

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: 16/10/2017

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: 16/10/2017	ESA 2010 codes	2013	2014	Year 2015	2016	2017
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-17,517	-17,033	-11,210	-3,155	-4,848
- Central government	S.1311	-19,311	-18,378	-10,634	-3,624	-5,215
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	100	16	-62	-398	223
- Social security funds	S.1314	1,694	1,328	-514	867	144
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		270,841	284,183	289,582	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	108,249	101,734	
Short-term	AF.41	3,092	1,192	629	1,061	
Long-term	AF.42	108,505	109,462	107,620	100,673	
General government expenditure on:						
Gross fixed capital formation	P.51g	12,327	11,823	10,301	10,715	L
Interest (consolidated)	D.41 (uses)	10,599	11,424	11,870	11,114	L
Gross domestic product at current market prices	B.1*g	331,374	331,266	338,975	348,678	359,894

(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: 16/10/2017					
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>planned</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
<i>Detail 2</i>					
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	-260	-323	0
Other accounts receivable (+)	2,262	394	1,192	898	99
Taxes on production and import, current taxes on income	2,308	373	405	857	0
Eu flows	-46	21	787	42	99
Other accounts payable (-)	-1,214	173	-302	-1,304	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	-875	163	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	1,141	362	1,364
Extrabudgetary funds and public corporations	-2,741	-493	1,145	375	1,364
Units in liquidation - Resectorisation Oct 2017	M	M	-4	-13	0
Other adjustments (+/-) (please detail)	-1,259	-4,851	-3,709	-1	-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 ba	-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 P.51g for Zagreb Airport	-436	-359	-534	-361	0
Adjustment for reclassification of assets - BINA ISTR	188	274	332	370	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	-222	77	-60	93	0
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-19,311	-18,378	-10,634	-3,624	-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: 16/10/2017	2013	2014	Year 2015	2016	2017	
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 (+/-) (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 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	Year					
Data are in ...(millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 16/10/2017						
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	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	0	
Imputation of sojourn tax	317	259	350	373	400	
Imputation of subsidy expenditure concerning sojourn tax	-317	-259	-350	-373	-400	
Difference between interest paid (+) and accrued (D.41)(-)	73	-4	-16	-12	0	
Other accounts receivable (+)	110	216	-224	-418	0	
Taxes on production and import, current taxes on income, wealth and own income	110	216	-224	-418	0	
Detail 2						
Other accounts payable (-)	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	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	11	12	32	
Hospitals	-255	767	0	0	0	
Utility services companies	-	-	-22	-21	0	
Other public units	-6	58	38	35	32	
Units in liquidation	M	M	-5	-2	0	
Other adjustments (+/-) (please detail)	-582	-608	-393	-82	0	
Court decision - City of Zagreb	-520	0	0	0	0	
P.51g revision	0	-492	-285	-3	0	
Capital transfer to public corporations - capital injections	-56	-100	-73	-75	0	
Capital transfer to non- public corporations - capital injections	-7	-15	-36	-4	0	
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	100	16	-62	-398	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	Year					
Data are in ... (millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 16/10/2017						
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	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	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	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Other accounts payable (-)	1,496	836	-448	441	0	
Other accounts payable	-1,093	-413	-448	-385	0	
Clearance of payables/receivables	0	0	0	826	0	
Health sanitation - liabilities towards hospitals	650	193	0	0	0	
Health sanitation - liabilities of HZZO	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	
Adjustment of social contributions transferred from second pillar into first pillar	0	-3,069	-1,264	0	0	
Adjustment of social contributions transferred from second pillar into first pillar - prop	0	51	102	144	144	
Adjustment of social contributions transferred from second pillar into first pillar-correct	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	

(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: 16/10/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	17,517	17,033	11,210	3,155
Net acquisition (+) of financial assets ⁽²⁾	13,684	-187	-3,787	-267
Currency and deposits (F.2)	10,478	-2,320	-5,607	-4,831
Debt securities (F.3)	0	0	-198	0
Loans (F.4)	1,561	993	775	2,017
Increase (+)	307	681	348	314
Reduction (-)	1,255	313	427	1,703
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
Reduction (-)	1,255	231	287	1,417
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 (+)	340	279	205	401
Reduction (-)	-10	-934	-277	-716
Financial derivatives (F.71)	0	6	-533	-542
Other accounts receivable (F.8)	1,451	1,366	1,897	3,346
Other financial assets (F.1, F.6)	59	112	-37	-28
Adjustments ⁽³⁾	6,169	-3,786	-1,883	-3,541
Net incurrence (-) of liabilities in financial derivatives (F.71)	13	1	0	0
Net incurrence (-) of other accounts payable (F.8)	4,196	-4,610	-2,660	-1,299
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⁾ (+)	-1,274	-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	452	-2,002
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	20	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-86	281	-141	148
Difference between capital and financial accounts (B.9-B.9f)	-86	281	-141	148
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	37,283	13,342	5,399	-506

*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: 16/10/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	19,311	18,378	10,634	3,624
Net acquisition (+) of financial assets ⁽²⁾	13,533	-928	-3,417	-244
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
Reduction (-)	1,395	447	637	1,929
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
Reduction (-)	1,395	365	497	1,643
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 (+)	340	279	205	401
Reduction (-)	0	-928	-272	-655
Financial derivatives (F.71)	0	6	-533	-542
Other accounts receivable (F.8)	1,341	1,149	2,129	3,766
Other financial assets (F.1, F.6)	58	115	-38	-31
Adjustments ⁽²⁾	3,642	-5,009	-1,577	-3,886
Net incurrence (-) of liabilities in financial derivatives (F.71)	13	1	0	0
Net incurrence (-) of other accounts payable (F.8)	1,693	-5,826	-2,326	-1,686
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	-1,226	-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	446	-1,959
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	-145	504	112	391
Difference between capital and financial accounts (B.9-B.9f)	-145	504	112	391
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: 16/10/2017	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: 16/10/2017	Year			
	2013	2014	2015	2016
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-100	-16	62	398
Net acquisition (+) of financial assets ⁽²⁾	144	822	-162	-219
Currency and deposits (F.2)	54	633	102	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
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)	106	225	-286	-419
Other financial assets (F.1, F.6)	4	-3	0	3
Adjustments ⁽²⁾	1,035	367	92	-390
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1,009	360	65	-348
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⁾ (+)	-8	-9	2	3
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	34	16	6	-45
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	-114	-762	-274	-114
Difference between capital and financial accounts (B.9-B.9f)	-114	-762	-274	-114
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	964	411	-282	-325
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	5,245	5,656	5,374	5,049
Local government gross debt (level) (b) ⁽⁵⁾	5,245	5,656	5,374	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: 16/10/2017	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: 16/10/2017		Year				
		2013	2014	2015	2016	2017
Statement Number		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	11,175	9,459	9,931	10,043	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)	325,414	325,986	339,939	340,015	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.