



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: 16/04/2020

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: 16/04/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-3.338	2.920	850	1.553	0
- Central government	S.1311	-4.168	2.291	513	2.140	L
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-122	-49	-436	-1.446	L
- Social security funds	S.1314	952	678	772	859	L
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		283.753	284.920	286.138	293.020	L
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Debt securities	AF.3	179.872	194.034	195.959	207.431	
Short-term	AF.31	12.768	12.780	11.914	12.380	
Long-term	AF.32	167.104	181.253	184.045	195.051	
Loans	AF.4	103.881	90.886	90.179	85.589	
Short-term	AF.41	1.077	909	1.395	956	
Long-term	AF.42	102.804	89.978	88.784	84.632	
General government expenditure on:						
Gross fixed capital formation	P.51g	11.510	10.079	13.477	17.193	L
Interest (consolidated)	D.41 (uses)	10.824	9.738	8.870	8.882	L
Gross domestic product at current market prices	B.1*g	351.169	366.426	382.965	400.102	L

(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	Year					
Data are in ...(millions of units of national currency)	2016	2017	2018	2019	2020	
Date: 16/04/2020						
Working balance in central government accounts	-3.389	-2.292	-192	50		L
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	-386	-355	-127	-293		L
Loans, granted (+)	0	0	0	0		L
Loans, repayments (-)	0	0	0	0		L
Equities, acquisition (+)	0	0	0	0		L
Equities, sales (-)	0	0	0	0		L
Other financial transactions (+/-)	-386	-355	-127	-293		L
of which: transactions in debt liabilities (+/-)	0	0	0	0		L
of which: net settlements under swap contracts (+/-)	-544	-495	-273	-412		L
Payments for FNOI	159	140	146	119		
Non-financial transactions not included in the working balance	0	0	0	0		L
Difference between interest paid (+) and accrued (D.41)(-)	213	59	-108	-36		L
Other accounts receivable (+)	774	924	415	642		L
Taxes on production and import, current taxes on income	504	756	153	329		
EU flows	42	132	254	282		
Military equipment capital transfers in kind	228	36	8	31		
Other accounts payable (-)	-1.678	675	-725	-709		L
D.1	521	-130	-105	-111		
P.2	-370	291	-523	-558		
D.7. other than health sanitation	-1.648	-29	38	18		
D.9.	-149	133	-220	273		
Military equipment part of P 51G	-216	73	-73	128		
Health sanitation and other liabilities towards hospitals in S1311	0	235	0	-263		
P.51g	244	43	159	-197		
Adjustments for contributions made to the EU	-59	59	0	0		
Working balance (+/-) of entities not part of central government	-26	-21	-18	-81		L
Net lending (+)/ net borrowing (-) of other central government bodies	136	3.749	4.123	3.854		L
Extrabudgetary funds and public corporations	297	3.619	3.974	3.799		
Other units (liquidation, etc.)	-50	-16	1	1		
Croatian Railways Passenger Transport	-52	84	61	-63		
Port Authorities	-180	23	61	109		
Other units - Agency Alan, MNM test, Croatian Tourist Board	121	40	26	8		
Other adjustments (+/-) (please detail)	188	-448	-2.855	-1.287		L
Capital transfer expenditure - guarantees called	-65	-49	-2.600	-1.819		
Capital transfer revenue - guarantees repayments	90	31	6	79		
Capital transfer expenditure - debt assumptions	-29	-61	-37	-260		
Capital transfer revenue- repayment of assumed debt by original debtor	40	0	0	0		
Capital transfer to public corporations - capital injections	-218	-179	-129	0		
Capital transfer to non- public corporations - capital injections	-80	-7	-15	-9		
Capital transfer to households	0	0	0	-1		
Adjustment of P.51g for Zagreb Airport	-361	-54	0	0		
Adjustment for reclassification of assets - BINA ISTR	370	386	338	101		
Super dividends	0	0	-1	0		
ETS allowance correction	339	-34	-258	40		
Transfer to SSFs	0	0	0	0		
UMTS	93	93	93	93		
Financial instruments adjustments related to EU flows	-275	-553	-384	-1.021		
Accrued interest on HAC, HC and ARZ loans received by MF and not included in	0	22	260	-44		
Negative/positive exchange rates	75	6	-79	1.604		
Adjustment for HBOR recapitalisation transfer	-33	-50	-50	-50		
Elimination of previous errors - P51g calculation	245	0	0	0		
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-4.168	2.291	513	2.140		L
<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 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: 16/04/2020	2016	2017	Year 2018	2019	2020	
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		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	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		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	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: 16/04/2020	2016	2017	Year 2018	2019	2020
Working balance in local government accounts	102	-304	-492	-1.498	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	
Financial transactions included in the working balance	0	0	0	0	
Loans (+/-)	0	0	0	0	
Equities (+/-)	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	-12	-7	-10	-8	
Other accounts receivable (+)	-69	284	59	68	
<i>Taxes on production and import, current taxes on income, wealth and own income</i>	-69	284	59	68	
Other accounts payable (-)	0	0	0	0	
Working balance (+/-) of entities not part of local government	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	-65	56	56	85	
<i>Utility services companies</i>	-21	-23	-24	-24	
<i>Country Road Administration</i>	35	-7	56	77	
<i>Units in liquidation</i>	-2	-2	-3	-3	
<i>Port Authorities</i>	28	27	28	14	
<i>NACE 84 reclassification</i>	1	2	-5	-5	
<i>Zagreb Electric Tram (ZET)</i>	M	M	-91	-72	
<i>Other public units - Parentium, Tourist Boards, Developing Agencies, MNM test</i>	-105	59	96	98	
Other adjustments (+/-) (please detail)	-79	-77	-50	-93	
<i>Capital transfer to public corporations - capital injections</i>	-75	-74	-40	-76	
<i>Capital transfer to non- public corporations - capital injections</i>	-4	-3	-10	-17	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-122	-49	-436	-1.446	

(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)	2016	2017	2018	2019	2020
Date: 16/04/2020					
Working balance in social security accounts	282	-62	88	65	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	
Financial transactions included in the working balance	0	0	0	0	
Loans (+/-)	0	0	0	0	
Equities (+/-)	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Detail 1	0	0	0	0	
Detail 2	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	1	
Other accounts receivable (+)	85	295	160	610	
<i>Time adjusted social contributions</i>	85	295	123	63	
<i>Paid advances CHIF</i>	0	0	38	547	
Other accounts payable (-)	440	301	379	39	
<i>Other accounts payable</i>	-385	2	379	39	
<i>Clearance of payables/receivables</i>	826	0	0	0	
<i>Health sanitation and other liabilities of HZZO</i>	0	298	0	0	
Working balance (+/-) of entities not part of social security funds	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	
Other adjustments (+/-) (please detail)	144	144	144	144	
<i>Adjustment of social contributions transferred from second pillar into first pillar</i>	0	0	0	0	
<i>Adjustment of social contributions transferred from second pillar into first pillar - propo</i>	144	144	144	144	
<i>Adjustment of social contributions transferred from second pillar into first pillar-correct</i>	0	0	0	0	
<i>Updated revenue forecast</i>					
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	952	678	772	859	

(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 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: 16/04/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	3.338	-2.920	-850	-1.553
Net acquisition (+) of financial assets ⁽²⁾	-2.735	1.329	7.053	8.816
Currency and deposits (F.2)	-4.911	872	324	6.887
Debt securities (F.3)	76	-27	-34	59
Loans (F.4)	1.986	897	1.779	-675
<i>Increase (+)</i>	2.735	1.960	3.977	2.233
<i>Reduction (-)</i>	-749	-1.064	-2.197	-2.908
Short term loans (F.41), net	286	268	-190	-521
Long-term loans (F.42)	1.699	628	1.970	-153
<i>Increase (+)</i>	2.283	1.475	3.861	2.209
<i>Reduction (-)</i>	-584	-847	-1.891	-2.363
Equity and investment fund shares/units (F.5)	-228	-189	-632	-401
Portfolio investments, net ⁽²⁾	87	-442	-635	-126
Equity and investment fund shares/units other than portfolio investme	-315	253	2	-275
<i>Increase (+)</i>	401	392	266	11
<i>Reduction (-)</i>	-716	-139	-264	-286
Financial derivatives (F.71)	-544	-2.380	-209	-412
Other accounts receivable (F.8)	915	2.331	5.856	3.359
Other financial assets (F.1, F.6)	-28	-175	-32	-1
Adjustments ⁽²⁾	-4.091	2.285	-4.945	-1.721
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-28	-64	0
Net incurrence (-) of other accounts payable (F.8)	-1.866	3.400	-3.228	-3.042
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	189	570	70	480
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-424	-232	-387	-300
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-1.991	-1.433	-2.328	1.141
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	9	993	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	831	472	-40	1.341
Difference between capital and financial accounts (B.9-B.9f)	831	472	-40	1.341
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-2.657	1.167	1.218	6.882

***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: 16/04/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	4.168	-2.291	-513	-2.140
Net acquisition (+) of financial assets ⁽²⁾	-3.188	630	6.062	8.902
Currency and deposits (F.2)	-5.483	554	-633	6.903
Debt securities (F.3)	76	-27	-34	59
Loans (F.4)	2.067	1.074	1.885	-487
Increase (+)	2.590	1.847	3.856	2.111
Reduction (-)	-524	-773	-1.971	-2.598
Short term loans (F.41), net	286	268	-190	-521
Long-term loans (F.42)	1.780	806	2.075	34
Increase (+)	2.139	1.362	3.739	2.087
Reduction (-)	-358	-557	-1.664	-2.053
Equity and investment fund shares/units (F.5)	-167	-157	-608	-344
Portfolio investments, net ⁽²⁾	88	-442	-635	-126
Equity and investment fund shares/units other than portfolio investments	-254	285	27	-219
Increase (+)	401	392	266	11
Reduction (-)	-655	-107	-239	-229
Financial derivatives (F.71)	-544	-2.380	-209	-412
Other accounts receivable (F.8)	894	1.739	5.691	3.187
Other financial assets (F.1, F.6)	-31	-173	-31	-4
Adjustments ⁽³⁾	-4.223	2.758	-5.340	-1.308
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-28	-64	0
Net incurrence (-) of other accounts payable (F.8)	-2.038	3.849	-2.660	-2.615
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	189	570	70	480
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-425	-236	-394	-300
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-1.949	-1.396	-2.292	1.127
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	947	247	-170	1.075
Difference between capital and financial accounts (B.9-B.9f)	947	247	-170	1.075
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-2.295	1.345	39	6.529
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	278.495	279.729	279.678	286.017
Central government gross debt (level) (b) ^(2, 5)	278.829	280.173	280.213	286.741
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	334	445	535	724

*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: 16/04/2020	Year			
	2016	2017	2018	2019
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 ⁽³⁾	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(-) ⁽⁵⁾ 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: 16/04/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	122	49	436	1.446
Net acquisition (+) of financial assets ⁽²⁾	173	570	886	60
Currency and deposits (F.2)	311	372	879	-4
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-16	-65	-14	1
<i>Increase (+)</i>	145	113	121	122
<i>Reduction (-)</i>	-161	-178	-135	-120
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-16	-65	-14	1
<i>Increase (+)</i>	145	113	121	122
<i>Reduction (-)</i>	-161	-178	-135	-120
Equity and investment fund shares/units (F.5)	-62	-32	-25	-57
Portfolio investments, net ⁽²⁾	-1	0	0	0
Equity and investment fund shares/units other than portfolio investments	-61	-32	-25	-57
<i>Increase (+)</i>	0	0	0	0
<i>Reduction (-)</i>	-61	-32	-25	-57
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-64	298	47	116
Other financial assets (F.1, F.6)	3	-3	-1	4
Adjustments ⁽²⁾	-480	-903	-183	-1.230
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-439	-877	-1.144	-1.245
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⁾ (+)	3	3	7	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-43	-37	-39	15
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	9	993	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-111	218	128	263
Difference between capital and financial accounts (B.9-B.9f)	-111	218	128	263
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-297	-67	1.268	539
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	5.258	5.191	6.459	6.997
Local government gross debt (level) (b) ^(2, 3)	5.258	5.191	6.459	6.997
Local government 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 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: 16/04/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-952	-678	-772	-859
Net acquisition (+) of financial assets ⁽²⁾	418	267	248	601
Currency and deposits (F.2)	260	-54	79	-12
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)	158	320	170	614
Other financial assets (F.1, F.6)	0	1	-1	-1
Adjustments ⁽²⁾	538	403	524	259
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	538	403	524	259
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(-) ⁽³⁾ 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	-5	7	1	2
Difference between capital and financial accounts (B.9-B.9f)	-5	7	1	2
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-1	-1	1	5
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1	0	1	6
Social security gross debt (level) (b) ^(2, 5)	1	0	1	6
Social security 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 social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Member State: Croatia		Year				
Data are in ...(millions of units of national currency)		2016	2017	2018	2019	2020
Date: 16/04/2020		(1)	(1)	(1)	(1)	forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	10.094	10.077	11.075	11.594	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	0	0	0	0	L
	<i>Institutional characteristics:</i>				
4	In case of substantial differences between the face value and the present value of government debt, please provide information on				
	i) the extent of these differences:					
	ii) the reasons for these differences:				
10	Gross National Income at current market prices (B.5*g)(2)	343.938	364.801	380.958	L	L

(1) Please indicate status of data: estimated, half-finalized, final.
 (2) Data to be provided in particular when GNI is substantially greater than GDP.