

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: 19/04/2017

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: 19/04/2017	ESA 2010 codes	Year				
		2013	2014	2015	2016	2017
		final	final	half-finalized	half-finalized	projection
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-17,575	-17,726	-11,346	-2,757	-4,848
- Central government	S.1311	-19,295	-18,750	-11,028	-3,507	-5,215
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	26	-304	197	-117	223
- Social security funds	S.1314	1,694	1,328	-514	867	144
		final	final	half-finalized	half-finalized	projection
General government consolidated gross debt						
Level at nominal value outstanding at end of year		270,841	284,183	289,581	289,076	291,695
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Debt securities	AF.3	159,243	173,530	181,333	187,342	
Short-term	AF.31	23,379	24,878	18,858	17,598	
Long-term	AF.32	135,865	148,652	162,475	169,745	
Loans	AF.4	111,597	110,654	108,248	101,733	
Short-term	AF.41	3,092	1,192	629	1,060	
Long-term	AF.42	108,505	109,462	107,619	100,673	
General government expenditure on:						
Gross fixed capital formation	P.51g	12,327	11,823	10,297	10,913	L
Interest (consolidated)	D.41 (uses)	10,599	11,424	11,925	11,162	L
Gross domestic product at current market prices	B.1*g	329,571	328,109	333,837	343,195	359,104

(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)	2013	2014	2015	2016	2017
Date: 19/04/2017					
Working balance in central government accounts	-16,225	-12,812	-8,852	-3,389	-6,816
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>projection</i>
Financial transactions included in the working balance	131	151	163	159	169
Loans, granted (+)	0	0	0	0	0
Loans, repayments (-)	0	0	0	0	0
Equities, acquisition (+)	0	0	0	0	0
Equities, sales (-)	0	0	0	0	0
Other financial transactions (+/-)	131	151	163	159	169
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	0	0	0	0	0
Payments for FNOI	131	151	163	159	169
Non-financial transactions not included in the working balance	0	0	0	0	0
Imputation of sojourn tax	100	101	122	130	140
Imputation of subsidy expenditure concerning sojourn tax	-100	-101	-122	-130	-140
Difference between interest paid (+) and accrued (D.41)(-)	-67	-499	-268	-334	0
Other accounts receivable (+)	2,337	50	879	1,200	99
Taxes on production and import, current taxes on income	2,383	29	92	1,158	0
EU flows	-46	21	787	42	99
Other accounts payable (-)	-1,214	173	-299	-1,505	59
D.1	38	-105	-6	521	0
P.2	-450	-44	294	-370	0
D.7, other than health sanitation	-2,158	-855	284	-1,648	0
D.9	28	-247	1	95	0
P.51g	-15	573	-871	-37	0
Military equipment	-19	59	-1	-6	0
Health sanitation towards hospitals in S1311	1,362	791	0	0	0
Adjustments for contributions made to the EU	0	0	0	-59	59
Working balance (+/-) of entities not part of central government	-198	-441	-8	-26	0
Net lending (+)/ net borrowing (-) of other central government bodies	-2,741	-493	1,145	410	1,364
Extrabudgetary funds and public corporations	-2,741	-493	1,145	410	1,364
Other adjustments (+/-) (please detail)	-1,318	-4,879	-3,790	-22	-90
Capital transfer to public corporations - debt assumptions	-327	-949	-992	-198	0
Capital transfer to public corporations - guarantees called less repayments	-162	-18	-6	24	-280
Capital transfer to public corporations - capital injections	0	-250	-496	-187	-120
Capital transfer to non- public corporations - capital injections	-70	-177	-90	-80	0
Capital transfer to households - compensation made to pensioners on a cash basis	-112	0	0	0	0
Capital transfer to households - FNOI's Global Bond, gift to war veterans, sports	-117	-380	0	0	0
Adjustment of social contributions transferred from second pillar into first pillar	M	0	0	0	0
Adjustment of P.51g for Zagreb Airport	-436	-359	-534	-361	0
Adjustment for reclassification of assets - BINA ISTR	188	274	332	377	310
Super dividends	0	0	-153	0	0
ETP correction	0	0	-446	339	0
Transfer to SSFs	0	-3,069	-1,264	0	0
UMTS	-281	49	-141	65	0
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-19,295	-18,750	-11,028	-3,507	-5,215
(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: 19/04/2017	2013	2014	Year 2015	2016	2017	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
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		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Imputation of sojourn tax	M	M	M	M		
Imputation of subsidy expenditure concerning sojourn tax	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Taxes on production and import, current taxes on income, wealth and own income	M	M	M	M		
Detail 2	M	M	M	M		
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 state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
Hospitals	M	M	M	M		
Communal enterprises	M	M	M	M		
Units in liquidation	M	M	M	M		
Other public units	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		

(ESA 2010 accounts)

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

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

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

Member State: Croatia	Year					
Data are in ...(millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 19/04/2017						
Working balance in local government accounts	761	-414	560	102	191	
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed	projection	
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	
	0	0	0	0	0	
	0	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	0	
<i>Imputation of sojourn tax</i>	317	259	350	373	400	
<i>Imputation of subsidy expenditure concerning sojourn tax</i>	-317	-259	-350	-373	-400	
Difference between interest paid (+) and accrued (D.41)(-)	73	-4	-63	-56	0	
Other accounts receivable (+)	35	-104	82	-92	0	
<i>Taxes on production and import, current taxes on income, wealth and own income</i>	35	-104	82	-92	0	
Other accounts payable (-)	0	0	0	0	0	
	0	0	0	0	0	
	0	0	0	0	0	
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	-261	825	10	7	32	
<i>Hospitals</i>	-255	767	0	0	0	
<i>Utility services companies</i>	-	-	-22	-22	0	
<i>Units in liquidation</i>	-	-	-6	-6	0	
<i>Other public units</i>	-6	58	38	35	32	
Other adjustments (+/-) (please detail)	-582	-608	-392	-79	0	
<i>Court decision - City of Zagreb</i>	-520	0	0	0	0	
<i>P.51g revision</i>	0	-492	-284	0	0	
<i>Capital transfer to public corporations - capital injections</i>	-56	-100	-73	-75	0	
<i>Capital transfer to non-public corporations - capital injections</i>	-7	-15	-36	-4	0	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	26	-304	197	-117	223	

(ESA 2010 accounts)

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

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

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Croatia

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

Date: 19/04/2017

	2013	2014	Year 2015	2016	2017	
Working balance in social security accounts	198	441	-169	282	0	Method used for WB calculation: cash revenues from financial reports FINA database and cash expenditure from the State Treasury, except for HZZO since 2015 (cash-based reports for the Parliament)
<i>Basis of the working balance</i>	cash	cash	cash	cash	projection	
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	
	0	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	0	
	0	0	0	0	0	
	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	0	0	0	0	0	
	0	0	0	0	0	
	0	0	0	0	0	
Other accounts payable (-)	1,496	836	-448	441	0	
<i>Other accounts payable</i>	-1,093	-413	-448	-385	0	
<i>Clearance of payables/receivables</i>	0	0	0	826	0	
<i>Health sanitation - liabilities towards hospitals</i>	650	193	0	0	0	
<i>Health sanitation - liabilities of HZZO</i>	1,939	1,055	0	0	0	
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	
	0	0	0	0	0	
	0	0	0	0	0	
Other adjustments (+/-) (please detail)	0	51	102	144	144	
<i>Adjustment of social contributions transferred from second pillar into first pillar</i>	0	-3,069	-1,264	0	0	
<i>Adjustment of social contributions transferred from second pillar into first pillar - proportional yearly revenue</i>	0	51	102	144	144	
<i>Adjustment of social contributions transferred from second pillar into first pillar-correction</i>	0	3,069	1,264	0	0	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	1,694	1,328	-514	867	144	
<i>(ESA 2010 accounts)</i>						

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

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

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

Member State: Croatia Data are in ...(millions of units of national currency) Date: 19/04/2017	Year				
	2013	2014	2015	2016	
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	17,575	17,726	11,346	2,757	
Net acquisition (+) of financial assets ⁽²⁾	13,684	-846	-3,795	-470	
Currency and deposits (F.2)	10,478	-2,320	-5,606	-4,831	
Debt securities (F.3)	0	0	-198	0	
Loans (F.4)	1,561	993	775	2,017	
Increase (+)	307	681	348	314	Increase of MF loans only
Reduction (-)	1,255	313	427	1,703	Reduction of MF loans and net transactions of HBOR and HAMAG loans
Short term loans (F.41), net	0	82	140	286	
Long-term loans (F.42)	1,561	911	635	1,731	
Increase (+)	307	681	348	314	Increase of MF loans only
Reduction (-)	1,255	231	287	1,417	Reduction of MF loans and net transactions of HBOR and HAMAG loans
Equity and investment fund shares/units (F.5)	134	-344	-84	-231	
Portfolio investments, net ⁽²⁾	-196	311	-12	85	
Equity and investment fund shares/units other than portfolio investments	330	-655	-72	-315	
Increase (+)	946	279	205	401	
Reduction (-)	-616	-934	-277	-716	
Financial derivatives (F.71)	0	6	-533	-542	
Other accounts receivable (F.8)	1,451	706	1,889	3,143	
Other financial assets (F.1, F.6)	59	112	-37	-28	
Adjustments ⁽³⁾	6,145	-3,815	-1,929	-3,056	
Net incurrence (-) of liabilities in financial derivatives (F.71)	13	1	0	0	
Net incurrence (-) of other accounts payable (F.8)	4,168	-4,640	-2,659	-775	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	1,194	428	958	242	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,269	-1,234	-653	-482	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	2,040	1,629	406	-2,042	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	18	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-121	278	-224	264	
Difference between capital and financial accounts (B.9-B.9f)	-121	278	-224	264	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in general government (S.13) consolidated gross debt ^(1, 2)	37,283	13,342	5,398	-505	

*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: 19/04/2017	Year				
	2013	2014	2015	2016	
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	19,295	18,750	11,028	3,507	
Net acquisition (+) of financial assets ⁽²⁾	13,608	-1,268	-3,732	-774	
Currency and deposits (F.2)	10,399	-2,897	-5,515	-5,366	
Debt securities (F.3)	0	0	-198	0	
Loans (F.4)	1,591	1,036	818	2,099	
Increase (+)	196	589	181	169	Increase of MF loans only
Reduction (-)	1,395	447	637	1,929	Reduction of MF loans and net transactions of HBOR and HAMAG loans
Short term loans (F.41), net	0	82	140	286	
Long-term loans (F.42)	1,591	954	678	1,812	
Increase (+)	196	589	181	169	Increase of MF loans only
Reduction (-)	1,395	365	497	1,643	Reduction of MF loans and net transactions of HBOR and HAMAG loans
Equity and investment fund shares/units (F.5)	143	-338	-79	-169	
Portfolio investments, net ⁽²⁾	-196	310	-12	85	
Equity and investment fund shares/units other than portfolio investments	340	-648	-67	-254	
Increase (+)	946	279	205	401	
Reduction (-)	-607	-928	-272	-655	
Financial derivatives (F.71)	0	6	-533	-542	
Other accounts receivable (F.8)	1,416	810	1,813	3,236	
Other financial assets (F.1, F.6)	58	115	-38	-31	
Adjustments ⁽²⁾	3,614	-5,037	-1,605	-3,386	
Net incurrence (-) of liabilities in financial derivatives (F.71)	13	1	0	0	
Net incurrence (-) of other accounts payable (F.8)	1,665	-5,856	-2,348	-1,181	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0	
Issuances above(-)/below(+) nominal value	1,194	428	958	242	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,266	-1,224	-656	-483	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	2,008	1,613	439	-1,963	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	2	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-175	501	60	537	
Difference between capital and financial accounts (B.9-B.9f)	-175	501	60	537	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	36,341	12,945	5,751	-115	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	265,595	278,524	284,206	284,026	
Central government gross debt (level) (b) ^(2, 5)	265,778	278,723	284,474	284,359	
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	183	199	268	333	

*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: 19/04/2017	Year			
	2013	2014	2015	2016
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: 19/04/2017	Year				
	2013	2014	2015	2016	
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-26	304	-197	117	
Net acquisition (+) of financial assets ⁽²⁾	69	502	145	108	
Currency and deposits (F.2)	54	633	103	275	
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	-10	-26	26	-16	
Increase (+)	110	91	167	145	
Reduction (-)	-120	-118	-141	-161	
Short term loans (F.41), net	0	0	0	0	
Long-term loans (F.42)	-10	-26	26	-16	For consistency with QFAGG all loans were classified as F.42
Increase (+)	110	91	167	145	
Reduction (-)	-120	-118	-141	-161	
Equity and investment fund shares/units (F.5)	-10	-6	-5	-62	
Portfolio investments, net ⁽²⁾	0	0	0	-1	
Equity and investment fund shares/units other than portfolio investments	-10	-6	-5	-61	
Increase (+)	0	0	0	0	
Reduction (-)	-10	-6	-5	-61	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	31	-95	21	-92	
Other financial assets (F.1, F.6)	4	-3	0	3	
Adjustments ⁽²⁾	1,039	366	74	-406	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	1,009	360	88	-329	
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⁾ (+)	-4	-10	3	3	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	34	16	-35	-80	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	17	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-119	-761	-305	-143	
Difference between capital and financial accounts (B.9-B.9f)	-119	-761	-305	-143	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt ^(1,2)	964	411	-283	-324	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	5,245	5,656	5,373	5,049	
Local government gross debt (level) (b) ⁽⁵⁾	5,245	5,656	5,373	5,049	
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: 19/04/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-1,694	-1,328	514	-867
Net acquisition (+) of financial assets ⁽²⁾	23	-56	-194	260
Currency and deposits (F.2)	25	-55	-194	260
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)	-3	-1	0	0
Adjustments ⁽³⁾	1,498	847	-344	735
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1,498	847	-344	735
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	173	539	21	-129
Difference between capital and financial accounts (B.9-B.9f)	173	539	21	-129
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-1	3	-2	-1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	1	4	2	1
Social security gross debt (level) (b) ^(2, 5)	1	4	2	1
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: 19/04/2017		Year				
		2013	2014	2015	2016	2017
		final	final	half-finalized	half-finalized	forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	11,175	9,456	9,913	10,090	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)	323,607	322,754	334,916	334,046	L
	(1) Please indicate status of data: estimated, half-finalized, final.					
	(2) Data to be provided in particular when GNI is substantially greater than GDP.					