

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Croatia

Date: 14/10/2015

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: 14/10/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-25,869	-17,658	-17,651	-18,395	-15,947
- Central government	S.1311	-25,237	-16,765	-19,224	-19,535	-15,846
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-220	211	77	304	-301
- Social security funds	S.1314	-412	-1,105	1,496	836	200
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		211,898	228,790	266,134	279,574	296,900
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Debt securities	AF.3	117,792	130,523	159,243	173,530	
Short-term	AF.31	20,514	19,155	23,379	24,878	
Long-term	AF.32	97,278	111,368	135,865	148,652	
Loans	AF.4	94,106	98,267	106,890	106,044	
Short-term	AF.41	1,791	3,274	3,092	1,192	
Long-term	AF.42	92,315	94,994	103,798	104,852	
General government expenditure on:						
Gross fixed capital formation	P.51g	11,664	11,707	12,297	12,026	L
Interest (consolidated)	D.41 (uses)	10,144	11,208	11,502	11,402	L
Gross domestic product at current market prices	B.1*g	332,587	330,456	329,571	328,431	332,697

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

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Croatia	Year					
Data are in ...(millions of units of national currency)	2011	2012	2013	2014	2015	
Date: 14/10/2015						
Working balance in central government accounts	-14,009	-10,001	-16,225	-12,812	-12,526	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	85	132	131	151	165	
Loans, granted (+)	M	M	M	M	L	
Loans, repayments (-)	M	M	M	M	L	
Equities, acquisition (+)	M	M	M	M	L	
Equities, sales (-)	M	M	M	M	L	
Other financial transactions (+/-)	85	132	131	151	165	
of which: transactions in debt liabilities (+/-)	M	M	M	M	165	
of which: net settlements under swap contracts (+/-)	M	M	M	M	L	
Payments for FNOI	85	132	131	151	165	
Non-financial transactions not included in the working balance	0	0	0	0	0	
Imputation of sojourn tax	91	94	100	101	100	
Imputation of subsidy expenditure concerning sojourn tax	-91	-94	-100	-101	-100	
Difference between interest paid (+) and accrued (D.41)(-)	-903	-780	-118	-454	-100	
Other accounts receivable (+)	452	-1,252	2,337	50	0	
Taxes on production and import, current taxes on income, EU flows	452	-1,252	2,337	50	0	
Other accounts payable (-)	240	299	-753	-613	-300	
Adjustments for P.2, D.1	-14	144	-412	-149	L	
Adjustments for D7, D9, P51g	254	155	-341	-464	L	
Working balance (+/-) of entities not part of central government	M	M	M	M	L	
Net lending (+)/ net borrowing (-) of other central government bodies	-1,333	-2,199	-2,910	-654	-56	
Extrabudgetary funds and public corporations	-1,333	-2,199	-2,910	-654	-56	
Other adjustments (+/-) (please detail)	-9,769	-2,963	-1,686	-5,202	-3,029	
Capital transfer to public corporations - debt assumptions	-8,055	-285	-327	-949	-464	
Capital transfer to public corporations - guarantees called less repayments	-102	3	-162	-18	-268	
Capital transfer to public corporations - capital injections	M	-200	M	-250	L	
Capital transfer to non- public corporations - capital injections	-368	-50	-70	-177	L	
Capital transfer to households - compensation made to pensioners on a cash basis	-819	-718	-112	M	L	
Capital transfer to households - FNOI's Global Bond, gift to war veterans, sport	-61	-117	-117	-380	-20	
Adjustment of social contributions transferred from second pillar into first pillar	M	M	M	-3,069	-1,740	
Adjustment of P.51g for Zagreb Airport	M	M	-436	-359	-537	
Adjustment of P51g - revision	-363	-1,597	-461	M	L	
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-25,237	-16,765	-19,224	-19,535	-15,846	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Croatia Data are in ...(millions of units of national currency) Date: 14/10/2015	2011	2012	Year 2013	2014	2015	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
<i>Detail 3</i>	M	M	M	M		
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		
<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 surplus/ deficit

Member State: Croatia Data are in ...(millions of units of national currency) Date: 14/10/2015	2011	2012	Year 2013	2014	2015	
Working balance in local government accounts	-145	96	761	-414	-313	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
Financial transactions included in the working balance	M	M	M	M	0	
Loans (+/-)	M	M	M	M	0	
Equities (+/-)	M	M	M	M	0	
Other financial transactions (+/-)	M	M	M	M	0	
of which: transactions in debt liabilities (+/-)	M	M	M	M	0	
of which: net settlements under swap contracts (+/-)	M	M	M	M	0	
Detail 1	M	M	M	M	0	
Detail 2	M	M	M	M	0	
Non-financial transactions not included in the working balance	0	0	0	0	L	
Imputation of sojourn tax	290	304	317	259	L	
Imputation of subsidy expenditure concerning sojourn tax	-290	-304	-317	-259	L	
Difference between interest paid (+) and accrued (D.41)(-)	-52	-37	62	-4	0	
Other accounts receivable (+)	27	18	35	-104	0	
Taxes on production and import, current taxes on income, wealth and own income	27	18	35	-104	0	
Detail 2	M	M	M	M	0	
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Working balance (+/-) of entities not part of local government	M	M	M	M	0	
Net lending (+)/ net borrowing (-) of other local government bodies	-245	-31	-261	825	12	
Hospitals	-198	20	-255	767	0	
Other public units	-47	-52	-6	59	12	
Other adjustments (+/-) (please detail)	195	165	-520	M	0	
Unitary payment - Lora PPP	36	M	M	M	0	
P.51g revision	159	165	0	M	0	
Court decision - City of Zagreb	M	M	-520	M	0	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-220	211	77	304	-301	
<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)	2011	2012	2013	2014	2015	
Date: 14/10/2015						
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	0	
Loans (+/-)	M	M	M	M	0	
Equities (+/-)	M	M	M	M	0	
Other financial transactions (+/-)	M	M	M	M	0	
of which: transactions in debt liabilities (+/-)	M	M	M	M	0	
of which: net settlements under swap contracts (+/-)	M	M	M	M	0	
Detail 1	M	M	M	M	0	
Detail 2	M	M	M	M	0	
Non-financial transactions not included in the working balance	M	M	M	M	0	
Detail 1	M	M	M	M	0	
Detail 2	M	M	M	M	0	
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	0	
Other accounts receivable (+)	M	M	M	M	0	
Detail 1	M	M	M	M	0	
Detail 2	M	M	M	M	0	
Other accounts payable (-)	-412	-1,105	1,496	836	200	
<i>Liabilities of Croatian Health Insurance Fund</i>	-412	-1,105	1,496	836	200	
Detail 2	M	M	M	M	0	
Working balance (+/-) of entities not part of social security funds	M	M	M	M	0	
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M	0	
Detail 1	M	M	M	M	0	
Detail 2	M	M	M	M	0	
Other adjustments (+/-) (please detail)	M	M	M	M	0	
Detail 1	M	M	M	M	0	
Detail 2	M	M	M	M	0	
Detail 3	M	M	M	M	0	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-412	-1,105	1,496	836	200	

(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: 14/10/2015	Year				
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	25,869	17,658	17,651	18,395	
Net acquisition (+) of financial assets ⁽²⁾	-3,943	2,010	13,542	-1,882	
Currency and deposits (F.2)	-5,114	1,029	10,491	-2,290	
Debt securities (F.3)	0	-70	0	0	
Loans (F.4)	554	626	1,728	994	
Increase (+)	1,132	963	512	681	Increase of MF loans only
Reduction (-)	-578	-337	1,216	313	Reduction of MF loans and net transactions of HBOR and HAMAG loans
Short term loans (F.41), net	11	-11	0	82	
Long-term loans (F.42)	543	637	1,728	912	
Increase (+)	1,133	963	397	681	Increase of MF loans only
Reduction (-)	-590	-326	1,331	231	Reduction of MF loans and net transactions of HBOR and HAMAG loans
Equity and investment fund shares/units (F.5)	-107	396	197	-205	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-107	396	197	-205	
Increase (+)	304	514	1,046	757	
Reduction (-)	-411	-118	-849	-962	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	592	-86	1,017	-497	
Other financial assets (F.1, F.6)	133	115	109	117	
Adjustments ⁽³⁾	3,161	-2,812	6,998	-2,640	
Net incurrence (-) of liabilities in financial derivatives (F.71)	27	-42	14	-27	
Net incurrence (-) of other accounts payable (F.8)	630	-3,227	5,008	-3,520	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	892	1,246	1,194	292	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-982	-1,261	-1,220	-1,257	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	2,593	472	2,003	1,871	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-114	36	-847	-433	
Difference between capital and financial accounts (B.9-B.9f)	-114	36	-847	-433	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in general government (S.13) consolidated gross debt ^(1, 2)	24,973	16,892	37,344	13,440	

*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: 14/10/2015	Year				
	2011	2012	2013	2014	
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	25,237	16,765	19,224	19,535	
Net acquisition (+) of financial assets ⁽²⁾	-3,911	1,847	13,361	-2,480	
Currency and deposits (F.2)	-5,019	1,023	10,412	-2,867	
Debt securities (F.3)	0	-70	0	0	
Loans (F.4)	571	632	1,758	1,037	
Increase (+)	1,003	859	402	589	Increase of MF loans only
Reduction (-)	-432	-226	1,356	447	Reduction of MF loans and net transactions of HBOR and HAMAG loans
Short term loans (F.41), net	11	-11	0	82	
Long-term loans (F.42)	560	643	1,758	954	
Increase (+)	1,004	859	287	589	Increase of MF loans only
Reduction (-)	-444	-216	1,471	365	Reduction of MF loans and net transactions of HBOR and HAMAG loans
Equity and investment fund shares/units (F.5)	-100	296	144	-315	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-100	296	144	-315	
Increase (+)	255	407	983	641	
Reduction (-)	-355	-111	-839	-957	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	564	-104	982	-393	
Other financial assets (F.1, F.6)	72	70	66	59	
Adjustments ⁽³⁾	3,691	-1,626	4,467	-3,811	
Net incurrence (-) of liabilities in financial derivatives (F.71)	27	-42	14	-27	
Net incurrence (-) of other accounts payable (F.8)	1,196	-2,022	2,506	-4,685	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	892	1,246	1,194	292	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-963	-1,274	-1,216	-1,247	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	2,539	466	1,971	1,856	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-64	34	-650	-201	
Difference between capital and financial accounts (B.9-B.9f)	-64	34	-650	-201	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in central government (S.1311) consolidated gross debt ^(1,2)	24,954	17,020	36,402	13,043	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	207,477	224,507	260,888	273,915	
Central government gross debt (level) (b) ^(2,5)	207,649	224,669	261,071	274,113	
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	172	161	183	199	

*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: 14/10/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽³⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

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

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

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: Croatia Data are in ... (millions of units of national currency) Date: 14/10/2015	Year			
	2011	2012	2013	2014
Net lending (-) / net borrowing (+) (B.9) of local government (S.1313)*	220	-211	-77	-304
Net acquisition (+) of financial assets ⁽²⁾	-53	146	171	677
Currency and deposits (F.2)	-103	6	54	633
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-31	-18	-10	-26
Increase (+)	129	104	110	91
Reduction (-)	-160	-122	-120	-118
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-31	-18	-10	-26
Increase (+)	129	104	110	91
Reduction (-)	-160	-122	-120	-118
Equity and investment fund shares/units (F.5)	-8	100	53	110
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-8	100	53	110
Increase (+)	48	107	63	116
Reduction (-)	-56	-7	-10	-6
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	30	13	31	-95
Other financial assets (F.1, F.6)	60	44	42	56
Adjustments ⁽³⁾	9	-66	1,039	366
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-29	-85	1,009	360
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⁾ (+)	-19	13	-4	-10
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	57	6	34	16
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-170	-7	-169	-328
Difference between capital and financial accounts (B.9-B.9f)	-170	-7	-169	-328
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	5	-138	964	411
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	4,419	4,281	5,245	5,656
Local government gross debt (level) (b) ⁽⁵⁾	4,419	4,281	5,245	5,656
Local government holdings of other subsectors debt (level) (c)-	0	0	0	0

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

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

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: Croatia Data are in...(millions of units of national currency) Date: 14/10/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	412	1,105	-1,496	-836
Net acquisition (+) of financial assets ⁽²⁾	9	1	26	-54
Currency and deposits (F.2)	7	0	25	-55
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 ⁽³⁾	-540	-1,115	1,498	796
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-540	-1,115	1,498	796
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(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	120	9	-28	96
Difference between capital and financial accounts (B.9-B.9f)	120	9	-28	96
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	1	-1	-1	3
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	2	2	1	4
Social security gross debt (level) (b) ^(2, 5)	2	2	1	4
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	0	0	0	0

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

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

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

Member State: Croatia Data are in ...(millions of units of national currency) Date: 14/10/2015		Year				
		2011	2012	2013	2014	2015
Statement Number		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	7,482	8,165	7,337	6,404	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	M	M	M	M	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	323,329	320,006	323,555	318,340	321,417
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					