



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: 19/10/2020

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: 19/10/2020	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	-3.303	2.956	962	1.589	-24.371
- Central government	S.1311	-4.120	2.341	606	2.262	-22.117
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-135	-63	-419	-1.533	-2.142
- Social security funds	S.1314	952	678	775	861	-112
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		283.762	284.948	286.213	292.926	317.937
<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	103.890	90.914	90.254	85.495	
Short-term	AF.41	1.079	911	1.399	973	
Long-term	AF.42	102.811	90.003	88.856	84.521	
General government expenditure on:						
Gross fixed capital formation	P.51g	11.539	10.107	13.489	17.320	L
Interest (consolidated)	D.41 (uses)	10.780	9.719	8.852	8.861	L
Gross domestic product at current market prices	B.1*g	351.197	367.501	385.377	402.337	369.715

(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 and the central government surplus/ deficit

Member State: Croatia	2016	2017	Year 2018	2019	2020
Data are in ...(millions of units of national currency)					
Date: 19/10/2020					
Working balance in central government accounts	-3.389	-2.292	-192	50	-25.342
<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	-431
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 (+/-)	-386	-355	-127	-293	-431
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	-544	-495	-273	-412	-431
Payments for FNOI	159	140	146	119	
Advance payment for multirole fighter aircrafts	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	0
Difference between interest paid (+) and accrued (D.41)(-)	213	59	-108	-37	-50
Other accounts receivable (+)	774	924	453	726	-795
Taxes on production and import, current taxes on income	504	756	191	413	-752
EU flows	42	132	254	282	-43
Military equipment capital transfers in kind	228	36	8	31	
Other accounts payable (-)	-1.678	675	-725	-709	-673
D.1	521	-130	-105	-111	-111
P.2	-370	291	-523	-558	-556
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	293
Health sanitation and other liabilities towards hospitals in S1311	0	235	0	-263	-300
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	0
Net lending (+)/ net borrowing (-) of other central government bodies	184	3.800	4.178	3.910	1.048
Extrabudgetary funds and public corporations	297	3.619	3.974	3.799	1.010
Other units (liquidation, etc.)	-50	-15	1	-1	-1
Croatian Railways Passenger Transport	-52	84	61	-63	-33
Port Authorities	-180	23	61	109	29
Other units - Agency Alan, MNM test, Croatian Tourist Board, Državne nekretni	168	90	80	66	43
Other adjustments (+/-) (please detail)	188	-448	-2.856	-1.304	4.127
Capital transfer expenditure - guarantees called	-65	-49	-2.600	-1.819	-65
Capital transfer revenue - guarantees repayments	90	31	6	79	5
Capital transfer expenditure - debt assumptions	-29	-61	-37	-260	-564
Capital transfer revenue- repayment of assumed debt by original debtor	40	0	0	0	0
Capital transfer to public corporations - capital injections	-218	-179	-129	0	-220
Capital transfer to non- public corporations - capital injections	-80	-7	-15	-9	-55
Capital transfer to households	0	0	0	-1	-1
Adjustment of P.51g for Zagreb Airport	-361	-54	0	0	0
Adjustment for reclassification of assets - BINA ISTR	370	386	338	83	-375
Super dividends	0	0	-1	0	0
ETS allowance correction	339	-34	-258	40	32
Transfer to SSFs	0	0	0	0	0
UMTS	93	93	93	93	93
Financial instruments adjustments related to EU flows	-275	-553	-384	-1.021	0
Accrued interest on HAC, HC and ARZ loans received by MF and not included i	0	22	260	-44	0
Negative exchange rates	75	6	-79	1.604	423
Adjustment for HBOR recapitalisation transfer	-33	-50	-50	-50	-50
Elimination of previous errors - P51g calculation	245	0	0	0	0
Updated revenue and expenditure forecast					4.903
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-4.120	2.341	606	2.262	-22.117

(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: 19/10/2020	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		
<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 (+/-) (please detail)	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		

(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 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: 19/10/2020	2016	2017	Year 2018	2019	2020	
Working balance in local government accounts	102	-304	-492	-1.498	-1.900	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
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	-6	-10	
Other accounts receivable (+)	-69	284	62	68	-36	
<i>Taxes on production and import, current taxes on income, wealth and own income</i>	-69	284	62	68	-36	
Other accounts payable (-)	0	0	0	0		
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	-78	42	70	-4	-130	
<i>Utility services companies</i>	-134	-22	4	-15	-15	
<i>Country Road Administration</i>	35	-7	56	77	20	
<i>Tourist boards</i>	17	12	27	28	28	
<i>Port Authorities</i>	28	27	28	14	14	
<i>Developing agencies, entrepreneurs development infrastructure</i>	-9	-10	20	-14	-14	
<i>Zagreb Electric Tram (ZET)</i>	M	M	-91	-72	-135	
<i>Other public units - MNM test, liquidations and other smaller units</i>	-15	42	28	-23	-29	
Other adjustments (+/-) (please detail)	-79	-77	-50	-93	-66	
<i>Capital transfer to public corporations - capital injections</i>	-75	-74	-40	-76	-56	
<i>Capital transfer to non- public corporations - capital injections</i>	-4	-3	-10	-17	-10	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-135	-63	-419	-1.533	-2.142	
<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 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Croatia Data are in ...(millions of units of national currency) Date: 19/10/2020	2016	2017	Year 2018	2019	2020	
Working balance in social security accounts	282	-62	88	65	-2.000	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
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)(-)	0	0	0	1	0	
Other accounts receivable (+)	85	295	163	612	1.225	
<i>Time adjusted social contributions</i>	85	295	126	65	325	
<i>Paid advances CHIF</i>	0	0	38	547	900	
Other accounts payable (-)	440	301	379	39	-200	
<i>Other accounts payable</i>	-385	2	379	39	-200	
<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	862	
<i>Adjustment of social contributions transferred from second pillar into first pillar - propo</i>	144	144	144	144	144	
<i>Updated revenue and expenditure forecast</i>					718	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	952	678	775	861	-112	

(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: 19/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	3.303	-2.956	-962	-1.589
Net acquisition (+) of financial assets ⁽²⁾	-2.549	1.530	6.538	8.829
Currency and deposits (F.2)	-4.915	883	351	6.953
Debt securities (F.3)	76	-27	-34	59
Loans (F.4)	1.986	1.311	1.865	-261
Increase (+)	2.735	2.374	4.062	2.647
Reduction (-)	-749	-1.064	-2.197	-2.908
Short term loans (F.4.1), net	286	268	-190	-521
Long-term loans (F.4.2)	1.699	1.043	2.055	261
Increase (+)	2.283	1.890	3.946	2.623
Reduction (-)	-584	-847	-1.891	-2.363
Equity and investment fund shares/units (F.5)	-228	-189	-633	-401
Portfolio investments, net ⁽²⁾	87	-442	-635	-126
Equity and investment fund shares/units other than portfolio investments	-315	253	2	-275
Increase (+)	401	392	266	11
Reduction (-)	-716	-139	-264	-286
Financial derivatives (F.7.1)	-544	-2.380	-209	-412
Other accounts receivable (F.8)	1.105	2.108	5.230	2.892
Other financial assets (F.1, F.6)	-28	-175	-32	-1
Adjustments ⁽²⁾	-3.924	2.721	-4.439	-684
Net incurrence (-) of liabilities in financial derivatives (F.7.1)	0	-28	-64	0
Net incurrence (-) of other accounts payable (F.8)	-1.714	3.816	-2.741	-2.026
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.7.2)	0	0	0	0
Issuances above(-)/below(+) nominal value	189	570	70	480
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-409	-212	-369	-277
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-2.000	-1.433	-2.329	1.146
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	9	9	993	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-6
Statistical discrepancies	500	-109	129	156
Difference between capital and financial accounts (B.9-B.9f)	500	-109	129	156
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-2.670	1.185	1.266	6.713

*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: 19/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	4.120	-2.341	-606	-2.262
Net acquisition (+) of financial assets ⁽²⁾	-2.989	831	5.534	8.732
Currency and deposits (F.2)	-5.486	568	-617	6.958
Debt securities (F.3)	76	-27	-34	59
Loans (F.4)	2.067	1.488	1.971	-73
Increase (+)	2.590	2.261	3.941	2.525
Reduction (-)	-524	-773	-1.971	-2.598
Short term loans (F.41), net	286	268	-190	-521
Long-term loans (F.42)	1.780	1.220	2.161	448
Increase (+)	2.139	1.777	3.825	2.501
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)	1.097	1.511	5.061	2.549
Other financial assets (F.1, F.6)	-31	-173	-31	-4
Adjustments ⁽³⁾	-4.042	3.199	-4.826	-640
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	-28	-64	0
Net incurrence (-) of other accounts payable (F.8)	-1.872	4.271	-2.165	-1.969
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⁾ (+)	-411	-217	-376	-277
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-1.958	-1.396	-2.292	1.132
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	9	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	-6
Statistical discrepancies	614	-323	-20	516
Difference between capital and financial accounts (B.9-B.9f)	614	-323	-20	516
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-2.296	1.366	81	6.347
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	278.490	279.745	279.736	285.894
Central government gross debt (level) (b) ^(2, 5)	278.825	280.190	280.271	286.618
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 19/10/2020	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 ⁽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: 19/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	135	63	419	1.533
Net acquisition (+) of financial assets ⁽²⁾	160	570	900	241
Currency and deposits (F.2)	311	368	889	7
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-16	-65	-14	1
Increase (+)	145	113	121	122
Reduction (-)	-161	-178	-135	-120
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-16	-65	-14	1
Increase (+)	145	113	121	122
Reduction (-)	-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
Increase (+)	0	0	0	0
Reduction (-)	-61	-32	-25	-57
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-77	302	51	285
Other financial assets (F.1, F.6)	3	-3	-1	4
Adjustments ⁽³⁾	-493	-909	-191	-861
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-453	-884	-1.153	-875
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	4	7	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-44	-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	-109	206	145	-363
Difference between capital and financial accounts (B.9-B.9f)	-109	206	145	-363
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-308	-69	1.273	551
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	5.271	5.202	6.476	7.026
Local government gross debt (level) (b) ⁽⁵⁾	5.271	5.202	6.476	7.026
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: 19/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-952	-678	-775	-861
Net acquisition (+) of financial assets ⁽²⁾	418	267	248	811
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	824
Other financial assets (F.1, F.6)	0	1	-1	-1
Adjustments ⁽²⁾	538	403	524	52
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	538	403	524	52
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	4	2
Difference between capital and financial accounts (B.9-B.9f)	-5	7	4	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.

Statement Number	Member State: Croatia Data are in ...(millions of units of national currency) Date: 19/10/2020	Year				
		2016	2017	2018	2019	2020
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	10.112	10.092	11.089	11.968	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)	343.810	365.943	383.217	400.291	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.