



## 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: 18/04/2024**

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: 18/04/2024	ESA 2010 codes	Year				
		2020	2021	2022	2023	2024
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-3 687	-1 486	88	-528	-1 540
- Central government	S.1311	-3 163	-1 540	-408	-1 002	-1 989
- State government	S.1312	M	M	M	M	L
- Local government	S.1313	-484	-159	402	480	414
- Social security funds	S.1314	-39	214	95	-6	34
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		43 882	45 629	46 346	48 191	47 585
<i>By category:</i>						
Currency and deposits	AF.2	45	47	48	54	
Debt securities	AF.3	30 826	32 024	31 839	34 105	
Short-term	AF.31	2 370	2 272	1 741	2 091	
Long-term	AF.32	28 456	29 752	30 098	32 014	
Loans	AF.4	13 010	13 558	14 460	14 032	
Short-term	AF.41	298	284	226	131	
Long-term	AF.42	12 712	13 275	14 234	13 901	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	2 798	2 726	2 563	4 152	L
<b>Interest (consolidated)</b>	D.41 (uses)	1 005	896	930	1 294	L
<b>Gross domestic product at current market prices</b>	B.1*g	50 973	58 850	68 373	76 472	82 041

(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: 18/04/2024	2020	2021	Year 2022	2023	2024
<b>Working balance in central government accounts</b>	<b>-2 918</b>	<b>-1 986</b>	<b>-441</b>	<b>-729</b>	<b>-4 092</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	-166	-436	-30	-21	-76
Loans, granted (+)	0	0	0	0	0
Loans, repayments (-)	0	0	0	0	0
Equities, acquisition (+)	0	0	0	0	0
Equities, sales (-)	0	-193	0	0	0
Other financial transactions (+/-)	-166	-242	-30	-21	-76
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	-53	-26	-42	-29	-11
Payments for FNOI	0	0	0	0	0
Advances Ministry of internal affairs	0	0	9	0	-9
Advances received by central hospitals from CHIF	-113	-217	3	8	-56
Non-financial transactions not included in the working balance	0	0	0	0	0
ORNF_Z.T_Z.XDC_T.S.V.N.C01.EDP2	0	0	0	0	0
ORNF_Z.T_Z.XDC_T.S.V.N.C02.EDP2	0	0	0	0	0
Difference between interest paid (+) and accrued (D.41)(-)	34	3	9	-139	-126
Other accounts receivable (+)	-50	284	725	292	263
Taxes on production and import, current taxes on income	-83	336	716	294	254
EU flows	33	-63	-25	-15	-10
Military equipment capital transfers in kind	0	11	34	13	18
Other accounts payable (-)	-19	207	-251	36	-208
D.1	-17	-11	-18	-32	-35
P.2	-67	123	-2	10	-100
D.7. other than health sanitation	-22	70	10	46	22
D.9.	26	50	-219	-29	17
Military equipment part of P 51G	42	-7	-6	6	-118
Health sanitation and other liabilities towards hospitals in S1311	0	0	0	0	0
P.51g	-9	14	-6	62	7
Taxes on production and import, current taxes on income	28	-31	-10	-27	0
Working balance (+/-) of entities not part of central government	51	2	-10	-6	0
Net lending (+) / net borrowing (-) of other central government bodies	113	203	209	242	331
Extrabudgetary funds and public corporations	89	201	209	244	329
Port Authorities	21	0	0	0	0
Other units	3	1	0	-2	2
Other adjustments (+/-) (please detail)	-208	184	-620	-677	1 920
Capital transfer expenditure - guarantees called	-5	4	4	0	0
Capital transfer revenue - guarantees repayments	6	10	0	0	0
Standardised guarantees	0	-3	0	1	1
Capital transfer expenditure - debt assumptions	-33	-16	-42	-27	-29
Capital transfer revenue - Repayment by the original debtor of assum	25	3	33	0	0
Capital transfer revenue - shipyard Uljanik	19	0	0	0	0
Capital transfer to public corporations - capital injections	-106	-8	-52	-17	-33
Capital transfer to non- public corporations - capital injections	-5	0	0	0	0
Adjustment of P.51g for Zagreb Airport	0	0	0	0	0
Adjustment for reclassification of assets - BINA ISTR	-59	-42	-14	-73	-119
Super dividends	0	-41	-18	-17	0
ETS allowance correction	-1	-40	-31	-16	-20
D.995U related to Tax deferral recordings in D.5 in 2019	-6	0	0	0	0
UMTS	12	13	14	14	18
UMTS - one-off payment	0	-32	0	-245	0
Financial instruments adjustments related to EU flows	0	0	0	0	0
Accrued interest on HAC, HC and ARZ loans received by MF and no	0	0	21	21	0
Adjustment for exchange rates	-4	56	16	0	0
Adjustment for HBOR recapitalisation transfer	-3	-7	-3	-3	-3
Stimulating housing programme	-45	-28	-17	-14	43
Elimination of previous errors	-2	-9	0	0	0
Neutralisation of WB revenues - Uljanik	0	-14	0	0	0
Acquisition of military aircrafts	0	319	280	-41	-230
Textile from China - Adjustment	0	-4	4	0	0
Government measures - High energy prices	0	0	-814	-330	439
Updated revenue and expenditure projections	0	0	0	0	1 853
Income from sold gas - withdrawal from gas reserves (HEP energy m	0	0	0	68	0
X.OR0A_Z.T_Z.XDC_T.S.V.N.C05.EDP2	0	0	0	0	0
<b>Net lending (+) / net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-3 163</b>	<b>-1 540</b>	<b>-408</b>	<b>-1 002</b>	<b>-1 989</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	Year				
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024
Date: 18/04/2024					
<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	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 18/04/2024						
<b>Working balance in local government accounts</b>	-423	-184	353	406	352	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
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		
Detail 2	0	0	0	0		
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	-3	1	-1	-1	-1	
Other accounts receivable (+)	-11	19	24	49	52	
Taxes on production and import, current taxes on income, wealth and	-11	19	24	49	52	
Other accounts payable (-)	5	-2	3	-1	0	
	5	-2	3	-1	0	
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	-44	12	36	53	23	
Country Road Administration	-5	5	20	8	3	
Tourist boards	12	7	2	1	2	
Port Authorities	-11	-1	-1	11	-2	
Zagreb Electric Tram (ZET)	-44	2	12	30	17	
Other units	4	-1	4	3	2	
Other adjustments (+/-) (please detail)	-9	-5	-13	-25	-11	
Capital transfer to public corporations - capital injections	-7	-4	-12	-24	-10	
Capital transfer to non- public corporations - capital injections	-1	-1	-1	-1	-1	
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-484</b>	<b>-159</b>	<b>402</b>	<b>480</b>	<b>414</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 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit**

Member State: Croatia	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 18/04/2024						
<b>Working balance in social security accounts</b>	-154	23	67	33	40	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	265	320	44	49	56	
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	265	320	44	49	56	
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
<i>Paid advances CHIF</i>	265	320	44	49	56	
	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 (+)	28	31	54	78	82	
<i>Time adjusted social contributions</i>	28	31	54	78	82	
Other accounts payable (-)	-137	-110	9	-53	-13	
<i>Other accounts payable</i>	-137	-110	9	-53	-13	
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)	-41	-50	-80	-113	-131	
<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>	38	45	54	65	80	
<i>Regular transfer of pension obligation to SSF</i>	-98	-115	-153	-197	-230	
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	-39	214	95	-6	34	

(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: 18/04/2024	Year			
	2020	2021	2022	2023
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>3 687</b>	<b>1 486</b>	<b>-88</b>	<b>528</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1 953</b>	<b>1 530</b>	<b>2 798</b>	<b>2 583</b>
Currency and deposits (F.2)	1 200	-201	995	2 493
Debt securities (F.3)	0	25	17	9
Loans (F.4)	260	393	403	567
<i>Increase (+)</i>	974	923	801	1 483
<i>Reduction (-)</i>	-713	-530	-398	-916
Short term loans (F.41), net	18	-6	-29	14
Long-term loans (F.42)	243	399	433	553
<i>Increase (+)</i>	581	710	648	1 296
<i>Reduction (-)</i>	-338	-311	-216	-743
Equity and investment fund shares/units (F.5)	6	-28	-18	96
Portfolio investments, net <sup>(2)</sup>	1	12	-12	6
Equity and investment fund shares/units other than portfolio investments	5	-40	-7	90
<i>Increase (+)</i>	9	6	14	150
<i>Reduction (-)</i>	-5	-46	-20	-60
Financial derivatives (F.71)	-265	-204	-42	-229
Other accounts receivable (F.8)	747	1 547	1 447	-358
Other financial assets (F.1, F.6)	5	-1	-3	5
<b>Adjustments <sup>(2)</sup></b>	<b>-654</b>	<b>-1 325</b>	<b>-2 029</b>	<b>-1 190</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 177	-1 426	-2 120	-1 334
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-4	0	1
Issuances above(-)/below(+) nominal value	-80	25	31	87
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	26	-13	-9	-143
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	551	90	70	200
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	26	2	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>-23</b>	<b>56</b>	<b>37</b>	<b>-77</b>
Difference between capital and financial accounts (B.9-B.9f)	-23	56	37	-77
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>4 963</b>	<b>1 747</b>	<b>717</b>	<b>1 845</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: 18/04/2024	Year			
	2020	2021	2022	2023
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>3 163</b>	<b>1 540</b>	<b>408</b>	<b>1 002</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>2 148</b>	<b>1 451</b>	<b>2 289</b>	<b>1 903</b>
Currency and deposits (F.2)	1 127	-274	694	1 974
Debt securities (F.3)	0	26	17	9
Loans (F.4)	552	455	298	507
Increase (+)	967	917	778	1 476
Reduction (-)	-415	-463	-480	-969
Short term loans (F.41), net	266	-235	-41	12
Long-term loans (F.42)	287	690	339	495
Increase (+)	574	930	626	1 289
Reduction (-)	-287	-240	-287	-794
Equity and investment fund shares/units (F.5)	2	-27	-27	138
Portfolio investments, net <sup>(2)</sup>	1	12	-11	6
Equity and investment fund shares/units other than portfolio investments	1	-39	-16	132
Increase (+)	3	6	3	150
Reduction (-)	-2	-45	-19	-18
Financial derivatives (F.71)	-265	-204	-42	-229
Other accounts receivable (F.8)	730	1 477	1 351	-498
Other financial assets (F.1, F.6)	2	-1	-1	2
<b>Adjustments <sup>(3)</sup></b>	<b>-535</b>	<b>-1 412</b>	<b>-1 951</b>	<b>-895</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1 029	-1 513	-2 041	-1 040
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1	-4	0	1
Issuances above(-)/below(+) nominal value	-80	25	31	87
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	26	-13	-9	-143
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	547	91	69	199
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	2	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>-19</b>	<b>16</b>	<b>26</b>	<b>-95</b>
Difference between capital and financial accounts (B.9-B.9f)	-19	16	26	-95
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>4 757</b>	<b>1 596</b>	<b>772</b>	<b>1 916</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>42 446</b>	<b>43 980</b>	<b>44 855</b>	<b>46 830</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	42 837	44 433	45 205	47 121
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	391	453	350	291

\*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: 18/04/2024	Year			
	2020	2021	2022	2023
<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: 18/04/2024	Year			
	2020	2021	2022	2023
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>484</b>	<b>159</b>	<b>-402</b>	<b>-480</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>23</b>	<b>87</b>	<b>321</b>	<b>531</b>
Currency and deposits (F.2)	34	51	277	506
Debt securities (F.3)	0	0	0	0
Loans (F.4)	2	-1	2	2
Increase (+)	7	5	23	7
Reduction (-)	-5	-7	-21	-5
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	2	-1	2	2
Increase (+)	7	5	23	7
Reduction (-)	-5	-7	-21	-5
Equity and investment fund shares/units (F.5)	-3	-1	-2	-42
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-3	-1	-1	-42
Increase (+)	0	0	0	0
Reduction (-)	-3	-1	-1	-42
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-13	39	46	62
Other financial assets (F.1, F.6)	3	-1	-2	3
<b>Adjustments <sup>(2)</sup></b>	<b>-149</b>	<b>-71</b>	<b>-55</b>	<b>-183</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-177	-73	-56	-182
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> (+)	-2	1	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>	4	0	1	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	26	1	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>-4</b>	<b>40</b>	<b>11</b>	<b>17</b>
Difference between capital and financial accounts (B.9-B.9f)	-4	40	11	17
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>356</b>	<b>215</b>	<b>-125</b>	<b>-114</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>1 292</b>	<b>1 506</b>	<b>1 382</b>	<b>1 267</b>
Local government gross debt (level) (b) <sup>(a, 3)</sup>	1 292	1 506	1 382	1 267
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: 18/04/2024	Year			
	2020	2021	2022	2023
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>39</b>	<b>-214</b>	<b>-95</b>	<b>6</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>281</b>	<b>373</b>	<b>132</b>	<b>144</b>
Currency and deposits (F.2)	39	22	24	13
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)	7	0	11	0
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	7	0	11	0
Increase (+)	7	0	11	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	235	350	98	130
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-177</b>	<b>-160</b>	<b>-71</b>	<b>-165</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-177	-160	-71	-165
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>1</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	1	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>143</b>	<b>-1</b>	<b>-33</b>	<b>-15</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>144</b>	<b>143</b>	<b>109</b>	<b>94</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	144	143	109	94
Social security holdings of other subsectors debt (level) (c) <sup>(5)</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.

