

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Croatia

Date: 18/10/2016

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

Member State: Croatia Data are in ...(millions of units of national currency) Date: 18/10/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-17,549	-17,446	-17,792	-11,027	-9,043
- Central government	S.1311	-16,671	-19,216	-18,932	-10,846	-8,681
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	211	77	-188	333	-507
- Social security funds	S.1314	-1,089	1,694	1,328	-514	144
		half-finalized	half-finalized	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		233,558	270,857	284,184	289,584	295,827
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Debt securities	AF.3	130,523	159,243	173,530	181,333	
Short-term	AF.31	19,155	23,379	24,878	18,858	
Long-term	AF.32	111,368	135,865	148,652	162,475	
Loans	AF.4	103,035	111,614	110,654	108,251	
Short-term	AF.41	3,274	3,092	1,192	629	
Long-term	AF.42	99,761	108,522	109,462	107,622	
General government expenditure on:						
Gross fixed capital formation	P.51g	11,710	12,327	11,823	10,616	L
Interest (consolidated)	D.41 (uses)	11,343	11,569	11,464	11,925	L
Gross domestic product at current market prices	B.1*g	330,456	329,571	328,109	333,837	344,328

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Croatia

Data are in ...(millions of units of national currency)

Date: 18/10/2016

	2012	2013	Year 2014	2015	2016
Working balance in central government accounts	-10,001	-16,225	-12,812	-8,852	-7,485
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
Financial transactions included in the working balance	132	131	151	163	163
Loans, granted (+)	0	0	0	0	0
Loans, repayments (-)	0	0	0	0	0
Equities, acquisition (+)	0	0	0	0	0
Equities, sales (-)	0	0	0	0	0
Other financial transactions (+/-)	132	131	151	163	163
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	0	0	0	0	0
<i>Payments for FNOI</i>	132	131	151	163	163
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	0	0	0	0	0
<i>Imputation of sojourn tax</i>	94	100	101	122	100
<i>Imputation of subsidy expenditure concerning sojourn tax</i>	-94	-100	-101	-122	-100
Difference between interest paid (+) and accrued (D.41)(-)	-780	-118	-454	-220	-100
Other accounts receivable (+)	-1,252	2,337	109	917	10
<i>Taxes on production and import, current taxes on income, EU flows</i>	-1,252	2,337	109	917	10
<i>Detail 2</i>					
Other accounts payable (-)	299	-753	-613	684	0
<i>Adjustments for P.2, D.1</i>	144	-412	-149	288	0
<i>Adjustments for D7, D9, P51g</i>	-123	-1,703	-1,255	395	0
<i>Health sanitation</i>	278	1,362	791	0	0
Working balance (+/-) of entities not part of central government	-16	-198	-441	-8	0
Net lending (+)/ net borrowing (-) of other central government bodies	-2,174	-2,892	-670	1,004	-920
<i>Extrabudgetary funds and public corporations</i>	-2,174	-2,892	-670	1,004	-920
<i>Detail 2</i>					
Other adjustments (+/-) (please detail)	-2,880	-1,498	-4,201	-4,534	-349
<i>Capital transfer to public corporations - debt assumptions</i>	-285	-327	-949	-992	0
<i>Capital transfer to public corporations - guarantees called less repayments</i>	3	-162	-18	-6	-10
<i>Capital transfer to public corporations - capital injections</i>	-200	0	-250	-496	0
<i>Capital transfer to non-public corporations - capital injections</i>	-50	-70	-177	-90	0
<i>Capital transfer to households - compensation made to pensioners on a cash basis</i>	-718	-112	0	0	M
<i>Capital transfer to households - FNOI's Global Bond, gift to war veterans, sports clubs</i>	-117	-117	-380	0	0
<i>Adjustment of social contributions transferred from second pillar into first pillar</i>	M	M	0	0	0
<i>Adjustment of P.51g for Zagreb Airport</i>	M	-436	-359	-534	-413
<i>Adjustment for reclassification of assets - BINA ISTR</i>	135	188	274	332	74
<i>Super dividends</i>	-52	0	0	-119	0
<i>ETP correction</i>	0	0	0	-375	0
<i>Transfer to SSFs</i>	0	0	-3,069	-1,264	M
<i>Adjustment of P51g - revision</i>	-1,597	-461	727	-991	M
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-16,671	-19,216	-18,932	-10,846	-8,681

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Croatia Data are in ...(millions of units of national currency) Date: 18/10/2016	2012	2013	Year 2014	2015	2016	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
<i>Detail 3</i>	M	M	M	M		
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		
<i>(ESA 2010 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Croatia Data are in ...(millions of units of national currency) Date: 18/10/2016	2012	2013	Year 2014	2015	2016	
Working balance in local government accounts	96	761	-414	560	-545	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	0	0	0	0	0	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
<i>Imputation of sojourn tax</i>	0	0	0	0	0	
<i>Imputation of subsidy expenditure concerning sojourn tax</i>	0	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	L	
<i>Detail 1</i>	304	317	259	350	L	
<i>Detail 2</i>	-304	-317	-259	-350	L	
Difference between interest paid (+) and accrued (D.41)(-)	-37	62	-4	-63	0	
Other accounts receivable (+)	18	35	-104	82	0	
<i>Taxes on production and import, current taxes on income, wealth and own income</i>	18	35	-104	82	0	
Other accounts payable (-)	0	0	0	0	0	
	0	0	0	0	0	
	0	0	0	0	0	
Working balance (+/-) of entities not part of local government	0	0	0	0	M	
Net lending (+)/ net borrowing (-) of other local government bodies	-31	-261	825	38	38	
<i>Hospitals</i>	20	-255	767	0	M	
<i>Other public units</i>	-52	-6	59	38	38	
Other adjustments (+/-) (please detail)	165	-520	-492	-284	M	
<i>Court decision - City of Zagreb</i>	0	-520	0	0	M	
<i>P.51g revision</i>	165	0	-492	-284	M	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	211	77	-188	333	-507	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Croatia	Year					
Data are in ...(millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 18/10/2016						
Working balance in social security accounts	16	198	441	-169	0	
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	0	0	0	0	0	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Other accounts payable (-)	-1,105	1,496	836	-448	0	
Other accounts payable	-1,570	-1,093	-413	-448	0	
Health sanitation - liabilities towards hospitals	0	650	193	0		
Health sanitation	465	1,939	1,055	0		
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Other adjustments (+/-) (please detail)	0	0	51	102	144	
Adjustment of social contributions transferred from second pillar into first pillar	0	0	-3,069	-1,264	M	
Adjustment of social contributions transferred from second pillar into first pillar - proportional yearly revenue	0	0	51	102	144	
Adjustment of social contributions transferred from second pillar into first pillar-correction	0	0	3,069	1,264	M	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-1,089	1,694	1,328	-514	144	
<i>(ESA 2010 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Croatia Data are in ... (millions of units of national currency) Date: 18/10/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	17,549	17,446	17,792	11,027
Net acquisition (+) of financial assets ⁽²⁾	2,067	13,597	-1,811	-5,628
Currency and deposits (F.2)	1,041	10,478	-2,320	-5,606
Debt securities (F.3)	-70	0	0	-198
Loans (F.4)	626	1,728	994	777
<i>Increase (+)</i>	104	110	681	348
<i>Reduction (-)</i>	522	1,618	313	429
Short term loans (F.41), net	-11	0	82	140
Long-term loans (F.42)	637	1,728	912	637
<i>Increase (+)</i>	963	397	681	348
<i>Reduction (-)</i>	-326	1,331	231	289
Equity and investment fund shares/units (F.5)	344	197	-205	139
Portfolio investments, net ⁽²⁾	272	-196	311	-16
Equity and investment fund shares/units other than portfolio investments	72	393	-516	155
<i>Increase (+)</i>	131	1,009	395	313
<i>Reduction (-)</i>	-59	-616	-911	-158
Financial derivatives (F.71)	-39	0	6	-533
Other accounts receivable (F.8)	38	1,135	-397	-170
Other financial assets (F.1, F.6)	127	59	112	-37
Adjustments ⁽³⁾	-2,792	7,064	-2,535	1,048
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	13	1	0
Net incurrence (-) of other accounts payable (F.8)	-3,259	5,021	-3,460	341
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	1,246	1,194	292	958
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,261	-1,222	-1,254	-676
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	481	2,059	1,885	409
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	16
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	26	-808	-120	-1,047
Difference between capital and financial accounts (B.9-B.9f)	26	-808	-120	-1,047
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	16,851	37,300	13,326	5,400

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Croatia Data are in ...(millions of units of national currency) Date: 18/10/2016	Year				
	2012	2013	2014	2015	
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	16,671	19,216	18,932	10,846	
Net acquisition (+) of financial assets ⁽²⁾	1,949	13,459	-2,348	-5,680	
Currency and deposits (F.2)	1,035	10,399	-2,897	-5,515	
Debt securities (F.3)	-70	0	0	-198	
Loans (F.4)	632	1,758	1,037	820	
Increase (+)	859	402	589	181	Increase of MF loans only
Reduction (-)	-226	1,356	447	639	Reduction of MF loans and net transactions of HBOR and HAMAG loans
Short term loans (F.41), net	-11	0	82	140	
Long-term loans (F.42)	643	1,758	954	680	
Increase (+)	859	287	589	181	Increase of MF loans only
Reduction (-)	-216	1,471	365	499	Reduction of MF loans and net transactions of HBOR and HAMAG loans
Equity and investment fund shares/units (F.5)	244	144	-315	36	
Portfolio investments, net ⁽²⁾	272	-196	310	-16	
Equity and investment fund shares/units other than portfolio investments	-28	340	-626	51	
Increase (+)	24	946	279	205	
Reduction (-)	-52	-606	-905	-153	
Financial derivatives (F.71)	-39	0	6	-533	
Other accounts receivable (F.8)	21	1,100	-293	-252	
Other financial assets (F.1, F.6)	127	58	115	-38	
Adjustments ⁽²⁾	-1,605	4,533	-3,757	1,308	
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	13	1	0	
Net incurrence (-) of other accounts payable (F.8)	-2,054	2,518	-4,676	585	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	1,246	1,194	292	958	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,274	-1,218	-1,244	-679	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	476	2,027	1,870	443	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	2	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-37	-850	102	-718	
Difference between capital and financial accounts (B.9-B.9f)	-37	-850	102	-718	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	16,979	36,358	12,929	5,756	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	229,275	265,612	278,525	284,212	
Central government gross debt (level) (b) ^(2, 5)	229,437	265,794	278,723	284,480	
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	161	183	199	268	

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Croatia Data are in ...(millions of units of national currency) Date: 18/10/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Croatia Data are in ...(millions of units of national currency) Date: 18/10/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-211	-77	188	-333
Net acquisition (+) of financial assets ⁽²⁾	101	132	618	261
Currency and deposits (F.2)	6	54	633	103
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-18	-10	-26	26
<i>Increase (+)</i>	<i>104</i>	<i>110</i>	<i>91</i>	<i>167</i>
<i>Reduction (-)</i>	<i>-122</i>	<i>-120</i>	<i>-118</i>	<i>-141</i>
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-18	-10	-26	26
<i>Increase (+)</i>	<i>104</i>	<i>110</i>	<i>91</i>	<i>167</i>
<i>Reduction (-)</i>	<i>-122</i>	<i>-120</i>	<i>-118</i>	<i>-141</i>
Equity and investment fund shares/units (F.5)	100	53	110	104
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	100	53	109	104
<i>Increase (+)</i>	<i>107</i>	<i>63</i>	<i>115</i>	<i>108</i>
<i>Reduction (-)</i>	<i>-7</i>	<i>-10</i>	<i>-6</i>	<i>-5</i>
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	13	31	-95	28
Other financial assets (F.1, F.6)	-1	4	-3	0
Adjustments ⁽²⁾	-66	1,039	366	138
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-85	1,009	360	155
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	13	-4	-10	3
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	6	34	16	-35
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	14
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	39	-130	-761	-351
Difference between capital and financial accounts (B.9-B.9f)	39	-130	-761	-351
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-138	964	411	-286
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	4,281	5,245	5,656	5,370
Local government gross debt (level) (b) ⁽⁵⁾	4,281	5,245	5,656	5,370
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	0	0	0	0

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within local government.
(3) Due to exchange-rate movements.

- (4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Croatia Data are in ... (millions of units of national currency) Date: 18/10/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	1,089	-1,694	-1,328	514
Net acquisition (+) of financial assets ⁽²⁾	1	23	-56	-194
Currency and deposits (F.2)	0	25	-55	-194
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	0	0	0	0
Other financial assets (F.1, F.6)	1	-3	-1	0
Adjustments ⁽³⁾	-1,115	1,498	847	-344
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,115	1,498	847	-344
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	24	173	539	21
Difference between capital and financial accounts (B.9-B.9f)	24	173	539	21
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-1	-1	3	-2
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	2	1	4	2
Social security gross debt (level) (b) ^(2, 5)	2	1	4	2
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	0	0	0	0

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

