Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

 Member state: CROATIA

 Date: 16/10/2013
 DD/MM/YYYY

The information is to be provided in the cover page only

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

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

Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

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

Member state: CROATIA Data are in(millions of units of national currency) Date: 16/10/2013	ESA 95 codes	2009	2010	Year 2011	2012	2013
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9		-		-	
General government	S.13	-17,381	-20,586	-25,711	-16,349	-12,244
- Central government	S.1311	-14,976	-20,453	-25,062	-15,322	-12,244
- State government	S.1312	М	М	М	М	М
- Local government	S.1313	-2,238	-51	-237	77	М
- Social security funds	S.1314	-167	-81	-412	-1,105	М
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt Level at nominal value outstanding at end of year		120,405	145,327	170,457	183,273	190,388
By category:		_,	-) -	- , -	, -	,
Currency and deposits	AF.2	0	0	0	0	
Securities other than shares, exc. financial derivatives	AF.33	84,942	100,770	112,778	127,737	
Short-term	AF.331	19,450	20,719	20,514	19,155	
Long-term	AF.332	65,492	80,052	92,264	108,582	
Loans	AF.4	35,463	44,557	57,679	55,537	
Short-term	AF.41	1,359	1,918	1,718	3,206	
Long-term	AF.42	34,104	42,639	55,961	52,331	
General government expenditure on:						
Gross fixed capital formation	P.51	11,831	7,908	7,473	6,469	М
Interest (consolidated)	EDP D.41	6,426	7,300	8,546	9,923	M
p.m.: Interest (consolidated)	D.41 (uses)	6,426	7,144	8,574	9,881	M
Gross domestic product at current market prices	B.1*g	328,672	323,807	330,171	330,232	336,326

(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 deficit/surplus

Member state: CROATIA			Year			
Data are in(millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 16/10/2013	2007	2010	2011	2012	2015	
Working balance in central government accounts	-9,629	-14,089	-14,009	-10,001	-10,247	
Basis of the working balance	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	90	69	85	132	М	
Loans, granted (+)	М	М	М	М	М	[
Loans, repayments (-)	М	М	М	М	М	[
Equities, acquisition (+)	М	М	М	М	М	[
Equities, sales (-)	М	М	М	М	М	[
Other financial transactions (+/-)	90	69	85	132	157	[
of which: transactions in debt liabilities (+/-)	М	М	М	М	М	
Payments for FNOI	90	69	85	132	М	
Non-financial transactions not included in the working balance	0	0	0	0	М	
Imputation of sojourn tax	80	85	91	94		AP 23 Main Conclusion and Action Points
Imputation of subsidy expenditure concerning sojourn tax	-80	-85	-91	-94	М	
Difference between interest paid (+) and accrued (EDP D.41)(-)	-647	-376	-859	-928	М	
Other accounts receivable (+)	1,229	434	749	-417	0	
Taxes on production and import, current taxes on income, wealth and own income	1,229	434	749	-417	0 	
	1,220	104	745	717	101	
Other accounts payable (-)	-1,264	-813	-283	-320	0	
Intermediate consumption	328	116	200	-273	M	
Compensation of employees	492	174	300	-409	M	
Gross fixed capital formation	-2,084	-1,103	-782	362	М	
						[
Working balance (+/-) of entities not part of central government	М	М	М	М	М	
Net borrowing (-) or net lending (+) of other central government bodies	-827	-976	-1,403	-2,290	-1,997	
Extrabudgetary funds and public corporations	-827	-976	-1,403	-2,290	-1,997	
Other adjustments (1/) (places datail)						
Other adjustments (+/-) (please detail)	-3,928 -760	-4,702	-9,342 -7,044	-1,498 <i>M</i>	M	
Capital transfer to public corporations - debt assumptions		-1,778	-7,044 -870	-14	M M	
Capital transfer to public corporations - guarantees called less repayments	-2,093 -819	-929 -818	-870 -819	-14 -718	M M	
Capital transfer to households - compensations made to pensioners on a cash basis Capital transfer received from private sector - debt repayments to the London Club	-819	-818 99	-819 M	-718 M	M 	
Capital transfer received from private sector - debt repayments to the London Club Capital transfer to households - FNOI's Global Bond	100 M	-365	M	M	M	<u>.</u>
Capital transfer to households - pift to war veterans	M	-305 M	-57	-11	M	
Capital transfer to notserious - gir to war veterans	M	M	-4	-106	M	
Capital transfer to public corporations - capital injections	-357	-909	-548	-650	M	
	50.	500	510	500		
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-14,976	-20,453	-25,062	-15,322	-12,244	
(FSA 95 accounts)	,010	.,	.,	.,	,	

(ESA 95 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 deficit/surplus

Member state: CROATIA			Year			
Data are in(millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 16/10/2013						
Norking balance in state government accounts	М	М	М	М	М	
asis of the working balance	(1)	(1)	(1)	(1)		
inancial transactions included in the working balance	M	М	М	М	N	
Loans (+/-)	M	M	М	М	N	
Equities (+/-)	M	М	М	М	N	
Other financial transactions (+/-)	M	М	М	М	N	
of which: transactions in debt liabilities (+/-)	M	М	М	М	N	
Detail 1	M	М	М	М		
Detail 2	M	М	м	М	N	
Non-financial transactions not included in the working balance	M	М	м	М	N	
Detail 1	М	М	м	М		
Detail 2	М	М	м	М	N	
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	М	М	M	N	
Other accounts receivable (+)	M	М	М	M		
Detail 1	M	М	М	М		
Detail 2	М	М	М	M		
Other accounts payable (-)	M	М	М	M		
Detail 1	M	М	М	M		
Detail 2	M	М	М	M	N	
Norking balance (+/-) of entities not part of state government	M	М	М	М		
Net borrowing (-) or net lending (+) of other state government bodies	M	M	М	M		
Detail 1	M	M	M	M		
Detail 2	M	М	M	М	N	
$\mathbf{A} = \mathbf{A} = $					· · · · ·	
Dther adjustments (+/-) (please detail) Detail 1	M	M	M	M		
Detail 1 Detail 2	M	M	M	M		
Detail 2 Detail 3	M	M	M	M		
	M	М	M	М	N	
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	М	м	М	М	N	
(ESA 95 accounts)						<u></u>

(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 deficit/surplus

Member state: CROATIA			Year		
Data are in(millions of units of national currency)	2009	2010	2011	2012	2013
Date: 16/10/2013					
Working balance in local government accounts	-1,921	-46	-145	96	L
Basis of the working balance	mixed	mixed	mixed	mixed	
Financial transactions included in the working balance	м	м	М	М	м
Loans (+/-)	M	M	M	M	
Equities (+/-)	М	М	M	М	M
Other financial transactions (+/-)	М	М	M	М	М
of which: transactions in debt liabilities (+/-)	М	М	М	М	М
Detail 1	М	М	М	М	
Detail 2	М	М	М	М	М
Non-financial transactions not included in the working balance	51	50	55	58	
Imputation of sojourn tax	271	274	290	304	
Imputation of subsidy expenditure concerning sojourn tax	-220	-224	-235	-247	M
Difference between interest paid (+) and accrued (EDP D.41)(-)	-12	-20	-23	-15	м
	-12	-20	-23	-10	101
Other accounts receivable (+)	-386	-168	121	-29	м
Taxes on production and import, current taxes on income, wealth and own income	-386	-168	121	-29	
Other accounts payable (-)	М	М	М	М	М
Detail 1	М	М	М	М	М
Detail 2	М	М	М	М	М
Working balance (+/-) of entities not part of local government	М	М	M	М	
Net borrowing (-) or net lending (+) of other local government bodies	30	132	-246	-33	
Hospitals	-19	0	-198	20	
Other public units	49	133	-48	-53	M
Other adjustments (+/-) (please detail)	M	M	5.4		
Detail 1	M	M	M	M	
Detail 2	M	M	M	M	
Detail 3	M	M	M	M	
	101				
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-2,238	-51	-237	77	М
(ESA 95 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 deficit/surplus

Member state: CROATIA			Year			
Data are in(millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 16/10/2013						
Working balance in social security accounts	0	0	0	0	0	
Basis of the working balance	cash	cash	cash	cash		
Financial transactions included in the working balance	м	м	М	М	м	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	М	м	м	м	М	
Detail 1	М	м	М	м	М	
Detail 2	М	м	М	М	М	
Non-financial transactions not included in the working balance	М	М	М	м	М	
Detail 1	М	М	М	м	М	
Detail 2	М	м	М	М	М	
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0		Inculded in S.1311
0 //						
Other accounts receivable (+)	M	M	M	M	M	
Detail 1 Detail 2	M	M	M	M	M	
Other accounts payable (-)	M	M	M	M	M	
	-167 -167	-81	-412 -412	-1,105 -1,105	M	
Liabilities of Croatian Health Insurance Fund - Hospitals	-167 M	-81 M	-412 M	-1,105 M	IVI	
	IVI	IVI	IVI	IVI		
Working balance (+/-) of entities not part of social security funds	М	М	М	М	М	
Net borrowing (-) or net lending (+) of other social security bodies	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Other adjustments (+/-) (please detail)	М	м	М	М	М	
Detail 1	М	м	М	М	М	
Detail 2	М	м	М	М	М	
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	-167	-81	-412	-1,105	L	
(ESA 95 accounts)						

(ESA 95 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 deficit/surplus 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) 2009 2010 2011 2012 Date: $16/10/2013$ Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)* 17,381 20,586 25,711 16,349 Net acquisition (+) of financial assets ⁽²⁾ 1,839 657 -1,144 -3,328 Currency and deposits (F.2) 2,639 1,075 -1,804 -2,465 Securities other than shares (F.3) 0 0 0 0 Loans (F.4) 180 -427 156 75 Increase (+) 937 673 1,133 963 Reduction (-) -757 -1,100 -977 -889 Short term loans (F.42) 351 -256 148 79 Increase (+) 879 655 1,096 936 Reduction (-) -528 -911 -948 -857 Shares and other equity (F.5) -4 -79 -105 222 Portfolio investments, net ⁽²⁾ 0 </th
Date: 16/10/2013 IT,381 20,586 25,711 16,349 Net acquisition (+) of financial assets ⁽²⁾ 1,839 657 -1,144 -3,328 Currency and deposits (F.2) 2,639 1,075 -1,804 -2,465 Securities other than shares (F.3) 0 0 0 0 Loans (F.4) 180 -427 156 75 Increase (+) 937 673 1,133 963 Reduction (-) -757 -1,100 -977 -889 Short term loans (F.41), net -171 -71 7 -4 Long-term loans (F.42) 351 -256 148 79 Increase (+) 879 655 1,096 936 Reduction (-) -528 -911 -948 -857 Shares and other equity (F.5) -4 -79 -105 222 Portfolio investments, net ⁽²⁾ 0 0 0 0 0
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*17,38120,58625,71116,349Net acquisition (+) of financial assets $^{(2)}$ 1,839657-1,144-3,328Currency and deposits (F.2)2,6391,075-1,804-2,465Securities other than shares (F.3)0000Loans (F.4)180-42715675Increase (+)9376731,133963Reduction (-)-757-1,100-977-889Short term loans (F.41), net-171-1717-4Long-term loans (F.42)351-25614879Increase (+)8796551,096936Reduction (-)-528-911-948-857Shares and other equity (F.5)-4-79-10522Portfolio investments, net ⁽²⁾ 0000
Net acquisition (+) of financial assets $^{(2)}$ 1,839 657 -1,144 -3,328 Currency and deposits (F.2) 2,639 1,075 -1,804 -2,465 Securities other than shares (F.3) 0 0 0 0 Loans (F.4) 180 -427 156 75 Increase (+) 937 673 1,133 963 Reduction (-) -757 -1,100 -977 -889 Short term loans (F.41), net -171 -171 7 -4 Long-term loans (F.42) 351 -256 148 79 Increase (+) 879 655 1,096 936 Reduction (-) -528 -911 -948 -857 Shares and other equity (F.5) -4 -79 -105 22 Portfolio investments, net ⁽²⁾ 0 0 0 0
Currency and deposits (F.2) 2,639 1,075 -1,804 -2,465 Securities other than shares (F.3) 0
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Securities other than shares (F.3) 0
Loans (F.4) 180 -427 156 75 Increase (+) 937 673 1,133 963 Reduction (-) -757 -1,100 -977 -889 Short term loans (F.41), net -171 -171 7 -4 Long-term loans (F.42) 351 -256 148 79 Increase (+) 879 655 1,096 936 Reduction (-) -528 -911 -948 -857 Shares and other equity (F.5) -4 -79 -105 22 Portfolio investments, net ⁽²⁾ 0 0 0 0
Increase (+) 937 673 1,133 963 Reduction (-) -757 -1,100 -977 -889 Short term loans (F.41), net -171 171 7 -4 Long-term loans (F.42) 351 -256 148 79 Increase (+) 879 655 1,096 936 Reduction (-) -528 -911 -948 -857 Shares and other equity (F.5) -4 -79 -105 22 Portfolio investments, net ⁽²⁾ 0 0 0 0
Reduction (-) -757 -1,100 -977 -889 Short term loans (F.41), net -171 171 7 -4 Long-term loans (F.42) 351 -256 148 79 Increase (+) 879 655 1,096 936 Reduction (-) -528 -911 -948 -857 Shares and other equity (F.5) -4 -79 -105 22 Portfolio investments, net ⁽²⁾ 0 0 0 0
Short term loans (F.41), net -171 -171 7 -4 Long-term loans (F.42) 351 -256 148 79 Increase (+) 879 655 1,096 936 Reduction (-) -528 -911 -948 -857 Shares and other equity (F.5) -4 -79 -105 22 Portfolio investments, net ⁽²⁾ 0 0 0 0
Long-term loans (F.42) 351 -256 148 79 Increase (+) 879 655 1,096 936 Reduction (-) -528 -911 -948 -857 Shares and other equity (F.5) -4 -79 -105 22 Portfolio investments, net ⁽²⁾ 0 0 0 0
Increase (+) 879 655 1,096 936 Reduction (-) -528 -911 -948 -857 Shares and other equity (F.5) -4 -79 -105 22 Portfolio investments, net ⁽²⁾ 0 0 0 0
Reduction (-) -528 -911 -948 -857 Shares and other equity (F.5) -4 -79 -105 22 Portfolio investments, net ⁽²⁾ 0 0 0 0
Shares and other equity (F.5) -4 -79 -105 22 Portfolio investments, net ⁽²⁾ 0 0 0 0 0
Portfolio investments, net ⁽²⁾ 0 0 0
Shares and other equity other than portfolio investments -4 -79 -105 22
Increase (+) 122 73 54 114
Reduction (-) -126 -152 -159 -92
Other financial assets (F.1, F.6 and F.7) -975 87 610 -959
Adjustments ⁽²⁾ -873 6,647 1,981 -1,244
Net incurrence (-) of liabilities in financial derivatives (F.34) 0<
Net incurrence (-) of other liabilities (F.5, F.6 and F.7) -1,075 591 -392 -1,890
Issuances above(-)/below(+) nominal value 1,131 727 675 1,200
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+) -434 -123 -297 -636
of which: interest flows attributable to swaps and FRAs 0 0 27 -42
Redemptions of debt above(+)/below(-) nominal value 0 <
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt 65 -494 1,605 1,994 81
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-) 0 -62 0 0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-) 0 3,908 0 0
Statistical discrepancies -834 -2,967 -1,418 1,039
Difference between capital and financial accounts (B.9-B.9f) 222 -1,796 -847 1,355
Other statistical discrepancies (+/-) -1,056 -1,172 -571 -316
Change in general government (S.13) consolidated gross debt ^(1, 2) 17,513 24,922 25,130 12,816
*Please note that the sign convention for net borrowing / net lending 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.

(4) Including capital uplift(5) AF.2, AF.33 and AF.4. At face value.

Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member state: CROATIA		Yea	r		
Data are in(millions of units of national currency)	2009	2010	2011	2012	
Date: 16/10/2013					
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	14,976	20,453	25,062	15,322	2
let acquisition (+) of financial assets ⁽²⁾	3,139	1,081	-1,100	-3,473	
Currency and deposits (F.2)	3,820	1,393	-1,712	-2,465	Changes are due to: Changes in sector classification conducted in July 2013. Inclusion of one repo instrument from the Monetary and
Securities other than shares (F.3)	0	0	0	C	
oans (F.4)	345	-299	187	92	2
Increase (+)	778	535	1,004	859	
Reduction (-)	-433	-833	-817	-767	,
Short term loans (F.41), net	0	0	0	C)
Long-term loans (F.42)	345	-299	187	92	2
Increase (+)	778	535	1,004	859	
Reduction (-)	-433	-833	-817	-767	
Shares and other equity (F.5)	-63	-133	-98	-78	MFIN data
Portfolio investments, net ⁽²⁾	0	0	0	C	
Shares and other equity other than portfolio investments	-63	-133	-98	-78	3
Increase (+)	31	0	5	7	Revised because some capital injections are reclassified as non-financial transactions.
Reduction (-)	-95	-133	-103	-85	
ther financial assets (F.1, F.6 and F.7)	-963	121	522	-1,022	2
djustments ⁽²⁾	96	4,822	2,742	135	
let incurrence (-) of liabilities in financial derivatives (F.34)	0	4,022	0	130	
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-89	650	413		Changes are due to: Revision of data provided by the MoF. Changes in sector classification conducted in July 2013.
	-09	000	413	-490	
ssuances above(-)/below(+) nominal value	1,131	727	675	1.200	CNB: Difference between nominal and issue value on debt securities issued with discount.
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-455	-117	-292	-643	
of which: interest flows attributable to swaps and FRAs	0	0	27	-42	
Redemptions of debt above(+)/below(-) nominal value	0	0	0	(
(5)					
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-490	1,581	1,945		CNB data
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	-87	0		Changes in official sector classification of general government in July 2013.
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	2,067	0	(CNB: For this Notification CNB has switched to the New Monetary and Banking collecting system enabling full classification of individ
itatistical discrepancies	-676	-2,667	-1,574	972	
Difference between capital and financial accounts (B.9-B.9f)	-265	-2,541	-1,004	1,287	
Other statistical discrepancies (+/-)	-411	-126	-570	-315	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	17,534	23,690	25,130	12,955	5
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	117,621	141,311	166,441	179,396	3
Central government gross debt (level) (b) (2, 5)	117,621	141,311	166,441	179,396	

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(4) Including capital uplift(5) AF.2, AF.33 and AF.4. At face value.

Table 3C: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member state: CROATIA		Yea	ar	
Data are in(millions of units of national currency)	2009	2010	2011	2012
Data are in(infinitions of units of national currency) Date: 16/10/2013	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*				
Net acquisition (+) of financial assets ⁽²⁾	M	М	М	М
Currency and deposits (F.2)	M	M	M	M
Securities other than shares (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
Shares and other equity (F.5)	M	M	M	M
Portfolio investments. net ⁽²⁾	M	M	M	M
Shares and other equity other than portfolio investments	M		M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M		M	M
	IVI	IVI	IVI	IVI
Adjustments ⁽²⁾	M	М	М	М
Net incurrence (-) of liabilities in financial derivatives (F.34)	M		M	M
Net incurrence (-) of nabilities in infancial derivatives (F.54) Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M		M	M
	IVI	IVI	IVI	IVI
Issuances above(-)/below(+) nominal value	M	м	м	М
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M		M	M
of which: interest flows attributable to swaps and FRAs	M		M	M
	M		M	
Redemptions of debt above(+)/below(-) nominal value	M	M	M	М
A manufacture $(1)^{(3)}$ of family support data (5)	M			
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾			M	M
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M		M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	М
Otestastast discussion			••	
Statistical discrepancies	M			M
Difference between capital and financial accounts (B.9-B.9f)	M		M	M
Other statistical discrepancies (+/-)	M	M	M	М
Change in state government (S.1312) consolidated gross debt ^(1, 2)	м	м	м	М
Contrainge in State government (S. 1912) consolidated gloss debt	IVI	IVI	IVI	IVI
D (-(-), (-)), (-), (-), (-), (-), (-), (-				
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	м	М	M
State government gross debt (level) (b) (2.5)	M		M	M
State government holdings of other subsectors debt (level) (c) $^{\scriptscriptstyle (5)}$	M	М	M	М
*Diagona note that the sign convention for not homewing (not)			1	

*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within state government.

(4) Including capital uplift(5) AF.2, AF.33 and AF.4. At face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member state: CROATIA		Yea	r		
Data are in(millions of units of national currency)	2009	2010	2011	2012	
Date: 16/10/2013	2009	2010	2011	2012	
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	2,238	51	237	-77	
Net acquisition (+) of financial assets ⁽²⁾	-1,359	-376	-53	144	
Currency and deposits (F.2)	-1,240	-267	-101	-1	Changes are due to: Changes in sector classification conducted in July 2013.
Securities other than shares (F.3)	0	0	0	0	
_oans (F.4)	-165	-128	-31	-18	MFIN revision for obtaining full local government subsector.
Increase (+)	158	138	129	104	
Reduction (-)	-324	-266	-160	-122	
Short term loans (F.41), net	-171	-171	7	-4	
Long-term loans (F.42)	6	43	-39	-14	
Increase (+)	101	120	93	77	
Reduction (-)	-95	-77	-131	-90	
Shares and other equity (F.5)	59	55	-8	100	MFIN revision for obtaining full local government subsector.
Portfolio investments, net ⁽²⁾	0	0	0	0	
Shares and other equity other than portfolio investments	59	55	-8	100	
Increase (+)	90	73	48	107	
Reduction (-)	-31	-19	-56	-7	
Other financial assets (F.1, F.6 and F.7)	-13	-35	87	62	
Adjustments ⁽²⁾	-825	2,031	-221	-263	
Net incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0	
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-842	149	-265	-275	
Issuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	21	-6	-6	7	
of which: interest flows attributable to swaps and FRAs	0	0	0	0	
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-4	23	50	5	CNB data
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	25	0	0	Changes in official sector classification of general government in July 2013.
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	1,840	0	0	K.10 - In 2010 the changes in EDP debt level are due to the application of official sector classification by introducing new Monetary and
Statistical discoversion	-76	-476	36	50	
Statistical discrepancies				58	
Difference between capital and financial accounts (B.9-B.9f)	-81	-481	37 -1	59 -1	
Other statistical discrepancies (+/-)	<u></u>	5	-1	-1	
Change in local government (S.1313) consolidated gross debt $^{(1, 2)}$	-22	1,231	-1	-138	
Local government contribution to general government debt (a=b-c) (5)	2,784	4,015	4,014	3,875	
Local government gross debt (level) (b) 🕬	2,784	4,015	4,014	3,875	
	2,701		0	0,070	

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within local government.

(4) Including capital uplift(5) AF.2, AF.33 and AF.4. At face value.

Table 3E: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Market CRONTA Due: in Cellins of unis of unis al encacy in due (Set) 200 201 201 201 2001 201 201 201 201 201 Date: in Cellins of unis of unis al encacy in due (Set) 101 201 201 Date: in Cellins and second in units (Set) 101 201 201 Set acceling of units of units (Set) 100 100 100 Second and second in units (F2) 100 0 0 100 Second and second in units (F2) 100 0 0 100 Second and second in units (F2) 100 0 0 100 Second and second in units (F1) 100 0 0 100 Increase (I) 0 0 0 0 100 Second and second in units (F1) 100 0 0 100 100 Second in units (F1) 100 100 100 100 100 100 100 100 100 100 100 100 100 100 100						
Date: Image: Image: <thimage:< th=""> Image: <thimage:< th=""> <thimage:< th=""> Image:</thimage:<></thimage:<></thimage:<>	Member state: CROATIA					
Net berrowing(-)flending(-)(EDP 8.9) of social security funds (8.137) 117 118 110 Vera quait diperation (-) of financial seases 0^{-1} 59 440 10 2 Jernerg and diperation (-) of financial seases 0^{-1} 0 0 0 0 Securities (-) and the sease (-) 0 0 0 0 0 Securities (-) 0 0 0 0 0 0 Machazon (-) 0 0 0 0 0 0 Short term loars (-1) 0 0 0 0 0 0 Reactaor (-) 0 0 0 0 0 0 0 Reactaor (-) 0		2009	2010	2011	2012	
Vet acquisition (-) of frame lasses if 00 Set102Jensory and descent for frame lasses if 00 666Securities of the frame lasses if 00 666Securities of the frame lasses if 00 000Increase (-)0000Reduction (-)0000Short term loans (-1)0000Reduction (-)0000Reduction (-)<	Date: 16/10/2013					
Durney and deposits (f. 2) 56 56 6 1 Durney and deposits (f. 2) 0 0 0 0 Constants (f. 4) 0 0 0 0 0 Increase (+) 0	Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	167	81	412	1,105	
Becurties ther than barnes (F.3) 0 0 0 Increase (-) 0 0 0 0 Increase (-) 0 0 0 0 0 Short term torsen (F.4), rett 0 <td>Net acquisition (+) of financial assets (2)</td> <td>59</td> <td>-49</td> <td>10</td> <td>2</td> <td></td>	Net acquisition (+) of financial assets (2)	59	-49	10	2	
cons (f - 4) 0 0 0 Reductor () 0 0 0 Reductor () 0 0 0 Stort tem name (F 42) 0 0 0 Interes de () 0 0 0 Reductor () 0 0 0 Stort tem name (F 42) 0 0 0 Reductor () 0 0 0 0 Stort tem name (F 42) 0 0 0 0 Stort tem name (F 42) 0 0 0 0 Stort tem name (F 42) 0 0 0 0 Stort tem name (F 42) 0 0 0 0 0 Stort tem name (F 42) 0	Currency and deposits (F.2)	59	-50	8	1	
dore asser (+) Robuction (-) Short term barks (F 42), net 0	Securities other than shares (F.3)	0	0	0	0	
Reduction () bott term loans (F 4), etc. 0 0 0 Long term loans (F 42) breveaur () metaction () metaction () 0 0 0 Startes and other equity (F 5) 0 0 0 Startes and other equity (F 5) 0 0 0 Startes and other equity (F 5) 0 0 0 Startes and other equity (F 5) 0 0 0 Startes and other equity (F 5) 0 0 0 Startes and other equity (F 5) 0 0 0 Startes and other equity (F 5) 0 0 0 Startes and other equity other than portfolio investments 0 0 0 Startes and other equity (F 5) 1 1 1 1 Startes and other equity (F 5) 0 0 0 0 Startes and other equity (F 5) 1 207 -540 -1,116 Startes and other equity (F 5) 0 0 0 0 0 0 0 0 0 0 0 0 0	_oans (F.4)	0	0	0	0	
Short term bares (F 41), net 0 0 0 Congruent bares (F 42) 0 0 0 0 Increase (-) 0 0 0 0 0 Portiois investments, net? 0 0 0 0 0 Portiois investments, net? 0 0 0 0 0 Portiois investments, net? 0 0 0 0 0 Readcard (-) 0 0 0 0 0 0 Readcard (-) 0 0 0 0 0 0 0 Readcard (-) 0	Increase (+)	0	0	0	0	
Long-term bares (F.42) 0	Reduction (-)	0	0	0	0	
$\frac{horeset (r)}{Beckstor (r)} = 0 = 0 = 0 = 0$ $\frac{1}{Beckstor (r)} = 0 = 0 = 0 = 0$ $\frac{1}{Beckstor (r)} $	Short term loans (F.41), net	0	0	0	0	
Reduction () 0 0 0 0 Derivation (reduction (r)) 0 <td>Long-term loans (F.42)</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td>	Long-term loans (F.42)	0	0	0	0	
ihares and other equity (F-5) 0 0 0 Portfolio investments, ref ⁽²⁾ 0 0 0 Shares and other equity (ther than portfolio investments 0 0 0 Increase (+) 0 0 0 0 Reduction (-) 0 0 0 0 Uther financial assets (F1, F.6 and F.7) 1 1 1 1 velocition (-)	Increase (+)	0	0	0	0	
Portfolio investments. nel ²⁰ 0 0 0 0 Shares and oher quily other than portfolio investments 0 </td <td>Reduction (-)</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td>	Reduction (-)	0	0	0	0	
Shares and other equity other than portfolio investments 0		0	0	0	0	
Shares and other equity other than portfolio investments. O	Portfolio investments, net ⁽²⁾	0	0	0	0	
Reduction (-) 0 0 0 0 0 Uther finencial assets (F.1, F.6 and F.7) 1	Shares and other equity other than portfolio investments	0	0	0	0	
Dther financial assets (F.1, F.6 and F.7) 1 1 1 1 xdjustments [®] -145 -207 -540 -1,116 vet incurrence (-) of liabilities in financial derivatives (F.34) 0 0 0 vet incurrence (-) of other liabilities (F.5, F.6 and F.7) -145 -208 -540 -1,116 ssuances above(-)/below(+) nominal value 0 0 0 0 0 ssuances above(-)/below(+) nominal value 0 0 0 0 0 of which: interest flows attributable to swaps and FRAS 0 0 0 0 0 standers above(-)/below(+)/below(-) nominal value 0 0 0 0 0 hanges in sector dassification (K.12.1 ¹⁶ (+/-) 0 0 0 0 0 banges in sector dassification (K.12.1 ¹⁶ (+/-) 0 0 0 0 0 0 offer noncial discrepancies -91 175 119 9 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Increase (+)	0	0	0	0	
digustments ⁱⁿ -145 -207 -540 -1,116 det incurrence () of liabilities in financial derivatives (F.34) 0 0 0 0 iet incurrence () of other liabilities (F.5, F.6 and F.7) -145 -208 -540 -1,116 ssuances above()/below(+) nominal value 0 0 0 0 0 of which: interest (EOP D.41) accrued(-) and paid ⁶¹ (+) L 0 0 0 of which: interest flows attributable to swaps and FRAs 0 0 0 0 of which: interest flows attributable to swaps and FRAs 0 0 0 0 speciation(+)/depreciation(-) ¹⁰⁹ of foreign-currency debt ⁽¹⁶⁾ 0 0 0 0 optical interest flows attributable to swaps and FRAs 0 0 0 0 0 speciation(+)/depreciation(-) ¹⁰⁹ of foreign-currency debt ⁽¹⁶⁾ 0 0 0 0 0 optical discrepancies -1 0 0 0 0 0 0 statistical discrepancies -1 1 0 0 0 0 0 0 0 0	Reduction (-)	0	0	0	0	
et incurrence (-) of liabilities in financial derivatives (F.34) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Other financial assets (F.1, F.6 and F.7)	1	1	1	1	
et incurrence (-) of liabilities in financial derivatives (F.34) 0 0 0 0 0 let incurrence (-) of dikabilities (F.5, F.6 and F.7) -146 -208 -540 -1,116 Signs were corrected. suances above(-)/below(+) nominal value 0 0 0 0 0 ifference between interest (EDP 0.41) accrued(-) and paid ⁴⁰ (+) L 0 0 0 of which: interest flows attributable to swaps and FRAs 0 0 0 0 ppreciation(+)/depreciation(-) ^(B) of foreign-currency debt ^(B) 0 0 0 0 ppreciation(+)/depreciation(-) ^(B) of foreign-currency debt ^(B) 0 0 0 0 there volume changes in financial liabilities (K.7, K.8, K.10) ^(B) (-) 0 0 0 0 tatistical discrepancies -41 175 119 9					ľ	
let incurrence (-) of other liabilities (F.5, F.6 and F.7) -445 -208 -4116 Signs were corrected. ssuances above(-)/below(+) nominal value 0 0 0 0 0 Difference between interest (EDP D.41) accrued(-) and paid ⁴⁽ (+) L 0 0 0 0 of which: interest flows attributable to swaps and FRAs 0 0 0 0 0 stedemptions of debt above(-)/below(-) nominal value 0 0 0 0 0 stedemptions of debt above(-)/below(-) nominal value 0 0 0 0 0 hanges in social accounts (K12.1) ⁽⁶⁾ (-//) 0 0 0 0 0 0 the statistical discrepancies -81 175 119 9 0 <	adjustments ⁽²⁾	-145	-207	-540	-1,116	
ssuances above(-)/below(+) nominal value 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	let incurrence (-) of liabilities in financial derivatives (F.34)	0	0	0	0	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+) L 0 0 0 of which: interest flows attributable to swaps and FRAs 0 <td>Net incurrence (-) of other liabilities (F.5, F.6 and F.7)</td> <td>-145</td> <td>-208</td> <td>-540</td> <td>-1,116</td> <td>Signs were corrected.</td>	Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-145	-208	-540	-1,116	Signs were corrected.
Difference between interest (EDP D.41) accrued(-) and paid ⁴⁰ (+) L 0 0 0 of which: interest flows attributable to swaps and FRAs 0 <td></td> <td></td> <td></td> <td></td> <td>ľ</td> <td></td>					ľ	
of which: interest flows attributable to swaps and FRAs 0 0 0 0 Redemptions of debt above(+)/below(-) nominal value 0 0 0 0 Paperciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ 0 0 0 0 Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-) 0 0 0 0 0 Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-) 0 0 0 0 0 Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-) 0 <	ssuances above(-)/below(+) nominal value	0	0	0	0	
of which: interest flows attributable to swaps and FRAs 0 0 0 0 tedemptions of debt above(+)/below(-) nominal value 0 0 0 0 perpectation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ 0 0 0 0 Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-) 0 0 0 0 Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-) 0 0 0 0 Statistical discrepancies	Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	L	0	0	0	
Appreciation (+)/depreciation (-) $^{(3)}$ of foreign-currency debt $^{(5)}$ 00000Changes in sector classification (K.12.1) $^{(5)}$ (+/)000 </td <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td>		0	0	0	0	
Appreciation (+)/depreciation (-) $^{(3)}$ of foreign-currency debt $^{(5)}$ 00000Changes in sector classification (K.12.1) $^{(5)}$ (+/)000 </td <td>Redemptions of debt above(+)/below(-) nominal value</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td>	Redemptions of debt above(+)/below(-) nominal value	0	0	0	0	
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-) 0 0 0 0 Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-) 0 1 0 0 Statistical discrepancies -81 175 119 9 Other volume changes in financial accounts (B.9-B.9f) 568 1,225 119 9 Other statistical discrepancies (+/-) -560 -1,050 0 0 0 Change in social security (S.1314) consolidated gross debt ^(1, 2) L 1 1 -1 Social security gross debt (level) (b) ^(2, 3) L 1 2 2			· · · · ·			
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-) 0 0 0 0 Dther volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-) 0 1 0 0 Statistical discrepancies -81 175 119 9 Difference between capital and financial accounts (B.9-B.9f) 568 1,225 119 9 Other statistical discrepancies (+/-) -1 0 0 0 0 Change in social security (S.1314) consolidated gross debt ^(1, 2) L 1 1 -1	Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0	
Dther volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-) 0 1 0 0 CNB: For this Notification CNB has switched to the New Monetary and Banking collecting system enabling full classification of individual system enabling full classification of enabling full classificating full system enabling full classification of enabling full classi		0	0	0	0	
Statistical discrepancies 81 175 119 9 Difference between capital and financial accounts (B.9-B.9f) 568 1,225 119 9 Difference between capital and financial accounts (B.9-B.9f) 568 1,225 119 9 Difference between capital and financial accounts (B.9-B.9f) -650 -1,050 0 0 Difference between capital and financial accounts (H-2) -650 -1,050 0 0 Difference between capital and financial accounts (H-2) L 1 1 1 1 Change in social security (S.1314) consolidated gross debt ^(1, 2) L 1 1 -1 1 -1 Social security contribution to general government debt (a=b-c) ⁽⁵⁾ L 1 2 2 2 Social security gross debt (level) (b) ^(2, 6) L 1 2 2 2				0	0	CNB: For this Notification CNB has switched to the New Monetary and Banking collecting system enabling full classification of indiv
Difference between capital and financial accounts (B.9-B.9f) 568 1,225 119 9 Other statistical discrepancies (+/-) -650 -1,050 0 0 Change in social security (S.1314) consolidated gross debt ^(1,2) L 1 1 -1 Social security contribution to general government debt (a=b-c) ⁽¹⁵⁾ L 1 2 2 Social security gross debt (level) (b) ^(2,0) L 1 2 2						มแกรงการการการการที่สามารถการการการการการการการการการการการการที่สามารถการที่หลังการการที่หลังการการการที่สามาร
Difference between capital and financial accounts (B.9-B.9f) 568 1,225 119 9 Other statistical discrepancies (+/-) -650 -1,050 0 0 Change in social security (S.1314) consolidated gross debt ^(1,2) L 1 1 -1 Social security contribution to general government debt (a=b-c) ⁽¹⁵⁾ L 1 2 2 Social security gross debt (level) (b) ^(2,0) L 1 2 2	Statistical discrepancies	-81	175	119	9	
Change in social security (S.1314) consolidated gross debt (1, 2) L L L L L L L L L L L L L L L L </td <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td> <td>9</td> <td></td>	· · · · · · · · · · · · · · · · · · ·				9	
Change in social security (S.1314) consolidated gross debt (1, 2) L 1 1 -1 Social security contribution to general government debt (a=b-c) (5) L 1 2 2 Social security gross debt (level) (b) (2, 5) L 1 2 2						
Social security contribution to general government debt (a=b-c) ⁽⁵⁾ L 1 2 2 Social security gross debt (level) (b) ^{2.5)} L 1 2 2			.,			
Social security gross debt (level) (b) ^(2,5)	Change in social security (S.1314) consolidated gross debt ^(1, 2)	L	1	1	-1	
Social security gross debt (level) (b) ^(2,5)	Social security contribution to general government debt $(a-b-c)$ (5)					
		<u>_</u>		-		
		L				
	Social security holdings of other subsectors debt (level) (C)®	L	0	0	0	
	Please note that the sign convention for net borrowing / net le	0				

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(4) Including capital uplift(5) AF.2, AF.33 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	Member state: CROATIA Data are in(millions of units of national currency) Date: 16/10/2013	2009 (1)	2010 (1)	Year 2011 (1)	2012 (1)	2013 forecast
Number 2	Trade credits and advances (AF.71 L)	6,112	5,129	5,575	5,928	M
3	Amount outstanding in the government debt from the financing of public unde	rtakings				
	Data:	М	М	М	М	М
	Institutional characteristics:					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on	of				
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	318,035	312,787	318,471	318,706	М
	(1) Please indicate status of data: estimated, half-finalized, final.(2) Data to be provided in particular when GNI is substantially greater than GDP.					