510	1,612	1,690	1,785	5,087	593	0	1,192
22	Use of goods and services	758,710	767,871	228,407	223,548	772,297	150,379	168,404	246,573	565,356	87,147	80,683	78,743
24	Interest	1	0	2,589	3,526	13,199	1,267	2,720	1,996	5,983	636	680	680
25	Subsidies	38,787	75,011	284	2,051	10,156	33	523	262	818	19	27	216
26	Grants	514,078	388,853	47,045	79,704	213,644	6,396	16,123	34,476	56,995	7,549	23,008	3,919
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	242,093	551,856	1,717	4,355	51,339	3,404	10,094	12,928	26,426	3,902	4,466	4,560
1-2	NET-GROSS OPERATING BALANCE	81,750	-569,256	53,349	86,047	132,190	138,993	161,306	158,603	458,902	17,324	104,313	36,966
31	NET ACQUISITION OF NONFINANCIAL ASSETS	81,664	44,033	132	1,944	2,614	85	614	645	1,344	489	11	145
31,1	Acquisition of nonfinancial assets	82,032	44,168	163	1,944	2,645	85	614	754	1,453	598	11	145
31,2	Disposal of nonfinancial assets	368	135	31	0	31	0	0	109	109	109	0	0
311	Fixed assets	81,456	44,033	114	1,944	2,596	85	614	645	1,344	489	11	145
311,1	Acquisitions: fixed assets	81,824	44,168	145	1,944	2,627	85	614	754	1,453	598	11	145
311,2	Disposals: fixed assets	368	135	31	0	31	0	0	109	109	109	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	53,217	84,103	129,576	138,908	160,692	157,958	457,558	16,835	104,302	36,821
33-32	FINANCING	-86	613,289	-53,217	-84,103	-129,576	-138,908	-160,692	-157,958	-457,558	-16,835	-104,302	-36,821
32	NET ACQUISITION OF FINANCIAL ASSETS	86	-296,297	53,217	187,112	232,585	138,908	160,692	157,958	457,558	16,835	104,302	36,821
321	Domestic	86	-296,297	53,217	187,112	232,585	138,908	160,692	157,958	457,558	16,835	104,302	36,821
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	0	316,992	0	103,009	103,009	0	0	0	0	0	0	0
331	Domestic	0	316,992	0	103,009	103,009	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 IX 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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
1	REVENUE	1,917,947	2,079,322	783,056	448,555	2,277,518	510,727	844,020	682,652	2,037,399	232,593	234,538	215,521
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	753,647	376,698	2,158,727	499,023	793,434	673,420	1,965,877	229,134	232,014	212,272
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	753,647	376,698	2,158,727	499,023	793,434	673,420	1,965,877	229,134	232,014	212,272
1331	Current	0	12,882	12	82	980	532	69	0	601	0	0	0
1332	Capital	1,822,211	1,909,506	753,635	376,616	2,157,747	498,491	793,365	673,420	1,965,276	229,134	232,014	212,272
14	Other revenue	95,736	156,934	29,409	71,857	118,791	11,704	50,586	9,232	71,522	3,459	2,524	3,249
2	EXPENSE	1,227,261	1,010,690	256,507	315,075	1,123,589	238,191	255,079	227,014	720,284	63,767	68,279	94,968
21	Compensation of employees	98,724	101,846	25,529	26,354	102,555	27,041	25,869	27,412	80,322	8,952	9,528	8,932
211	Wages and salaries	84,870	87,542	21,990	22,776	88,336	23,301	22,269	23,768	69,338	7,748	8,293	7,727
212	Social contributions	13,854	14,304	3,539	3,578	14,219	3,740	3,600	3,644	10,984	1,204	1,235	1,205
22	Use of goods and services	665,466	488,996	113,699	129,372	490,382	148,015	145,646	119,382	413,043	42,331	37,842	39,209
24	Interest	418,986	391,680	100,451	134,294	434,415	37,427	53,724	41,337	132,488	1,560	7,075	32,702
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	35,207	17,402	15,554	22,775	88,707	23,525	28,473	37,790	89,788	10,287	13,578	13,925
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	8,878	10,766	1,274	2,280	7,530	2,183	1,367	1,093	4,643	637	256	200
1-2	NET-GROSS OPERATING BALANCE	690,686	1,068,632	526,549	133,480	1,153,929	272,536	588,941	455,638	1,317,115	168,826	166,259	120,553
31	NET ACQUISITION OF NONFINANCIAL ASSETS	1,180,421	876,717	236,621	221,777	904,940	240,397	248,934	595,895	1,085,226	129,738	394,589	71,568
31,1	Acquisition of nonfinancial assets	1,180,977	877,214	236,761	221,915	905,679	240,530	249,022	595,987	1,085,539	129,770	394,622	71,595
31,2	Disposal of nonfinancial assets	556	497	140	138	739	133	88	92	313	32	33	27
311	Fixed assets	1,063,061	774,179	214,346	214,942	825,961	227,014	239,974	582,351	1,049,339	123,063	390,702	68,586
311,1	Acquisitions: fixed assets	1,063,617	774,676	214,486	215,080	826,700	227,147	240,062	582,443	1,049,652	123,095	390,735	68,613
311,2	Disposals: fixed assets	556	497	140	138	739	133	88	92	313	32	33	27
314	Nonproduced assets	117,360	102,538	22,275	6,835	78,979	13,383	8,960	13,544	35,887	6,675	3,887	2,982
314,1	Acquisitions: nonproduced assets	117,360	102,538	22,275	6,835	78,979	13,383	8,960	13,544	35,887	6,675	3,887	2,982
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	289,928	-88,297	248,989	32,139	340,007	-140,257	231,889	39,088	-228,330	48,985
33-32	FINANCING	489,735	-191,915	-289,928	88,297	-248,989	-32,139	-340,007	140,257	-231,889	-39,088	228,330	-48,985
32	NET ACQUISITION OF FINANCIAL ASSETS	-105,549	-24,763	86,209	-177,345	-263,249	-32,877	339,368	-271,827	34,664	39,088	-236,308	-74,607
321	Domestic	-105,549	-24,763	86,209	-177,345	-263,249	-32,877	339,368	-271,827	34,664	39,088	-236,308	-74,607
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	384,186	-216,678	-203,719	-89,048	-512,238	-65,016	-639	-131,570	-197,225	0	-7,978	-123,592
331	Domestic	359,759	-86,469	-269,620	-17,717	-440,271	-55,280	61,663	-117,654	-111,271	0	-1	-117,653
332	Foreign	24,427	-130,209	65,901	-71,331	-71,967	-9,736	-62,302	-13,916	-85,954	0	-7,977	-5,939

Source: Ministry of Finance

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

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

	(000 HRK)	2015	2016	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
1	REVENUE	1,015,213	912,996	153,367	146,148	1,050,636	225,856	292,297	330,613	848,766	64,062	105,819	160,732
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	153,367	146,148	1,050,636	225,856	292,297	330,613	848,766	64,062	105,819	160,732
2	EXPENSE	104,858	992,775	299	72,751	83,712	2,116	3,357	1,756	7,229	569	747	440
21	Compensation of employees	4,888	5,055	1,073	1,050	4,599	1,086	1,336	1,219	3,641	405	424	390
211	Wages and salaries	4,197	4,389	918	897	3,950	928	1,168	1,047	3,143	347	367	333
212	Social contributions	691	666	155	153	649	158	168	172	498	58	57	57
22	Use of goods and services	3,315	4,377	538	557	2,975	486	442	439	1,367	158	131	150
24	Interest	0	1	0	0	0	0	0	6	6	6	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	-1,312	71,144	76,138	544	1,579	92	2,215	0	192	-100
1-2	NET-GROSS OPERATING BALANCE	910,355	-79,779	153,068	73,397	966,924	223,740	288,940	328,857	841,537	63,493	105,072	160,292
31	NET ACQUISITION OF NONFINANCIAL ASSETS	137	201	0	93	140	0	0	0	0	0	17	-17
31,1	Acquisition of nonfinancial assets	137	202	0	93	140	0	0	0	0	0	17	-17
31,2	Disposal of nonfinancial assets	0	1	0	0	0	0	0	0	0	0	0	0
311	Fixed assets	114	164	0	93	118	0	0	0	0	0	17	-17
311,1	Acquisitions: fixed assets	114	165	0	93	118	0	0	0	0	0	17	-17
311,2	Disposals: fixed assets	0	1	0	0	0	0	0	0	0	0	0	0
314	Nonproduced assets	23	37	0	0	22	0	0	0	0	0	0	0
314,1	Acquisitions: nonproduced assets	23	37	0	0	22	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	153,068	73,304	966,784	223,740	288,940	328,857	841,537	63,493	105,055	160,309
33-32	FINANCING	-910,218	79,980	-153,068	-73,304	-966,784	-223,740	-288,940	-328,857	-841,537	-63,493	-105,055	-160,309
32	NET ACQUISITION OF FINANCIAL ASSETS	910,218	-79,980	153,068	73,304	966,784	223,740	288,940	328,857	841,537	63,493	105,055	160,309
321	Domestic	910,218	-79,980	153,068	73,304	966,784	223,740	288,940	328,857	841,537	63,493	105,055	160,309
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 IX 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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
1	REVENUE	71,836	142,725	79,594	-7,870	93,369	4,138	19,957	10,392	34,487	2,755	11,335	-3,698
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	79,594	-7,870	93,369	4,138	19,957	10,392	34,487	2,755	11,335	-3,698
2	EXPENSE	79,391	61,615	9,794	7,447	36,577	5,694	5,990	5,258	16,942	2,274	1,432	1,552
21	Compensation of employees	14,280	13,169	4,542	3,694	15,312	3,262	3,309	3,226	9,797	1,129	1,063	1,034
211	Wages and salaries	12,852	11,344	4,103	3,440	13,622	2,811	2,851	2,795	8,457	987	916	892
212	Social contributions	1,428	1,825	439	254	1,690	451	458	431	1,340	142	147	142
22	Use of goods and services	8,644	6,106	1,357	1,585	5,477	1,231	1,381	1,319	3,931	907	143	269
24	Interest	56,467	42,340	3,895	2,120	15,740	1,201	1,300	713	3,214	238	226	249
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	0	48	48	0	0	0	0	0	0	0
1-2	NET-GROSS OPERATING BALANCE	-7,555	81,110	69,800	-15,317	56,792	-1,556	13,967	5,134	17,545	481	9,903	-5,250
31	NET ACQUISITION OF NONFINANCIAL ASSETS	-199	-2,305	-145	-31	-44	-55	-687	120	-622	78	52	-10
31,1	Acquisition of nonfinancial assets	256	365	25	26	382	11	224	169	404	98	65	6
31,2	Disposal of nonfinancial assets	455	2,670	170	57	426	66	911	49	1,026	20	13	16
311	Fixed assets	-347	-2,607	-169	-31	-68	-55	-766	97	-724	62	52	-17
311,1	Acquisitions: fixed assets	108	63	1	26	358	11	145	146	302	82	65	-1
311,2	Disposals: fixed assets	455	2,670	170	57	426	66	911	49	1,026	20	13	16
314	Nonproduced assets	148	302	24	0	24	0	79	23	102	16	0	7
314,1	Acquisitions: nonproduced assets	148	302	24	0	24	0	79	23	102	16	0	7
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	69,945	-15,286	56,836	-1,501	14,654	5,014	18,167	403	9,851	-5,240
33-32	FINANCING	7,356	-83,415	-69,945	15,286	-56,836	1,501	-14,654	-5,014	-18,167	-403	-9,851	5,240
32	NET ACQUISITION OF FINANCIAL ASSETS	-248,075	-419,170	59,989	-278,906	-240,207	-1,501	-133,413	5,014	-129,900	403	9,851	-5,240
321	Domestic	-248,075	-419,170	59,989	-278,906	-240,207	-1,501	-133,413	5,014	-129,900	403	9,851	-5,240
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	-240,719	-502,585	-9,956	-263,620	-297,043	0	-148,067	0	-148,067	0	0	0
331	Domestic	-236,757	-470,168	-9,956	-263,620	-297,043	0	-148,067	0	-148,067	0	0	0
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 IX 2018 are preliminary.

TABLE 18: CONSOLIDATED CENTRAL GOVERNMENT BY ECONOMIC CATEGORY

	(000 HRK)	2015	2016	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
1	REVENUE	128,675,245	136,105,969	37,648,733	35,714,126	140,675,194	31,956,894	37,339,146	39,911,303	109,207,343	14,345,526	13,725,728	11,840,049
11	Taxes	68,280,769	71,958,532	21,308,710	18,938,813	75,504,280	16,015,537	19,577,450	22,270,490	57,863,477	8,015,901	7,944,572	6,310,017
111	Taxes of income, profits and capital gains	8,312,128	9,419,976	2,055,948	2,196,204	10,281,156	1,887,986	2,984,189	1,739,172	6,611,347	631,326	592,287	515,559
113	Taxes on property	172,368	184,140	0	0	0	0	0	2	2	0	0	2
114	Taxes on goods and services	59,090,678	61,665,999	19,060,527	16,599,871	64,568,119	13,944,570	16,408,408	20,349,588	50,702,566	7,321,744	7,296,165	5,731,679
1141	General taxes on goods and services	43,746,891	45,412,428	13,888,746	12,417,632	47,810,138	10,468,237	11,988,345	15,121,887	37,578,469	5,633,538	5,386,678	4,101,671
11411	Value-added taxes	43,577,753	45,218,467	13,837,185	12,372,140	47,616,661	10,464,930	11,987,325	15,121,833	37,574,088	5,633,405	5,386,470	4,101,958
11412	Sales taxes	169,138	193,961	45,492	193,477	3,307	3,307	1,020	54	4,381	133	208	-287
1142	Excises	13,923,204	14,752,335	4,835,583	3,655,572	15,143,118	3,116,190	4,022,494	4,840,285	11,978,969	1,556,851	1,779,770	1,503,664
115	Taxes on international trade and transactions	419,113	404,876	120,587	78,434	382,659	84,143	84,837	91,895	260,875	29,235	30,147	32,513
116	Other taxes	286,412	283,541	71,648	64,304	272,346	98,838	100,016	89,833	288,687	33,596	288,687	30,264
12	Social contributions	40,974,672	40,662,988	10,855,910	10,784,697	42,341,255	10,747,932	11,152,139	11,468,163	33,368,234	3,829,386	3,816,310	3,822,467
13	Grants	4,824,734	7,791,900	1,216,051	1,478,383	7,494,916	2,347,301	3,073,685	1,797,479	7,218,465	590,118	706,114	501,247
14	Other revenue	14,595,070	15,692,549	4,268,062	4,512,233	15,334,743	2,846,124	3,535,872	4,375,171	10,757,167	1,910,121	1,258,732	1,206,318
2	EXPENSE	132,963,193	134,879,279	32,851,445	38,364,579	137,896,705	34,372,687	33,655,393	34,296,825	102,324,905	12,870,624	10,136,328	11,289,873
21	Compensation of employees	19,002,950	19,693,997	5,262,435	5,300,685	20,401,089	5,162,122	5,323,265	5,564,421	16,049,808	1,974,751	1,801,537	1,788,133
211	Wages and salaries	16,101,073	16,753,778	4,500,725	4,524,432	17,375,622	4,385,694	4,532,628	4,769,938	13,688,260	1,541,782	1,541,782	1,521,766
212	Social contributions	2,901,877	2,940,219	761,710	776,253	3,025,467	776,428	790,637	794,483	2,361,548	268,361	259,755	266,367
22	Use of goods and services	12,896,151	12,832,482	3,219,485	5,405,668	14,509,105	2,625,675	3,319,072	3,507,171	9,451,918	1,311,557	1,126,885	1,068,729
24	Interest	11,160,286	10,820,738	2,897,661	1,654,719	9,853,722	3,439,654	1,445,913	2,832,536	7,718,103	1,871,756	145,238	815,542
25	Subsidies	6,464,783	6,163,650	674,403	1,825,853	6,030,232	1,784,594	1,773,789	757,533	4,315,916	304,065	236,024	217,444
26	Grants	22,361,948	22,097,951	5,530,070	7,090,807	23,485,202	5,503,584	5,326,229	5,672,131	16,501,944	2,165,258	1,623,994	1,882,879
27	Social benefits	54,670,353	54,629,604	13,686,350	14,452,239	55,373,336	14,066,340	14,074,835	14,314,611	42,455,786	4,725,727	4,670,726	4,918,158
28	Other expense	6,406,722	8,640,857	1,581,041	2,534,608	8,244,019	1,790,718	2,392,290	1,648,422	5,831,430	517,510	531,924	598,988
1-2	NET-GROSS OPERATING BALANCE	-4,287,948	1,226,690	4,797,288	-2,650,453	2,778,489	-2,415,793	3,683,753	5,614,478	6,882,438	1,474,902	3,589,400	550,176
31	NET ACQUISITION OF NONFINANCIAL ASSETS	4,629,308	4,109,833	578,078	1,431,876	3,227,030	616,569	540,116	1,089,793	2,246,478	253,197	580,514	256,082
311	Fixed assets	4,456,133	3,822,983	581,820	1,363,985	3,017,793	614,260	507,799	1,003,209	2,125,268	215,182	572,893	215,134
312	Inventories	9,966	104,800	-61,548	4,832	-1,924	-16,351	11,142	48,062	42,853	23,557	-1,474	25,979
313	Valuables	366	774	9	1,524	2,341	153	508	105	766	62	43	0
314	Nonproduced assets	162,843	181,276	57,797	61,535	208,820	18,507	20,667	38,417	77,591	14,396	9,052	14,969
1-2-31	NET LENDING-BORROWING	-8,917,256	-2,883,143	4,219,210	-4,082,329	-448,541	-3,032,362	3,143,637	4,524,685	4,635,960	1,221,705	3,008,886	294,094
33-32	FINANCING	8,917,256	2,883,143	-4,219,210	4,082,329	448,541	3,032,362	-3,143,637	-4,524,685	-4,635,960	-1,221,705	-3,008,886	-294,094
32	NET ACQUISITION OF FINANCIAL ASSETS	-3,541,687	-3,048,588	6,742,810	109,966	10,203,184	-70,076	9,089,550	272,873	9,292,347	-2,084,839	2,374,169	-16,457
321	Domestic	-3,747,856	-3,449,272	6,741,837	-86,298	9,812,797	-70,427	8,896,614	271,094	9,097,281	-2,085,831	2,374,169	-17,244
322	Foreign	206,169	400,684	973	196,264	390,387	351	192,936	1,779	195,066	992	0	787
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURANCE OF LIABILITIES	5,375,569	-165,445	2,523,600	4,192,295	10,651,725	2,962,286	5,945,913	-4,251,812	4,656,387	-3,306,544	-634,717	-310,551
331	Domestic	1,528,564	1,511,587	989,017	-5,171,627	-155,729	3,028,162	739,896	1,396,140	5,164,198	2,241,826	-626,740	-218,946
332	Foreign	3,847,005	-1,677,032	1,534,583	9,363,922	10,807,434	-65,876	5,206,017	-5,647,952	-507,811	-5,548,370	-7,977	-91,605

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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 19: CONSOLIDATED CENTRAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

	(000 HRK)	2015	2016	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018	VII 2018	VIII 2018	IX 2018
1	REVENUE (A+B)	128,675,245	136,105,969	37,648,733	35,714,126	140,675,194	31,956,894	37,339,146	39,911,303	109,207,343	14,345,526	13,725,728	11,840,049
	A) Budgetary Central Government	103,859,344	110,185,886	31,062,020	29,050,570	114,873,689	25,656,454	30,555,869	32,964,632	89,176,955	12,096,262	11,341,983	9,526,387
	B) Extrabudgetary Users	24,815,901	25,920,083	6,586,713	6,663,556	25,801,505	6,300,440	6,783,277	6,946,671	20,030,388	2,249,264	2,383,745	2,313,662
	Croatian Institute for Health Insurance	19,755,349	21,136,017	5,359,833	5,417,778	21,022,030	5,214,241	5,495,147	5,535,190	16,244,578	1,859,491	1,846,683	1,829,016
	Croatian Waters	2,263,942	2,372,421	623,043	638,885	2,301,699	535,329	553,984	598,571	1,687,884	202,171	205,532	190,868
	Fund for Environmental Protection and Energy Efficiency	1,613,825	1,198,990	341,467	396,758	1,214,980	309,172	371,306	462,673	1,143,151	117,326	211,852	133,495
	Croatian Roads	95,736	156,934	29,409	71,857	118,791	11,704	50,586	9,232	71,522	3,459	2,524	3,249
	State Agency for Deposit Insurance and Banks Rehabilitation	1,015,213	912,996	153,367	146,148	1,050,636	225,856	292,297	330,613	848,766	64,062	105,819	160,732
	Restructuring and Sale Center	71,836	142,725	79,594	-7,870	93,369	4,138	19,957	10,392	34,487	2,755	11,335	-3,698
2	EXPENSE (A+B)	132,963,193	134,879,279	32,851,445	38,364,579	137,896,705	34,372,687	33,655,393	34,296,825	102,324,905	12,870,624	10,136,328	11,289,873
	A) Budgetary Central Government	110,738,843	111,376,043	27,508,560	32,136,561	115,984,412	29,543,263	28,372,226	28,937,174	86,852,663	11,149,475	8,379,957	9,407,742
	B) Extrabudgetary Users	22,224,350	23,503,236	5,342,885	6,228,018	21,912,293	4,829,424	5,283,167	5,359,651	15,472,242	1,721,149	1,756,371	1,882,131
	Croatian Institute for Health Insurance	17,564,550	16,871,269	4,187,397	4,737,165	17,218,594	4,154,485	4,256,909	4,341,898	12,753,292	1,408,989	1,414,190	1,518,719
	Croatian Waters	1,727,012	2,786,142	616,507	809,108	2,413,443	255,291	552,706	475,839	1,283,836	141,948	164,038	169,853
	Fund for Environmental Protection and Energy Efficiency	1,521,542	1,780,745	272,381	286,472	1,036,378	173,647	209,126	307,886	690,659	103,602	107,685	96,599
	Croatian Roads	1,226,997	1,010,690	256,507	315,075	1,123,589	238,191	255,079	227,014	720,284	63,767	68,279	94,968
	State Agency for Deposit Insurance and Banks Rehabilitation	104,858	992,775	299	72,751	83,712	2,116	3,357	1,756	7,229	569	747	440
	Restructuring and Sale Center	79,391	61,615	9,794	7,447	36,577	5,694	5,990	5,258	16,942	2,274	1,432	1,552
1-2	NET-GROSS OPERATING BALANCE	-4,287,948	1,226,690	4,797,288	-2,650,453	2,778,489	-2,415,793	3,683,753	5,614,478	6,882,438	1,474,902	3,589,400	550,176
31	NET ACQUISITION OF NONFINANCIAL ASSETS	4,629,308	4,109,833	578,078	1,431,876	3,227,030	616,569	540,116	1,089,793	2,246,478	253,197	580,514	256,082
	Acquisition of nonfinancial assets (A+B)	5,276,837	4,563,902	748,798	1,576,402	3,875,880	758,409	678,047	1,211,565	2,648,021	290,238	620,610	300,717
	A) Budgetary Central Government	3,152,044	3,062,193	441,042	1,257,273	2,685,605	496,268	376,614	547,618	1,420,500	148,798	193,383	205,437
	B) Extrabudgetary Users	2,124,793	1,501,709	307,756	319,129	1,190,275	262,141	301,433	663,947	1,227,521	141,440	427,227	95,280
	Disposal of nonfinancial assets	647,529	454,069	170,720	144,526	648,850	141,840	137,931	121,772	401,543	37,041	40,096	44,635
	A) Budgetary Central Government	645,009	450,179	170,240	144,041	646,925	141,460	136,734	121,197	399,391	36,839	39,805	44,553
	B) Extrabudgetary Users	2,520	3,890	480	485	1,925	380	1,197	575	2,152	202	291	82
1-2-31	NET LENDING-BORROWING	-8,917,256	-2,883,143	4,219,210	-4,082,329	-448,541	-3,032,362	3,143,637	4,524,685	4,635,960	1,221,705	3,008,886	294,094
33-32	FINANCING	8,917,256	2,883,143	-4,219,210	4,082,329	448,541	3,032,362	-3,143,637	-4,524,685	-4,635,960	-1,221,705	-3,008,886	-294,094
32	NET ACQUISITION OF FINANCIAL ASSETS	-3,541,687	-3,048,588	6,742,810	109,966	10,203,184	-70,076	9,089,550	272,873	9,292,347	-2,084,839	2,374,169	-16,457
321	Domestic (A+B)	-3,747,856	-3,449,272	6,741,837	-86,298	9,812,797	-70,427	8,896,614	271,094	9,097,281	-2,085,831	2,374,169	-17,244
	A) Budgetary Central Government	-3,764,462	-3,346,638	6,055,712	289,703	8,920,051	-712,167	8,017,879	-225,514	7,080,198	-2,174,721	2,040,355	-91,148
	B) Extrabudgetary Users	16,606	-102,634	686,125	-376,001	892,746	641,740	878,735	496,608	2,017,083	88,890	333,814	73,904
322	Foreign (A+B)	206,169	400,684	973	196,264	390,387	351	192,936	1,779	195,066	992	0	787
	A) Budgetary Central Government	206,169	400,684	973	196,264	390,387	351	192,936	1,779	195,066	992	0	787
	B) Extrabudgetary Users	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
33	NET INCURRENCE OF LIABILITIES	5,375,569	-165,445	2,523,600	4,192,295	10,651,725	2,962,286	5,945,913	-4,251,812	4,656,387	-3,306,544	-634,717	-310,551
331	Domestic (A+B)	1,528,564	1,511,587	989,017	-5,171,627	-155,709	3,028,162	739,896	1,396,140	5,164,198	2,241,826	-626,740	-218,946
	A) Budgetary Central Government	1,797,283	2,005,368	1,269,809	-1,148,738	4,503,644	3,225,280	839,622	1,532,747	5,597,649	2,241,826	-614,544	-94,535
	B) Extrabudgetary Users	-268,719	-493,781	-280,792	-4,022,889	-4,659,353	-197,118	-99,726	-136,607	-433,451	0	-12,196	-124,411
332	Foreign (A+B)	3,847,005	-1,677,032	1,534,583	9,363,922	10,807,434	-65,876	5,206,017	-5,647,952	-507,811	-5,548,370	-7,977	-91,605
	A) Budgetary Central Government	3,826,540	-1,514,406	1,468,682	9,435,253	10,879,401	-56,140	5,268,319	-5,634,036	-421,857	-5,548,370	0	-85,666
	B) Extrabudgetary Users	20,465	-162,626	65,901	-71,331	-71,967	-9,736	-62,302	-13,916	-85,954	0	-7,977	-5,939

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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.

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

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
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
VII 2018	14,345,526	12,870,624	1,474,902	1,871,756	3,346,658
VIII 2018	13,725,728	10,136,328	3,589,400	145,238	3,734,638
IX 2018	11,840,049	11,289,873	550,176	815,542	1,365,718
I - IX 2018	109,207,343	102,324,905	6,882,438	7,718,103	14,600,541

MEASURES OF CONSOLIDATED CENTRAL GOVERNMENT DEFICIT/SURPLUS

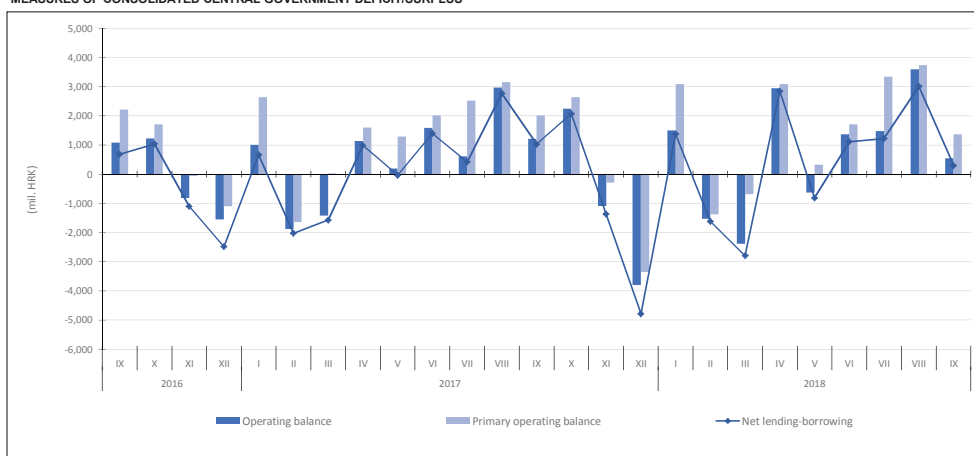


TABLE 19B: NET LENDING/BORROWING (000 HRK)

	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)
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
VII 2018	1,474,902	253,197	1,221,705	-1,221,705	-2,084,839	-3,306,544
VIII 2018	3,589,400	580,514	3,008,886	-3,008,886	2,374,169	-634,717
IX 2018	550,176	256,082	294,094	-294,094	-16,457	-310,551
I - IX 2018	6,882,438	2,246,478	4,635,960	-4,635,960	9,292,347	4,656,387

* Deficit/surplus according to the GFS 2001 methodology

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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

TABLE 20C: LOCAL GOVERNMENT TRANSACTIONS (ALL UNITS)

	(000 HRK)	2015	2016	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018
1	REVENUE	38,741,000	40,240,044	9,731,142	11,716,820	41,120,275	10,567,603	11,233,736	10,644,275	32,445,614
11	Taxes	14,531,190	15,332,240	3,361,758	3,942,465	14,947,964	4,573,667	5,085,091	4,212,603	13,871,361
111	Taxes of income, profits and capital gains	9,846,781	10,606,753	1,989,312	2,571,226	9,984,054	3,382,827	3,649,699	2,777,927	9,810,453
113	Taxes on property	3,059,077	3,159,447	955,592	1,007,318	3,429,383	840,573	1,023,923	1,022,506	2,887,002
114	Taxes on goods and services	1,614,486	1,555,090	415,415	359,413	1,525,120	349,135	410,066	410,839	1,170,040
1141	General taxes on goods and services	158,272	167,566	71,828	40,636	166,413	22,800	30,666	74,932	128,398
11411	Value-added taxes	0	0	0	0	0	0	0	0	0
11412	Sales taxes	158,272	167,566	71,828	40,636	166,413	22,800	30,666	74,932	128,398
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	1,439	4,508	9,407	1,132	1,403	1,331	3,866
12	Social contributions	0	0	0	0	0	0	0	0	0
13	Grants	17,532,656	18,530,372	4,777,741	6,133,003	19,904,764	4,527,436	4,468,901	4,766,920	13,763,257
131	From foreign governments	8,989	6,218	662	4,738	6,617	2,286	702	719	3,707
132	From international organizations	109,708	171,397	18,658	37,461	98,684	18,595	13,320	39,584	71,499
133	From other general government units	17,413,979	18,352,757	4,758,421	6,090,804	19,799,463	4,506,555	4,454,879	4,728,617	13,688,051
14	Other revenue	6,677,164	6,377,432	1,591,643	1,641,352	6,267,547	1,466,500	1,679,744	1,664,752	4,810,996
141	Property income	1,657,685	1,561,786	415,908	379,619	1,538,590	359,152	399,353	448,838	1,207,343
142	Sales of goods and services	3,976,642	3,803,979	963,251	1,033,332	3,838,155	859,398	1,019,621	1,005,557	2,884,576
143	Fines, penalties, and forfeits	35,278	43,270	10,790	10,790	40,614	12,805	14,987	14,004	41,796
144	Voluntary transfers other than grants	201,953	207,940	35,092	67,828	163,687	53,683	45,650	35,332	134,665
145	Miscellaneous and unidentified revenue	805,606	760,457	165,310	149,783	686,501	181,462	200,133	161,021	542,616
2	EXPENSE	34,923,124	36,124,728	8,898,537	10,997,976	37,428,080	8,745,713	9,599,037	9,580,554	27,925,304
21	Compensation of employees	17,418,898	18,263,024	4,730,444	5,032,234	18,994,350	4,860,067	4,977,953	4,986,337	14,824,357
211	Wages and salaries	14,904,481	15,665,071	4,033,237	4,373,776	16,328,254	4,156,969	4,304,147	4,263,095	12,724,211
212	Social contributions	2,514,417	2,597,953	697,207	658,458	2,666,096	703,098	673,806	723,242	2,100,146
22	Use of goods and services	11,694,377	12,083,998	2,759,121	3,967,261	12,437,230	2,675,783	3,130,633	3,111,479	8,917,895
24	Interest	194,615	174,071	43,117	39,367	163,811	37,840	35,021	37,591	110,452
25	Subsidies	1,036,380	1,063,219	267,802	363,143	1,149,723	203,195	309,904	296,934	810,033
26	Grants	301,756	332,433	29,659	84,646	186,690	26,662	65,603	21,555	113,820
27	Social benefits	1,317,827	1,265,914	325,617	538,105	1,484,360	338,024	361,480	370,660	1,070,164
28	Other expense	2,959,271	2,942,069	742,777	973,220	3,012,016	604,142	718,443	755,998	2,078,583
1-2	NET-GROSS OPERATING BALANCE	3,817,876	4,115,316	832,605	718,844	3,692,195	1,821,890	1,634,699	1,063,721	4,520,310
31	NET ACQUISITION OF NONFINANCIAL ASSETS	3,220,165	3,975,873	993,583	1,503,466	3,988,820	680,136	1,068,466	1,541,382	3,289,984
311	Fixed assets	3,234,340	3,993,668	989,405	1,613,520	4,164,096	695,693	1,088,358	1,502,913	3,286,964
311,1	Acquisitions: fixed assets	3,460,127	4,220,377	1,033,664	1,752,089	4,451,983	736,161	1,121,118	1,553,840	3,411,119
311,2	Disposals: fixed assets	225,787	226,709	44,259	138,569	287,887	40,468	32,760	50,927	124,155
312	Inventories	0	0	0	0	0	0	0	0	0
313	Valuables	1,428	956	241	702	1,084	78	-719	143	-498
313,1	Acquisitions: valuables	1,428	956	241	702	1,084	78	78	143	299
313,2	Disposals: valuables	0	0	0	0	0	0	797	0	797
314	Nonproduced assets	-15,603	-18,751	3,937	-110,756	-176,360	-15,635	-19,173	38,326	3,518
314,1	Acquisitions: nonproduced assets	332,339	352,004	63,323	117,433	318,979	74,294	82,048	113,142	269,484
314,2	Disposals: nonproduced assets	347,942	370,755	59,386	228,189	495,339	89,929	101,221	74,816	265,966
1-2-31	NET LENDING-BORROWING	597,711	139,443	-160,978	-784,622	-296,625	1,141,754	566,233	-477,661	1,230,326
33-32	FINANCING	-597,711	-139,443	160,978	784,622	296,625	-1,141,754	-566,233	477,661	-1,230,326
32	NET ACQUISITION OF FINANCIAL ASSETS	423,082	211,940	-167,389	-448,219	-283,557	996,430	472,669	-273,236	1,195,863
321	Domestic	423,082	211,940	-167,389	-448,219	-283,557	996,430	472,669	-273,236	1,195,863
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	-6,411	336,403	13,068	-145,324	-93,564	204,425	-34,463
331	Domestic	-174,629	72,497	-6,411	336,403	13,068	-145,324	-93,564	204,425	-34,463
332	Foreign	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018
1	REVENUE	150,088,571	158,056,575	42,576,888	41,308,939	161,906,779	38,027,199	44,065,408	45,801,936	127,894,543
11	Taxes	82,811,949	87,290,772	24,670,468	22,881,278	90,452,244	20,589,204	24,662,541	26,483,093	71,734,838
111	Taxes of income, profits and capital gains	18,158,979	20,026,729	4,045,260	4,767,430	20,265,210	5,270,813	6,633,888	4,517,099	16,421,800
113	Taxes on property	3,231,445	3,343,587	955,592	1,007,318	3,429,383	840,573	1,023,923	1,022,508	2,887,004
114	Taxes on goods and services	60,705,164	63,221,089	19,475,942	16,959,284	66,093,239	14,293,705	16,818,474	20,760,427	51,872,606
1141	General taxes on goods and services	43,905,163	45,579,994	13,960,574	12,458,268	47,976,551	10,491,037	12,019,011	15,196,819	37,706,867
11411	Value-added taxes	43,577,753	45,218,467	13,837,185	12,372,140	47,616,661	10,464,930	11,987,325	15,121,833	37,574,088
11412	Sales taxes	327,410	361,527	123,389	86,128	359,890	26,107	31,686	74,986	132,779
1142	Excises	13,923,204	14,752,335	4,835,583	3,655,572	15,143,118	3,116,190	4,022,494	4,840,285	11,978,969
115	Taxes on international trade and transactions	419,113	404,876	120,587	78,434	382,659	84,143	84,837	91,895	260,875
116	Other taxes	297,248	294,491	73,087	68,812	281,753	99,970	101,419	91,164	292,553
12	Social contributions	40,974,672	40,662,988	10,855,910	10,784,697	42,341,255	10,747,932	11,152,139	11,468,163	33,368,234
13	Grants	5,029,833	8,032,854	1,190,869	1,490,351	7,512,167	2,377,557	3,035,410	1,810,995	7,223,962
14	Other revenue	21,272,117	22,069,961	5,859,641	6,152,613	21,601,113	4,312,506	5,215,318	6,039,685	15,567,509
2	EXPENSE	150,558,643	152,714,569	36,946,995	43,240,548	155,436,095	38,621,102	38,746,956	39,123,737	116,491,795
21	Compensation of employees	36,421,848	37,957,021	9,992,879	10,332,919	39,395,439	10,022,189	10,301,218	10,550,758	30,874,165
211	Wages and salaries	31,005,554	32,418,849	8,533,962	8,898,208	33,703,876	8,542,663	8,836,775	9,033,033	26,412,471
212	Social contributions	5,416,294	5,538,172	1,458,917	1,434,711	5,691,563	1,479,526	1,464,443	1,517,725	4,461,694
22	Use of goods and services	24,590,528	24,916,480	5,978,606	9,372,929	26,946,335	5,301,458	6,449,705	6,618,650	18,369,813
24	Interest	11,354,784	10,994,789	2,940,714	1,693,114	10,016,355	3,477,376	1,480,636	2,869,889	7,827,901
25	Subsidies	7,501,163	7,226,869	942,205	2,188,996	7,179,955	1,987,789	2,083,693	1,054,467	5,125,949
26	Grants	5,336,147	4,140,966	756,806	1,054,418	3,784,279	1,033,066	884,656	940,282	2,858,004
27	Social benefits	55,988,180	55,895,518	14,011,967	14,990,344	56,857,696	14,404,364	14,436,315	14,685,271	43,525,950
28	Other expense	9,365,993	11,582,926	2,323,818	3,607,828	11,256,035	2,394,860	3,110,733	2,404,420	7,910,013
1-2	NET-GROSS OPERATING BALANCE	-470,072	5,342,006	5,629,893	-1,931,609	6,470,684	-593,903	5,318,452	6,678,199	11,402,748
31	NET ACQUISITION OF NONFINANCIAL ASSETS	7,849,473	8,085,706	1,571,661	2,935,342	7,215,850	1,296,705	1,608,582	2,631,175	5,536,462
311	Fixed assets	7,690,473	7,816,651	1,571,225	2,977,505	7,181,889	1,309,953	1,596,157	2,506,122	5,412,232
312	Inventories	9,966	104,800	-61,548	4,832	-1,924	-16,351	11,142	48,062	42,853
313	Valuables	1,794	1,730	250	2,226	3,425	231	-211	248	268
314	Nonproduced assets	147,240	162,525	61,734	-49,221	32,460	2,872	1,494	76,743	81,109
1-2-31	NET LENDING-BORROWING	-8,319,545	-2,743,700	4,058,232	-4,866,951	-745,166	-1,890,608	3,709,870	4,047,024	5,866,286
33-32	FINANCING	8,319,545	2,743,700	-4,058,232	4,866,951	745,166	1,890,608	-3,709,870	-4,047,024	-5,866,286
32	NET ACQUISITION OF FINANCIAL ASSETS	-3,138,858	-2,850,381	6,574,279	-339,464	9,918,410	928,154	9,564,757	1,312	10,494,223
321	Domestic	-3,345,027	-3,251,065	6,573,306	-535,728	9,528,023	927,803	9,371,821	-467	10,299,157
322	Foreign	206,169	400,684	973	196,264	390,387	351	192,936	1,779	195,066
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	5,180,687	-106,681	2,516,047	4,527,487	10,663,576	2,818,762	5,854,887	-4,045,712	4,627,937
331	Domestic	1,333,682	1,570,351	981,464	-4,836,435	-143,858	2,884,638	648,870	1,602,240	5,135,748
332	Foreign	3,847,005	-1,677,032	1,534,583	9,363,922	10,807,434	-65,876	5,206,017	-5,647,952	-507,811

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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	VII - IX 2017	X - XII 2017	2017	I - III 2018	IV - VI 2018	VII - IX 2018	I - IX 2018
1	REVENUE (A+B+C)	150,088,571	158,056,575	42,576,888	41,308,939	161,906,779	38,027,199	44,065,408	45,801,936	127,894,543
	A) Budgetary Central Government	103,859,227	110,105,832	31,042,990	29,022,454	114,790,451	25,633,813	30,535,197	32,940,662	89,109,672
	B) Extrabudgetary Users	24,794,161	25,887,142	6,584,064	6,660,167	25,792,391	6,299,549	6,781,016	6,943,769	20,024,334
	Croatian Institute for Health Insurance	19,755,349	21,136,017	5,359,833	5,417,778	21,022,030	5,214,241	5,495,147	5,535,190	16,244,578
	Croatian Waters	2,260,480	2,353,726	620,394	635,947	2,293,036	534,479	551,994	595,861	1,682,334
	Fund for Environmental Protection and Energy Efficiency	1,595,547	1,184,744	341,467	396,307	1,214,529	309,131	371,035	462,481	1,142,647
	Croatian Roads	95,736	156,934	29,409	71,857	118,791	11,704	50,586	9,232	71,522
	State Agency for Deposit Insurance and Banks Rehabilitation	1,015,213	912,996	153,367	146,148	1,050,636	225,856	292,297	330,613	848,766
	Restructuring and Sale Center	71,836	142,725	79,594	-7,870	93,369	4,138	19,957	10,392	34,487
	C) Local Government	21,438,183	22,063,601	4,949,831	5,626,318	21,323,937	6,093,837	6,749,195	5,917,505	18,760,537
2	EXPENSE (A+B+C)	150,558,643	152,714,569	36,946,995	43,240,548	155,436,095	38,621,102	38,746,956	39,123,737	116,491,795
	A) Budgetary Central Government	100,084,388	100,181,021	24,454,690	27,944,844	103,246,258	26,802,583	25,658,442	26,020,220	78,481,245
	B) Extrabudgetary Users	15,572,988	16,521,815	3,615,447	4,329,233	14,854,109	3,096,338	3,512,410	3,549,835	10,158,583
	Croatian Institute for Health Insurance	11,312,942	10,195,362	2,508,745	2,920,151	10,407,533	2,451,868	2,534,019	2,608,927	7,594,814
	Croatian Waters	1,688,157	2,753,109	615,533	796,503	2,396,231	254,509	547,959	469,345	1,271,813
	Fund for Environmental Protection and Energy Efficiency	1,195,580	1,525,666	240,123	240,081	895,174	167,485	194,479	275,325	637,289
	Croatian Roads	1,191,790	993,288	240,953	292,300	1,034,882	214,666	226,606	189,224	630,496
	State Agency for Deposit Insurance and Banks Rehabilitation	104,858	992,775	299	72,751	83,712	2,116	3,357	1,756	7,229
	Restructuring and Sale Center	79,391	61,615	9,794	7,447	36,577	5,694	5,990	5,258	16,942
	C) Local Government	34,901,267	36,011,733	8,876,858	10,966,471	37,335,728	8,722,181	9,576,104	9,553,682	27,851,967
1-2	NET-GROSS OPERATING BALANCE	-470,072	5,342,006	5,629,893	-1,931,609	6,470,684	-593,903	5,318,452	6,678,199	11,402,748
31	NET ACQUISITION OF NONFINANCIAL ASSETS	7,849,473	8,085,706	1,571,661	2,935,342	7,215,850	1,296,705	1,608,582	2,631,175	5,536,462
	Acquisition of nonfinancial assets (A+B+C)	9,070,731	9,137,239	3,446,026	8,647,926	8,647,926	1,568,942	1,881,291	2,878,690	6,328,923
	A) Budgetary Central Government	3,152,044	3,062,193	441,042	1,257,273	2,685,605	496,268	376,614	547,618	1,420,500
	B) Extrabudgetary Users	2,124,793	1,501,709	307,756	319,129	1,190,275	262,141	301,433	663,947	1,227,521
	C) Local Government	3,793,894	4,573,337	1,097,228	1,870,224	4,772,046	810,533	1,203,244	1,667,125	3,680,902
	Disposal of nonfinancial assets (A+B+C)	1,221,258	1,051,533	274,365	511,284	1,432,076	272,237	272,709	247,515	792,461
	A) Budgetary Central Government	645,009	450,179	170,240	144,041	646,925	141,460	136,734	121,197	399,391
	B) Extrabudgetary Users	2,520	3,890	480	485	1,925	380	1,197	575	2,152
	C) Local Government	573,729	597,464	103,645	366,758	783,226	130,397	134,778	125,743	390,918
1-2-31	NET LENDING-BORROWING	-8,319,545	-2,743,700	4,058,232	-4,866,951	-745,166	-1,890,608	3,709,870	4,047,024	5,866,286
33-32	FINANCING	8,319,545	2,743,700	-4,058,232	4,866,951	745,166	1,890,608	-3,709,870	-4,047,024	-5,866,286
32	NET ACQUISITION OF FINANCIAL ASSETS	-3,138,858	-2,850,381	6,574,279	-339,464	9,918,410	928,154	9,564,757	1,312	10,494,223
321	Domestic (A+B+C)	-3,345,027	-3,251,065	6,573,306	-535,728	9,528,023	927,803	9,371,821	-467	10,299,157
	A) Budgetary Central Government	-3,784,739	-3,360,423	6,054,570	288,492	8,918,834	-710,367	8,020,383	-223,805	7,086,211
	B) Extrabudgetary Users	16,630	-102,582	686,125	-376,001	892,746	641,740	878,769	496,574	2,017,083
	C) Local Government	423,082	211,940	-167,389	-448,219	-283,557	996,430	472,669	-273,236	1,195,863
322	Foreign (A+B+C)	206,169	400,684	973	196,264	390,387	351	192,936	1,779	195,066
	A) Budgetary Central Government	206,169	400,684	973	196,264	390,387	351	192,936	1,779	195,066
	B) Extrabudgetary Users	0	0	0	0	0	0	0	0	0
	C) Local Government	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	5,180,687	-106,681	2,516,047	4,527,487	10,663,576	2,818,762	5,854,887	-4,045,712	4,627,937
331	Domestic (A+B+C)	1,333,682	1,570,351	981,464	-4,836,435	-143,858	2,884,638	648,870	1,602,240	5,135,748
	A) Budgetary Central Government	1,806,035	2,005,368	1,269,809	-1,148,738	4,503,644	3,225,280	839,622	1,532,747	5,597,649
	B) Extrabudgetary Users	-277,471	-493,781	-280,792	-4,022,889	-4,659,353	-197,118	-99,726	-136,607	-433,451
	C) Local Government	-194,882	58,764	-7,553	335,192	11,851	-143,524	-91,026	206,100	-28,450
332	Foreign (A+B+C)	3,847,005	-1,677,032	1,534,583	9,363,922	10,807,434	-65,876	5,206,017	-5,647,952	-507,811
	A) Budgetary Central Government	3,826,540	-1,514,406	1,468,682	9,435,252	10,879,401	-56,140	5,268,319	-5,634,036	-421,857
	B) Extrabudgetary Users	20,465	-162,626	65,901	-71,331	-71,967	-9,736	-62,302	-13,916	-85,954
	C) Local Government	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

Note: Data from XII 2017 to IX 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 (31 July 2018)

Debt item	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds – Series 07 D-19	EUR	1,000,000	7,388,794	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	7,388,794	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	7,388,794	2022	6.500%
Bonds – Series 26 D-23	HRK	11,300,000	11,300,000	2023	1.750%
Bonds – Series 19 D-24	EUR	1,400,000	10,344,312	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 27 D-29	HRK	5,000,000	5,000,000	2029	2.375%
Bonds – Series 25 D-32	HRK	3,000,000	3,000,000	2032	3.250%
Long-term loan (EUR)	EUR	1,822,377	13,465,165		
Long-term loan (HRK)	HRK	4,588,227	4,588,227		
Medium and long-term debt			105,364,086		
Treasury Bills	HRK	18,309,000	18,309,000		
Treasury Bills indexed to foreign currency	EUR	70,200	518,693		
Treasury Bills FX	EUR	1,500,000	11,083,191		
Short-term debt			29,910,884		
Total debt			135,274,970		

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 August 2018)

Debt item	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds – Series 07 D-19	EUR	1,000,000	7,413,681	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	7,413,681	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	7,413,681	2022	6.500%
Bonds – Series 26 D-23	HRK	11,300,000	11,300,000	2023	1.750%
Bonds – Series 19 D-24	EUR	1,400,000	10,379,153	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 27 D-29	HRK	5,000,000	5,000,000	2029	2.375%
Bonds – Series 25 D-32	HRK	3,000,000	3,000,000	2032	3.250%
Long-term loan (EUR)	EUR	1,820,017	13,493,028		
Long-term loan (HRK)	HRK	4,488,227	4,488,227		
Medium and long-term debt			105,401,451		
Treasury Bills	HRK	17,658,000	17,658,000		
Treasury Bills indexed to foreign currency	EUR	89,100	660,559		
Treasury Bills FX	EUR	1,500,000	11,120,522		
Short-term debt			29,439,080		
Total debt			134,840,531		

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 September 2018)

Debt item	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds – Series 07 D-19	EUR	1,000,000	7,423,741	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	7,423,741	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	7,423,741	2022	6.500%
Bonds – Series 26 D-23	HRK	11,300,000	11,300,000	2023	1.750%
Bonds – Series 19 D-24	EUR	1,400,000	10,393,237	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 27 D-29	HRK	5,000,000	5,000,000	2029	2.375%
Bonds – Series 25 D-32	HRK	3,000,000	3,000,000	2032	3.250%
Long-term loan (EUR)	EUR	1,819,696	13,508,955		
Long-term loan (HRK)	HRK	4,444,124	4,444,124		
Medium and long-term debt			105,417,539		
Treasury Bills	HRK	17,658,000	17,658,000		
Treasury Bills indexed to foreign currency	EUR	89,100	661,455		
Treasury Bills FX	EUR	1,500,000	11,135,612		
Short-term debt			29,455,067		
Total debt			134,872,606		

Source: Ministry of Finance

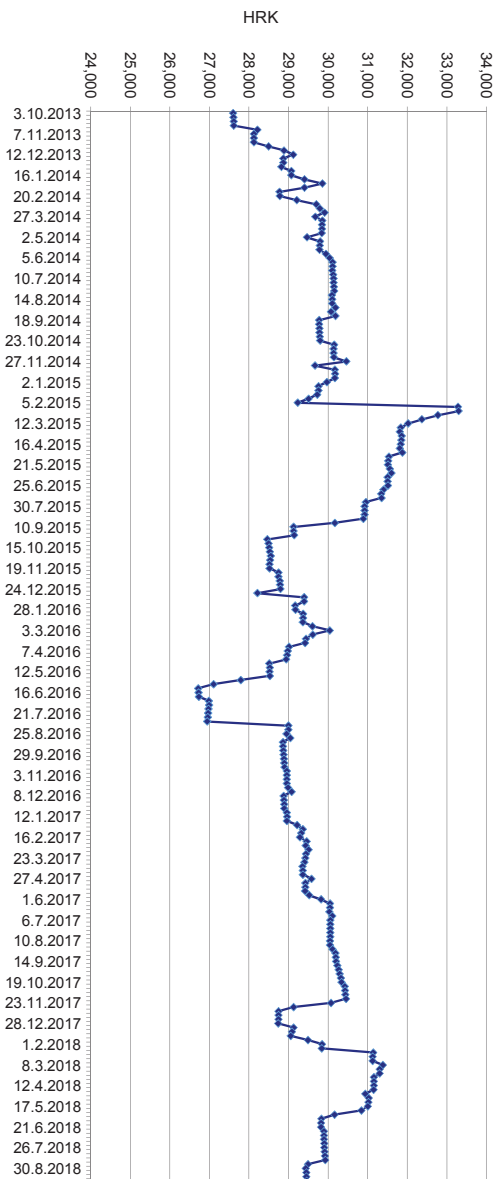
*Note: The CNB's average middle exchange rate of the last 30 days from the date for which the data is shown is used for the reclassification of amounts denominated in Euros and Dollars in the Kuna denominations.

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 (%)
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													
3.7.2018																									
10.7.2018																									
17.7.2018																									
24.7.2018																									
31.7.2018																									
7.8.2018																									
14.8.2018																									
21.8.2018							752,000	752,000	99.919	0.08	99.915	0.09													
28.8.2018							199,000	199,000	99.929	0.07	99.915	0.09	50,000	50,000	100.020	0	100.000	0.00							
4.9.2018																									
11.9.2018																									
18.9.2018																									
25.9.2018																									

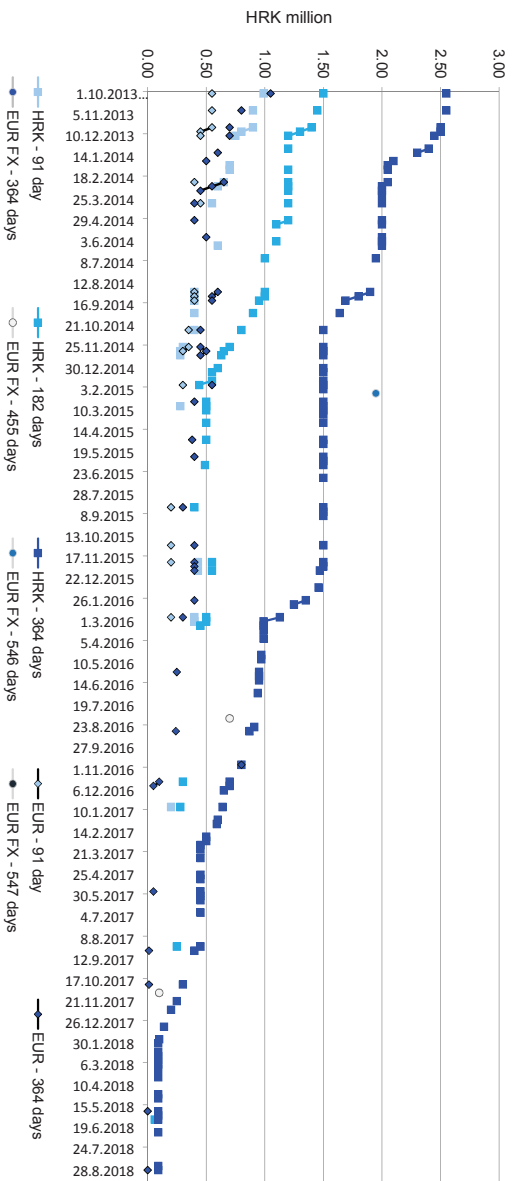
Source: Ministry of Finance
 Note: Amounts for treasury bills HRK are shown in kunas, amounts for treasury bills EUR and EUR FX are shown in euros.

T-Bill's outstanding debt



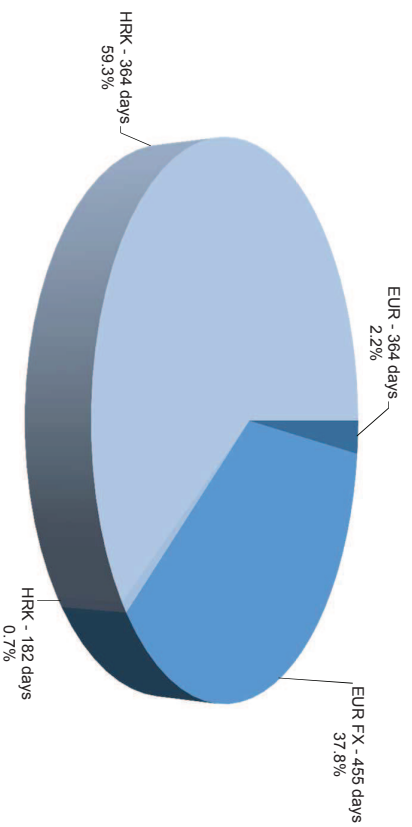
Source: Ministry of Finance

Annual yield on T-Bills



Source: Ministry of Finance

Structure of outstanding T-Bill's on 30.9.2018



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		
		May 19		
Broj		263		
SDDS Data Category		May 19		
General Government operations	1)			(12/18)
Central Government operations	2)	(10/18)	(11/18)	(12/18)
Internal Central Government Debt	3)	(10/18)	(11/18)	(12/18)

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