



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: 19/04/2022

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: 19/04/2022	ESA 2010 codes	2018	2019	Year 2020	2021	2022
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-116	969	-27 710	-12 438	-13 478
- Central government	S.1311	168	2 093	-23 767	-12 900	-11 906
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-384	-1 672	-3 647	-1 147	-2 311
- Social security funds	S.1314	100	548	-296	1 609	739
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		286 597	293 222	330 438	343 609	359 474
<i>By category:</i>						
Currency and deposits	AF.2	308	290	342	352	
Debt securities	AF.3	195 959	207 431	232 262	241 284	
Short-term	AF.31	11 914	12 380	17 858	17 121	
Long-term	AF.32	184 045	195 051	214 405	224 163	
Loans	AF.4	90 330	85 501	97 834	101 973	
Short-term	AF.41	1 400	973	2 178	2 063	
Long-term	AF.42	88 930	84 528	95 656	99 910	
General government expenditure on:						
Gross fixed capital formation	P.51g	13 543	17 883	21 340	20 588	L
Interest (consolidated)	D.41 (uses)	8 928	8 978	7 508	6 691	L
Gross domestic product at current market prices	B.1*g	390 856	412 228	378 341	430 621	472 934

(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)	2018	2019	2020	2021	2022	
Date: 19/04/2022						
Working balance in central government accounts	-192	50	-21 982	-14 967	-9 336	
<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	-127	-554	-1 252	-3 284	-380	
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	-1 458	0	Disposal of HAODs equity to CG
Other financial transactions (+/-)	-127	-554	-1 252	-1 826	-380	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	-273	-412	-403	-194	-380	
Payments for FNOI	146	119	0	0	0	
Advances received by central hospitals from CHIF	0	-261	-850	-1 632	0	Advances received by central hospitals from CHIF not covered by invoices
Non-financial transactions not included in the working balance	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	-119	-49	253	22	-50	
Other accounts receivable (+)	453	683	-118	222	711	
Taxes on production and import, current taxes on income	191	369	-367	614	640	
EU flows	254	282	247	-475	49	
Military equipment capital transfers in kind	8	31	2	83	22	
Other accounts payable (-)	-725	-464	-356	1 789	-205	
D.1	-105	-111	-127	-83	-105	
P.2	-523	-574	-508	924	-598	
D.7. other than health sanitation	38	279	-164	524	-1 230	
D.9.	-220	273	195	373	170	
Military equipment part of P.51G	-73	128	315	-54	1 518	
Health sanitation and other liabilities towards hospitals in S1311	0	-263	0	0	0	
P.51g	159	-197	-68	105	40	
Working balance (+/-) of entities not part of central government	-18	-81	381	12	12	
Net lending (+)/ net borrowing (-) of other central government bodies	3 938	4 032	865	1 842	587	
Extrabudgetary funds and public corporations	3 871	3 928	695	1 829	572	
Port Authorities	61	109	156	M	M	
Other units	6	-5	13	13	15	
Other adjustments (+/-) (please detail)	-3 044	-1 524	-1 557	1 463	-3 243	
Capital transfer expenditure - guarantees called	-2 600	-1 819	-40	31	30	
Capital transfer revenue - guarantees repayments	6	79	44	77	50	
Standardised guarantees	0	0	-4	-28	-20	
Capital transfer expenditure - debt assumptions	-37	-260	-252	-122	-165	
Capital transfer revenue - Repayment by the original debtor of assumed debt by	35	34	190	25	15	
Capital transfer revenue - shipyard Uljanik	0	0	142	0	0	
Capital transfer to public corporations - capital injections	-129	0	-800	-60	-750	
Capital transfer to non- public corporations - capital injections	-15	-9	-37	-1	0	
Capital transfer to households	0	-1	0	-16	0	
Write-off of loans by HBOR to public corporations	0	0	0	-17	0	
Write-off of loans by HBOR to private corporations	-43	-26	-6	-274	0	
Adjustment of P.51g for Zagreb Airport	0	0	0	0	0	
Adjustment for reclassification of assets - BINA ISTR	337	81	-445	-319	-289	
Super dividends	-1	0	0	-18	0	
ETS allowance correction	-327	-9	-5	-300	-370	
D.995U related to Tax deferral recordings in D.5 in 2019	0	0	-45	0	0	
UMTS	93	93	93	100	108	
UMTS - one-off payment	0	0	0	-239	0	
Financial instruments adjustments related to EU flows	-384	-1 021	0	0	0	
Accrued interest on HAC, HC and ARZ loans received by MF and not included in	260	-44	3	156	156	
Adjustment for exchange rates	-79	1 604	-32	424	0	
Adjustment for HBOR recapitalisation transfer	-50	-50	-25	-50	-50	
Stimulating housing programme	-131	-201	-338	-210	-45	
Elimination of previous errors	21	24	0	0	0	
Neutralisation of WB revenues - Uljanik	0	0	0	-103	0	Recovery in kind (equipment)
Acquisition of military aircrafts	0	0	0	2 405	0	
Updated revenue projections	0	0	0	0	2 500	
Updated expenditure projections	0	0	0	0	-4 414	
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	168	2 093	-23 767	-12 900	-11 906	
<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: 19/04/2022	2018	2019	Year 2020	2021	2022	
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	Year					
Data are in ...(millions of units of national currency)	2018	2019	2020	2021	2022	
Date: 19/04/2022						
Working balance in local government accounts	-492	-1 498	-3 189	-1 362	-2 403	
<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		
	0	0	0	0		
	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	-10	-6	-20	5	-10	
Other accounts receivable (+)	62	45	-48	116	71	
<i>Taxes on production and import, current taxes on income, wealth and own income</i>	62	45	-48	116	71	
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	106	-120	-326	130	96	
<i>Country Road Administration</i>	56	77	-40	39	25	
<i>Tourist boards</i>	27	28	90	52	47	
<i>Port Authorities</i>	28	14	-83	-10	-15	
<i>Zagreb Electric Tram (ZET)</i>	-31	-189	-329	13	46	
<i>Other units</i>	27	-51	35	35	-6	
Other adjustments (+/-) (please detail)	-50	-93	-64	-35	-65	
<i>Capital transfer to public corporations - capital injections</i>	-40	-76	-56	-30	-55	
<i>Capital transfer to non- public corporations - capital injections</i>	-10	-17	-9	-5	-10	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-384	-1 672	-3 647	-1 147	-2 311	

(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	2018	2019	Year 2020	2021	2022
Data are in ... (millions of units of national currency)					
Date: 19/04/2022					
Working balance in social security accounts	88	65	-1 163	170	110
<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	38	547	1 998	2 414	1 850
Loans (+/-)	0	0	0	0	0
Equities (+/-)	0	0	0	0	0
Other financial transactions (+/-)	38	547	1 998	2 414	1 850
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	0	0	0	0	0
<i>Paid advances CHIF</i>	38	547	1 998	2 414	1 850
<small>A.N.@@_Z.S1314_Z.Z.N.F.FNDX.T_Z.XDC_T.S.V.N.C02.EDP2</small>	0	0	0	0	0
Non-financial transactions not included in the working balance	0	0	0	0	
<small>A.N.@@_Z.S1314_Z.Z.B.ORNF_Z.T_Z.XDC_T.S.V.N.C01.EDP2</small>					
<small>A.N.@@_Z.S1314_Z.Z.B.ORNF_Z.T_Z.XDC_T.S.V.N.C02.EDP2</small>					
Difference between interest paid (+) and accrued (D.41)(-)	0	1	0	1	
Other accounts receivable (+)	127	158	210	231	210
<i>Time adjusted social contributions</i>	127	158	210	231	210
<small>A.N.@@_Z.S1314_Z.Z.A.F.F8.T_Z.XDC_T.S.V.N.C02.EDP2</small>					
Other accounts payable (-)	379	39	-1 033	-830	-1 110
<i>Other accounts payable</i>	379	39	-1 033	-830	-1 110
<small>A.N.@@_Z.S1314_Z.Z.L.F.F8.T_Z.XDC_T.S.V.N.C02.EDP2</small>	0	0	0	0	0
<small>A.N.@@_Z.S1314_Z.Z.L.F.F8.T_Z.XDC_T.S.V.N.C02.EDP2</small>	0	0	0	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	
<small>A.N.@@_Z.S13142_Z.Z.B.B9_Z.Z_Z.XDC_T.S.V.N.C01.EDP2</small>	0	0	0	0	0
<small>A.N.@@_Z.S13142_Z.Z.B.B9_Z.Z_Z.XDC_T.S.V.N.C02.EDP2</small>	0	0	0	0	0
Other adjustments (+/-) (please detail)	-533	-262	-308	-378	-321
<i>Amortisation of lump-sum transfers from II to I pillar in the form of D.759</i>	144	144	144	144	144
<i>Amortisation of regular transfers from II to I pillar in the form of D.759</i>	194	244	286	342	398
<i>Regular transfer of pension obligation to SSF</i>	-871	-650	-739	-864	-864
<small>A.N.@@_Z.S1314_Z.Z.X.OROA_Z.T_Z.XDC_T.S.V.N.C03.EDP2</small>					
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	100	548	-296	1 609	739
<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: 19/04/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	116	-969	27 710	12 438
Net acquisition (+) of financial assets ⁽²⁾	6 391	7 576	14 821	9 945
Currency and deposits (F.2)	364	6 979	9 010	-1 478
Debt securities (F.3)	-3	12	1	168
Loans (F.4)	1 799	-281	1 962	2 950
Increase (+)	3 990	2 554	7 336	6 952
Reduction (-)	-2 192	-2 834	-5 374	-4 002
Short term loans (F.41), net	-200	-431	134	-47
Long-term loans (F.42)	1 999	150	1 827	2 997
Increase (+)	3 874	2 505	4 376	5 348
Reduction (-)	-1 875	-2 355	-2 548	-2 351
Equity and investment fund shares/units (F.5)	-639	-361	45	102
Portfolio investments, net ⁽²⁾	-641	-85	11	115
Equity and investment fund shares/units other than portfolio investments	2	-276	34	-12
Increase (+)	266	11	70	44
Reduction (-)	-264	-287	-36	-56
Financial derivatives (F.71)	-209	-412	-1 997	-1 539
Other accounts receivable (F.8)	5 111	1 640	5 800	9 741
Other financial assets (F.1, F.6)	-32	-1	1	1
Adjustments ⁽³⁾	-5 000	-1 558	-4 151	-9 587
Net incurrence (-) of liabilities in financial derivatives (F.71)	-64	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-3 339	-2 908	-7 827	-10 331
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-2	0	-4	-28
Issuances above(-)/below(+) nominal value	58	471	-600	190
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-344	-247	198	-99
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-2 313	1 126	4 082	681
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	1 003	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-348	1 577	-1 164	375
Difference between capital and financial accounts (B.9-B.9f)	-348	1 577	-1 164	375
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	1 159	6 626	37 216	13 170

*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: 19/04/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-168	-2 093	23 767	12 900
Net acquisition (+) of financial assets ⁽²⁾	5 366	7 390	16 317	9 333
Currency and deposits (F.2)	-605	6 982	8 453	-2 023
Debt securities (F.3)	-3	12	1	170
Loans (F.4)	1 914	-95	4 160	3 417
Increase (+)	3 942	2 498	7 284	6 912
Reduction (-)	-2 028	-2 593	-3 123	-3 494
Short term loans (F.41), net	-200	-431	2 001	-77
Long-term loans (F.42)	2 114	335	2 159	3 495
Increase (+)	3 826	2 449	4 324	5 308
Reduction (-)	-1 711	-2 113	-2 164	-1 814
Equity and investment fund shares/units (F.5)	-614	-304	16	111
Portfolio investments, net ⁽²⁾	-641	-85	11	115
Equity and investment fund shares/units other than portfolio investments	27	-219	5	-4
Increase (+)	266	11	20	44
Reduction (-)	-239	-230	-15	-48
Financial derivatives (F.71)	-209	-412	-1 997	-1 539
Other accounts receivable (F.8)	4 913	1 211	5 685	9 202
Other financial assets (F.1, F.6)	-31	-4	-1	-6
Adjustments ⁽³⁾	-4 545	-708	-3 357	-10 461
Net incurrence (-) of liabilities in financial derivatives (F.71)	-64	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 919	-2 044	-7 005	-11 207
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-2	0	-4	-28
Issuances above(-)/below(+) nominal value	58	471	-600	190
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-350	-247	199	-100
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-2 270	1 112	4 053	683
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	1	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-679	1 675	-886	247
Difference between capital and financial accounts (B.9-B.9f)	-679	1 675	-886	247
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1,2)	-27	6 264	35 841	12 018
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	280 111	286 186	319 824	331 373
Central government gross debt (level) (b) ^(2,5)	280 653	286 917	322 758	334 776
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	541	731	2 934	3 403

*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: 19/04/2022	Year			
	2018	2019	2020	2021
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: 19/04/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	384	1 672	3 647	1 147
Net acquisition (+) of financial assets ⁽²⁾	920	220	148	669
Currency and deposits (F.2)	891	9	262	376
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-23	4	15	-10
Increase (+)	49	56	52	40
Reduction (-)	-72	-52	-37	-51
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-23	4	15	-10
Increase (+)	49	56	52	40
Reduction (-)	-72	-52	-37	-51
Equity and investment fund shares/units (F.5)	-25	-57	-20	-8
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-25	-57	-20	-8
Increase (+)	0	0	0	0
Reduction (-)	-25	-57	-20	-8
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	78	261	-110	306
Other financial assets (F.1, F.6)	-1	4	1	6
Adjustments ⁽³⁾	-349	-1 245	-1 018	-313
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 319	-1 259	-1 034	-320
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⁾ (+)	7	0	-12	7
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-39	15	29	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	1 003	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	326	-101	-279	129
Difference between capital and financial accounts (B.9-B.9f)	326	-101	-279	129
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	1 281	547	2 499	1 632
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	6 484	7 031	9 530	11 162
Local government gross debt (level) (b) **	6 484	7 031	9 530	11 162
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: 19/04/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-100	-548	296	-1 609
Net acquisition (+) of financial assets ⁽²⁾	250	932	2 119	2 807
Currency and deposits (F.2)	79	-12	295	168
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	50	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	50	0
Increase (+)	0	0	50	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	172	945	1 774	2 638
Other financial assets (F.1, F.6)	-1	-1	0	0
Adjustments ⁽³⁾	-153	-382	-1 337	-1 209
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-153	-382	-1 337	-1 209
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	4	2	1	0
Difference between capital and financial accounts (B.9-B.9f)	4	2	1	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	1	5	1 079	-11
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1	6	1 085	1 074
Social security gross debt (level) (b) ^(2,5)	1	6	1 085	1 074
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.

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

series	Member State: Croatia Data are in ...(millions of units of national currency) Date: 19/04/2022	Year				
		2018	2019	2020	2021	2022
		(1)	(1)	(1)	(1)	forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	11 430	12 098	10 581	7 119	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>^N.@@_Z.S13_Z.C 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)	388 384	411 520	386 247	432 865	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.