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TABLE 1: BASIC MACROECONOMIC INDICATORS FOR THE CROATIAN ECONOMY

	2015	2016	2017	2018	2018 Q3	2018 Q4	2019 Q1	2019 Q2	2019 I	2019 II	2019 III	2019 IV	2019 V	2019 VI	2019 I - VI
Gross domestic product, % annual change (real)	2,4	3,5	2,9	2,6	2,8	2,3	3,9	2,4	-	-	-	-	-	-	3,1
Gross domestic product, mil. HRK	339.616	351.349	365.643	381.799	106.911	94.662	88.636	99.922	-	-	-	-	-	-	188.558
Gross domestic product, mil. EUR	44.630	46.664	49.013	51.496	14.431	12.766	11.949	13.475	-	-	-	-	-	-	25.424
Industrial production, % annual change (working day adjusted, sp)	2,6	5,0	1,9	-1,0	-1,5	-3,3	2,7	-0,9	4,6	0,6	3,0	3,0	0,1	-5,5	0,9
Construction works index, % annual change (working day adjusted, sp)	-0,8	3,4	2,0	4,9	8,2	5,2	13,7	6,4	15,9	14,4	11,2	8,5	5,8	4,6	9,8
Retail trade turnover, % annual change (real, working day adjusted, sp)	2,4	4,0	4,7	3,8	3,0	4,7	6,1	2,9	4,3	8,7	5,6	4,9	-1,9	5,9	4,4
Number of tourist nights, % annual change (sppy)	7,8	9,1	10,6	4,0	1,8	13,5	-1,7	3,9	-5,2	13,3	-7,0	18,4	-14,6	9,8	3,4
Consumer price indices, % annual change (sppy)	-0,5	-1,1	1,1	1,5	1,9	1,3	0,5	0,7	0,2	0,5	0,9	0,7	0,9	0,6	0,7
Producers price indices, % annual change (sppy)	-3,8	-4,0	2,1	2,1	3,7	2,0	1,5	1,5	0,5	1,6	2,3	2,4	1,4	0,4	1,5
Average monthly gross earnings of persons in employment ¹	8.055	7.752	8.055	8.448	8.430	7.006	8.697	8.775	8.670	8.645	8.778	8.733	8.794	8.798	8.737
Average monthly net earnings of persons in employment ¹	5.711	5.685	5.984	6.242	6.222	6.270	6.411	6.460	6.400	6.369	6.464	6.434	6.476	6.470	6.436
Unemployed persons	285.906	241.860	193.967	153.542	133.631	145.834	153.671	119.908	158.834	156.378	145.801	131.090	116.466	112.169	136.790
Unemployment rate, %	17,4	14,4	11,6	9,2	7,9	8,7	9,4	7,3	9,7	9,6	8,9	8,1	7,0	6,7	8,3
ILO Unemployment rate, %	16,2	13,1	11,2	8,4	7,3	8,6	7,6	6,0	-	-	-	-	-	-	6,8
Total employment (ILO, sppy)	1,3	0,3	2,2	1,8	0,3	0,3	2,8	0,4	-	-	-	-	-	-	1,6
Exports of goods (sppy)	11,0	5,7	12,8	3,2	6,8	0,1	9,6	2,6	5,0	13,8	10,0	6,5	6,7	-5,4	5,9
Imports of goods (sppy)	7,7	5,5	10,0	7,9	6,4	11,3	6,9	8,9	7,0	15,3	0,5	20,2	15,3	-7,8	8,0
Current account balance, mil. EUR	1.452	994	1.679	987	3.800	-874	-2.105	-512	-	-	-	-	-	-	-2.617
Current account balance as share of GDP ²	3,3	2,1	3,4	1,9	2,5	1,9	1,4	0,6	-	-	-	-	-	-	0,6
Average exchange rate EUR/HRK	7,61	7,53	7,46	7,41	7,41	7,42	7,42	7,42	7,42	7,41	7,42	7,43	7,41	7,41	7,42
Average exchange rate USD/HRK	6,86	6,80	6,62	6,28	6,37	6,50	6,53	6,57	6,50	6,53	6,55	6,61	6,63	6,57	6,57
External debt, mil. EUR (ep)	48.230	44.714	43.683	42.710	42.874	42.710	43.782	44.689	43.885	44.674	43.782	44.268	44.493	44.689	44.689
External debt as share of GDP (ep)	108,2	95,8	89,1	82,9	84,3	82,9	84,0	85,0	84,2	85,7	84,0	84,1	84,6	85,0	85,0
General government debt, mil. HRK (ep)	286.796	284.323	285.842	286.116	284.261	286.116	289.327	298.026	285.329	289.961	289.327	288.668	288.939	298.026	298.026
General government debt, % of GDP (ep) ³	84,4	80,9	78,2	74,9	74,5	74,9	74,9	76,4	73,8	75,0	74,9	74,0	74,1	76,4	76,4
Credit institutions placements (sppy) ⁴	-2,2	1,1	2,9	4,4	4,6	4,4	4,6	3,6	4,9	5,0	4,6	4,1	4,0	3,6	3,6
International reserves of CNB, mil. EUR (ep)	13.707	13.514	15.706	17.438	16.637	17.438	18.321	19.880	18.459	18.934	18.321	18.782	18.615	19.880	19.880
International reserves, in months of import (ep)	8,0	7,6	7,8	7,9	7,7	7,9	8,1	8,6	-	-	-	-	-	-	8,6

¹ Due to changes in methodology, data on employment and earnings in 2016 are not comparable with the previously published data.

² Calculated on the basis of the current quarter and the three previous quarters

³ GDP is calculated as a sum of the four previous quarters

⁴ Total placements of monetary institutions to domestic sectors (except the government), based on transactions.

sppy - same period of the previous year

ep - end of period

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

TABLE 2: BUDGETARY CENTRAL GOVERNMENT REVENUE

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
1	REVENUE	116.388.738	121.153.900	32.265.551	34.694.552	33.957.347	128.208.749	29.565.701	34.965.346	64.531.047	13.176.440	11.963.526	9.825.380
11	Taxes	71.958.532	75.504.280	19.577.450	22.270.490	20.541.258	78.404.735	16.534.469	20.755.632	37.290.101	8.533.898	6.651.296	5.570.438
111	Taxes of income, profits and capital gains	9.419.976	10.281.156	2.984.189	1.739.172	1.896.950	8.508.297	1.929.248	3.323.338	5.252.586	2.140.280	689.105	493.953
1111	Payable by individuals	2.231.999	2.014.588	0	0	0	20.371	0	0	0	0	0	0
1112	Payable by corporations and other enterprises	7.187.977	8.266.568	2.984.189	1.739.172	1.896.950	8.487.926	1.929.248	3.323.338	5.252.586	2.140.280	689.105	493.953
113	Taxes on property	184.140	0	0	2	-2	0	0	0	0	0	0	0
114	Taxes on goods and services	61.665.999	64.568.119	16.408.408	20.349.588	18.458.589	69.161.155	14.419.706	17.228.031	31.647.737	6.321.980	5.890.330	5.015.721
1141	General taxes on goods and services	45.412.428	47.810.138	11.988.345	15.121.887	13.987.919	51.566.388	10.758.547	12.739.257	23.497.804	4.917.923	4.269.264	3.552.070
11411	Value-added taxes	45.218.467	47.616.661	11.987.325	15.121.833	13.987.590	51.561.678	10.758.472	12.739.144	23.497.616	4.917.869	4.269.221	3.552.054
11412	Sales taxes	193.961	193.477	1.020	54	329	4.710	75	113	188	54	43	16
1142	Excises	14.752.335	15.143.118	4.022.494	4.840.285	3.893.172	15.872.141	3.259.216	4.033.657	7.292.873	1.250.588	1.470.271	1.312.798
11421	on cars, other motor vehicles, boats and planes	998.858	1.190.631	353.104	310.990	293.949	1.198.330	243.558	363.962	607.520	95.734	129.755	138.473
11422	on petroleum products	8.155.334	8.427.751	2.079.364	2.602.152	2.200.938	8.627.450	1.810.104	2.070.414	3.880.510	688.392	728.943	653.079
11423	on alcohol	257.600	255.341	66.573	95.976	78.728	297.566	56.934	64.246	121.180	15.190	25.357	23.699
11424	on beer	620.046	640.712	164.328	261.640	148.158	664.974	82.967	153.295	236.262	40.066	54.869	58.360
11425	on nonalcoholic beverages	122.635	134.015	33.405	52.483	39.284	146.931	23.773	34.752	58.525	10.375	11.968	12.409
11426	on tobacco products	4.475.286	4.374.030	1.297.015	1.481.096	1.097.810	4.813.787	1.014.524	1.316.485	2.331.009	390.860	507.944	417.682
11427	on coffee	122.530	120.622	28.701	35.945	34.302	123.092	27.529	30.501	58.029	9.970	11.434	9.096
11428	on luxury goods	47	16	3	3	3	12	-173	3	-171	1	1	1
115	Taxes on international trade and transactions	404.876	382.659	84.837	91.895	88.871	349.746	90.506	94.131	184.637	35.634	33.820	24.677
116	Other taxes	283.541	272.346	100.016	89.833	96.850	385.537	95.009	110.132	205.141	36.004	38.041	36.087
12	Social contributions	22.194.307	23.206.071	6.173.249	6.354.157	6.388.505	24.907.167	5.985.354	5.907.035	11.892.389	1.929.018	1.998.193	1.979.824
121	Social security contributions	22.194.307	23.206.071	6.173.249	6.354.157	6.388.505	24.907.167	5.985.354	5.907.035	11.892.389	1.929.018	1.998.193	1.979.824
1211	Employee contributions	18.560.814	19.534.089	5.227.461	5.364.600	5.420.298	21.087.839	5.383.235	5.452.798	10.836.033	1.785.542	1.841.006	1.826.250
1212	Employer contributions	2.948.134	2.942.819	766.860	808.601	783.337	3.093.830	430.323	288.049	718.372	88.390	98.048	101.611
1213	Self-employed or unemployed contributions	685.359	729.163	178.928	180.956	184.870	725.498	171.796	166.188	337.984	55.086	59.139	51.963
1214	Unallocable contributions	0	0	0	0	0	0	0	0	0	0	0	0
13	Grants	13.923.159	13.747.584	4.778.530	3.514.703	4.756.220	17.026.038	5.375.916	6.619.314	11.995.230	2.101.400	2.840.278	1.677.636
14	Other revenue	8.312.740	8.695.965	1.736.322	2.555.202	2.271.364	7.870.809	1.669.962	1.683.365	3.353.327	612.124	473.759	597.482
141	Property income	3.206.513	2.794.826	373.862	904.994	511.315	2.057.110	542.782	328.537	871.319	77.537	74.750	176.250
1411	Interest	492.342	317.305	138.391	12.003	121.153	283.028	314.597	124.631	439.228	3.372	3.620	117.639
1412	Dividends	1.469.187	1.369.593	71.782	670.250	31.567	779.508	44.671	2.375	47.046	104	2.121	150
1413	Withdrawals from income of quasi-corporations	0	0	0	0	0	0	0	0	0	0	0	0
1415	Rent	1.244.984	1.107.928	163.689	222.741	358.595	994.574	183.514	201.531	385.045	74.061	69.009	58.461
142	Sales of goods and services	3.075.323	3.216.359	793.168	1.097.950	960.016	3.379.202	582.372	831.886	1.414.258	309.056	239.425	283.405
1421	Sales of market establishments	0	0	0	0	0	0	0	0	0	0	0	0
1422	Administrative fees	982.886	1.008.598	348.372	279.928	279.931	1.120.078	228.656	355.532	584.188	143.968	101.461	110.103
1423	Incidental sales by nonmarket establishments	2.092.437	2.207.761	444.796	818.022	680.085	2.259.124	353.716	476.354	830.070	165.088	173.964	173.302
143	Fines, penalties, and forfeits	530.239	529.247	116.467	138.613	147.193	525.335	142.537	132.192	274.729	50.121	42.234	39.837
144	Voluntary transfers other than grants	71.422	305.181	14.154	62.218	105.762	193.412	19.986	18.797	38.783	9.192	7.579	2.026
145	Miscellaneous and unidentified revenue	1.429.243	1.850.352	438.671	351.427	547.078	1.715.750	382.285	371.953	754.238	166.218	109.771	95.964

Source: Ministry of Finance

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

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

TABLE 3: BUDGETARY CENTRAL GOVERNMENT EXPENSE

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
2	EXPENSE	117.166.135	121.407.224	29.998.213	30.422.161	34.988.788	126.258.262	33.182.818	32.645.734	65.828.552	10.365.463	12.112.349	10.167.922
21	Compensation of employees	19.138.748	19.832.622	5.177.864	5.418.522	5.458.360	21.071.452	5.280.937	5.492.911	10.773.848	1.787.726	1.833.219	1.871.966
211	Wages and salaries	16.274.683	16.884.584	4.406.963	4.643.966	4.695.955	18.007.189	4.510.405	4.716.842	9.227.247	1.533.054	1.572.840	1.610.948
212	Social contributions	2.864.065	2.948.038	770.901	774.556	762.405	3.064.263	770.532	776.069	1.546.601	254.672	260.379	261.018
22	Use of goods and services	10.477.435	12.174.285	2.659.044	2.807.482	4.488.848	12.130.925	2.603.064	3.355.903	5.958.967	1.084.205	1.135.390	1.136.308
24	Interest	10.339.925	9.358.439	1.380.603	2.784.258	1.250.403	8.810.406	3.346.523	1.772.213	5.118.736	291.902	1.008.957	471.354
241	To nonresidents	4.664.007	4.281.931	733.998	1.166.067	616.142	4.238.175	1.783.157	1.150.971	2.934.128	259.388	724.825	166.758
242	To residents other than general government	5.675.918	5.076.508	646.605	1.618.191	634.261	4.572.231	1.563.366	621.242	2.184.608	32.514	284.132	304.596
25	Subsidies	6.088.639	6.019.684	1.773.266	757.271	2.320.527	6.635.625	2.134.299	1.580.020	3.714.319	457.768	849.964	272.288
251	To public corporations	1.073.386	941.202	328.980	319.475	438.350	1.434.883	372.017	298.315	670.332	177.601	56.801	63.913
252	To private enterprises	5.015.253	5.078.482	1.444.286	437.796	1.882.177	5.200.742	1.762.282	1.281.705	3.043.987	280.167	793.163	208.375
26	Grants	20.818.357	21.760.575	5.181.184	5.347.301	6.879.486	22.484.306	5.839.363	6.065.353	11.904.716	1.878.707	2.394.897	1.791.749
261	To foreign governments	25.150	70.340	3.716	33.800	44.934	88.808	10.763	16.411	27.174	6.089	4.735	5.587
2611	Current	17.834	60.141	3.691	32.800	38.559	81.351	9.699	16.218	25.917	5.896	4.734	5.588
2612	Capital	7.316	10.199	25	1.000	6.375	7.457	1.064	193	1.257	193	1	-1
262	To international organizations	3.420.241	3.394.625	812.017	868.153	912.246	3.554.167	1.659.907	776.815	2.436.722	239.552	204.887	332.376
2621	Current	3.420.241	3.394.625	812.017	868.153	912.246	3.554.167	1.659.907	776.815	2.436.722	239.552	204.887	332.376
2622	Capital	0	0	0	0	0	0	0	0	0	0	0	0
263	To other general government units	17.372.966	18.295.610	4.365.451	4.445.348	5.922.306	18.841.331	4.168.693	5.272.127	9.440.820	1.633.066	2.185.275	1.453.786
2631	Current	13.216.509	14.470.106	3.301.924	3.420.391	4.019.973	13.999.817	3.172.826	3.440.039	6.612.865	1.167.486	1.170.362	1.102.191
2632	Capital	4.156.457	3.825.504	1.063.527	1.024.957	1.902.333	4.841.514	995.867	1.832.088	2.827.955	465.580	1.014.913	351.595
27	Social benefits	44.818.614	45.433.578	11.635.239	11.797.035	12.162.504	47.293.110	12.198.278	12.165.152	24.363.430	4.117.228	4.019.194	4.028.730
271	Social security benefits	32.986.071	33.395.067	8.584.734	8.625.636	8.729.705	34.524.849	8.909.630	8.953.335	17.862.965	3.068.728	2.948.459	2.936.148
272	Social assistance benefits	11.689.267	11.890.075	3.000.565	3.124.671	3.393.608	12.578.339	3.191.373	3.168.310	6.359.683	1.034.004	1.057.897	1.076.409
273	Employer social benefits	143.276	148.436	49.940	46.728	39.191	189.922	97.275	43.507	140.782	14.496	12.838	16.173
28	Other expense	5.484.417	6.828.041	2.191.013	1.510.292	2.428.660	7.832.438	1.780.354	2.214.182	3.994.536	747.927	870.728	595.527
281	Property expense other than interest	1.000	831	58	229	137	554	385	319	704	34	25	260
282	Miscellaneous other expense	5.483.417	6.827.210	2.190.955	1.510.063	2.428.523	7.831.884	1.779.969	2.213.863	3.993.832	747.893	870.703	595.267
2821	Current	3.359.146	3.156.148	985.585	566.910	1.202.073	3.502.139	715.969	880.238	1.596.207	266.712	274.348	339.178
2822	Capital	2.124.271	3.671.062	1.205.370	943.153	1.226.450	4.329.745	1.064.000	1.333.625	2.397.625	481.181	596.355	256.089

Source: Ministry of Finance

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

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

TABLE 4: TRANSACTIONS IN NONFINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
31	NET ACQUISITION OF NONFINANCIAL ASSETS	2.612.014	2.038.680	239.880	426.421	1.120.516	2.141.625	222.929	357.593	580.522	93.667	190.733	73.193
31,1	Acquisition of nonfinancial assets	3.062.193	2.685.605	376.614	547.618	1.322.991	2.743.491	424.388	630.202	1.054.590	143.512	286.538	200.152
31,2	Disposal of nonfinancial assets	450.179	646.925	136.734	121.197	202.475	601.866	201.459	272.609	474.068	49.845	95.805	126.959
311	Fixed assets	2.438.134	1.925.682	221.670	357.518	1.080.042	2.028.513	224.091	405.479	629.570	89.195	182.044	134.240
311,1	Acquisitions: fixed assets	2.784.456	2.382.301	333.748	436.697	1.186.869	2.430.337	376.909	595.818	972.727	134.910	267.649	193.259
311,2	Disposals: fixed assets	346.322	456.619	112.078	79.179	106.827	401.824	152.818	190.339	343.157	45.715	85.605	59.019
3111	Buildings and structures	755.242	405.196	1.869	84.534	396.776	692.496	14.303	53.220	67.523	7.265	32.435	13.520
3111,1	Acquisitions: buildings and structures	1.095.028	843.323	112.736	163.171	503.025	1.091.740	166.868	242.302	409.170	52.370	117.539	72.393
3111,2	Disposals: buildings and structures	339.786	438.127	110.867	78.637	106.249	399.244	152.565	189.082	341.647	45.105	85.104	58.873
3112	Machinery and equipment	1.584.963	1.436.010	198.803	234.900	582.155	1.161.191	190.558	334.752	525.310	76.528	141.577	116.647
3112,1	Acquisitions: machinery and equipment	1.591.265	1.454.278	199.883	235.426	582.573	1.163.384	190.775	336.004	526.779	77.138	142.073	116.793
3112,2	Disposals: machinery and equipment	6.302	18.268	1.080	526	418	2.193	217	1.252	1.469	610	496	146
3113	Other fixed assets	97.929	84.476	20.998	38.084	101.111	174.826	19.230	17.507	36.737	5.402	8.032	4.073
3113,1	Acquisitions: other fixed assets	98.163	84.700	21.129	38.100	101.271	175.213	19.266	17.512	36.778	5.402	8.037	4.073
3113,2	Disposals: other fixed assets	234	224	131	16	160	387	36	5	41	0	5	0
312	Inventories	104.800	-1.924	11.142	48.062	16.797	59.650	-16.768	-39.110	-55.878	1.243	13.117	-53.470
312,1	Acquisitions: inventories	135.929	126.250	24.361	54.229	85.961	165.746	12.010	15.712	27.722	1.369	13.142	1.201
312,2	Disposals: inventories	31.129	128.174	13.219	6.167	69.164	106.096	28.778	54.822	83.600	126	25	54.671
313	Valuables	774	2.341	508	105	543	1.309	419	69	488	27	34	8
313,1	Acquisitions: valuables	932	2.341	508	105	560	1.326	419	69	488	27	34	8
313,2	Disposals: valuables	158	0	0	0	17	17	0	0	0	0	0	0
314	Nonproduced assets	68.306	112.581	6.560	20.736	23.134	52.153	15.187	-8.845	6.342	3.202	-4.462	-7.585
314,1	Acquisitions: nonproduced assets	140.876	174.713	17.997	56.587	49.601	146.082	35.050	18.603	53.653	7.206	5.713	5.684
314,2	Disposals: nonproduced assets	72.570	62.132	11.437	35.851	26.467	93.929	19.863	27.448	47.311	4.004	10.175	13.269
3141	Land	-71.076	-50.271	-1.253	-35.403	-25.225	-78.957	-15.193	-24.400	-39.593	-3.013	-9.593	-11.794
3141,1	Acquisitions: land	1.317	11.749	10.135	433	1.208	14.842	4.591	3.039	7.630	990	575	1.474
3141,2	Disposals: land	72.393	62.020	11.388	35.836	26.433	93.799	19.784	27.439	47.223	4.003	10.168	13.268
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	0	0	0	0	0	0	0	0	0	0	0	0
3144	Intangible nonproduced assets	139.382	162.852	7.813	56.139	48.359	131.110	30.380	15.555	45.935	6.215	5.131	4.209
3144,1	Acquisitions: intangible nonproduced assets	139.559	162.964	7.862	56.154	48.393	131.240	30.459	15.564	46.023	6.216	5.138	4.210
3144,2	Disposals: intangible nonproduced assets	177	112	49	15	34	130	79	9	88	1	7	1

Source: Ministry of Finance

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TABLE 5: TRANSACTIONS IN FINANCIAL ASSETS OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
32	NET ACQUISITION OF FINANCIAL ASSETS	-2.898.449	13.091.041	8.135.399	-255.319	-74.600	7.062.011	-15.458	12.432.150	12.416.692	2.213.767	271.573	9.946.810
32,1	Acquisition of financial assets	1.695.095	12.343.898	417.391	193.924	3.886.264	4.635.556	1.011.489	2.079.865	3.091.354	107.747	1.738.860	233.258
32,2	Disposals of financial assets	3.936.985	705.962	218.750	80.139	273.819	1.753.110	689.314	226.638	915.952	89.994	66.744	69.900
32,3	Currency and deposits	-656.559	1.453.105	7.936.758	-369.104	-3.687.045	4.179.565	-337.633	10.578.923	10.241.290	2.196.014	-1.400.543	9.783.452
321	Domestic	-3.299.133	12.700.654	7.942.463	-257.098	-75.072	6.866.473	-16.135	12.431.264	12.415.129	2.213.767	271.081	9.946.416
321,1	Acquisition of domestic financial assets	1.294.411	11.953.511	224.455	192.145	3.885.792	4.440.018	1.010.812	2.078.979	3.089.791	107.747	1.738.368	232.864
321,2	Disposals of domestic financial assets	3.936.985	705.962	218.750	80.139	273.819	1.753.110	689.314	226.638	915.952	89.994	66.744	69.900
3212	Currency and deposits	-656.559	1.453.105	7.936.758	-369.104	-3.687.045	4.179.565	-337.633	10.578.923	10.241.290	2.196.014	-1.400.543	9.783.452
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	-2.552.154	11.260.513	92.483	57.335	3.178.837	2.283.761	209.549	1.874.592	2.084.141	19.346	1.688.763	166.483
3214,1	Acquisition: Loans	1.039.624	11.849.605	217.100	137.473	3.426.711	3.916.765	747.558	2.053.460	2.801.018	107.747	1.737.892	207.821
3214,2	Disposals: Loans	3.591.778	589.092	124.617	80.138	247.874	1.633.004	538.009	178.868	716.877	88.401	49.129	41.338
3215	Shares and other equity	-90.420	-12.964	-86.778	54.671	433.136	403.147	111.949	-22.251	89.698	-1.593	-17.139	-3.519
3215,1	Acquisition: Shares and other equity	254.787	103.906	7.355	54.672	459.081	523.253	263.254	25.519	288.773	0	476	25.043
3215,2	Disposals: Shares and other equity	345.207	116.870	94.133	1	25.945	120.106	151.305	47.770	199.075	1.593	17.615	28.562
322	Foreign	400.684	390.387	192.936	1.779	472	195.538	677	886	1.563	0	492	394
322,1	Acquisition of foreign financial assets	400.684	390.387	192.936	1.779	472	195.538	677	886	1.563	0	492	394
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	400.684	390.387	192.936	1.779	472	195.538	677	886	1.563	0	492	394
3225,1	Acquisition: Shares and other equity	400.684	390.387	192.936	1.779	472	195.538	677	886	1.563	0	492	394
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

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TABLE 6: TRANSACTIONS IN LIABILITIES OF BUDGETARY CENTRAL GOVERNMENT

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
33	NET INCURRENCE OF LIABILITIES	490.962	15.383.045	6.107.941	-4.101.289	2.077.357	7.253.149	3.824.588	10.470.131	14.294.719	-503.543	611.129	10.362.545
33,1	Repayments	16.899.625	26.578.091	1.596.711	12.563.140	1.841.765	17.130.743	890.888	1.562.715	2.453.603	988.763	205.805	368.147
33,2	Incurrences	17.390.587	41.961.136	7.704.652	8.461.851	3.919.122	24.383.892	4.715.476	12.032.846	16.748.322	485.220	816.934	10.730.692
33,3	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0	0
331	Domestic	2.005.368	4.503.644	839.622	1.532.747	2.330.490	7.928.139	3.907.955	-353.320	3.554.635	-368.972	709.060	-693.408
331,1	Domestic repayments	13.926.766	16.802.793	1.301.226	6.915.670	1.477.650	10.731.996	790.316	1.280.284	2.070.600	847.351	107.873	325.060
331,2	Domestic incurrences	15.932.134	21.306.437	2.140.848	8.448.417	3.808.140	18.660.135	4.698.271	926.964	5.625.235	478.379	816.933	-368.348
3312	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0	0
3313	Securities other than shares	7.562.991	7.795.289	-1.157.565	3.995.521	729.142	6.188.181	4.213.379	919.454	5.132.833	478.593	309.876	130.985
3313,1	Repayments: Securities other than shares	3.500.000	9.500.000	0	6.000.000	0	6.000.000	0	0	0	0	0	0
3313,2	Incurrences: Securities other than shares	11.062.991	17.295.289	-1.157.565	9.995.521	729.142	12.188.181	4.213.379	919.454	5.132.833	478.593	309.876	130.985
3314	Loans	-5.557.623	-3.291.645	1.997.187	-2.462.774	1.601.348	1.739.958	-305.424	-1.272.774	-1.578.198	-847.565	399.184	-824.393
3314,1	Repayments: Loans	10.426.766	7.302.793	1.301.226	915.670	1.477.650	4.731.996	790.316	1.280.284	2.070.600	847.351	107.873	325.060
3314,2	Incurrences: Loans	4.869.143	4.011.148	3.298.413	-1.547.104	3.078.998	6.471.954	484.892	7.510	492.402	-214	507.057	-499.333
332	Foreign	-1.514.406	10.879.401	5.268.319	-5.634.036	-253.133	-674.990	-83.367	10.823.451	10.740.084	-134.571	-97.931	11.055.953
332,1	Foreign repayments	2.972.859	9.775.298	295.485	5.647.470	364.115	6.398.747	100.572	282.431	383.003	141.412	97.932	43.087
332,2	Foreign incurrences	1.458.453	20.654.699	5.563.804	13.434	110.982	5.723.757	17.205	11.105.882	11.123.087	6.841	1	11.099.040
3322	Currency and deposits	0	0	0	0	0	0	0	0	0	0	0	0
3323	Securities other than shares	0	10.411.563	5.531.190	-5.541.143	-8.624	-18.577	0	11.099.040	11.099.040	0	0	11.099.040
3323,1	Repayments: Securities other than shares	0	8.524.314	0	5.541.143	8.624	5.549.767	0	0	0	0	0	0
3323,2	Incurrences: Securities other than shares	0	18.935.877	5.531.190	0	0	5.531.190	0	11.099.040	11.099.040	0	0	11.099.040
3324	Loans	-1.514.406	467.838	-262.871	-92.893	-244.509	-656.413	-83.367	-275.589	-358.956	-134.571	-97.931	-43.087
3324,1	Repayments: Loans	2.972.859	1.250.984	295.485	106.327	355.491	848.980	100.572	282.431	383.003	141.412	97.932	43.087
3324,2	Incurrences: Loans	1.458.453	1.718.822	32.614	13.434	110.982	192.567	17.205	6.842	24.047	6.841	1	0

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

	(000 HRK)	I - VI 2019				
		Budgetary Central Government	Extrabudgetary Users	Consolidated Central Government	Local Government	Consolidated General Government
82	NET ACQUISITION OF FINANCIAL ASSETS	12.416.692	1.790.409	14.312.899	1.279.892	15.593.189
82.1	Acquisition: Financial assets	13.340.766	1.818.468	15.159.234	1.358.035	16.513.758
82.2	Disposals: Financial assets	924.074	28.059	846.335	78.143	920.569
821	Domestic	12.415.129	1.790.409	14.311.336	1.279.892	15.591.626
821.1	Acquisition: Domestic financial assets	13.339.203	1.818.468	15.157.671	1.358.035	16.512.195
821.2	Disposals: Domestic financial assets	924.074	28.059	846.335	78.143	920.569
8211	General government	-104.200	-62	1.536	0	1.934
8211.1	Acquisitions: General Government	5.445	0	5.445	0	1.934
8211.2	Disposals: General Government	109.645	62	3.909	0	0
8212	Central bank	10.139.217	0	10.139.217	0	10.139.217
8212.1	Acquisitions: Central bank	10.139.217	0	10.139.217	0	10.139.217
8212.2	Disposals: Central bank	0	0	0	0	0
8213	Other depository institutions	-343.396	1.818.468	1.475.072	1.240.384	2.715.456
8213.1	Acquisitions: Other depository institutions	139.022	1.818.468	1.957.490	1.284.680	3.242.170
8213.2	Disposals: Other depository institutions	482.418	0	482.418	44.296	526.714
8215	Nonfinancial institutions	2.743.015	-27.997	2.715.018	38.313	2.753.331
8215.1	Acquisitions: Nonfinancial institutions	3.011.364	0	3.011.364	66.071	3.077.435
8215.2	Disposals: Nonfinancial institutions	268.349	27.997	296.346	27.758	324.104
8216	Households and nonprofit institutions serving households	-19.507	0	-19.507	1.195	-18.312
8216.1	Acquisitions: Households and nonprofit institutions serving households	44.155	0	44.155	7.284	51.439
8216.2	Disposals: Households and nonprofit institutions serving households	63.662	0	63.662	6.089	69.751
822	Foreign	1.563	0	1.563	0	1.563
822.1	Acquisition: Foreign financial assets	1.563	0	1.563	0	1.563
822.2	Disposals: Foreign financial assets	0	0	0	0	0
8227	International organizations	1.563	0	1.563	0	1.563
8227.1	Acquisitions: International organizations	1.563	0	1.563	0	1.563
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	14.294.719	-335.986	14.064.531	38.228	14.103.157
83.1	Repayments: Liabilities	2.453.603	335.986	2.683.791	519.674	3.199.556
83.2	Incurrences: Liabilities	16.748.322	0	16.748.322	557.902	17.302.713
831	Domestic	3.554.635	-287.076	3.373.357	38.228	3.411.983
831.1	Repayments: Domestic liabilities	2.070.600	287.076	2.251.878	519.674	2.767.643
831.2	Incurrences: Domestic liabilities	5.625.235	0	5.625.235	557.902	6.179.626
8311	General government	0	-105.798	0	-3.154	-2.756
8311.1	Repayments: General Government	0	105.798	0	8.867	4.958
8311.2	Incurrences: General Government	0	0	0	5.713	2.202
8313	Other depository institutions	3.554.681	-181.278	3.373.403	62.931	3.436.334
8313.1	Repayments: Other depository institutions	2.070.554	181.278	2.251.832	489.035	2.740.867
8313.2	Incurrences: Other depository institutions	5.625.235	0	5.625.235	551.966	6.177.201
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	-46	0	-46	-21.549	-21.595
8315.1	Repayments: Nonfinancial institutions	46	0	46	21.772	21.818
8315.2	Incurrences: Nonfinancial institutions	0	0	0	223	223
832	Foreign	10.740.084	-48.910	10.691.174	0	10.691.174
832.1	Repayments: Foreign liabilities	383.003	48.910	431.913	0	431.913
832.2	Incurrences: Foreign liabilities	11.123.087	0	11.123.087	0	11.123.087
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	-358.956	0	-358.956	0	-358.956
8327.1	Repayments: International organizations	383.003	0	383.003	0	383.003
8327.2	Incurrences: International organizations	24.047	0	24.047	0	24.047
8328	Financial institutions other than international organizations	11.099.040	-48.910	11.050.130	0	11.050.130
8328.1	Repayments: Financial institutions other than international organizations	0	48.910	48.910	0	48.910
8328.2	Incurrences: Financial institutions other than international organizations	11.099.040	0	11.099.040	0	11.099.040
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

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)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
1	REVENUE	116.388.738	121.153.900	32.265.551	34.694.552	33.957.347	128.208.749	29.565.701	34.965.346	64.531.047	13.176.440	11.963.526	9.825.380
11	Taxes	71.958.532	75.504.280	19.577.450	22.270.490	20.541.258	78.404.735	16.534.469	20.755.632	37.290.101	8.533.898	6.651.296	5.570.438
12	Social contributions	22.194.307	23.206.071	6.173.249	6.354.157	6.388.505	24.907.167	5.985.354	5.907.035	11.892.389	1.929.018	1.998.193	1.979.824
13	Grants	13.923.159	13.747.584	4.778.530	3.514.703	4.756.220	17.026.038	5.375.916	6.619.314	11.995.230	2.101.400	2.840.278	1.677.636
14	Other revenue	8.312.740	8.695.965	1.736.322	2.555.202	2.271.364	7.870.809	1.669.962	1.683.365	3.353.327	612.124	473.759	597.482
2	EXPENSE	117.166.135	121.407.224	29.998.213	30.422.161	34.988.788	126.258.262	33.182.818	32.645.734	65.828.552	10.365.463	12.112.349	10.167.922
21	Compensation of employees	19.138.748	19.832.622	5.177.864	5.418.522	5.458.360	21.071.452	5.280.937	5.492.911	10.773.848	1.787.726	1.833.219	1.871.966
22	Use of goods and services	10.477.435	12.174.285	2.659.044	2.807.482	4.488.848	12.130.925	2.603.064	3.355.903	5.958.967	1.084.205	1.135.390	1.136.308
24	Interest	10.339.925	9.358.439	1.380.603	2.784.258	1.250.403	8.810.406	3.346.523	1.772.213	5.118.736	291.902	1.008.957	471.354
25	Subsidies	6.088.639	6.019.684	1.773.266	757.271	2.320.527	6.635.625	2.134.299	1.580.020	3.714.319	457.768	849.964	272.288
26	Grants	20.818.357	21.760.575	5.181.184	5.347.301	6.879.486	22.484.306	5.839.363	6.065.353	11.904.716	1.878.707	2.394.897	1.791.749
27	Social benefits	44.818.614	45.433.578	11.635.239	11.797.035	12.162.504	47.293.110	12.198.278	12.165.152	24.363.430	4.117.228	4.019.194	4.028.730
28	Other expense	5.484.417	6.828.041	2.191.013	1.510.292	2.428.660	7.832.438	1.780.354	2.214.182	3.994.536	747.927	870.728	595.527
1-2	NET-GROSS OPERATING BALANCE	-777.397	-253.324	2.267.338	4.272.391	-1.031.441	1.950.487	-3.617.117	2.319.612	-1.297.505	2.810.977	-148.823	-342.542
31	NET ACQUISITION OF NONFINANCIAL ASSETS	2.612.014	2.038.680	239.880	426.421	1.120.516	2.141.625	222.929	357.593	580.522	93.667	190.733	73.193
311	Fixed assets	2.438.134	1.925.682	221.670	357.518	1.080.042	2.028.513	224.091	405.479	629.570	89.195	182.044	134.240
312	Inventories	104.800	-1.924	11.142	48.062	16.797	59.650	-16.768	-39.110	-55.878	1.243	13.117	-53.470
313	Valuables	774	2.341	508	105	543	1.309	419	69	488	27	34	8
314	Nonproduced assets	68.306	112.581	6.560	20.736	23.134	52.153	15.187	-8.845	6.342	3.202	-4.462	-7.585
1-2-31	NET LENDING-BORROWING	-3.389.411	-2.292.004	2.027.458	3.845.970	-2.151.957	-191.138	-3.840.046	1.962.019	-1.878.027	2.717.310	-339.556	-415.735
33-32	FINANCING	3.389.411	2.292.004	-2.027.458	-3.845.970	2.151.957	191.138	3.840.046	-1.962.019	1.878.027	-2.717.310	339.556	415.735
32	NET ACQUISITION OF FINANCIAL ASSETS	-2.898.449	13.091.041	8.135.399	-255.319	-74.600	7.062.011	-15.458	12.432.150	12.416.692	2.213.767	271.573	9.946.810
321	Domestic	-3.299.133	12.700.654	7.942.463	-257.098	-75.072	6.866.473	-16.135	12.431.264	12.415.129	2.213.767	271.081	9.946.416
322	Foreign	400.684	390.387	192.936	1.779	472	195.538	677	886	1.563	0	492	394
33	NET INCURRENCE OF LIABILITIES	490.962	15.383.045	6.107.941	-4.101.289	2.077.357	7.253.149	3.824.588	10.470.131	14.294.719	-503.543	611.129	10.362.545
331	Domestic	2.005.368	4.503.644	839.622	1.532.747	2.330.490	7.928.139	3.907.955	-353.320	3.554.635	-368.972	709.060	-693.408
332	Foreign	-1.514.406	10.879.401	5.268.319	-5.634.036	-253.133	-674.990	-83.367	10.823.451	10.740.084	-134.571	-97.931	11.055.953

Source: Ministry of Finance

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

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

MEASURES OF BUDGETARY CENTRAL GOVERNMENT DEFICIT/SURPLUS

TABLE 8A: OPERATING BALANCE AND PRIMARY OPERATING BALANCE (000 HRK)

	Revenues (1)	Expense (2)	Operating balance	Interest payments (24)	Primary operating balance
	(1)	(2)	(3) 1-2	(4)	(5) 3+4
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
X 2018	12.593.981	9.931.488	2.662.493	313.715	2.976.208
XI 2018	10.622.535	11.190.793	-568.258	621.934	53.676
XII 2018	10.740.831	13.866.507	-3.125.676	314.754	-2.810.922
I - XII 2018	128.208.749	126.258.262	1.950.487	8.810.406	10.760.893
I 2019	11.719.245	11.249.428	469.817	1.775.859	2.245.676
II 2019	9.036.552	10.700.402	-1.663.850	143.792	-1.520.058
III 2019	8.809.904	11.232.988	-2.423.084	1.426.872	-996.212
IV 2019	13.176.440	10.365.463	2.810.977	291.902	3.102.879
V 2019	11.963.526	12.112.349	-148.823	1.008.957	860.134
VI 2019	9.825.380	10.167.922	-342.542	471.354	128.812
I - VI 2019	64.531.047	65.828.552	-1.297.505	5.118.736	3.821.231

MEASURES OF BUDGETARY CENTRAL GOVERNMENT DEFICIT/SURPLUS

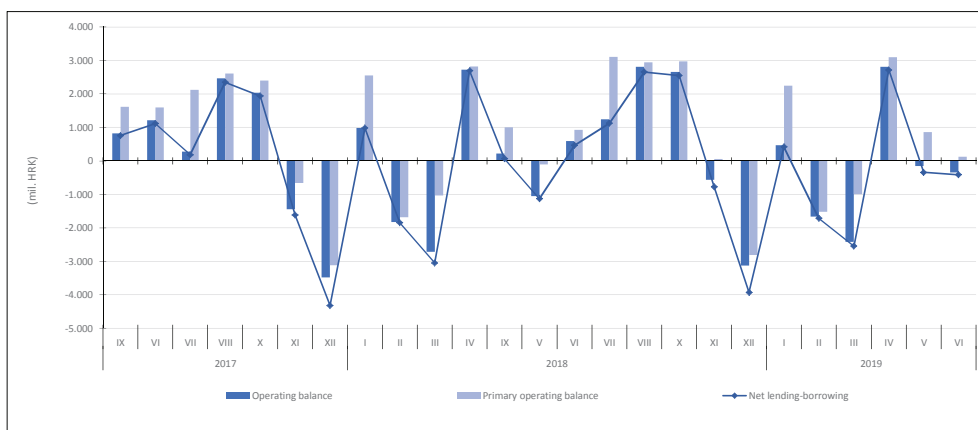


TABLE 8B: NET LENDING/BORROWING (000 HRK)

	Operating balance	Net acquisition of nonfinancial assets (31)	Net lending/borrowing*	Financing (33-32)	Net acquisition of financial assets (32)	Net incurrence of liabilities (33)
	(1)	(2)	(3) 1-2	(4) 6-5	(5)	(6)
VI 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	10.096.143
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
X 2018	2.662.493	113.281	2.549.212	-2.549.212	1.065.986	-1.483.226
XI 2018	-568.258	204.555	-772.813	772.813	-800.500	-27.687
XII 2018	-3.125.676	802.680	-3.928.356	3.928.356	-340.086	3.588.270
I - XII 2018	1.950.487	2.141.625	-191.138	191.138	7.062.011	7.253.149
I 2019	469.817	52.053	417.764	-417.764	97.668	-320.096
II 2019	-1.663.850	49.287	-1.713.137	1.713.137	2.716.015	4.429.152
III 2019	-2.423.084	121.589	-2.544.673	2.544.673	-2.829.141	-284.468
IV 2019	2.810.977	93.667	2.717.310	-2.717.310	2.213.767	-503.543
V 2019	-148.823	190.733	-339.556	339.556	271.573	611.129
VI 2019	-342.542	73.193	-415.735	415.735	9.946.810	10.362.545
I - VI 2019	-1.297.505	580.522	-1.878.027	1.878.027	12.416.692	14.294.719

* Deficit/surplus according to the GFS 2001 methodology

Source: Ministry of Finance

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

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

TABLE 9: CROATIAN INSTITUTE FOR HEALTH INSURANCE TRANSACTIONS

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
1	REVENUE	23.725.400	23.652.696	6.245.147	6.285.333	6.532.766	25.027.544	6.330.601	6.846.582	13.177.183	2.231.885	2.325.344	2.289.353
11	Taxes	0	0	0	0	0	0	0	0	0	0	0	0
12	Social contributions	18.468.681	19.135.184	4.978.891	5.114.006	5.054.647	19.904.219	5.184.074	5.603.602	10.787.676	1.814.741	1.891.026	1.897.835
13	Grants	2.590.836	2.631.062	750.045	750.219	851.219	3.101.815	650.025	651.207	1.301.232	216.676	216.674	217.857
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	1.453	396	45	76	940	1.336	25	1.207	1.232	9	8	1.190
133	From other general government units	2.589.383	2.630.666	750.000	750.143	850.279	3.100.479	650.000	650.000	1.300.000	216.667	216.666	216.667
1331	Current	2.589.383	2.630.666	750.000	750.143	850.279	3.100.479	650.000	650.000	1.300.000	216.667	216.666	216.667
1332	Capital	0	0	0	0	0	0	0	0	0	0	0	0
14	Other revenue	2.665.883	1.886.450	516.212	421.108	626.900	2.021.510	496.502	591.773	1.088.275	200.468	217.644	173.661
2	EXPENSE	23.011.486	23.419.335	5.963.215	6.067.579	6.711.297	24.527.479	6.123.855	6.416.002	12.539.857	2.125.866	2.187.434	2.102.702
21	Compensation of employees	244.214	247.311	62.493	59.934	62.506	245.944	60.211	65.560	125.771	20.728	20.994	23.838
211	Wages and salaries	211.102	213.703	54.232	51.612	54.339	212.761	52.185	57.254	109.439	17.996	18.215	21.043
212	Social contributions	33.112	33.608	8.261	8.322	8.167	33.183	8.026	8.306	16.332	2.732	2.779	2.795
22	Use of goods and services	112.390	110.409	31.826	31.355	35.760	121.709	23.221	29.902	53.123	10.445	10.069	9.388
24	Interest	3.005	1.762	98	62	21	262	30	130	160	7	119	4
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	12.819.269	13.100.834	3.429.196	3.458.652	3.701.079	13.922.447	3.539.709	3.724.225	7.263.934	1.268.989	1.266.561	1.188.675
27	Social benefits	9.810.990	9.939.758	2.439.596	2.517.576	2.911.931	10.237.111	2.498.513	2.591.829	5.090.342	823.460	887.980	880.389
28	Other expense	21.618	19.261	6	0	0	6	2.171	4.356	6.527	2.237	1.711	408
1-2	NET-GROSS OPERATING BALANCE	713.914	233.361	281.932	217.754	-178.531	500.065	206.746	430.580	637.326	106.019	137.910	186.651
31	NET ACQUISITION OF NONFINANCIAL ASSETS	17.207	18.104	5.796	531	2.475	12.561	3.583	7.401	10.984	3.129	815	3.457
31,1	Acquisition of nonfinancial assets	17.711	18.754	5.980	843	2.531	13.282	3.718	8.072	11.790	3.195	1.392	3.485
31,2	Disposal of nonfinancial assets	504	650	184	312	56	721	135	671	806	66	577	28
311	Fixed assets	16.937	17.866	5.404	374	2.475	12.012	3.583	5.497	9.080	1.238	815	3.444
311,1	Acquisitions: fixed assets	17.441	18.516	5.588	686	2.531	12.733	3.718	6.168	9.886	1.304	1.392	3.472
311,2	Disposals: fixed assets	504	650	184	312	56	721	135	671	806	66	577	28
314	Nonproduced assets	270	238	392	157	0	549	0	1.904	1.904	1.891	0	13
314,1	Acquisitions: nonproduced assets	270	238	392	157	0	549	0	1.904	1.904	1.891	0	13
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
1-2-31	NET LENDING-BORROWING	696.707	215.257	276.136	217.223	-181.006	487.504	203.163	423.179	626.342	102.890	137.095	183.194
33-32	FINANCING	-696.707	-215.257	-276.136	-217.223	181.006	-487.504	-203.163	-423.179	-626.342	-102.890	-137.095	-183.194
32	NET ACQUISITION OF FINANCIAL ASSETS	696.707	215.257	276.136	217.223	-181.006	487.504	203.163	423.179	626.342	102.890	137.095	183.194
321	Domestic	696.707	215.257	276.136	217.223	-181.006	487.504	203.163	423.179	626.342	102.890	137.095	183.194
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

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)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
1	REVENUE	3.589.351	2.914.157	635.935	654.264	831.844	2.710.427	489.146	627.518	1.116.664	179.072	213.451	234.995
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	1.256.446	624.771	84.256	59.188	188.206	386.242	48.844	116.814	165.658	13.514	40.528	62.772
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	20.821	3.650	315	785	9.928	11.715	2.140	2.212	4.352	28	132	2.052
133	From other general government units	1.235.625	621.121	83.941	58.403	178.278	374.527	46.704	114.602	161.306	13.486	40.396	60.720
1331	Current	4.103	13.149	5.695	2.969	6.201	14.895	2.996	2.335	5.331	0	2.335	0
1332	Capital	1.231.522	607.972	78.246	55.434	172.077	359.632	43.708	112.267	155.975	13.486	38.061	60.720
14	Other revenue	2.332.905	2.289.386	551.679	595.076	643.638	2.324.185	440.302	510.704	951.006	165.558	172.923	172.223
2	EXPENSE	2.799.885	2.425.540	554.606	478.163	848.057	2.139.825	308.337	506.656	814.993	124.632	157.889	224.135
21	Compensation of employees	144.919	150.507	39.656	40.542	41.949	162.761	40.073	42.092	82.165	14.347	14.614	13.131
211	Wages and salaries	124.872	129.754	34.097	34.969	36.280	140.327	34.675	36.467	71.142	12.457	12.649	11.361
212	Social contributions	20.047	20.753	5.559	5.573	5.669	22.434	5.398	5.625	11.023	1.890	1.965	1.770
22	Use of goods and services	975.307	953.280	312.329	300.621	326.970	1.067.165	169.280	252.614	421.894	74.945	80.843	96.826
24	Interest	57.530	42.264	9.368	6.488	9.651	33.751	7.101	6.432	13.533	724	621	5.087
25	Subsidies	0	392	0	1.553	0	1.553	458	459	917	153	153	153
26	Grants	33.271	17.435	5.022	6.495	11.060	23.359	129	1.991	2.120	323	143	1.525
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	1.588.858	1.261.662	188.231	124.017	456.874	851.236	91.296	203.068	294.364	34.140	61.515	107.413
1-2	NET-GROSS OPERATING BALANCE	789.466	488.617	81.329	176.101	-16.213	570.602	180.809	120.862	301.671	54.440	55.562	10.860
31	NET ACQUISITION OF NONFINANCIAL ASSETS	561.966	262.596	45.579	66.181	77.523	206.858	34.355	77.272	111.627	33.239	21.293	22.740
31,1	Acquisition of nonfinancial assets	562.049	262.675	45.593	66.194	77.540	206.914	34.369	77.287	111.656	33.244	21.297	22.746
31,2	Disposal of nonfinancial assets	83	79	14	13	17	56	14	15	29	5	4	6
311	Fixed assets	552.143	245.638	40.903	62.224	73.319	190.620	27.880	64.055	91.935	24.084	17.574	22.397
311,1	Acquisitions: fixed assets	552.226	245.717	40.917	62.237	73.336	190.676	27.894	64.070	91.964	24.089	17.578	22.403
311,2	Disposals: fixed assets	83	79	14	13	17	56	14	15	29	5	4	6
314	Nonproduced assets	9.823	16.958	4.676	3.957	4.204	16.238	6.475	13.217	19.692	9.155	3.719	343
314,1	Acquisitions: nonproduced assets	9.823	16.958	4.676	3.957	4.204	16.238	6.475	13.217	19.692	9.155	3.719	343
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
1-2-31	NET LENDING-BORROWING	227.500	226.021	35.750	109.920	-93.736	363.744	146.454	43.590	190.044	21.201	34.269	-11.880
33-32	FINANCING	-227.500	-226.021	-35.750	-109.920	93.736	-363.744	-146.454	-43.590	-190.044	-21.201	-34.269	11.880
32	NET ACQUISITION OF FINANCIAL ASSETS	20.869	-18.424	-52.988	59.383	-158.585	-13.871	-31.781	-52.772	-84.553	-27.648	22.088	-47.212
321	Domestic	20.869	-18.424	-52.988	59.383	-158.585	-13.871	-31.781	-52.772	-84.553	-27.648	22.088	-47.212
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	-206.631	-244.445	-88.738	-50.537	-64.849	-377.615	-178.235	-96.362	-274.597	-48.849	-12.181	-35.332
331	Domestic	-206.631	-244.445	-88.738	-50.537	-64.849	-377.615	-178.235	-96.362	-274.597	-48.849	-12.181	-35.332
332	Foreign	0	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

TABLE 11: FUND FOR ENVIRONMENTAL PROTECTION AND ENERGY EFFICIENCY TRANSACTIONS

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
1	REVENUE	1.260.381	1.241.008	371.908	468.404	642.784	1.795.970	407.737	376.560	784.297	101.713	168.168	106.679
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	78.272	28.765	1.189	12.532	18.598	36.062	10.880	4.426	15.306	3.948	294	184
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	2.635	2.286	316	6.609	5.360	12.285	6.075	439	6.514	439	0	0
133	From other general government units	75.637	26.479	873	5.923	13.238	23.777	4.805	3.987	8.792	3.509	294	184
1331	Current	17.683	14.052	147	4.731	9.892	17.749	4.626	4.166	8.792	3.688	294	184
1332	Capital	57.954	12.427	726	1.192	3.346	6.028	179	-179	0	-179	0	0
14	Other revenue	1.182.109	1.212.243	370.719	455.872	624.186	1.759.908	396.857	372.134	768.991	97.765	167.874	106.495
2	EXPENSE	1.829.637	1.108.818	210.602	309.801	396.687	1.090.971	245.121	251.487	496.608	59.185	97.777	94.525
21	Compensation of employees	46.046	48.183	12.738	13.566	14.203	52.909	13.444	14.397	27.841	4.518	4.632	5.247
211	Wages and salaries	39.846	41.673	11.048	11.781	12.388	46.007	11.705	12.619	24.324	3.948	4.034	4.637
212	Social contributions	6.200	6.510	1.690	1.785	1.815	6.902	1.739	1.778	3.517	570	598	610
22	Use of goods and services	767.871	772.297	168.404	246.573	281.511	846.867	161.496	213.228	374.724	51.996	88.157	73.075
24	Interest	0	13.199	2.720	1.996	1.996	7.979	1.996	1.996	3.992	636	680	680
25	Subsidies	75.011	10.156	523	3.269	4.087	1.733	1.324	3.057	100	572	652	652
26	Grants	388.853	213.644	16.123	34.476	72.173	129.168	61.642	16.069	77.711	1.105	3.228	11.736
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	551.856	51.339	10.094	12.928	23.535	49.961	4.810	4.473	9.283	830	508	3.135
1-2	NET-GROSS OPERATING BALANCE	-569.256	132.190	161.306	158.603	246.097	704.999	162.616	125.073	287.689	42.528	70.391	12.154
31	NET ACQUISITION OF NONFINANCIAL ASSETS	44.033	2.614	614	645	17.864	19.208	124	274	398	10	1	263
31,1	Acquisition of nonfinancial assets	44.168	2.645	614	754	17.864	19.317	124	274	398	10	1	263
31,2	Disposal of nonfinancial assets	135	31	0	109	0	109	0	0	0	0	0	0
311	Fixed assets	44.033	2.596	614	645	17.864	19.208	109	273	382	10	1	262
311,1	Acquisitions: fixed assets	44.168	2.627	614	754	17.864	19.317	109	273	382	10	1	262
311,2	Disposals: fixed assets	135	31	0	109	0	109	0	0	0	0	0	0
314	Nonproduced assets	0	18	0	0	0	0	15	1	16	0	0	1
314,1	Acquisitions: nonproduced assets	0	18	0	0	0	0	15	1	16	0	0	1
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
1-2-31	NET LENDING-BORROWING	-613.289	129.576	160.692	157.958	228.233	685.791	162.492	124.799	287.291	42.518	70.390	11.891
33-32	FINANCING	613.289	-129.576	-160.692	-157.958	-228.233	-685.791	-162.492	-124.799	-287.291	-42.518	-70.390	-11.891
32	NET ACQUISITION OF FINANCIAL ASSETS	-296.297	232.585	160.692	157.958	228.233	685.791	162.492	124.799	287.291	42.518	70.390	11.891
321	Domestic	-296.297	232.585	160.692	157.958	228.233	685.791	162.492	124.799	287.291	42.518	70.390	11.891
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	316.992	103.009	0	0	0	0	0	0	0	0	0	0
331	Domestic	316.992	103.009	0	0	0	0	0	0	0	0	0	0
332	Foreign	0	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

TABLE 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)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
1	REVENUE	2.079.322	2.277.518	844.020	682.652	522.038	2.559.437	575.745	1.175.199	1.750.944	227.351	789.680	158.168
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	1.922.388	2.158.727	793.434	673.420	435.310	2.401.187	565.018	1.160.850	1.725.868	221.044	780.181	159.625
131	From foreign governments	0	0	0	0	0	0	0	0	0	0	0	0
132	From international organizations	0	0	0	0	532	532	0	0	0	0	0	0
133	From other general government units	1.922.388	2.158.727	793.434	673.420	434.778	2.400.655	565.018	1.160.850	1.725.868	221.044	780.181	159.625
1331	Current	12.882	980	69	0	-480	121	62	5	67	0	5	0
1332	Capital	1.909.506	2.157.747	793.365	673.420	435.258	2.400.534	564.956	1.160.845	1.725.801	221.044	780.176	159.625
14	Other revenue	156.934	118.791	50.586	9.232	86.728	158.250	10.727	14.349	25.076	6.307	9.499	-1.457
2	EXPENSE	1.010.690	1.123.589	255.079	227.014	196.781	917.065	414.634	173.869	588.503	68.604	50.962	54.303
21	Compensation of employees	101.846	102.555	25.869	27.412	27.546	107.868	30.771	28.190	58.961	9.457	9.367	9.366
211	Wages and salaries	87.542	88.336	22.269	23.768	23.879	93.217	26.633	24.561	51.194	8.276	8.164	8.121
212	Social contributions	14.304	14.219	3.600	3.644	3.667	14.651	4.138	3.629	7.767	1.181	1.203	1.245
22	Use of goods and services	488.996	490.382	145.646	119.382	109.299	522.342	177.933	110.265	288.198	38.601	29.465	42.199
24	Interest	391.680	434.415	53.724	41.337	18.929	151.417	164.816	20.524	185.340	9.718	10.470	336
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	17.402	88.707	28.473	37.790	39.509	129.297	40.091	10.211	50.302	7.191	1.193	1.827
27	Social benefits	0	0	0	0	0	0	0	0	0	0	0	0
28	Other expense	10.766	7.530	1.367	1.093	1.498	6.141	1.023	4.679	5.702	3.637	467	575
1-2	NET-GROSS OPERATING BALANCE	1.068.632	1.153.929	588.941	455.638	325.257	1.642.372	161.111	1.001.330	1.162.441	158.747	738.718	103.865
31	NET ACQUISITION OF NONFINANCIAL ASSETS	876.717	904.940	248.934	595.895	258.957	1.344.183	346.852	483.425	830.277	68.740	322.978	91.707
31,1	Acquisition of nonfinancial assets	877.214	905.679	249.022	595.987	259.566	1.345.105	346.963	483.552	830.515	68.788	323.020	91.744
31,2	Disposal of nonfinancial assets	497	739	88	92	609	922	111	127	238	48	42	37
311	Fixed assets	774.179	825.961	239.974	582.351	250.332	1.299.671	331.877	459.823	791.700	61.747	310.522	87.554
311,1	Acquisitions: fixed assets	774.676	826.700	240.062	582.443	250.941	1.300.593	331.988	459.950	791.938	61.795	310.564	87.591
311,2	Disposals: fixed assets	497	739	88	92	609	922	111	127	238	48	42	37
314	Nonproduced assets	102.538	78.979	8.960	13.544	8.625	44.512	14.975	23.602	38.577	6.993	12.456	4.153
314,1	Acquisitions: nonproduced assets	102.538	78.979	8.960	13.544	8.625	44.512	14.975	23.602	38.577	6.993	12.456	4.153
314,2	Disposals: nonproduced assets	0	0	0	0	0	0	0	0	0	0	0	0
1-2-31	NET LENDING-BORROWING	191.915	248.989	340.007	-140.257	66.300	298.189	-185.741	517.905	332.164	90.007	415.740	12.158
33-32	FINANCING	-191.915	-248.989	-340.007	140.257	-66.300	-298.189	185.741	-517.905	-332.164	-90.007	-415.740	-12.158
32	NET ACQUISITION OF FINANCIAL ASSETS	-24.763	-263.249	339.368	-271.827	167.256	201.920	-211.998	482.773	270.775	74.599	396.016	12.158
321	Domestic	-24.763	-263.249	339.368	-271.827	167.256	201.920	-211.998	482.773	270.775	74.599	396.016	12.158
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	-216.678	-512.238	-639	-131.570	100.956	-96.269	-26.257	-35.132	-61.389	-15.408	-19.724	0
331	Domestic	-86.469	-440.271	61.663	-117.654	154.238	-42.967	-12.479	0	-12.479	0	0	0
332	Foreign	-130.209	-71.967	-62.302	-13.916	-53.282	-139.236	-13.778	-35.132	-48.910	-15.408	-19.724	0

Source: Ministry of Finance

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

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
1	REVENUE	912.996	1.050.636	292.297	330.613	248.952	1.097.718	393.358	301.202	694.560	62.093	60.613	178.496
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	912.996	1.050.636	292.297	330.613	248.952	1.097.718	393.358	301.202	694.560	62.093	60.613	178.496
2	EXPENSE	992.775	83.712	3.357	1.756	2.218	9.447	2.032	3.016	5.048	1.172	796	1.048
21	Compensation of employees	5.055	4.599	1.336	1.219	1.080	4.721	1.265	1.377	2.642	602	377	398
211	Wages and salaries	4.389	3.950	1.168	1.047	924	4.067	881	998	1.879	442	264	292
212	Social contributions	666	649	168	172	156	654	384	379	763	160	113	106
22	Use of goods and services	4.377	2.975	442	439	889	2.256	767	585	1.352	195	113	277
24	Interest	1	0	6	18	24	0	0	0	0	0	0	0
25	Subsidies	0	0	0	0	0	0	0	0	0	0	0	0
26	Grants	0	0	0	0	0	0	0	0	0	0	0	0
27	Social benefits	0	0	0	0	0	0	0	1.054	1.054	0	374	680
28	Other expense	983.342	76.138	1.579	92	231	2.446	0	0	0	375	-68	-307
1-2	NET-GROSS OPERATING BALANCE	-79.779	966.924	288.940	328.857	246.734	1.088.271	391.326	298.186	689.512	60.921	59.817	177.448
31	NET ACQUISITION OF NONFINANCIAL ASSETS	201	140	0	0	85	85	0	0	0	0	0	0
31,1	Acquisition of nonfinancial assets	202	140	0	0	85	85	0	0	0	0	0	0
31,2	Disposal of nonfinancial assets	1	0	0	0	0	0	0	0	0	0	0	0
311	Fixed assets	164	118	0	0	76	76	0	0	0	0	0	0
311,1	Acquisitions: fixed assets	165	118	0	0	76	76	0	0	0	0	0	0
311,2	Disposals: fixed assets	1	0	0	0	0	0	0	0	0	0	0	0
314	Nonproduced assets	37	22	0	0	9	9	0	0	0	0	0	0
314,1	Acquisitions: nonproduced assets	37	22	0	0	9	9	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	-79.980	966.784	288.940	328.857	246.649	1.088.186	391.326	298.186	689.512	60.921	59.817	177.448
33-32	FINANCING	79.980	-966.784	-288.940	-328.857	-246.649	-1.088.186	-391.326	-298.186	-689.512	-60.921	-59.817	-177.448
32	NET ACQUISITION OF FINANCIAL ASSETS	-79.980	966.784	288.940	328.857	246.649	1.088.186	391.326	298.186	689.512	60.921	59.817	177.448
321	Domestic	-79.980	966.784	288.940	328.857	246.649	1.088.186	391.326	298.186	689.512	60.921	59.817	177.448
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

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)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
1	REVENUE	142.725	93.369	19.957	10.392	20.774	55.261	10.559	3.524	14.083	523	1.541	1.460
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	142.725	93.369	19.957	10.392	20.774	55.261	10.559	3.524	14.083	523	1.541	1.460
2	EXPENSE	61.615	36.577	5.990	5.258	5.146	22.088	8.287	4.804	13.091	1.615	1.773	1.416
21	Compensation of employees	13.169	15.312	3.309	3.226	3.164	12.961	3.116	3.260	6.376	1.089	1.078	1.093
211	Wages and salaries	11.344	13.622	2.851	2.795	2.747	11.204	2.704	2.832	5.536	948	936	948
212	Social contributions	1.825	1.690	458	431	417	1.757	412	428	840	141	142	145
22	Use of goods and services	6.106	5.477	1.381	1.319	1.408	5.339	2.117	1.323	3.440	467	535	321
24	Interest	42.340	15.740	1.300	713	574	3.788	3.054	221	3.275	59	160	2
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	48	0	0	0	0	0	0	0	0	0	0
1-2	NET-GROSS OPERATING BALANCE	81.110	56.792	13.967	5.134	15.628	33.173	2.272	-1.280	992	-1.092	-232	44
31	NET ACQUISITION OF NONFINANCIAL ASSETS	-2.305	-44	-687	120	-638	-1.260	-32	-18	-50	-9	1	-10
31,1	Acquisition of nonfinancial assets	365	382	224	169	2	406	14	29	43	3	16	10
31,2	Disposal of nonfinancial assets	2.670	426	911	49	640	1.666	46	47	93	12	15	20
311	Fixed assets	-2.607	-68	-766	97	-638	-1.362	-32	-18	-50	-9	1	-10
311,1	Acquisitions: fixed assets	63	358	145	146	2	304	14	29	43	3	16	10
311,2	Disposals: fixed assets	2.670	426	911	49	640	1.666	46	47	93	12	15	20
314	Nonproduced assets	302	24	79	23	0	102	0	0	0	0	0	0
314,1	Acquisitions: nonproduced assets	302	24	79	23	0	102	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	83.415	56.836	14.654	5.014	16.266	34.433	2.304	-1.262	1.042	-1.083	-233	54
33-32	FINANCING	-83.415	-56.836	-14.654	-5.014	-16.266	-34.433	-2.304	1.262	-1.042	1.083	233	-54
32	NET ACQUISITION OF FINANCIAL ASSETS	-419.170	-240.207	-133.413	5.014	-259.789	-389.689	2.304	-1.262	1.042	-1.083	-233	54
321	Domestic	-419.170	-240.207	-133.413	5.014	-259.789	-389.689	2.304	-1.262	1.042	-1.083	-233	54
322	Foreign	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	-502.585	-297.043	-148.067	0	-276.055	-424.122	0	0	0	0	0	0
331	Domestic	-470.168	-297.043	-148.067	0	-276.055	-424.122	0	0	0	0	0	0
332	Foreign	-32.417	0	0	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

TABLE 18: CONSOLIDATED CENTRAL GOVERNMENT BY ECONOMIC CATEGORY

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
1	REVENUE	136.105.969	140.675.194	37.339.146	39.911.303	39.421.963	148.629.306	34.749.994	40.333.158	75.083.152	14.889.399	13.775.345	11.668.414
11	Taxes	71.958.532	75.504.280	19.577.450	22.270.490	20.541.258	78.404.735	16.534.469	20.755.632	37.290.101	8.533.898	6.651.296	5.570.438
111	Taxes of income, profits and capital gains	9.419.976	10.281.156	2.984.189	1.739.172	1.896.950	8.508.297	1.929.248	3.323.338	5.252.586	2.140.280	689.105	493.953
113	Taxes on property	184.140	0	0	2	-2	0	0	0	0	0	0	0
114	Taxes on goods and services	61.665.999	64.568.119	16.408.408	20.349.588	18.458.589	69.161.155	14.419.706	17.228.031	31.647.737	6.321.980	5.890.330	5.015.721
1141	General taxes on goods and services	45.412.428	47.810.138	11.988.345	15.121.887	13.987.919	51.566.388	10.758.547	12.739.257	23.497.804	4.917.923	4.269.264	3.552.070
11411	Value-added taxes	45.218.467	47.616.661	11.987.325	15.121.833	13.987.590	51.561.678	10.758.472	12.739.144	23.497.616	4.917.869	4.269.221	3.552.054
11412	Sales taxes	193.961	193.477	1.020	54	329	4.710	75	113	188	54	43	16
1142	Excises	14.752.335	15.143.118	4.022.494	4.840.285	3.893.172	15.872.141	3.259.216	4.033.657	7.292.873	1.250.588	1.470.271	1.312.798
115	Taxes on international trade and transactions	404.876	382.659	84.837	91.895	88.871	349.746	90.506	94.131	184.637	35.634	33.820	24.677
116	Other taxes	283.541	272.346	100.016	89.833	96.850	385.537	95.009	110.132	205.141	36.004	38.041	36.087
12	Social contributions	40.662.988	42.341.255	11.152.139	11.468.163	11.443.152	44.811.386	11.169.428	11.510.637	22.680.065	3.743.759	3.889.219	3.877.659
13	Grants	7.791.900	7.494.916	3.073.685	1.797.479	2.918.011	10.136.476	3.631.270	4.591.430	8.222.700	1.467.628	2.130.977	992.825
14	Other revenue	15.692.549	15.334.743	3.535.872	4.375.171	4.519.542	15.276.709	3.414.827	3.475.459	6.890.286	1.144.114	1.103.853	1.227.492
2	EXPENSE	134.879.279	137.896.705	33.655.393	34.296.825	39.814.432	142.139.337	37.262.231	36.038.795	73.301.026	11.656.859	12.862.002	11.519.934
21	Compensation of employees	19.693.997	20.401.089	5.323.265	5.564.421	5.608.808	21.658.616	5.429.817	5.647.787	11.077.604	1.838.467	1.884.281	1.925.039
211	Wages and salaries	16.753.778	17.375.622	4.532.628	4.769.938	4.826.512	18.514.772	4.639.188	4.851.573	9.490.761	1.577.121	1.617.102	1.657.350
212	Social contributions	2.940.219	3.025.467	790.637	794.483	782.296	3.143.844	790.629	796.214	1.586.843	261.346	267.179	267.689
22	Use of goods and services	12.832.482	14.509.105	3.319.072	3.507.171	5.244.685	14.696.603	3.137.878	3.963.820	7.101.698	1.260.854	1.344.572	1.358.394
24	Interest	10.820.738	9.853.722	1.445.913	2.832.536	1.278.592	8.996.695	3.520.080	1.799.924	5.320.004	302.322	1.021.007	476.595
25	Subsidies	6.163.650	6.030.232	1.773.789	757.533	2.325.349	6.641.265	2.136.490	1.581.803	3.718.293	458.021	850.689	273.093
26	Grants	22.097.951	23.485.202	5.326.229	5.672.131	7.371.765	23.873.709	6.461.521	5.856.668	12.318.189	2.067.361	1.919.044	1.910.263
27	Social benefits	54.629.604	55.373.336	14.074.835	14.314.611	15.074.435	57.530.221	14.696.791	14.758.035	29.454.826	4.940.688	4.907.548	4.909.799
28	Other expense	8.640.857	8.244.019	2.392.290	1.648.422	2.910.798	8.742.228	1.879.654	2.430.758	4.310.412	789.146	934.861	706.751
1-2	NET-GROSS OPERATING BALANCE	1.226.690	2.778.489	3.683.753	5.614.478	-392.469	6.489.969	-2.512.237	4.294.363	1.782.126	3.232.540	913.343	148.480
31	NET ACQUISITION OF NONFINANCIAL ASSETS	4.109.833	3.227.030	540.116	1.089.793	1.476.782	3.723.260	607.811	925.947	1.533.758	198.776	535.821	191.350
311	Fixed assets	3.822.983	3.017.793	507.799	1.003.209	1.423.470	3.548.738	587.508	935.109	1.522.617	176.265	510.957	247.887
312	Inventories	104.800	-1.924	11.142	48.062	16.797	59.650	-16.768	-39.110	-55.878	1.243	13.117	-53.470
313	Valuables	774	2.341	508	105	543	1.309	419	69	488	27	34	8
314	Nonproduced assets	181.276	208.820	20.667	38.417	35.972	113.563	36.652	29.879	66.531	21.241	11.713	-3.075
1-2-31	NET LENDING-BORROWING	-2.883.143	-448.541	3.143.637	4.524.685	-1.869.251	2.766.709	-3.120.048	3.368.416	248.368	3.033.764	377.522	-42.870
33-32	FINANCING	2.883.143	448.541	-3.143.637	-4.524.685	1.869.251	-2.766.709	3.120.048	-3.368.416	-248.368	-3.033.764	-377.522	42.870
32	NET ACQUISITION OF FINANCIAL ASSETS	-3.048.588	10.203.184	9.089.550	272.873	167.030	9.459.377	534.216	13.778.683	14.312.899	2.512.457	956.746	10.309.480
321	Domestic	-3.449.272	9.812.797	8.896.614	271.094	166.558	9.263.839	533.539	13.777.797	14.311.336	2.512.457	956.254	10.309.086
322	Foreign	400.684	390.387	192.936	1.779	472	195.538	677	886	1.563	0	492	394
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	-165.445	10.651.725	5.945.913	-4.251.812	2.036.281	6.692.668	3.654.264	10.410.267	14.064.531	-521.307	579.224	10.352.350
331	Domestic	1.511.587	-155.709	739.896	1.396.140	2.342.696	7.506.894	3.751.409	-378.052	3.373.357	-371.328	696.879	-703.603
332	Foreign	-1.677.032	10.807.434	5.206.017	-5.647.952	-306.415	-814.226	-97.145	10.788.319	10.691.174	-149.979	-117.655	11.055.953

Source: Ministry of Finance

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

TABLE 19: CONSOLIDATED CENTRAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019	IV 2019	V 2019	VI 2019
1	REVENUE (A+B)	136.105.969	140.675.194	37.339.146	39.911.303	39.421.963	148.629.306	34.749.994	40.333.158	75.083.152	14.889.399	13.775.345	11.668.414
	A) Budgetary Central Government	110.185.886	114.873.689	30.555.869	32.964.632	32.096.545	121.273.500	27.805.400	32.928.784	60.734.184	12.540.796	11.254.008	9.133.980
	B) Extrabudgetary Users	25.920.083	25.801.505	6.783.277	6.946.671	7.325.418	27.355.806	6.944.594	7.404.374	14.348.968	2.348.603	2.521.337	2.534.434
	Croatian Institute for Health Insurance	21.136.017	21.022.030	5.495.147	5.535.190	5.682.487	21.927.065	5.680.601	6.196.582	11.877.183	2.015.218	2.108.678	2.072.686
	Croatian Waters	2.372.421	2.301.699	553.984	598.571	655.979	2.343.863	442.724	516.025	958.749	166.146	173.132	176.747
	Fund for Environmental Protection and Energy Efficiency	1.198.990	1.214.980	371.306	462.673	629.966	1.773.117	406.625	372.692	779.317	98.316	167.874	106.502
	Croatian Roads	156.934	118.791	50.586	9.232	87.260	158.782	10.727	14.349	25.076	6.307	9.499	-1.457
	State Agency for Deposit Insurance and Banks Rehabilitation	912.996	1.050.636	292.297	330.613	248.952	1.097.718	393.358	301.202	694.560	62.093	60.613	178.496
	Restructuring and Sale Center	142.725	93.369	19.957	10.392	20.774	55.261	10.559	3.524	14.083	523	1.541	1.460
2	EXPENSE (A+B)	134.879.279	137.896.705	33.655.393	34.296.825	39.814.432	142.139.337	37.262.231	36.038.795	73.301.026	11.656.859	12.862.002	11.519.934
	A) Budgetary Central Government	111.376.043	115.984.412	28.372.226	28.937.174	33.515.048	120.367.711	31.920.266	30.719.523	62.639.789	9.911.429	11.074.889	9.733.205
	B) Extrabudgetary Users	23.503.236	21.912.293	5.283.167	5.359.651	6.299.384	21.771.626	5.341.965	5.319.272	10.661.237	1.745.430	1.787.113	1.786.729
	Croatian Institute for Health Insurance	16.871.269	17.218.594	4.256.909	4.341.898	4.873.594	17.626.886	4.379.660	4.388.276	8.767.936	1.492.026	1.478.525	1.417.725
	Croatian Waters	2.786.142	2.413.443	552.706	475.839	845.057	2.128.893	304.897	505.064	809.961	123.908	157.889	223.267
	Fund for Environmental Protection and Energy Efficiency	1.780.745	1.036.378	209.126	376.588	376.588	1.067.247	232.455	244.243	476.698	58.105	97.168	88.970
	Croatian Roads	1.010.690	1.123.589	255.079	227.014	196.781	917.065	414.634	173.869	588.503	68.604	50.962	54.303
	State Agency for Deposit Insurance and Banks Rehabilitation	992.775	83.712	3.357	1.756	2.218	9.447	2.032	3.016	5.048	1.172	796	1.048
	Restructuring and Sale Center	61.615	36.577	5.990	5.258	5.146	22.088	8.287	4.804	13.091	1.615	1.773	1.416
1-2	NET-GROSS OPERATING BALANCE	1.226.690	2.778.489	3.683.753	5.614.478	-392.469	6.489.969	-2.512.237	4.294.363	1.782.126	3.232.540	913.343	148.480
31	NET ACQUISITION OF NONFINANCIAL ASSETS	4.109.833	3.227.030	540.116	1.089.793	1.476.782	3.723.260	607.811	925.947	1.533.758	198.776	535.821	191.350
	Acquisition of nonfinancial assets (A+B)	4.563.902	3.875.880	678.047	1.211.565	1.680.579	4.328.600	809.576	1.199.416	2.008.992	248.752	632.264	318.400
	A) Budgetary Central Government	3.062.193	2.685.605	376.614	547.618	1.322.991	2.743.491	424.388	630.202	1.054.590	143.512	286.538	200.152
	B) Extrabudgetary Users	1.501.709	1.190.275	301.433	663.947	357.588	1.585.109	385.188	569.214	954.402	105.240	345.726	118.248
	Disposal of nonfinancial assets	454.069	648.850	137.931	121.772	203.797	605.340	201.765	273.469	475.234	49.976	96.443	127.050
	A) Budgetary Central Government	450.179	646.925	136.734	121.197	202.475	601.866	201.459	272.609	474.068	49.845	95.805	126.959
	B) Extrabudgetary Users	3.890	1.925	1.197	575	1.322	3.474	306	860	1.166	131	638	91
1-2-31	NET LENDING-BORROWING	-2.883.143	-448.541	3.143.637	4.524.685	-1.869.251	2.766.709	-3.120.048	3.368.416	248.368	3.033.764	377.522	-42.870
33-32	FINANCING	2.883.143	448.541	-3.143.637	-4.524.685	1.869.251	-2.766.709	3.120.048	-3.368.416	-248.368	-3.033.764	-377.522	42.870
32	NET ACQUISITION OF FINANCIAL ASSETS	-3.048.588	10.203.184	9.089.550	272.873	167.030	9.459.377	534.216	13.778.683	14.312.899	2.512.457	956.746	10.309.480
321	Domestic (A+B)	-3.449.272	9.812.797	8.896.614	271.094	166.558	9.263.839	533.539	13.777.797	14.311.336	2.512.457	956.254	10.309.086
	A) Budgetary Central Government	-3.346.638	8.920.051	8.017.879	-225.514	59.901	7.140.099	18.033	12.502.894	12.520.927	2.260.260	271.081	9.971.553
	B) Extrabudgetary Users	-102.634	892.746	878.735	496.608	106.657	2.123.740	515.506	1.274.903	1.790.409	252.197	685.173	337.533
322	Foreign (A+B)	400.684	390.387	192.936	1.779	472	195.538	677	886	1.563	0	492	394
	A) Budgetary Central Government	400.684	390.387	192.936	1.779	472	195.538	677	886	1.563	0	492	394
	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	-165.445	10.651.725	5.945.913	-4.251.812	2.036.281	6.692.668	3.654.264	10.410.267	14.064.531	-521.307	579.224	10.352.350
331	Domestic (A+B)	1.511.587	-155.709	739.896	1.396.140	2.342.696	7.506.894	3.751.409	-378.052	3.373.357	-371.328	696.879	-703.603
	A) Budgetary Central Government	2.005.368	4.503.644	839.622	1.532.747	2.394.389	7.992.038	3.907.955	-353.320	3.554.635	-368.972	709.060	-693.408
	B) Extrabudgetary Users	-493.781	-4.659.353	-99.726	-136.607	-51.693	-485.144	-156.546	-24.732	-181.278	-2.356	-12.181	-10.195
332	Foreign (A+B)	-1.677.032	10.807.434	5.206.017	-5.647.952	-306.415	-814.226	-97.145	10.788.319	10.691.174	-149.979	-117.655	11.055.953
	A) Budgetary Central Government	-1.514.406	10.879.401	5.268.319	-5.634.036	-253.133	-674.990	-83.367	10.823.451	10.740.084	-134.571	-97.931	11.055.953
	B) Extrabudgetary Users	-162.626	-71.967	-62.302	-13.916	-53.282	-139.236	0	-35.132	-48.910	-15.408	-19.724	0

Source: Ministry of Finance

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

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

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
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	140.676.194	137.896.705	2.778.489	9.863.722	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
X 2018	14.444.031	11.328.968	3.115.063	321.588	3.436.651
XI 2018	12.397.802	12.855.922	-458.120	634.344	176.224
XII 2018	12.580.130	15.629.542	-3.049.412	322.660	-2.726.752
I - XII 2018	148.629.306	142.139.337	6.489.969	8.996.695	15.486.664
I 2019	13.980.770	12.475.483	905.287	1.903.218	2.808.505
II 2019	10.786.208	12.025.162	-1.238.954	151.224	-1.087.730
III 2019	10.583.016	12.761.586	-2.178.570	1.465.638	-712.932
IV 2019	14.889.399	11.656.859	3.232.540	302.322	3.534.862
V 2019	13.775.345	12.862.002	913.343	1.021.007	1.934.350
VI 2019	11.668.414	11.519.934	148.480	476.595	625.075
I - VI 2019	75.083.152	73.301.026	1.782.126	5.320.004	7.102.130

MEASURES OF CONSOLIDATED CENTRAL GOVERNMENT DEFICIT/SURPLUS

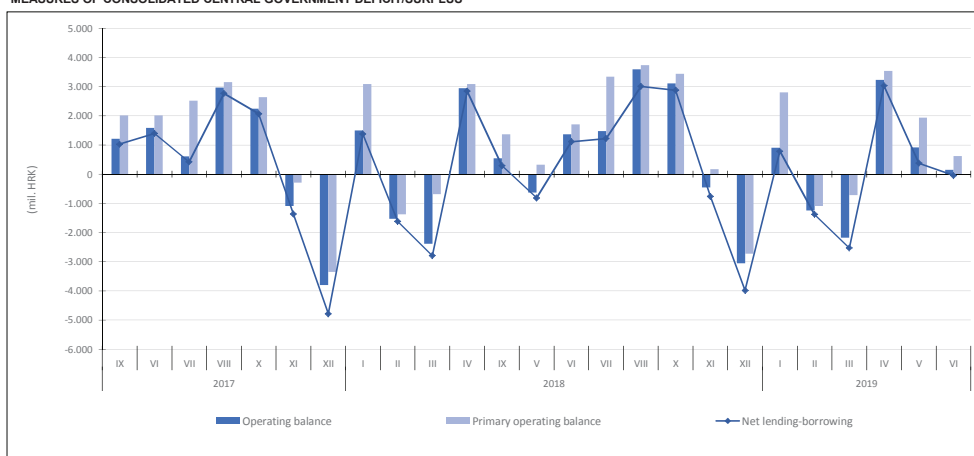


TABLE 19B: NET LENDING/BORROWING (000 HRK)

	Operating balance	Net acquisition of nonfinancial assets (31)	Net lending/borrowing*	Financing (33-32)	Net acquisition of financial assets (32)	Net incurrence of liabilities (33)
	(1)	(2)	(3) 1-2	(4) 6-5	(5)	(6)
VI 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
X 2018	3.115.063	238.098	2.876.965	-2.876.965	1.378.678	-1.498.287
XI 2018	-458.120	303.690	-761.810	761.810	-820.508	-58.698
XII 2018	-3.049.412	934.994	-3.984.406	3.984.406	-391.140	3.593.266
I - XII 2018	6.489.969	3.723.260	2.766.709	-2.766.709	9.459.377	6.692.668
I 2019	905.287	115.410	789.877	-789.877	407.408	-382.469
II 2019	-1.238.954	139.090	-1.378.044	1.378.044	3.043.809	4.421.853
III 2019	-2.178.570	353.311	-2.531.881	2.531.881	-2.917.001	-385.120
IV 2019	3.232.540	198.776	3.033.764	-3.033.764	2.512.457	-521.307
V 2019	913.343	535.821	377.522	-377.522	956.746	579.224
VI 2019	148.480	191.350	-42.870	42.870	10.309.480	10.352.350
I - VI 2019	1.782.126	1.533.758	248.368	-248.368	14.312.899	14.064.531

* Deficit/surplus according to the GFS 2001 methodology
Source: Ministry of Finance

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

TABLE 20C: LOCAL GOVERNMENT TRANSACTIONS (ALL UNITS)

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019
1	REVENUE	40.240.044	41.120.275	11.233.736	10.644.275	13.214.986	45.660.600	11.070.475	12.638.471	23.708.946
11	Taxes	15.332.240	14.947.964	5.085.091	4.212.603	5.123.817	18.995.178	4.865.602	5.605.404	10.471.006
111	Taxes of income, profits and capital gains	10.606.753	9.984.054	3.649.699	2.777.927	3.701.882	13.512.335	3.697.384	4.048.025	7.745.409
113	Taxes on property	3.159.447	3.429.383	1.023.923	1.022.506	1.029.886	3.916.888	780.593	1.090.630	1.871.223
114	Taxes on goods and services	1.555.090	1.525.120	410.066	410.839	390.978	1.561.018	386.397	465.417	851.814
1141	General taxes on goods and services	167.566	166.413	30.666	74.932	44.874	173.272	25.160	32.463	57.623
11411	Value-added taxes	0	0	0	0	0	0	0	0	0
11412	Sales taxes	167.566	166.413	30.666	74.932	44.874	173.272	25.160	32.463	57.623
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	10.950	9.407	1.403	1.331	1.071	4.937	1.228	1.332	2.560
12	Social contributions	0	0	0	0	0	0	0	0	0
13	Grants	18.530.372	19.904.764	4.468.901	4.766.920	6.304.840	20.068.097	4.773.484	5.429.777	10.203.261
131	From foreign governments	6.218	6.617	702	719	4.088	7.795	2.750	3.801	6.551
132	From international organizations	171.397	98.684	13.320	39.584	105.845	177.344	32.651	47.245	79.896
133	From other general government units	18.352.757	19.799.463	4.454.879	4.726.617	6.194.907	19.882.958	4.738.083	5.378.731	10.116.814
14	Other revenue	6.377.432	6.267.547	1.679.744	1.664.752	1.786.329	6.597.325	1.431.389	1.603.290	3.034.679
141	Property income	1.561.786	1.538.590	399.353	448.838	459.750	1.667.093	353.142	404.668	757.810
142	Sales of goods and services	3.803.979	3.838.155	1.019.621	1.005.557	982.031	3.866.607	843.994	906.854	1.750.848
143	Fines, penalties, and forfeits	43.270	40.614	14.987	14.004	14.892	56.688	16.809	17.410	34.219
144	Voluntary transfers other than grants	207.940	163.687	45.650	35.332	73.362	208.027	53.008	52.870	105.878
145	Miscellaneous and unidentified revenue	760.457	686.501	200.133	161.021	256.294	798.910	164.436	221.488	385.924
2	EXPENSE	36.124.728	37.428.080	9.599.037	9.580.554	11.891.504	39.816.808	9.193.225	10.497.639	19.690.864
21	Compensation of employees	18.263.024	18.994.350	4.977.953	4.986.337	5.319.390	20.143.747	5.093.233	5.223.280	10.316.513
211	Wages and salaries	15.665.071	16.328.254	4.304.147	4.263.095	4.634.321	17.358.532	4.386.692	4.542.513	8.929.205
212	Social contributions	2.597.953	2.666.096	673.806	723.242	685.069	2.785.215	706.541	680.767	1.387.308
22	Use of goods and services	12.083.998	12.437.230	3.130.633	3.111.479	4.356.835	13.274.730	2.815.801	3.492.940	6.308.741
24	Interest	174.071	163.811	35.021	37.591	37.510	147.962	33.380	29.997	63.377
25	Subsidies	1.063.219	1.149.723	309.504	296.934	444.125	1.254.158	285.122	351.318	636.440
26	Grants	332.433	186.590	65.603	21.555	48.828	162.648	46.362	45.475	91.837
27	Social benefits	1.265.914	1.484.360	361.480	370.660	603.116	1.673.280	352.712	435.964	788.676
28	Other expense	2.942.069	3.012.016	718.443	755.998	1.081.700	3.160.283	566.615	918.665	1.485.280
1-2	NET-GROSS OPERATING BALANCE	4.115.316	3.692.195	1.634.699	1.063.721	1.323.482	5.843.792	1.877.250	2.140.832	4.018.082
31	NET ACQUISITION OF NONFINANCIAL ASSETS	3.975.873	3.988.820	1.068.466	1.541.382	2.975.392	6.265.376	996.854	1.779.564	2.776.418
311	Fixed assets	3.993.668	4.164.096	1.088.358	1.502.913	2.990.998	6.277.962	1.047.409	1.791.575	2.838.984
311,1	Acquisitions: fixed assets	4.220.377	4.451.983	1.121.118	1.553.840	3.050.446	6.461.565	1.088.403	1.894.781	2.983.184
311,2	Disposals: fixed assets	226.709	287.887	32.760	50.927	59.448	183.603	40.994	103.206	144.200
312	Inventories	0	0	0	0	0	0	0	0	0
313	Valuables	956	1.084	-719	143	582	84	48	176	224
313,1	Acquisitions: valuables	956	1.084	78	143	582	881	49	176	225
313,2	Disposals: valuables	0	0	797	0	0	797	1	0	1
314	Nonproduced assets	-18.751	-176.360	-19.173	38.326	-16.188	-12.670	-50.603	-12.187	-62.790
314,1	Acquisitions: nonproduced assets	352.004	318.979	82.048	113.142	171.137	440.621	87.548	87.645	175.193
314,2	Disposals: nonproduced assets	370.755	495.339	101.221	74.816	187.325	453.291	138.151	99.832	237.983
1-2-31	NET LENDING-BORROWING	139.443	-296.625	566.233	-477.661	-1.651.910	-421.584	880.396	361.268	1.241.664
33-32	FINANCING	-139.443	296.625	-566.233	477.661	1.651.910	421.584	-880.396	-361.268	-1.241.664
32	NET ACQUISITION OF FINANCIAL ASSETS	211.940	-283.557	472.669	-273.236	-1.216.108	-20.245	827.002	452.890	1.279.892
321	Domestic	211.940	-283.557	472.669	-273.236	-1.216.108	-20.245	827.002	452.890	1.279.892
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	72.497	13.068	-93.564	204.425	435.802	401.339	-53.394	91.622	38.228
331	Domestic	72.497	13.068	-93.564	204.425	435.802	401.339	-53.394	91.622	38.228
332	Foreign	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

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

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

TABLE 21C: CONSOLIDATED GENERAL GOVERNMENT BY ECONOMIC CATEGORY

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019
1	REVENUE	158.056.575	161.906.779	44.065.408	45.801.936	46.442.668	174.337.211	41.055.345	47.949.166	89.004.511
11	Taxes	87.290.772	90.452.244	24.662.541	26.483.093	25.665.075	97.399.913	21.400.071	26.361.036	47.761.107
111	Taxes of income, profits and capital gains	20.026.729	20.265.210	6.633.888	4.517.099	5.598.832	22.020.632	5.626.632	7.371.363	12.997.995
113	Taxes on property	3.343.587	3.429.383	1.023.923	1.022.508	1.029.884	3.916.888	780.593	1.090.630	1.871.223
114	Taxes on goods and services	63.221.089	66.093.239	16.818.474	20.760.427	18.849.567	70.722.173	14.806.103	17.693.448	32.499.551
1141	General taxes on goods and services	45.579.994	47.976.551	12.019.011	15.196.819	14.032.793	51.739.660	10.783.707	12.771.720	23.555.427
11411	Value-added taxes	45.218.467	47.616.661	11.987.325	15.121.833	13.987.590	51.561.678	10.758.472	12.739.144	23.497.616
11412	Sales taxes	361.527	359.890	31.686	74.986	45.203	177.982	25.235	32.576	57.811
1142	Excises	14.752.335	15.143.118	4.022.494	4.840.285	3.893.172	15.872.141	3.259.216	4.033.657	7.292.873
115	Taxes on international trade and transactions	404.876	382.659	84.837	91.895	88.871	349.746	90.506	94.131	184.637
116	Other taxes	294.491	281.753	101.419	91.164	97.921	390.474	96.237	111.464	207.701
12	Social contributions	40.662.988	42.341.255	11.152.139	11.468.163	11.443.152	44.811.386	11.169.428	11.510.637	22.680.065
13	Grants	8.032.854	7.512.167	3.035.410	1.810.995	3.029.068	10.253.030	3.640.120	4.999.226	8.639.346
14	Other revenue	22.069.961	21.601.113	5.215.318	6.039.685	6.305.373	21.872.882	4.845.726	5.078.267	9.923.993
2	EXPENSE	152.714.569	155.436.095	38.746.956	39.123.737	45.511.655	162.003.450	41.690.332	41.513.971	83.204.303
21	Compensation of employees	37.957.021	39.395.439	10.301.218	10.550.758	10.928.198	41.802.363	10.523.050	10.871.067	21.394.117
211	Wages and salaries	32.418.849	33.703.876	8.836.775	9.033.033	9.460.833	35.873.304	9.025.880	9.394.086	18.419.966
212	Social contributions	5.538.172	5.691.563	1.464.443	1.517.725	1.467.365	5.929.059	1.497.170	1.476.981	2.974.151
22	Use of goods and services	24.916.480	26.946.335	6.449.705	6.618.650	9.601.520	27.971.333	5.953.679	7.456.760	13.410.439
24	Interest	10.994.789	10.016.356	1.480.636	2.869.889	1.315.604	9.143.505	3.552.970	1.829.439	5.382.409
25	Subsidies	7.226.869	7.179.955	2.083.693	1.054.467	2.769.474	7.895.423	2.421.612	1.933.121	4.354.733
26	Grants	4.140.966	3.784.279	884.656	940.282	1.226.810	4.084.814	1.743.249	880.162	2.623.411
27	Social benefits	55.895.518	56.857.696	14.436.315	14.685.271	15.677.551	59.203.501	15.049.503	15.193.999	30.243.502
28	Other expense	11.582.926	11.256.035	3.110.733	2.404.420	3.992.498	11.902.511	2.446.269	3.349.423	5.795.692
1-2	NET-GROSS OPERATING BALANCE	5.342.006	6.470.684	5.318.452	6.678.199	931.013	12.333.761	-634.987	6.435.195	5.800.208
31	NET ACQUISITION OF NONFINANCIAL ASSETS	8.085.706	7.215.850	1.608.582	2.631.175	4.452.174	9.988.636	1.604.665	2.705.511	4.310.176
311	Fixed assets	7.816.651	7.181.889	1.596.157	2.506.122	4.414.468	9.826.700	1.634.917	2.726.684	4.361.601
312	Inventories	104.800	-1.924	11.142	48.062	16.797	59.650	-16.768	-39.110	-55.878
313	Valuables	1.730	3.425	-211	248	1.125	1.393	467	245	712
314	Nonproduced assets	162.525	32.460	1.494	76.743	19.784	100.893	-13.951	17.692	3.741
1-2-31	NET LENDING-BORROWING	-2.743.700	-745.166	3.709.870	4.047.024	-3.521.161	2.345.125	-2.239.652	3.729.684	1.490.032
33-32	FINANCING	2.743.700	745.166	-3.709.870	-4.047.024	3.521.161	-2.345.125	2.239.652	-3.729.684	-1.490.032
32	NET ACQUISITION OF FINANCIAL ASSETS	-2.850.381	9.918.410	9.564.757	1.312	-1.048.383	9.445.840	1.359.652	14.233.537	15.593.189
321	Domestic	-3.251.065	9.528.023	9.371.821	-467	-1.048.855	9.250.302	1.358.975	14.232.651	15.591.626
322	Foreign	400.684	390.387	192.936	1.779	472	195.538	677	886	1.563
323	Monetary gold and SDRs	0	0	0	0	0	0	0	0	0
33	NET INCURRENCE OF LIABILITIES	-106.681	10.663.576	5.854.887	-4.045.712	2.472.778	7.100.715	3.599.304	10.503.853	14.103.157
331	Domestic	1.570.351	-143.858	648.870	1.602.240	2.779.193	7.914.941	3.696.449	-284.466	3.411.983
332	Foreign	-1.677.032	10.807.434	5.206.017	-5.647.952	-306.415	-814.226	-97.145	10.788.319	10.691.174

Source: Ministry of Finance

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

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

TABLE 22C: CONSOLIDATED GENERAL GOVERNMENT ACCORDING TO GOVERNMENT LEVEL

	(000 HRK)	2016	2017	IV - VI 2018	VII - IX 2018	X - XII 2018	2018	I - III 2019	IV - VI 2019	I - VI 2019
1	REVENUE (A+B+C)	158.056.575	161.906.779	44.065.408	45.801.936	46.442.668	174.337.211	41.055.345	47.949.166	89.004.511
	A) Budgetary Central Government	110.105.832	114.790.451	30.535.197	32.940.622	32.044.956	121.154.628	27.782.334	32.897.793	60.680.127
	B) Extrabudgetary Users	25.887.142	25.792.391	6.781.016	6.943.769	7.322.585	27.346.919	6.940.619	7.401.146	14.341.765
	Croatian Institute for Health Insurance	21.136.017	21.022.030	5.495.147	5.535.190	5.682.487	21.927.065	5.680.601	6.196.582	11.877.183
	Croatian Waters	2.353.726	2.293.036	551.994	595.861	653.566	2.335.900	442.442	512.916	955.358
	Fund for Environmental Protection and Energy Efficiency	1.184.744	1.214.529	371.035	462.481	629.546	1.772.193	402.932	372.573	775.505
	Croatian Roads	156.934	118.791	50.586	9.232	87.260	158.782	10.727	14.349	25.076
	State Agency for Deposit Insurance and Banks Rehabilitation	912.996	1.050.636	292.297	330.613	248.952	1.097.718	393.358	301.202	694.560
	Restructuring and Sale Center	142.725	93.369	19.957	10.392	20.774	55.261	10.559	3.524	14.083
	C) Local Government	22.063.601	21.323.937	6.749.195	5.917.505	7.075.127	25.835.664	6.332.392	7.650.227	13.982.619
2	EXPENSE (A+B+C)	152.714.569	155.436.095	38.746.956	39.123.737	45.511.655	162.003.450	41.690.332	41.513.971	83.204.303
	A) Budgetary Central Government	100.181.021	103.246.258	25.658.442	26.020.220	29.341.144	107.822.389	29.051.168	27.463.995	56.515.163
	B) Extrabudgetary Users	16.521.815	14.854.109	3.512.410	3.549.835	4.333.429	14.492.012	3.472.980	3.586.556	7.059.536
	Croatian Institute for Health Insurance	10.195.362	10.407.533	2.504.019	2.608.927	3.010.218	10.605.032	2.584.146	2.691.777	5.275.923
	Croatian Waters	2.753.109	2.396.231	547.959	469.345	834.061	2.105.874	304.768	503.608	808.376
	Fund for Environmental Protection and Energy Efficiency	1.525.666	895.174	194.479	275.325	324.514	961.803	199.204	219.693	418.897
	Croatian Roads	993.288	1.034.882	226.606	189.224	157.272	787.768	374.543	163.658	538.201
	State Agency for Deposit Insurance and Banks Rehabilitation	992.775	83.712	3.357	1.756	2.218	9.447	2.032	3.016	5.048
	Restructuring and Sale Center	61.615	36.577	5.990	5.258	5.146	22.088	8.287	4.804	13.091
	C) Local Government	36.011.733	37.335.728	9.576.104	9.553.682	11.837.082	39.689.049	9.166.184	10.463.420	19.629.604
1-2	NET-GROSS OPERATING BALANCE	5.342.006	6.470.684	5.318.452	6.678.199	931.013	12.333.761	-634.987	6.435.195	5.800.208
31	NET ACQUISITION OF NONFINANCIAL ASSETS	8.085.706	7.215.850	1.608.582	2.631.175	4.452.174	9.988.636	1.604.665	2.705.511	4.310.176
	Acquisition of nonfinancial assets (A+B+C)	9.137.239	8.647.926	1.881.291	2.878.690	4.902.744	11.231.667	1.985.576	3.182.018	5.167.594
	A) Budgetary Central Government	3.062.193	2.685.605	376.614	547.618	1.322.991	2.743.491	424.388	630.202	1.054.590
	B) Extrabudgetary Users	1.501.709	1.190.275	301.433	663.947	357.588	1.585.109	385.188	569.214	954.402
	C) Local Government	4.573.337	4.772.046	1.203.244	1.667.125	3.222.165	6.903.067	1.176.000	1.982.602	3.158.602
	Disposal of nonfinancial assets (A+B+C)	1.051.533	1.432.076	272.709	247.515	450.570	1.243.031	380.911	476.507	857.418
	A) Budgetary Central Government	450.179	646.925	136.734	121.197	202.475	601.866	201.459	272.609	474.068
	B) Extrabudgetary Users	3.890	1.925	1.197	575	1.322	3.474	306	860	1.166
	C) Local Government	597.464	783.226	134.778	125.743	246.773	637.691	179.146	203.038	382.184
1-2-31	NET LENDING-BORROWING	-2.743.700	-745.166	3.709.870	4.047.024	-3.521.161	2.345.125	-2.239.652	3.729.684	1.490.032
33-32	FINANCING	2.743.700	745.166	-3.709.870	-4.047.024	3.521.161	-2.345.125	2.239.652	-3.729.684	-1.490.032
32	NET ACQUISITION OF FINANCIAL ASSETS	-2.850.381	9.918.410	9.564.757	1.312	-1.048.383	9.445.840	1.359.652	14.233.537	15.593.189
321	Domestic (A+B+C)	-3.251.065	9.528.023	9.371.821	-467	-1.048.855	9.250.302	1.358.975	14.232.651	15.591.626
	A) Budgetary Central Government	-3.360.423	8.918.834	8.020.383	-223.805	60.497	7.146.708	16.467	12.504.796	12.521.263
	B) Extrabudgetary Users	-102.582	892.746	878.769	496.574	106.756	2.123.839	515.506	1.274.965	1.790.471
	C) Local Government	211.940	-283.557	472.669	-273.236	-1.216.108	-20.245	827.002	452.890	1.279.892
322	Foreign (A+B+C)	400.684	390.387	192.936	1.779	472	195.538	677	886	1.563
	A) Budgetary Central Government	400.684	390.387	192.936	1.779	472	195.538	677	886	1.563
	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	-106.681	10.663.576	5.854.887	-4.045.712	2.472.778	7.100.715	3.599.304	10.503.853	14.103.157
331	Domestic (A+B+C)	1.570.351	-143.858	648.870	1.602.240	2.779.193	7.914.941	3.696.449	-284.466	3.411.983
	A) Budgetary Central Government	2.005.368	4.503.644	839.622	1.532.747	2.394.389	7.992.038	3.907.955	-353.320	3.554.635
	B) Extrabudgetary Users	-493.781	-4.659.353	-99.726	-136.607	-51.693	-485.144	-156.546	-24.732	-181.278
	C) Local Government	58.764	11.851	-91.026	206.100	436.497	408.047	-54.960	93.586	38.626
332	Foreign (A+B+C)	-1.677.032	10.807.434	5.206.017	-5.647.952	-306.415	-814.226	-97.145	10.788.319	10.691.174
	A) Budgetary Central Government	-1.514.406	10.879.401	5.268.319	-5.634.036	-253.133	-674.990	-83.367	10.823.451	10.740.084
	B) Extrabudgetary Users	-162.626	-71.967	-62.302	-13.916	-53.282	-139.236	-13.778	-35.132	-48.910
	C) Local Government	0	0	0	0	0	0	0	0	0

Source: Ministry of Finance

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

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

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

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

TABLE 24A: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (30 April 2019)

Debt item	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds – Series 07 D-19	EUR	1.000.000	7.426.457	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	7.426.457	2020	6,500%
Bonds – Series 22 D-21	HRK	6.000.000	6.000.000	2021	2,750%
Bonds – Series 28 D-22	EUR	500.000	3.713.229	2022	0,500%
Bonds – Series 23 D-22	HRK	3.000.000	3.000.000	2022	2,250%
Bonds – Series 17 D-22	EUR	1.000.000	7.426.457	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	10.397.040	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	10.000.000	10.000.000	2029	2,375%
Bonds – Series 25 D-32	HRK	3.000.000	3.000.000	2032	3,250%
Long-term loan (EUR)	EUR	1.645.481	12.220.093		
Long-term loan (HRK)	HRK	6.466.958	6.466.958		
Medium and long-term debt			114.876.690		
Treasury Bills	HRK	17.392.000	17.392.000		
Treasury Bills indexed to foreign currency	EUR	130.600	969.895		
Treasury Bills FX	EUR	1.048.150	7.784.041		
Short-term debt			26.145.936		
Total debt			141.022.626		

Source: Ministry of Finance

Note: For re-calculation of euro and dolar denominated values into the kuna values average middle exchange rate of CNB in the last 30 days respective of the date for which data is shown is used.

TABLE 24B: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (31 May 2019)

Debt item	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds – Series 07 D-19	EUR	1.000.000	7.413.056	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	7.413.056	2020	6,500%
Bonds – Series 22 D-21	HRK	6.000.000	6.000.000	2021	2,750%
Bonds – Series 28 D-22	EUR	500.000	3.706.528	2022	0,500%
Bonds – Series 23 D-22	HRK	3.000.000	3.000.000	2022	2,250%
Bonds – Series 17 D-22	EUR	1.000.000	7.413.056	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	10.378.278	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	10.000.000	10.000.000	2029	2,375%
Bonds – Series 25 D-32	HRK	3.000.000	3.000.000	2032	3,250%
Long-term loan (EUR)	EUR	1.645.481	12.198.042		
Long-term loan (HRK)	HRK	6.366.958	6.366.958		
Medium and long-term debt			114.688.974		
Treasury Bills	HRK	17.791.000	17.791.000		
Treasury Bills indexed to foreign currency	EUR	118.600	879.188		
Treasury Bills FX	EUR	1.048.150	7.769.995		
Other short-term debt	HRK	500.000	500.000		
Short-term debt			26.940.183		
Total debt			141.629.157		

Source: Ministry of Finance

Note: For re-calculation of euro and dolar denominated values into the kuna values average middle exchange rate of CNB in the last 30 days respective of the date for which data is shown is used.

TABLE 24C: CONSOLIDATED CENTRAL GOVERNMENT DOMESTIC DEBT

DOMESTIC DEBT STOCK IN 000 (30 June 2019)

Debt item	Currency	Stock	Stock/HRK	Maturity	Interest rate
Bonds – Series 07 D-19	EUR	1.000.000	7.406.527	2019	5,375%
Bonds – Series 13 D-20	HRK	5.000.000	5.000.000	2020	6,750%
Bonds – Series 14 D-20	EUR	1.000.000	7.406.527	2020	6,500%
Bonds – Series 22 D-21	HRK	6.000.000	6.000.000	2021	2,750%
Bonds – Series 28 D-22	EUR	500.000	3.703.264	2022	0,500%
Bonds – Series 23 D-22	HRK	3.000.000	3.000.000	2022	2,250%
Bonds – Series 17 D-22	EUR	1.000.000	7.406.527	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	10.369.138	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	10.000.000	10.000.000	2029	2,375%
Bonds – Series 25 D-32	HRK	3.000.000	3.000.000	2032	3,250%
Long-term loan (EUR)	EUR	1.621.333	12.008.449		
Long-term loan (HRK)	HRK	6.291.875	6.291.875		
Medium and long-term debt			114.392.307		
Treasury Bills	HRK	17.922.000	17.922.000		
Treasury Bills indexed to foreign currency	EUR	118.600	878.414		
Treasury Bills FX	EUR	1.048.150	7.763.151		
Short-term debt			26.563.565		
Total debt			140.955.872		

Source: Ministry of Finance

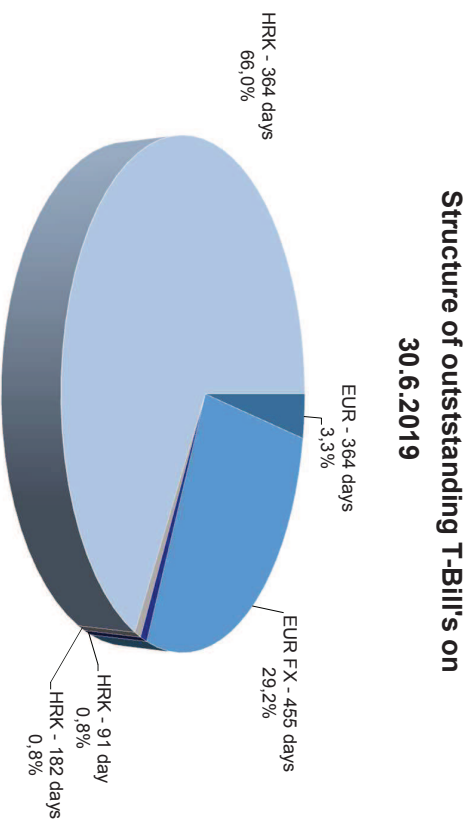
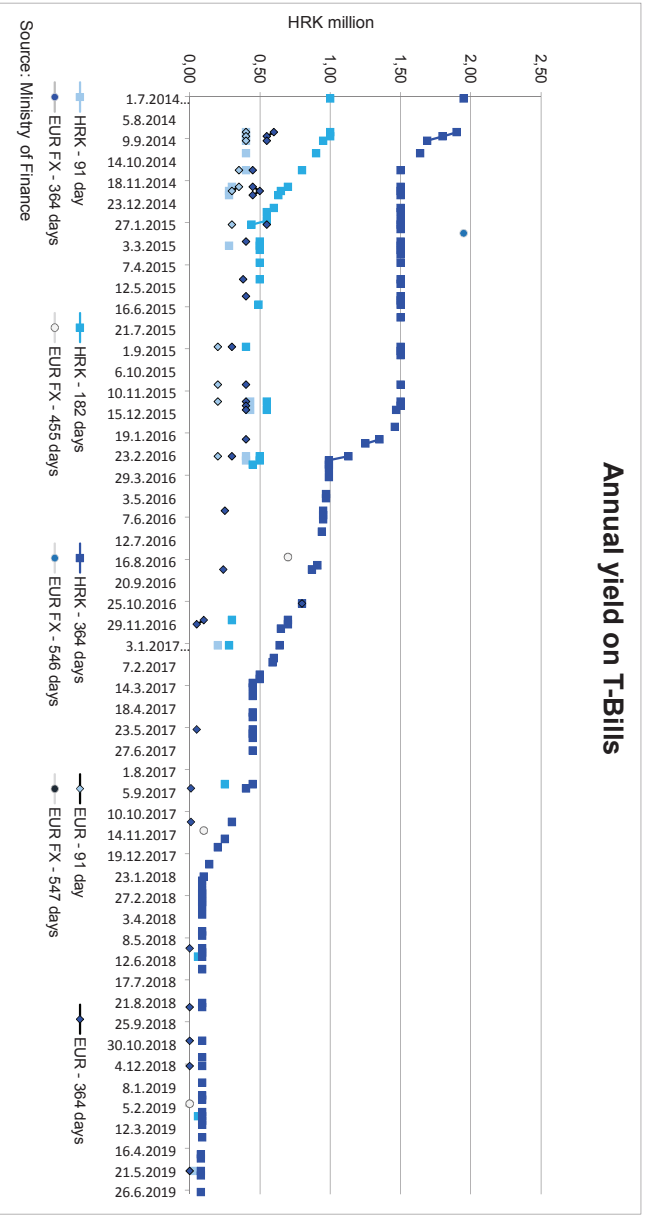
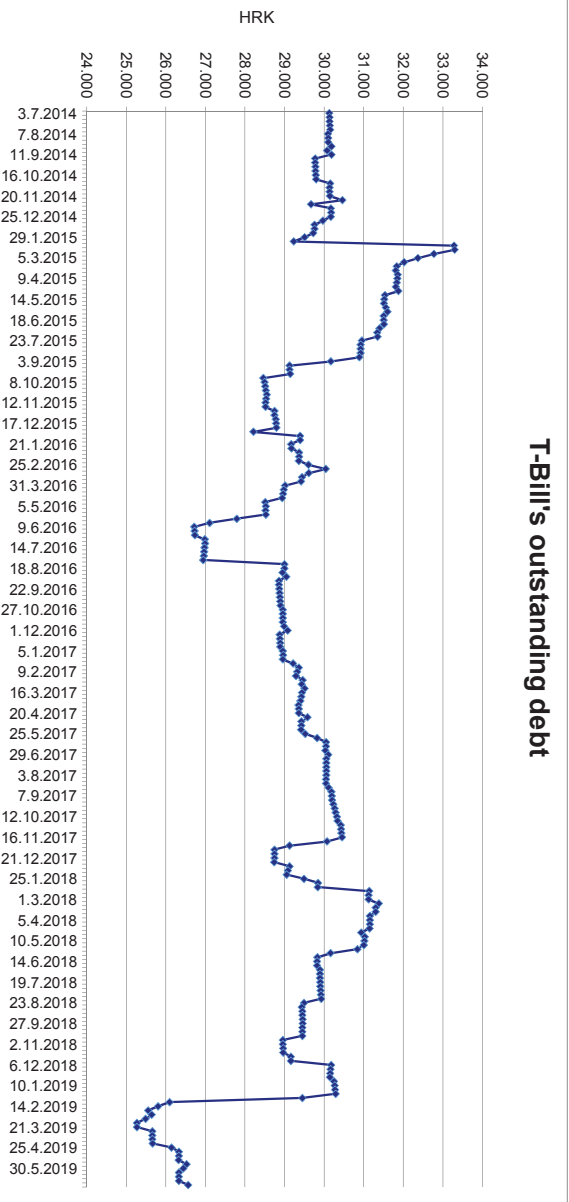
Note: For re-calculation of euro and dolar denominated values into the kuna values average middle exchange rate of CNB in the last 30 days respective of the date for which data is shown is used.

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 (%)		
3.7.2018																										
10.7.2018																										
17.7.2018																										
24.7.2018																										
31.7.2018																										
7.8.2018																										
14.8.2018							752.000	752.000	99,919	0,08	99,915	0,09														
21.8.2018							199.000	199.000	99,929	0,07	99,915	0,09	50.000	50.000	100,020	0	100,000	0,00								
28.8.2018																										
4.9.2018																										
11.9.2018																										
18.9.2018																										
25.9.2018																										
2.10.2018																										
9.10.2018							630.000	630.000	99,934	0,07	99,910	0,09	49.300	59.300	99,995	0,01	100,000	0,00								
16.10.2018																										
23.10.2018																										
30.10.2018																										
6.11.2018																										
13.11.2018							1.489.000	1.499.000	99,917	0,08	99,910	0,09														
20.11.2018																										
27.11.2018							1.872.000	1.872.000	99,915	0,09	99,910	0,09	3.300	8.300	99,880	0,12	100,000	0,00								
4.12.2018																										
11.12.2018																										
18.12.2018																										
25.12.2018																										
2.1.2019							2.048.000	2.048.000	99,914	0,09	99,910	0,09														
8.1.2019																										
15.1.2019							1.405.000	1.405.000	99,926	0,07	99,910	0,09														
22.1.2019							354.000	354.000	99,919	0,08	99,910	0,09														
29.1.2019																				1.048.150	1.343.150	99,988	0,01	100,000	0,00	
31.1.2019																										
5.2.2019																										
12.2.2019	200.000	200.000	99,970	0,06	99,970	0,06	1.017.000	1.017.000	99,923	0,08	99,910	0,09														
19.2.2019							1.052.000	1.052.000	99,917	0,08	99,915	0,09														
26.2.2019							1.593.000	1.593.000	99,924	0,08	99,915	0,09														
5.3.2019							962.000	962.000	99,915	0,09	99,915	0,09														
12.3.2019																										
19.3.2019																										
26.3.2019							800.000	1.171.000	99,926	0,07	99,915	0,09														
2.4.2019																										
9.4.2019																										
16.4.2019																										
23.4.2019							1.158.000	1.393.000	99,923	0,08	99,925	0,08														
30.4.2019							690.000	970.000	99,923	0,08	99,925	0,08														
7.5.2019																										
14.5.2019																										
21.5.2019							283.000	288.000	99,926	0,07	99,920	0,08	16.000	16.000	100,000	0	100,000	0,00								
28.5.2019							253.000	253.000	99,929	0,07	9,925	0,08														
4.6.2019																										
11.6.2019																										
18.6.2019																										
26.6.2019							965.000	965.000	99,930	0,07	9,925	0,08														

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.



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:

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Ministry of Finance Statistical Review	Notes	Release		
		November 19		
Broj		266		
SDDS Data Category		November 19		
General Government operations	1)			(9/19)
Central Government operations	2)	(7/19)	(8/19)	(9/19)
Internal Central Government Debt	3)	(7/19)	(8/19)	(9/19)

1) Consolidated central government, extrabudgetary users and local government according to GFS 2001

2) Consolidated central government and extrabudgetary users according to GFS 2001.

3) Stock of central government domestic debt.

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