



## 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

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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: 17/10/2023**

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: 17/10/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	119	-3 688	-1 461	76	-235
- Central government	S.1311	267	-3 164	-1 515	-421	-619
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-221	-484	-159	401	276
- Social security funds	S.1314	73	-39	214	95	107
		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>		38 919	43 882	45 629	46 346	46 431
<i>By category:</i>						
Currency and deposits	AF.2	39	45	47	48	
Debt securities	AF.3	27 531	30 826	32 024	31 839	
Short-term	AF.31	1 643	2 370	2 272	1 741	
Long-term	AF.32	25 888	28 456	29 752	30 098	
Loans	AF.4	11 349	13 010	13 558	14 460	
Short-term	AF.41	130	298	284	226	
Long-term	AF.42	11 219	12 712	13 275	14 234	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	2 374	2 800	2 727	2 563	L
<b>Interest (consolidated)</b>	D.41 (uses)	1 202	1 005	896	930	L
<b>Gross domestic product at current market prices</b>	B.1*g	54 910	50 569	58 408	67 993	76 465

(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: 17/10/2023					
	2019	2020	Year 2021	2022	2023
<b>Working balance in central government accounts</b>	<b>7</b>	<b>-2 918</b>	<b>-1 986</b>	<b>-441</b>	<b>-1 479</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	-74	-166	-436	-30	-102
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	-193	0	0
Other financial transactions (+/-)	-74	-166	-242	-30	-102
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	-55	-53	-26	-42	-53
Payments for FNOI	16	0	0	0	0
Advances Ministry of internal affairs	0	0	0	9	-9
Advances received by central hospitals from CHIF	-35	-113	-217	3	-40
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	34	3	12	-7
Other accounts receivable (+)	109	-50	281	707	-22
Taxes on production and import, current taxes on income	68	-83	333	698	-37
EU flows	37	33	-63	-25	12
Military equipment capital transfers in kind	4	0	11	34	3
Other accounts payable (-)	-81	-19	210	-252	-25
D.1	-15	-17	-11	-18	-12
P.2	-76	-67	123	-2	-97
D.7. other than health sanitation	37	-22	70	10	0
D.9	36	26	50	-219	25
Military equipment part of P.51G	17	42	-7	-6	39
Health sanitation and other liabilities towards hospitals in S1311	-35	0	0	0	0
P.51g	-26	-9	14	-6	20
Taxes on production and import, current taxes on income	-20	28	-27	-11	0
Working balance (+/-) of entities not part of central government	-11	51	2	-10	0
Net lending (+)/ net borrowing (-) of other central government bodies	531	113	191	203	302
Extrabudgetary funds and public corporations	516	89	189	203	300
Port Authorities	14	21	0	0	0
Other units	1	3	1	0	1
Other adjustments (+/-) (please detail)	-208	-209	221	-610	714
Capital transfer expenditure - guarantees called	-241	-5	4	4	0
Capital transfer revenue - guarantees repayments	10	6	10	0	0
Standardised guarantees	0	0	-3	0	0
Capital transfer expenditure - debt assumptions	-34	-33	-16	-42	-29
Capital transfer revenue - Repayment by the original debtor of assumed	5	25	3	33	25
Capital transfer revenue - shipyard Uljanik	0	19	0	0	0
Capital transfer to public corporations - capital injections	0	-106	-8	-52	-7
Capital transfer to non- public corporations - capital injections	-1	-5	0	0	0
Adjustment of P.51g for Zagreb Airport	0	0	0	0	0
Adjustment for reclassification of assets - BINA ISTR	11	-59	-42	-14	-27
Super dividends	0	0	-2	-6	-15
ETS allowance correction	-1	-1	-40	-31	-23
D.995U related to Tax deferral recordings in D.5 in 2019	0	-6	0	0	0
UMTS	12	12	13	14	32
UMTS - one-off payment	0	0	-32	0	-237
Financial instruments adjustments related to EU flows	-135	0	0	0	0
Accrued interest on HAC, HC and ARZ loans received by MF and not	-6	0	21	21	21
Adjustment for exchange rates	213	-4	56	16	0
Adjustment for HBOR recapitalisation transfer	-7	-3	-7	-3	-3
Stimulating housing programme	-27	-45	-28	-17	-2
Elimination of previous errors	-6	-4	-10	0	0
Neutralisation of WB revenues - Uljanik	0	0	-14	0	0
Acquisition of military aircrafts	0	0	319	280	-24
Textile from China - Adjustment	0	0	-4	4	0
Updated revenue projections	0	0	0	0	1 085
Updated expenditure projections	0	0	0	0	626
Government measures - High energy prices	0	0	0	-816	-708
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>267</b>	<b>-3 164</b>	<b>-1 515</b>	<b>-421</b>	<b>-619</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: 17/10/2023						
	2019	2020	Year 2021	2022	2023	
<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>	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: 17/10/2023						
	2019	2020	Year 2021	2022	2023	
<b>Working balance in local government accounts</b>	<b>-199</b>	<b>-423</b>	<b>-184</b>	<b>353</b>	<b>253</b>	
<i>Basis of the working balance</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>	<i>mixed</i>		
Financial transactions included in the working balance	0	0	0	0	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)(-)	-1	-3	1	-1	-1	
Other accounts receivable (+)	12	-11	19	24	21	
Taxes on production and import, current taxes on income, wealth and	12	-11	19	24	21	
Other accounts payable (-)	-5	5	-2	2	0	
Taxes on production and import, current taxes on income, wealth and	-5	5	-2	2	0	
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	-16	-44	12	36	14	
Country Road Administration	10	-5	5	20	-4	
Tourist boards	4	12	7	2	2	
Port Authorities	2	-11	-1	-1	-1	
Zagreb Electric Tram (ZET)	-25	-44	2	12	16	
Other units	-7	4	0	5	2	
Reclassification October 2023	0	0	-1	-2	0	
Other adjustments (+/-) (please detail)	-12	-9	-5	-13	-10	
Capital transfer to public corporations - capital injections	-10	-7	-4	-12	-9	
Capital transfer to non- public corporations - capital injections	-2	-1	-1	-1	-1	
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-221</b>	<b>-484</b>	<b>-159</b>	<b>401</b>	<b>276</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: 17/10/2023						
	2019	2020	Year 2021	2022	2023	
<b>Working balance in social security accounts</b>	<b>9</b>	<b>-154</b>	<b>23</b>	<b>67</b>	<b>50</b>	
<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	73	265	320	44	111	
Loans (+/-)	0	0	0	0	0	
Equities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	73	265	320	44	111	
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>	73	265	320	44	111	
	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	0	0	0	
Other accounts receivable (+)	21	28	31	54	39	
<i>Time adjusted social contributions</i>	21	28	31	54	39	
Other accounts payable (-)	5	-137	-110	9	-20	
<i>Other accounts payable</i>	5	-137	-110	9	-20	
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	
Other adjustments (+/-) (please detail)	-35	-41	-50	-80	-74	
<i>Amortisation of lump-sum transfers from II to I pillar in the form of D.7</i>	19	19	19	19	19	
<i>Amortisation of regular transfers from II to I pillar in the form of D.759</i>	32	38	45	54	64	
<i>Regular transfer of pension obligation to SSF</i>	-86	-98	-115	-153	-157	
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>73</b>	<b>-39</b>	<b>214</b>	<b>95</b>	<b>107</b>	
<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	Year			
Data are in ...(millions of units of national currency)	2019	2020	2021	2022
Date: 17/10/2023				
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>-119</b>	<b>3 688</b>	<b>1 461</b>	<b>-76</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1 045</b>	<b>1 953</b>	<b>1 564</b>	<b>2 775</b>
Currency and deposits (F.2)	928	1 200	-201	995
Debt securities (F.3)	2	0	25	17
Loans (F.4)	-37	260	393	403
Increase (+)	339	974	923	801
Reduction (-)	-376	-713	-530	-397
Short term loans (F.41), net	-57	18	-6	-29
Long-term loans (F.42)	20	243	399	433
Increase (+)	332	581	710	649
Reduction (-)	-313	-338	-311	-216
Equity and investment fund shares/units (F.5)	-48	6	10	-7
Portfolio investments, net <sup>(2)</sup>	-11	1	12	-12
Equity and investment fund shares/units other than portfolio investments	-37	5	-2	5
Increase (+)	1	9	6	14
Reduction (-)	-38	-5	-7	-9
Financial derivatives (F.71)	-55	-265	-204	-42
Other accounts receivable (F.8)	253	746	1 542	1 412
Other financial assets (F.1, F.6)	2	5	-1	-3
<b>Adjustments <sup>(2)</sup></b>	<b>-241</b>	<b>-530</b>	<b>-1 332</b>	<b>-2 022</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-421	-1 053	-1 433	-2 114
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-1	-4	0
Issuances above(-)/below(+) nominal value	63	-80	25	31
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-33	26	-13	-9
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	149	551	90	70
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	1	26	2	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>195</b>	<b>-148</b>	<b>54</b>	<b>40</b>
Difference between capital and financial accounts (B.9-B.9f)	195	-148	54	40
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>880</b>	<b>4 963</b>	<b>1 747</b>	<b>717</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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/10/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>-267</b>	<b>3 164</b>	<b>1 515</b>	<b>421</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1 002</b>	<b>2 147</b>	<b>1 486</b>	<b>2 269</b>	
Currency and deposits (F.2)	928	1 127	-274	694	
Debt securities (F.3)	2	0	26	17	
Loans (F.4)	-13	552	455	298	
Increase (+)	331	967	917	778	
Reduction (-)	-344	-415	-463	-480	
Short term loans (F.41), net	-57	266	-235	-41	
Long-term loans (F.42)	45	287	690	339	
Increase (+)	325	574	930	626	
Reduction (-)	-280	-287	-240	-287	
Equity and investment fund shares/units (F.5)	-40	2	12	-16	
Portfolio investments, net <sup>(2)</sup>	-11	1	12	-11	
Equity and investment fund shares/units other than portfolio investments	-29	1	-1	-4	
Increase (+)	1	3	6	3	
Reduction (-)	-30	-2	-6	-8	
Financial derivatives (F.71)	-55	-265	-204	-42	
Other accounts receivable (F.8)	179	729	1 473	1 319	
Other financial assets (F.1, F.6)	1	2	-1	-1	
<b>Adjustments <sup>(2)</sup></b>	<b>-115</b>	<b>-409</b>	<b>-1 420</b>	<b>-1 945</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-293	-902	-1 521	-2 036	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	-1	-4	0	
Issuances above(-)/below(+) nominal value	63	-80	25	31	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-33	26	-13	-9	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	148	547	91	69	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	2	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>212</b>	<b>-146</b>	<b>15</b>	<b>28</b>	
Difference between capital and financial accounts (B.9-B.9f)	212	-146	15	28	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>831</b>	<b>4 757</b>	<b>1 596</b>	<b>772</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>37 982</b>	<b>42 446</b>	<b>43 980</b>	<b>44 855</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	38 081	42 837	44 433	45 205	
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	99	391	453	350	

**\*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: 17/10/2023	Year				
	2019	2020	2021	2022	
<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	
<b>*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.</b>					

(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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/10/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>221</b>	<b>484</b>	<b>159</b>	<b>-401</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>47</b>	<b>24</b>	<b>86</b>	<b>318</b>	
Currency and deposits (F.2)	2	34	51	277	
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	0	2	-1	2	
Increase (+)	7	7	5	23	
Reduction (-)	-7	-5	-7	-21	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	0	2	-1	2	
Increase (+)	7	7	5	23	
Reduction (-)	-7	-5	-7	-21	
Equity and investment fund shares/units (F.5)	-8	-3	-1	-2	
Portfolio investments, net <sup>(2)</sup>	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-8	-3	-1	-1	
Increase (+)	0	0	0	0	
Reduction (-)	-8	-3	-1	-1	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	51	-12	38	43	
Other financial assets (F.1, F.6)	1	3	-1	-2	
<b>Adjustments <sup>(2)</sup></b>	<b>-176</b>	<b>-151</b>	<b>-70</b>	<b>-53</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-180	-179	-72	-54	
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	-2	1	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>	2	4	0	1	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	2	26	1	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>-17</b>	<b>-2</b>	<b>40</b>	<b>12</b>	
Difference between capital and financial accounts (B.9-B.9f)	-17	-2	40	12	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>75</b>	<b>356</b>	<b>215</b>	<b>-125</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>936</b>	<b>1 292</b>	<b>1 506</b>	<b>1 382</b>	
Local government gross debt (level) (b) <sup>(2, 3)</sup>	936	1 292	1 506	1 382	
Local government 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 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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 17/10/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-73</b>	<b>39</b>	<b>-214</b>	<b>-95</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>124</b>	<b>281</b>	<b>373</b>	<b>132</b>	
Currency and deposits (F.2)	-2	39	22	24	
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	7	0	11	
Portfolio investments, net <sup>(2)</sup>	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	0	7	0	11	
Increase (+)	0	7	0	11	
Reduction (-)	0	0	0	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	125	235	350	98	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>-51</b>	<b>-177</b>	<b>-160</b>	<b>-71</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-51	-177	-160	-71	
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>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	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>143</b>	<b>-1</b>	<b>-33</b>	
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1</b>	<b>144</b>	<b>143</b>	<b>109</b>	
Social security gross debt (level) (b) <sup>(2, 5)</sup>	1	144	143	109	
Social security 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 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: 17/10/2023	Year				
		2019 (1)	2020 (1)	2021 (1)	2022 (1)	2023 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	1 617	1 432	994	1 083	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	0	0	0	0	0
	<i>Institutional characteristics:</i>					
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:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	54 604	51 373	58 103	67 866	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.					