



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: 20/10/2021

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: 20/10/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	2 804	864	1 202	-27 851	-15 338
- Central government	S.1311	2 190	466	2 003	-24 311	-17 235
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-63	-378	-1 661	-3 724	-1 158
- Social security funds	S.1314	678	775	861	184	3 055
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		285 425	286 584	293 210	330 229	345 364
<i>By category:</i>						
Currency and deposits	AF.2	317	308	290	342	
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	85 489	97 821	
Short-term	AF.41	911	1 400	973	2 178	
Long-term	AF.42	90 163	88 918	84 515	95 643	
General government expenditure on:						
Gross fixed capital formation	P.51g	10 112	13 526	17 862	21 301	L
Interest (consolidated)	D.41 (uses)	9 800	8 939	8 972	7 404	L
Gross domestic product at current market prices	B.1*g	372 355	390 856	412 228	378 349	398 489

(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: 20/10/2021	2017	2018	Year 2019	2020	2021
Working balance in central government accounts	-2 292	-192	50	-21 982	-17 071
<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	-240
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	-240
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	-495	-273	-412	-403	-270
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
<small>V.N.@@_Z.S1311_Z_Z.B.ORNF_Z.T_Z.XDC_T.S.V.N.C01.EDP2</small>					
<small>V.N.@@_Z.S1311_Z_Z.B.ORNF_Z.T_Z.XDC_T.S.V.N.C02.EDP2</small>					
Difference between interest paid (+) and accrued (D.41)(-)	22	-129	-61	219	100
Other accounts receivable (+)	924	453	683	-98	801
Taxes on production and import, current taxes on income	756	191	369	-347	608
EU flows	132	254	282	247	193
Military equipment capital transfers in kind	36	8	31	2	0
Other accounts payable (-)	675	-725	-725	-1 206	-1 657
D.1	-130	-105	-111	-127	-100
P.2	291	-523	-574	-508	1 000
D.7. other than health sanitation	-29	38	18	-1 014	-2 830
D.9.	133	-220	273	195	195
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	-88	0
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	3 809	4 170	3 913	528	742
Extrabudgetary funds and public corporations	3 619	3 974	3 799	303	872
Other units (liquidation, etc.)	-15	1	-1	-1	-1
Croatian Railways Passenger Transport	84	61	-63	8	-210
Port Authorities	23	61	109	156	0
Other units	99	72	69	61	82
<small>V.N.@@_Z.S13112_Z_Z.B.B9_Z_Z_Z.XDC_T.S.V.N.C02.EDP2</small>					
Other adjustments (+/-) (please detail)	-572	-2 966	-1 482	-1 750	89
Capital transfer expenditure - guarantees called	-49	-2 600	-1 819	-40	0
Capital transfer revenue - guarantees repayments	31	6	79	44	102
Capital transfer expenditure - debt assumptions	-61	-37	-260	-252	-190
Capital transfer revenue - shipyard Uljanik	0	0	0	142	0
Capital transfer to public corporations - capital injections	-179	-129	0	-800	-1
Capital transfer to non- public corporations - capital injections	-7	-15	-9	-37	0
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 ISTR	386	337	81	-445	-351
Super dividends	0	-1	0	0	-18
ETS allowance correction	-34	-258	40	-18	-189
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	449
Adjustment for HBOR recapitalisation transfer	-50	-50	-50	-25	-50
Stimulating housing programme	-159	-131	-201	-338	-50
Elimination of previous errors	36	21	24	0	0
Updated revenue and expenditure forecast					138
Net lending (+) net borrowing (-) (B.9) of central government (S.1311)	2 190	466	2 003	-24 311	-17 235
<small>(ESA 2010 accounts)</small>					

(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: 20/10/2021	2017	2018	Year 2019	2020	2021	
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		

(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: 20/10/2021						
Working balance in local government accounts	-304	-492	-1 498	-3 189	-1 198	
<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	54	
<i>Taxes on production and import, current taxes on income, wealth and own income</i>	284	62	45	-49	54	
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	46	
<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	60	
<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	51	
<i>Other public units - MNM test, liquidations and other smaller units</i>	42	9	-12	-12	9	
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	
	0	0	0	0	0	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-63	-378	-1 661	-3 724	-1 158	
<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: 20/10/2021	Year					
	2017	2018	2019	2020	2021	
Working balance in social security accounts	-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	
	0	0	0	0		
	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)(-)	0	0	1	0	0	
Other accounts receivable (+)	295	163	612	2 236	3 428	
<i>Time adjusted social contributions</i>	295	126	65	238	75	
<i>Paid advances CHIF</i>	0	38	547	1 998	3 353	
Other accounts payable (-)	301	379	39	-1 033	-318	
<i>Other accounts payable</i>	2	379	39	-1 033	-318	
<i>Clearance of payables/receivables</i>	0	0	0	0	0	
<i>Health sanitation and other liabilities of HZZO</i>	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	
<i>Detail 1</i>	0	0	0	0		
<i>Detail 2</i>	0	0	0	0		
Other adjustments (+/-) (please detail)	144	144	144	144	-256	
<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>					-400	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	678	775	861	184	3 055	
<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: 20/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-2 804	-864	-1 202	27 851
Net acquisition (+) of financial assets ⁽²⁾	1 555	6 859	8 770	14 699
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	1 951
Increase (+)	2 374	4 063	2 594	7 280
Reduction (-)	-1 064	-2 201	-2 853	-5 330
Short term loans (F.41), net	268	-190	-456	147
Long-term loans (F.42)	1 043	2 053	197	1 803
Increase (+)	1 890	3 947	2 571	4 322
Reduction (-)	-847	-1 894	-2 374	-2 519
Equity and investment fund shares/units (F.5)	-170	-639	-363	37
Portfolio investments, net ⁽²⁾	-427	-641	-88	3
Equity and investment fund shares/units other than portfolio investments	256	2	-276	34
Increase (+)	395	266	11	70
Reduction (-)	-139	-264	-287	-36
Financial derivatives (F.71)	-2 380	-209	-412	-1 997
Other accounts receivable (F.8)	2 114	5 558	2 792	5 693
Other financial assets (F.1, F.6)	-175	-32	-1	1
Adjustments ⁽³⁾	2 715	-5 089	-1 649	-4 310
Net incurrence (-) of liabilities in financial derivatives (F.71)	-28	-64	0	0
Net incurrence (-) of other accounts payable (F.8)	3 810	-3 418	-2 981	-7 542
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	-556
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-212	-343	-251	-8
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-1 432	-2 336	1 108	3 795
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	9	1 003	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	-6	0
Statistical discrepancies	-85	254	707	-1 221
Difference between capital and financial accounts (B.9-B.9f)	-85	254	707	-1 221
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	1 381	1 159	6 626	37 019

*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: 20/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-2 190	-466	-2 003	24 311
Net acquisition (+) of financial assets ⁽²⁾	855	5 824	8 680	16 194
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	4 174
Increase (+)	2 261	3 942	2 473	7 280
Reduction (-)	-773	-1 973	-2 544	-3 106
Short term loans (F.41), net	268	-190	-456	2 014
Long-term loans (F.42)	1 220	2 159	384	2 160
Increase (+)	1 777	3 826	2 449	4 322
Reduction (-)	-557	-1 666	-2 064	-2 162
Equity and investment fund shares/units (F.5)	-138	-614	-307	7
Portfolio investments, net ⁽²⁾	-427	-641	-88	3
Equity and investment fund shares/units other than portfolio investments	289	27	-219	5
Increase (+)	395	266	11	20
Reduction (-)	-107	-239	-230	-15
Financial derivatives (F.71)	-2 380	-209	-412	-1 997
Other accounts receivable (F.8)	1 518	5 359	2 457	5 552
Other financial assets (F.1, F.6)	-173	-31	-4	-1
Adjustments ⁽³⁾	3 192	-5 312	-1 205	-4 355
Net incurrence (-) of liabilities in financial derivatives (F.71)	-28	-64	0	0
Net incurrence (-) of other accounts payable (F.8)	4 264	-2 674	-2 522	-7 559
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	-556
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-217	-350	-250	-6
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-1 396	-2 292	1 094	3 767
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	1	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	-6	0
Statistical discrepancies	-297	-72	793	-507
Difference between capital and financial accounts (B.9-B.9f)	-297	-72	793	-507
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1,2)	1 561	-26	6 264	35 644
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	280 222	280 099	286 174	319 614
Central government gross debt (level) (b) ^(2,5)	280 667	280 640	286 905	322 548
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 20/10/2021	Year			
	2017	2018	2019	2020
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: 20/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	63	378	1 661	3 724
Net acquisition (+) of financial assets ⁽²⁾	570	931	218	121
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 ⁽²⁾	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	261	-112
Other financial assets (F.1, F.6)	-3	-1	4	1
Adjustments ⁽³⁾	-908	-349	-1 245	-631
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	-648
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⁾ (+)	4	7	0	-12
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-37	-39	15	29
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	9	1 003	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	206	322	-88	-715
Difference between capital and financial accounts (B.9-B.9f)	206	322	-88	-715
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-69	1 281	547	2 499
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	5 203	6 484	7 031	9 530
Local government gross debt (level) (b) **	5 203	6 484	7 031	9 530
Local government holdings of other subsectors debt (level) (c)**	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: 20/10/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-678	-775	-861	-184
Net acquisition (+) of financial assets ⁽²⁾	267	248	839	2 147
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 ⁽²⁾	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	1 802
Other financial assets (F.1, F.6)	1	-1	-1	0
Adjustments ⁽³⁾	403	524	24	-884
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	403	524	24	-884
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	7	4	2	1
Difference between capital and financial accounts (B.9-B.9f)	7	4	2	1
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-1	1	5	1 079
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	0	1	6	1 085
Social security gross debt (level) (b) ^(2,5)	0	1	6	1 085
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.

