



## 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: 16/04/2021**

DD/MM/YYYY

*The information is to be provided in the cover page only*

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

**Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/deficit (B.9) of each government subsector.**

**Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).**

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

*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: 16/04/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	2 796	863	1 199	-27 499	-15 470
- Central government	S.1311	2 182	465	2 000	-23 960	-12 957
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-63	-378	-1 661	-3 724	-2 777
- Social security funds	S.1314	678	775	861	184	264
		final	final	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		285 108	286 277	292 920	329 684	341 389
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Debt securities	AF.3	194 034	195 959	207 431	232 065	
Short-term	AF.31	12 780	11 914	12 380	17 858	
Long-term	AF.32	181 253	184 045	195 051	214 207	
Loans	AF.4	91 074	90 318	85 488	97 619	
Short-term	AF.41	911	1 400	973	2 053	
Long-term	AF.42	90 163	88 918	84 515	95 566	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	10 107	13 521	17 366	20 707	L
<b>Interest (consolidated)</b>	D.41 (uses)	9 719	8 853	8 907	7 404	L
<b>Gross domestic product at current market prices</b>	B.1*g	367 501	385 377	402 332	371 517	391 903

(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: 16/04/2021

	2017	2018	Year 2019	2020	2021
<b>Working balance in central government accounts</b>	<b>-2 292</b>	<b>-192</b>	<b>50</b>	<b>-21 982</b>	<b>-10 665</b>
<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	-355	-127	-293	-403	-290
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 (+/-)	-355	-127	-293	-403	-290
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	-495	-273	-412	-403	-320
Payments for FNOI	140	146	119	0	0
Payments for guarantee calls for already assumed debt	0	0	0	0	30
Non-financial transactions not included in the working balance	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Difference between interest paid (+) and accrued (D.41)(-)	23	-128	-59	219	0
Other accounts receivable (+)	924	453	683	259	551
Taxes on production and import, current taxes on income	756	191	369	10	358
EU flows	132	254	282	247	193
Military equipment capital transfers in kind	36	8	31	2	
Other accounts payable (-)	675	-725	-725	-1 206	-1 022
D.1	-130	-105	-111	-127	-130
P.2	291	-523	-574	-508	-400
D.7: other than health sanitation	-29	38	18	-1 014	-730
D.9	133	-220	273	195	180
Military equipment part of P 51G	73	-73	128	315	78
Health sanitation and other liabilities towards hospitals in S1311	235	0	-263	0	0
P.51g	43	159	-197	-68	-20
Adjustments for contributions made to the EU	59	0	0	0	0
Working balance (+/-) of entities not part of central government	-21	-18	-81	381	0
Net lending (+)/ net borrowing (-) of other central government bodies	3 800	4 167	3 908	523	676
Extrabudgetary funds and public corporations	3 619	3 974	3 799	303	823
Other units (liquidation, etc.)	-15	1	-1	-1	-1
Croatian Railways Passenger Transport	84	61	-63	8	-227
Port Authorities	23	61	109	156	0
Other units - Agency Alan, MNM test, Croatian Tourist Board, Državne nekretnine	90	80	66	58	83
Reclassification Apr 2021	0	-11	-2	-2	-2
Other adjustments (+/-) (please detail)	-572	-2 966	-1 482	-1 750	-2 208
Capital transfer expenditure - guarantees called	-49	-2 600	-1 819	-40	0
Capital transfer revenue - guarantees repayments	31	6	79	44	0
Capital transfer expenditure - debt assumptions	-61	-37	-260	-252	-250
Capital transfer revenue - shipyard Uljanik	0	0	0	142	0
Capital transfer to public corporations - capital injections	-179	-129	0	-800	0
Capital transfer to non- public corporations - capital injections	-7	-15	-9	-37	-35
Capital transfer to households	0	0	-1	0	0
Adjustment of P.51g for Zagreb Airport	-54	0	0	0	0
Adjustment for reclassification of assets - BINA ISTRRA	386	337	81	-445	-351
Super dividends	0	-1	0	0	0
ETS allowance correction	-34	-258	40	-18	0
D.995U related to Tax deferral recordings in D.5 in 2019	0	0	0	-45	0
UMTS	93	93	93	93	93
Financial instruments adjustments related to EU flows	-553	-384	-1 021	0	0
Accrued interest on HAC, HC and ARZ loans received by MF and not included in	22	260	-44	2	156
Adjustment for exchange rates	6	-79	1 604	-32	0
Adjustment for HBOR recapitalisation transfer	-50	-50	-50	-25	-50
Stimulating housing programme	-159	-131	-201	-338	-100
Elimination of previous errors	36	21	24	0	0
Updated revenue and expenditure forecast	0	0	0	0	-1 670
<b>Net lending (+) net borrowing (-) (B.9) of central government (S.1311)</b>	<b>2 182</b>	<b>465</b>	<b>2 000</b>	<b>-23 960</b>	<b>-12 957</b>
(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: 16/04/2021	2017	2018	Year 2019	2020	2021	
<b>Working balance in state government accounts</b>	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		
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		

(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	2017	2018	Year 2019	2020	2021
Data are in ...(millions of units of national currency)					
Date: 16/04/2021					
<b>Working balance in local government accounts</b>	<b>-304</b>	<b>-492</b>	<b>-1 498</b>	<b>-3 189</b>	<b>-2 780</b>
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>planned</i>
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
	0	0	0	0	0
	0	0	0	0	0
Non-financial transactions not included in the working balance	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Difference between interest paid (+) and accrued (D.41)(-)	-7	-10	-6	-19	-10
Other accounts receivable (+)	284	62	45	-49	37
<i>Taxes on production and import, current taxes on income, wealth and own income</i>	284	62	45	-49	37
Other accounts payable (-)	0	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	42	112	-109	-402	26
<i>Utility services companies</i>	-22	4	-15	-15	-15
<i>Country Road Administration</i>	-7	56	77	-40	-31
<i>Tourist boards</i>	12	27	28	90	40
<i>Port Authorities</i>	27	28	14	-83	-14
<i>Developing agencies, entrepreneurs development infrastructure</i>	-10	20	-14	-14	-14
<i>Zagreb Electric Tram (ZET)</i>	M	-31	-189	-329	61
<i>Other public units - MNM test, liquidations and other smaller units</i>	42	28	-23	-23	-13
<i>Reclassification Apr 2021</i>	0	-18	12	12	12
Other adjustments (+/-) (please detail)	-77	-50	-93	-64	-50
<i>Capital transfer to public corporations - capital injections</i>	-74	-40	-76	-56	-40
<i>Capital transfer to non- public corporations - capital injections</i>	-3	-10	-17	-9	-10
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-63</b>	<b>-378</b>	<b>-1 661</b>	<b>-3 724</b>	<b>-2 777</b>

(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 Data are in ...(millions of units of national currency) Date: 16/04/2021	2017	2018	Year 2019	2020	2021	
<b>Working balance in social security accounts</b>	-62	88	65	-1 163	200	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	planned	
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	1	0	0	
Other accounts receivable (+)	295	163	612	2 236	1 519	
Time adjusted social contributions	295	126	65	238	-81	
Paid advances CHIF	0	38	547	1 998	1 600	
Other accounts payable (-)	301	379	39	-1 033	-350	
Other accounts payable	2	379	39	-1 033	-350	
Clearance of payables/receivables	0	0	0	0	0	
Health sanitation and other liabilities of HZZO	298	0	0	0	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	
	0	0	0	0	0	
	0	0	0	0	0	
Other adjustments (+/-) (please detail)	144	144	144	144	-1 106	
Adjustment of social contributions transferred from second pillar into first pillar - propo	144	144	144	144	144	
Updated revenue and expenditure forecast					-1 250	
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>678</b>	<b>775</b>	<b>861</b>	<b>184</b>	<b>264</b>	

(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: 16/04/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>-2 796</b>	<b>-863</b>	<b>-1 199</b>	<b>27 499</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1 536</b>	<b>6 865</b>	<b>8 733</b>	<b>14 771</b>
Currency and deposits (F.2)	882	352	6 955	9 015
Debt securities (F.3)	-27	-34	59	1
Loans (F.4)	1 311	1 863	-259	1 619
Increase (+)	2 374	4 063	2 595	6 947
Reduction (-)	-1 064	-2 201	-2 853	-5 328
Short term loans (F.41), net	268	-190	-456	22
Long-term loans (F.42)	1 043	2 053	197	1 597
Increase (+)	1 890	3 947	2 571	4 115
Reduction (-)	-847	-1 894	-2 374	-2 518
Equity and investment fund shares/units (F.5)	-189	-633	-401	37
Portfolio investments, net <sup>(2)</sup>	-442	-635	-126	1
Equity and investment fund shares/units other than portfolio investments	253	2	-275	36
Increase (+)	392	266	11	70
Reduction (-)	-139	-264	-286	-34
Financial derivatives (F.71)	-2 380	-209	-412	-1 997
Other accounts receivable (F.8)	2 114	5 558	2 792	6 096
Other financial assets (F.1, F.6)	-175	-32	-1	1
<b>Adjustments <sup>(3)</sup></b>	<b>2 715</b>	<b>-5 116</b>	<b>-1 584</b>	<b>-4 298</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-28	-64	0	0
Net incurrence (-) of other accounts payable (F.8)	3 810	-3 445	-2 954	-7 530
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-2	0	0
Issuances above(-)/below(+) nominal value	570	70	480	-600
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-212	-343	-249	-8
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	-1 432	-2 336	1 145	3 839
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	9	1 003	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	-6	0
<b>Statistical discrepancies</b>	<b>-109</b>	<b>283</b>	<b>694</b>	<b>-1 208</b>
Difference between capital and financial accounts (B.9-B.9f)	-109	283	694	-1 208
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1 345</b>	<b>1 169</b>	<b>6 643</b>	<b>36 764</b>

\*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: 16/04/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>-2 182</b>	<b>-465</b>	<b>-2 000</b>	<b>23 960</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>837</b>	<b>5 830</b>	<b>9 425</b>	<b>16 281</b>
Currency and deposits (F.2)	568	-617	6 958	8 458
Debt securities (F.3)	-27	-34	59	1
Loans (F.4)	1 488	1 969	-71	3 842
Increase (+)	2 261	3 942	2 473	6 947
Reduction (-)	-773	-1 973	-2 544	-3 105
Short term loans (F.41), net	268	-190	-456	1 889
Long-term loans (F.42)	1 220	2 159	384	1 954
Increase (+)	1 777	3 826	2 449	4 115
Reduction (-)	-557	-1 666	-2 065	-2 161
Equity and investment fund shares/units (F.5)	-157	-608	-344	7
Portfolio investments, net <sup>(2)</sup>	-442	-635	-126	1
Equity and investment fund shares/units other than portfolio investments	285	27	-219	6
Increase (+)	392	266	11	20
Reduction (-)	-107	-239	-229	-13
Financial derivatives (F.71)	-2 380	-209	-412	-1 997
Other accounts receivable (F.8)	1 518	5 359	3 240	5 970
Other financial assets (F.1, F.6)	-173	-31	-4	-1
<b>Adjustments <sup>(3)</sup></b>	<b>3 192</b>	<b>-5 339</b>	<b>-1 140</b>	<b>-4 406</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	-28	-64	0	0
Net incurrence (-) of other accounts payable (F.8)	4 264	-2 701	-2 495	-7 611
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-2	0	0
Issuances above(-)/below(+) nominal value	570	70	480	-600
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-217	-350	-249	-6
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	-1 396	-2 292	1 131	3 811
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	1	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	-6	0
<b>Statistical discrepancies</b>	<b>-322</b>	<b>-43</b>	<b>-4</b>	<b>-445</b>
Difference between capital and financial accounts (B.9-B.9f)	-322	-43	-4	-445
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1,2)</sup></b>	<b>1 525</b>	<b>-17</b>	<b>6 281</b>	<b>35 389</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>279 905</b>	<b>279 792</b>	<b>285 883</b>	<b>319 070</b>
Central government gross debt (level) (b) <sup>(2,5)</sup>	280 350	280 333	286 614	322 003
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	445	541	731	2 934

**\*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: 16/04/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(2)</sup>	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
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: 16/04/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>63</b>	<b>378</b>	<b>1 661</b>	<b>3 724</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>570</b>	<b>931</b>	<b>-565</b>	<b>110</b>
Currency and deposits (F.2)	368	891	9	262
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-65	-14	1	-10
Increase (+)	113	121	122	0
Reduction (-)	-178	-135	-120	-10
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-65	-14	1	-10
Increase (+)	113	121	122	0
Reduction (-)	-178	-135	-120	-10
Equity and investment fund shares/units (F.5)	-32	-25	-57	-20
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-32	-25	-57	-20
Increase (+)	0	0	0	0
Reduction (-)	-32	-25	-57	-20
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	302	80	-522	-123
Other financial assets (F.1, F.6)	-3	-1	4	1
<b>Adjustments <sup>(3)</sup></b>	<b>-908</b>	<b>-349</b>	<b>-1 245</b>	<b>-571</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-883	-1 319	-1 259	-588
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 <sup>(4)</sup> (+)	4	7	0	-12
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-37	-39	15	29
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	9	1 003	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>206</b>	<b>322</b>	<b>695</b>	<b>-763</b>
Difference between capital and financial accounts (B.9-B.9f)	206	322	695	-763
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>-69</b>	<b>1 281</b>	<b>547</b>	<b>2 499</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>5 203</b>	<b>6 484</b>	<b>7 031</b>	<b>9 530</b>
Local government gross debt (level) (b) = <sup>a</sup>	5 203	6 484	7 031	9 530
Local government holdings of other subsectors debt (level) (c) <sup>a</sup>	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: 16/04/2021	Year			
	2017	2018	2019	2020
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-678</b>	<b>-775</b>	<b>-861</b>	<b>-184</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>267</b>	<b>248</b>	<b>839</b>	<b>2 143</b>
Currency and deposits (F.2)	-54	79	-12	295
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	50
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	50
Increase (+)	0	0	0	50
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	320	170	851	1 798
Other financial assets (F.1, F.6)	1	-1	-1	0
<b>Adjustments <sup>(3)</sup></b>	<b>403</b>	<b>524</b>	<b>24</b>	<b>-881</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	403	524	24	-881
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 <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>7</b>	<b>4</b>	<b>2</b>	<b>1</b>
Difference between capital and financial accounts (B.9-B.9f)	7	4	2	1
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>-1</b>	<b>1</b>	<b>5</b>	<b>1 079</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>0</b>	<b>1</b>	<b>6</b>	<b>1 085</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	0	1	6	1 085
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	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 Data are in ...(millions of units of national currency) Date: 16/04/2021		Year				
		2017	2018	2019	2020	2021
<b>Statement</b>		(1)	(1)	(1)	(1)	forecast
<b>Number</b>						
2	<b>Trade credits and advances (AF.81 L)</b>	10 099	11 430	12 098	10 632	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	0	0	0	0	L
	<i>Institutional characteristics:</i>	<div style="background-color: #e0e0ff; border: 1px dashed black; height: 100px;"></div>				
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:	<div style="background-color: #e0e0ff; border: 1px dashed black; height: 100px;"></div>				
	ii) the reasons for these differences:	<div style="background-color: #e0e0ff; border: 1px dashed black; height: 100px;"></div>				
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	365 943	383 217	400 287	377 781	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.