

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 revised to comply with Commission Regulation (EU) No 220/2014

Member State: CROATIA

Date: 13/10/2014

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.

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

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: 13/10/2014	ESA 2010 codes	2010	2011	Year 2012	2013	2014
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-19,795	-25,494	-18,654	-17,189	-19,010
- Central government	S.1311	-19,682	-24,862	-17,759	-18,760	-18,904
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-31	-220	210	76	-105
- Social security funds	S.1314	-81	-412	-1,105	1,496	M
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		173,087	199,311	212,964	249,836	268,568
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Debt securities	AF.3	100,770	112,778	127,737	155,501	
Short-term	AF.31	20,719	20,514	19,155	23,379	
Long-term	AF.32	80,052	92,264	108,582	132,122	
Loans	AF.4	72,317	86,533	85,228	94,335	
Short-term	AF.41	2,088	1,790	3,273	3,091	
Long-term	AF.42	70,230	84,743	81,955	91,244	
General government expenditure on:						
Gross fixed capital formation	P.51g	10,745	11,659	11,699	10,964	9,649
Interest (consolidated)	D.41 (uses)	7,773	9,690	10,779	11,102	13,199
Gross domestic product at current market prices	B.1*g	328,041	332,587	330,456	330,135	328,155

(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

Data are in ...(millions of units of national currency)

Date: 13/10/2014

	2010	2011	Year 2012	2013	2014
Working balance in central government accounts	-14,089	-14,009	-10,001	-16,225	-13,587
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
Financial transactions included in the working balance	69	85	132	157	165
Loans, granted (+)	M	M	M	M	M
Loans, repayments (-)	M	M	M	M	M
Equities, acquisition (+)	M	M	M	M	M
Equities, sales (-)	M	M	M	M	M
Other financial transactions (+/-)	69	85	132	157	165
of which: transactions in debt liabilities (+/-)	M	M	M	M	M
of which: net settlements under swap contracts (+/-)	M	M	M	M	M
<i>Payments for FNOI</i>	69	85	132	157	165
Non-financial transactions not included in the working balance	0	0	0	0	0
<i>Imputation of sojourn tax</i>	85	91	94	100	M
<i>Imputation of subsidy expenditure concerning sojourn tax</i>	-85	-91	-94	-100	M
<i>Imputation of deposit insurance premiums</i>	397	428	446	477	545
<i>Rerouting of insurance premium to DAB</i>	-397	-428	-446	-477	-545
Difference between interest paid (+) and accrued (D.41)(-)	-376	-914	-845	-104	M
Other accounts receivable (+)	234	452	-1,252	2,337	M
<i>Taxes on production and import, current taxes on income, EU flows</i>	234	452	-1,252	2,337	M
Other accounts payable (-)	344	240	299	-753	M
<i>Adjustments for P.2, D.1</i>	313	-14	144	-412	M
<i>Adjustments for D7, D9 and P51</i>	31	254	155	-341	M
Working balance (+/-) of entities not part of central government	M	M	M	M	M
Net borrowing (-) or net lending (+) of other central government bodies	-1,331	-1,798	-2,988	-2,410	-3,449
<i>Extrabudgetary funds and public corporations</i>	-1,331	-1,798	-2,988	-2,410	-3,449
Other adjustments (+/-) (please detail)	-4,533	-8,918	-3,104	-1,761	-2,034
<i>Capital transfer to public corporations - debt assumptions</i>	-1,778	-7,044	M	-263	-705
<i>Capital transfer to public corporations - guarantees called less repayments</i>	-749	-83	-22	-138	-729
<i>Capital transfer to non-public corporations - capital injections</i>	0	-170	-50	-70	M
<i>Capital transfer to public corporations - capital injections</i>	-909	-378	-600	-600	-600
<i>Capital transfer received from private sector - debt repayments to the London Club</i>	99	M	M	M	M
<i>Capital transfer to households - compensations made to pensioners on a cash basis</i>	-818	-819	-718	-112	M
<i>Capital transfer to households - FNOI's Global Bond, gift to war veterans, sports clubs</i>	-365	-61	-117	-117	M
<i>P51 revision of data series</i>	-11	-363	-1,597	-461	M
Net borrowing (-)/lending(+) (B.9) of central government (S.1311)	-19,682	-24,862	-17,759	-18,760	-18,904

(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 deficit/surplus

Member State: CROATIA Data are in ...(millions of units of national currency) Date: 13/10/2014	2010	2011	Year 2012	2013	2014	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net borrowing (-) or net lending (+) 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 (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
<i>Detail 3</i>	M	M	M	M		
Net borrowing (-)/lending(+) (B.9) of state government (S.1312)	M	M	M	M		
<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 2C: Provision of the data which explain the transition between the working balance and the local government deficit/surplus

Member State: CROATIA Data are in ...(millions of units of national currency) Date: 13/10/2014	2010	2011	Year 2012	2013	2014	
Working balance in local government accounts	-46	-145	96	761	-86	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	M	M	M	M	M	
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 (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Non-financial transactions not included in the working balance	0	0	0	0	M	
<i>Imputation of sojourn tax</i>	274	290	304	317	M	
<i>Imputation of subsidy expenditure concerning sojourn tax</i>	-274	-290	-304	-317	M	
Difference between interest paid (+) and accrued (D.41)(-)	-34	-52	-37	62	M	
Other accounts receivable (+)	-96	27	18	35	M	
<i>Taxes on production and import, current taxes on income, wealth and own income</i>	-96	27	18	35	M	
Other accounts payable (-)	M	M	M	M	M	
	M	M	M	M	M	
Working balance (+/-) of entities not part of local government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other local government bodies	132	-246	-33	-262	M	
<i>Hospitals</i>	0	-198	20	-255	M	
<i>Other public units</i>	133	-48	-53	-7	-20	
Other adjustments (+/-) (please detail)	12	195	165	-520	M	
<i>Unitary payment - Lora PPP</i>	36	36	M	M	M	
<i>P.51 revision</i>	-24	159	165	0	M	
<i>Court decision - City of Zagreb</i>	M	M	M	-520	M	
Net borrowing (-)/lending(+) (B.9) of local government (S.1313)	-31	-220	210	76	-105	

(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 deficit/surplus

Member State: CROATIA Data are in ...(millions of units of national currency) Date: 13/10/2014	Year					
	2010	2011	2012	2013	2014	
Working balance in social security accounts	0	0	0	0	0	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	M	M	M	M	M	
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 (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Non-financial transactions not included in the working balance	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	M	
Other accounts receivable (+)	M	M	M	M	M	
	M	M	M	M	M	
	M	M	M	M	M	
Other accounts payable (-)	-81	-412	-1,105	1,496	M	
<i>Liabilities of Croatian Health Insurance Fund</i>	-81	-412	-1,105	1,496	M	
	M	M	M	M	M	
Working balance (+/-) of entities not part of social security funds	M	M	M	M	M	
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)	M	M	M	M	M	
Detail 1	M	M	M	M	M	
Detail 2	M	M	M	M	M	
Detail 3	M	M	M	M	M	
Net borrowing (-)/lending(+) (B.9) of social security (S.1314)	-81	-412	-1,105	1,496	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 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 Data are in ...(millions of units of national currency) Date: 13/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of general government (S.13)*	19,795	25,494	18,654	17,189
Net acquisition (+) of financial assets ⁽²⁾	302	-2,115	-2,955	16,610
Currency and deposits (F.2)	757	-2,790	-2,307	12,832
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-427	156	75	217
<i>Increase (+)</i>	673	1,133	963	513
<i>Reduction (-)</i>	-1,100	-977	-889	-296
Short term loans (F.41), net	-171	7	-4	135
Long-term loans (F.42)	-256	148	79	82
<i>Increase (+)</i>	655	1,096	936	338
<i>Reduction (-)</i>	-911	-948	-857	-255
Equity and investment fund shares/units (F.5)	-79	-105	22	224
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-79	-105	22	224
<i>Increase (+)</i>	73	54	114	403
<i>Reduction (-)</i>	-152	-159	-92	-179
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-89	492	-860	3,228
Other financial assets (F.1, F.6)	140	133	115	109
Adjustments ⁽³⁾	6,330	1,776	-2,577	3,476
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	27	-42	14
Net incurrence (-) of other accounts payable (F.8)	1,178	-946	-2,645	1,651
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-700	151	471	173
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-134	-329	-571	-200
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	2,138	2,872	209	1,839
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-62	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	3,908	0	0	0
Statistical discrepancies	-493	1,068	531	-404
Difference between capital and financial accounts (B.9-B.9f)	-498	1,419	247	-242
Other statistical discrepancies (+/-)	4	-351	285	-162
Change in general government (S.13) consolidated gross debt ^(1,2)	25,933	26,224	13,653	36,871

*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.

(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 deficit/surplus 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: 13/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of central government (S.1311)*	19,682	24,862	17,759	18,760
Net acquisition (+) of financial assets ⁽²⁾	886	-2,071	-3,101	16,411
Currency and deposits (F.2)	1,233	-2,697	-2,307	12,754
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-299	187	92	227
Increase (+)	535	1,004	859	403
Reduction (-)	-833	-817	-767	-176
Short term loans (F.41), net	0	0	0	116
Long-term loans (F.42)	-299	187	92	111
Increase (+)	535	1,004	859	287
Reduction (-)	-833	-817	-767	-175
Equity and investment fund shares/units (F.5)	-133	-98	-78	171
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-133	-98	-78	171
Increase (+)	0	5	7	340
Reduction (-)	-133	-103	-85	-169
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	7	465	-878	3,193
Other financial assets (F.1, F.6)	78	72	70	66
Adjustments ⁽²⁾	4,358	2,307	-1,395	1,178
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	27	-42	14
Net incurrence (-) of other accounts payable (F.8)	1,088	-377	-1,444	-618
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-698	152	472	174
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-122	-311	-585	-197
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	2,111	2,815	203	1,806
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-87	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	2,067	0	0	0
Statistical discrepancies	-226	1,118	528	-205
Difference between capital and financial accounts (B.9-B.9f)	-1,170	1,469	243	-43
Other statistical discrepancies (+/-)	944	-350	285	-162
Change in central government (S.1311) consolidated gross debt ^(1, 2)	24,701	26,216	13,791	36,144
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	168,676	194,892	208,684	244,828
Central government gross debt (level) (b) ^(2, 5)	168,676	194,892	208,684	244,828
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	0	0	0	0

***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 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 deficit/surplus 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: 13/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

***Please note that the sign convention for net 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 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 deficit/surplus 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: 13/10/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of local government (S.1313)*	31	220	-210	-76
Net acquisition (+) of financial assets ⁽²⁾	-453	-53	144	174
Currency and deposits (F.2)	-345	-101	-1	53
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-128	-31	-18	-10
Increase (+)	138	129	104	110
Reduction (-)	-266	-160	-122	-120
Short term loans (F.41), net	-171	7	-4	19
Long-term loans (F.42)	43	-39	-14	-29
Increase (+)	120	93	77	51
Reduction (-)	-77	-131	-90	-80
Equity and investment fund shares/units (F.5)	55	-8	100	53
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	55	-8	100	53
Increase (+)	73	48	107	63
Reduction (-)	-19	-56	-7	-10
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-96	27	18	35
Other financial assets (F.1, F.6)	61	60	44	42
Adjustments ⁽³⁾	2,178	8	-67	801
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	298	-29	-86	771
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-1	-1	-1	-1
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-11	-18	14	-3
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	27	57	6	33
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	25	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	1,840	0	0	0
Statistical discrepancies	-525	-169	-5	-171
Difference between capital and financial accounts (B.9-B.9f)	-524	-169	-5	-171
Other statistical discrepancies (+/-)	-1	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1,231	6	-137	728
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	4,410	4,416	4,279	5,007
Local government gross debt (level) (b) ⁽⁵⁾	4,410	4,416	4,279	5,007
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	0	0	0	0

***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 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 deficit/surplus 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: 13/10/2014	Year				
	2010	2011	2012	2013	
Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)*	81	412	1,105	-1,496	
Net acquisition (+) of financial assets ⁽²⁾	-131	10	2	26	
Currency and deposits (F.2)	-132	8	1	26	
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Equity and investment fund shares/units (F.5)	0	0	0	0	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	0	0	0	0	
Increase (+)	0	0	0	0	
Reduction (-)	0	0	0	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	0	0	0	0	
Other financial assets (F.1, F.6)	1	1	1	1	
Adjustments ⁽²⁾	-207	-540	-1,115	1,498	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-208	-540	-1,115	1,498	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	1	0	0	0	
Statistical discrepancies	257	119	8	-29	
Difference between capital and financial accounts (B.9-B.9f)	1,197	119	8	-29	For the year 2010 this item should be observed jointly with S1311. Please see further explanation in Explanatory notes.
Other statistical discrepancies (+/-)	-940	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	1	1	-1	-1	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1	2	2	1	
Social security gross debt (level) (b) ^(2, 5)	1	2	2	1	
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	0	0	0	0	

*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 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.

Member State: CROATIA		Year				
Data are in ...(millions of units of national currency)		2010	2011	2012	2013	2014
Date: 13/10/2014		(1)	(1)	(1)	(1)	forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	5,628	6,004	6,677	6,279	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	M	M	M	M	M
	<i>Institutional characteristics:</i>				
4	In case of substantial differences between the face value and the present value of government debt, please provide information on				
	i) the extent of these differences:				
	ii) the reasons for these differences:				
10	Gross National Income at current market prices (B.5*g)(2)	318,482	323,329	320,053	323,851	320,001

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.