



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: 16/10/2018

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: 16/10/2018 | ESA 2010 codes | 2014 | 2015 | Year 2016 | 2017 | 2018 |
|--|-------------------|---------|---------|----------------|----------------|---------|
| | | final | final | half-finalized | half-finalized | planned |
| Net lending (+)/ net borrowing (-) | B.9 | | | | | |
| General government | S.13 | -17,033 | -11,687 | -3,275 | 3,158 | -2,035 |
| - Central government | S.1311 | -18,068 | -11,370 | -4,103 | 2,940 | -2,512 |
| - State government | S.1312 | M | M | M | M | M |
| - Local government | S.1313 | -293 | 198 | -40 | -166 | 333 |
| - Social security funds | S.1314 | 1,328 | -514 | 867 | 383 | 144 |
| | | final | final | half-finalized | half-finalized | planned |
| General government consolidated gross debt | | | | | | |
| Level at nominal value outstanding at end of year | | 278,370 | 284,206 | 281,742 | 283,318 | 284,698 |
| <i>By category:</i> | | | | | | |
| Currency and deposits | AF.2 | 0 | 0 | 0 | 0 | |
| Debt securities | AF.3 | 167,716 | 175,734 | 179,872 | 194,034 | |
| Short-term | AF.31 | 20,513 | 15,431 | 12,768 | 12,780 | |
| Long-term | AF.32 | 147,203 | 160,303 | 167,104 | 181,253 | |
| Loans | AF.4 | 110,654 | 108,472 | 101,870 | 89,284 | |
| Short-term | AF.41 | 1,192 | 629 | 1,061 | 892 | |
| Long-term | AF.42 | 109,462 | 107,843 | 100,809 | 88,392 | |
| | | | | | | |
| General government expenditure on: | | | | | | |
| Gross fixed capital formation | P.51g | 11,823 | 10,979 | 11,303 | 9,932 | L |
| Interest (consolidated) | D.41 (uses) | 11,427 | 11,801 | 10,817 | 9,764 | L |
| | | | | | | |
| Gross domestic product at current market prices | B.1*g | 331,570 | 339,616 | 351,349 | 365,643 | 382,315 |

(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) | 2014 | 2015 | 2016 | 2017 | 2018 |
| Date: 16/10/2018 | | | | | |
| Working balance in central government accounts | -12,812 | -8,852 | -3,389 | -2,292 | -4,319 |
| <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 | 151 | 163 | 159 | 140 | 519 |
| 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 (+/-) | 151 | 163 | 159 | 140 | 519 |
| of which: transactions in debt liabilities (+/-) | 0 | 0 | 0 | 0 | 0 |
| of which: net settlements under swap contracts (+/-) | 0 | 0 | 0 | 0 | 0 |
| <i>Payments for FNOI</i> | <i>151</i> | <i>163</i> | <i>159</i> | <i>140</i> | <i>169</i> |
| <i>Advance payment for multirole fighter aircrafts</i> | | | | | <i>350</i> |
| Non-financial transactions not included in the working balance | 0 | 0 | 0 | 0 | 0 |
| <i>Imputation of sojourn tax</i> | <i>101</i> | <i>122</i> | <i>130</i> | <i>142</i> | <i>145</i> |
| <i>Imputation of subsidy expenditure concerning sojourn tax</i> | <i>-101</i> | <i>-122</i> | <i>-130</i> | <i>-142</i> | <i>-145</i> |
| Difference between interest paid (+) and accrued (D.41)(-) | -499 | -260 | -323 | -412 | 0 |
| Other accounts receivable (+) | 703 | 911 | 540 | 878 | 144 |
| <i>Taxes on production and import, current taxes on income</i> | <i>682</i> | <i>124</i> | <i>498</i> | <i>746</i> | <i>0</i> |
| <i>Eu flows</i> | <i>21</i> | <i>787</i> | <i>42</i> | <i>132</i> | <i>144</i> |
| Other accounts payable (-) | 173 | -302 | -1,582 | 656 | 0 |
| <i>D.1</i> | <i>-105</i> | <i>-6</i> | <i>521</i> | <i>-130</i> | <i>0</i> |
| <i>P.2</i> | <i>-44</i> | <i>294</i> | <i>-370</i> | <i>291</i> | <i>0</i> |
| <i>D.7, other than health sanitation</i> | <i>-855</i> | <i>284</i> | <i>-1,648</i> | <i>-29</i> | <i>0</i> |
| <i>D.9</i> | <i>-247</i> | <i>1</i> | <i>95</i> | <i>176</i> | <i>0</i> |
| <i>P.51g</i> | <i>573</i> | <i>-875</i> | <i>-114</i> | <i>-30</i> | <i>0</i> |
| <i>Military equipment</i> | <i>59</i> | <i>-1</i> | <i>-6</i> | <i>83</i> | <i>0</i> |
| <i>Health sanitation and other liabilities towards hospitals in S1311</i> | <i>791</i> | <i>0</i> | <i>0</i> | <i>235</i> | <i>0</i> |
| <i>Adjustments for contributions made to the EU</i> | <i>0</i> | <i>0</i> | <i>-59</i> | <i>59</i> | <i>0</i> |
| Working balance (+/-) of entities not part of central government | -441 | -8 | -26 | -21 | 0 |
| Net lending (+)/ net borrowing (-) of other central government bodies | -493 | 686 | 344 | 3,819 | 1,640 |
| <i>Extrabudgetary funds and public corporations</i> | <i>-493</i> | <i>1,145</i> | <i>409</i> | <i>3,741</i> | <i>1,943</i> |
| <i>Units in liquidation - Resectorisation Oct 2017</i> | <i>M</i> | <i>-4</i> | <i>-13</i> | <i>-6</i> | <i>-13</i> |
| <i>Resectorisation APR 2018 (HŽ PP)</i> | <i>M</i> | <i>-456</i> | <i>-52</i> | <i>84</i> | <i>-289</i> |
| Other adjustments (+/-) (please detail) | -4,851 | -3,709 | 176 | 174 | -496 |
| <i>Capital transfer to public corporations - debt assumptions</i> | <i>-949</i> | <i>-992</i> | <i>10</i> | <i>-61</i> | <i>0</i> |
| <i>Capital transfer to public corporations - guarantees called less repayments</i> | <i>-18</i> | <i>-6</i> | <i>24</i> | <i>29</i> | <i>-265</i> |
| <i>Capital transfer to public corporations - capital injections</i> | <i>-250</i> | <i>-496</i> | <i>-218</i> | <i>-179</i> | <i>-552</i> |
| <i>Capital transfer to non- public corporations - capital injections</i> | <i>-177</i> | <i>-90</i> | <i>-80</i> | <i>-7</i> | <i>0</i> |
| <i>Capital transfer to households - compensation made to pensioners on a cash basis</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>Capital transfer to households - FNOI's Global Bond, gift to war veterans, sports</i> | <i>-380</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>Adjustment of P.51g for Zagreb Airport</i> | <i>-359</i> | <i>-534</i> | <i>-361</i> | <i>-54</i> | <i>0</i> |
| <i>Adjustment for reclassification of assets - BINA ISTR</i> | <i>274</i> | <i>332</i> | <i>370</i> | <i>386</i> | <i>320</i> |
| <i>Super dividends</i> | <i>0</i> | <i>-153</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>ETS allowance correction</i> | <i>0</i> | <i>-446</i> | <i>339</i> | <i>-34</i> | <i>0</i> |
| <i>Transfer to SSFs</i> | <i>-3,069</i> | <i>-1,264</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>UMTS</i> | <i>77</i> | <i>-60</i> | <i>93</i> | <i>93</i> | <i>0</i> |
| Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311) | -18,068 | -11,370 | -4,103 | 2,940 | -2,512 |

(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: 16/10/2018 | 2014 | 2015 | Year 2016 | 2017 | 2018 | |
|--|------|------|--------------|------|------|--|
| 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 | Year | | | | | |
|--|--------------|--------------|--------------|--------------|------------|--|
| Data are in ...(millions of units of national currency) | 2014 | 2015 | 2016 | 2017 | 2018 | |
| Date: 16/10/2018 | | | | | | |
| Working balance in local government accounts | -414 | 560 | 102 | -304 | 333 | |
| <i>Basis of the working balance</i> | <i>mixed</i> | <i>mixed</i> | <i>mixed</i> | <i>mixed</i> | | |
| 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 | |
| Imputation of sojourn tax | 198 | 225 | 235 | 252 | 255 | |
| Imputation of subsidy expenditure concerning sojourn tax | -198 | -225 | -235 | -252 | -255 | |
| Difference between interest paid (+) and accrued (D.41)(-) | -4 | -16 | -12 | -4 | 0 | |
| Other accounts receivable (+) | -93 | 57 | -60 | 280 | 0 | |
| Taxes on production and import, current taxes on income, wealth and own income | -93 | 57 | -60 | 280 | 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 | 825 | -10 | 12 | -31 | 0 | |
| Hospitals | 767 | 0 | 0 | 0 | 0 | |
| Utility services companies | - | -22 | -21 | -23 | 0 | |
| Other public units | 58 | 38 | 35 | -7 | 0 | |
| Resectorisation APR 2018 (Odvodnja) | 0 | -21 | 0 | 0 | 0 | |
| Units in liquidation | 0 | -5 | -2 | -2 | 0 | |
| Other adjustments (+/-) (please detail) | -608 | -393 | -82 | -106 | 0 | |
| Court decision - City of Zagreb | 0 | 0 | 0 | 0 | 0 | |
| P.51g revision | -492 | -285 | -3 | -29 | 0 | |
| Capital transfer to public corporations - capital injections | -100 | -73 | -75 | -74 | 0 | |
| Capital transfer to non- public corporations - capital injections | -15 | -36 | -4 | -3 | 0 | |
| Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313) | -293 | 198 | -40 | -166 | 333 | |
| (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: 16/10/2018 | 2014 | 2015 | Year 2016 | 2017 | 2018 | |
|--|--------------|--------------|--------------|--------------|------------|--|
| Working balance in social security accounts | 441 | -169 | 282 | -62 | 0 | |
| <i>Basis of the working balance</i> | <i>mixed</i> | <i>mixed</i> | <i>mixed</i> | <i>mixed</i> | | |
| 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 (-) | 836 | -448 | 441 | 301 | 0 | |
| Detail 1 | -413 | -448 | -385 | 2 | 0 | |
| Detail 2 | 193 | 0 | 0 | 0 | 0 | |
| Detail 3 | 1,055 | 0 | 0 | 298 | 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 | |
| Detail 1 | 0 | 0 | 0 | 0 | 0 | |
| Detail 2 | 0 | 0 | 0 | 0 | 0 | |
| Other adjustments (+/-) (please detail) | 51 | 102 | 144 | 144 | 144 | |
| Detail 1 | -3,069 | -1,264 | 0 | 0 | 0 | |
| Detail 2 | 51 | 102 | 144 | 144 | 144 | |
| Detail 3 | 3,069 | 1,264 | 0 | 0 | 0 | |
| Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314) | 1,328 | -514 | 867 | 383 | 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: 16/10/2018 | Year | | | | |
|---|---------------|---------------|---------------|---------------|--|
| | 2014 | 2015 | 2016 | 2017 | |
| Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)* | 17,033 | 11,687 | 3,275 | -3,158 | |
| Net acquisition (+) of financial assets ⁽²⁾ | -603 | -3,709 | -2,780 | 2,283 | |
| Currency and deposits (F.2) | -2,320 | -5,484 | -4,824 | 969 | |
| Debt securities (F.3) | 0 | -198 | 0 | 1 | |
| Loans (F.4) | 993 | 1,018 | 2,017 | 941 | |
| Increase (+) | 681 | 348 | 314 | 390 | Increase of MF loans only |
| Reduction (-) | 313 | 670 | 1,703 | 551 | Reduction of MF loans and net transactions of HBOR and HAMAG loans |
| Short term loans (F.41), net | 82 | 140 | 286 | 268 | |
| Long-term loans (F.42) | 911 | 878 | 1,731 | 673 | |
| Increase (+) | 681 | 348 | 314 | 390 | Increase of MF loans only |
| Reduction (-) | 231 | 530 | 1,417 | 283 | Reduction of MF loans and net transactions of HBOR and HAMAG loans |
| Equity and investment fund shares/units (F.5) | -344 | -84 | -231 | -148 | |
| Portfolio investments, net ⁽²⁾ | 311 | -12 | 85 | -400 | |
| Equity and investment fund shares/units other than portfolio investments | -655 | -72 | -315 | 253 | |
| Increase (+) | 279 | 205 | 401 | 392 | |
| Reduction (-) | -934 | -277 | -716 | -139 | |
| Financial derivatives (F.71) | 5 | -533 | -544 | -2,326 | |
| Other accounts receivable (F.8) | 950 | 1,610 | 829 | 3,020 | |
| Other financial assets (F.1, F.6) | 112 | -37 | -28 | -175 | |
| Adjustments ⁽³⁾ | -3,917 | -1,958 | -3,431 | 2,050 | |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 1 | 0 | 0 | -83 | |
| Net incurrence (-) of other accounts payable (F.8) | -4,744 | -3,210 | -1,219 | 3,171 | |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | 0 | 0 | 0 | 0 | |
| Issuances above(-)/below(+) nominal value | 359 | 897 | 189 | 570 | |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | -1,159 | -571 | -415 | -209 | |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0 | |
| Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾ | 1,625 | 461 | -1,986 | -1,399 | |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | 465 | 0 | 0 | |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | 0 | 0 | 0 | 0 | |
| Statistical discrepancies | -766 | -184 | 472 | 400 | |
| Difference between capital and financial accounts (B.9-B.9f) | -766 | -184 | 472 | 400 | |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 | |
| Change in general government (S.13) consolidated gross debt ^(1, 2) | 11,747 | 5,837 | -2,464 | 1,576 | |

*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: 16/10/2018 | Year | | | | |
|--|----------------|----------------|----------------|----------------|--|
| | 2014 | 2015 | 2016 | 2017 | |
| Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)* | 18,068 | 11,370 | 4,103 | -2,940 | |
| Net acquisition (+) of financial assets ⁽²⁾ | -995 | -3,758 | -3,294 | 1,717 | |
| Currency and deposits (F.2) | -2,897 | -5,400 | -5,359 | 664 | |
| Debt securities (F.3) | 0 | -198 | 0 | 1 | |
| Loans (F.4) | 1,036 | 1,061 | 2,098 | 1,109 | |
| Increase (+) | 589 | 181 | 169 | 277 | Increase of MF loans only |
| Reduction (-) | 447 | 880 | 1,929 | 832 | Reduction of MF loans and net transactions of HBOR and HAMAG loans |
| Short term loans (F.41), net | 82 | 140 | 286 | 268 | |
| Long-term loans (F.42) | 954 | 921 | 1,812 | 840 | |
| Increase (+) | 589 | 181 | 169 | 277 | Increase of MF loans only |
| Reduction (-) | 365 | 740 | 1,643 | 563 | Reduction of MF loans and net transactions of HBOR and HAMAG loans |
| Equity and investment fund shares/units (F.5) | -338 | -79 | -169 | -115 | |
| Portfolio investments, net ⁽²⁾ | 310 | -12 | 85 | -400 | |
| Equity and investment fund shares/units other than portfolio investments | -648 | -67 | -254 | 285 | |
| Increase (+) | 279 | 205 | 401 | 392 | |
| Reduction (-) | -928 | -272 | -655 | -107 | |
| Financial derivatives (F.71) | 5 | -533 | -544 | -2,326 | |
| Other accounts receivable (F.8) | 1,083 | 1,430 | 710 | 2,557 | |
| Other financial assets (F.1, F.6) | 115 | -38 | -31 | -173 | |
| Adjustments ⁽³⁾ | -6,098 | -1,548 | -3,473 | 2,785 | |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 1 | 0 | 0 | -83 | |
| Net incurrence (-) of other accounts payable (F.8) | -6,918 | -2,773 | -1,303 | 3,873 | |
| Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) | 0 | 0 | 0 | 0 | |
| Issuances above(-)/below(+) nominal value | 359 | 897 | 189 | 570 | |
| Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) | -1,150 | -574 | -417 | -213 | |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0 | |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 1,610 | 454 | -1,943 | -1,363 | |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | 448 | 0 | 0 | |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | 0 | 0 | 0 | 0 | |
| Statistical discrepancies | 374 | 125 | 591 | 191 | |
| Difference between capital and financial accounts (B.9-B.9f) | 374 | 125 | 591 | 191 | |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 | |
| Change in central government (S.1311) consolidated gross debt ^(1, 2) | 11,349 | 6,189 | -2,074 | 1,752 | |
| Central government contribution to general government debt (a=b-c) ⁽⁵⁾ | 272,711 | 278,831 | 276,692 | 278,344 | |
| Central government gross debt (level) (b) ^(2, 5) | 272,909 | 279,099 | 277,025 | 278,777 | |
| Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾ | 199 | 268 | 333 | 433 | |

***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: 16/10/2018 | Year | | | |
|--|----------|----------|----------|----------|
| | 2014 | 2015 | 2016 | 2017 |
| 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 ⁽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 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: 16/10/2018 | Year | | | |
|--|--------------|--------------|--------------|--------------|
| | 2014 | 2015 | 2016 | 2017 |
| Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)* | 293 | -198 | 40 | 166 |
| Net acquisition (+) of financial assets ⁽²⁾ | 513 | 131 | 137 | 530 |
| Currency and deposits (F.2) | 633 | 110 | 274 | 359 |
| Debt securities (F.3) | 0 | 0 | 0 | 0 |
| Loans (F.4) | -26 | 26 | -16 | -65 |
| Increase (+) | 91 | 167 | 145 | 113 |
| Reduction (-) | -118 | -141 | -161 | -178 |
| Short term loans (F.41), net | 0 | 0 | 0 | 0 |
| Long-term loans (F.42) | -26 | 26 | -16 | -65 |
| Increase (+) | 91 | 167 | 145 | 113 |
| Reduction (-) | -118 | -141 | -161 | -178 |
| Equity and investment fund shares/units (F.5) | -6 | -5 | -62 | -32 |
| Portfolio investments, net ⁽²⁾ | 0 | 0 | -1 | 0 |
| Equity and investment fund shares/units other than portfolio investments | -6 | -5 | -61 | -32 |
| Increase (+) | 0 | 0 | 0 | 0 |
| Reduction (-) | -6 | -5 | -61 | -32 |
| Financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Other accounts receivable (F.8) | -84 | -1 | -62 | 272 |
| Other financial assets (F.1, F.6) | -3 | 0 | 3 | -3 |
| Adjustments ⁽³⁾ | 367 | 57 | -388 | -975 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Net incurrence (-) of other accounts payable (F.8) | 360 | 30 | -346 | -941 |
| 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⁾ (+) | -9 | 2 | 3 | 3 |
| Redemptions/repurchase of debt above(+)/below(-) nominal value | 0 | 0 | 0 | 0 |
| Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ | 16 | 6 | -45 | -37 |
| Changes in sector classification (K.61) ⁽⁵⁾ (+/-) | 0 | 18 | 0 | 0 |
| Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) | 0 | 0 | 0 | 0 |
| Statistical discrepancies | -762 | -272 | -114 | 203 |
| Difference between capital and financial accounts (B.9-B.9f) | -762 | -272 | -114 | 203 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in local government (S.1313) consolidated gross debt ^(1,2) | 411 | -282 | -325 | -75 |
| Local government contribution to general government debt (a=b-c) ⁽⁵⁾ | 5,656 | 5,374 | 5,049 | 4,974 |
| Local government gross debt (level) (b) ^{5*} | 5,656 | 5,374 | 5,049 | 4,974 |
| 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: 16/10/2018 | Year | | | |
|--|---------------|-------------|-------------|-------------|
| | 2014 | 2015 | 2016 | 2017 |
| Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)* | -1,328 | 514 | -867 | -383 |
| Net acquisition (+) of financial assets ⁽²⁾ | 536 | -117 | 334 | -166 |
| Currency and deposits (F.2) | -55 | -194 | 260 | -54 |
| 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) | 592 | 77 | 73 | -112 |
| Other financial assets (F.1, F.6) | -1 | 0 | 0 | 1 |
| Adjustments ⁽³⁾ | 1,173 | -362 | 538 | 542 |
| Net incurrence (-) of liabilities in financial derivatives (F.71) | 0 | 0 | 0 | 0 |
| Net incurrence (-) of other accounts payable (F.8) | 1,173 | -362 | 538 | 542 |
| 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⁾ (-) | 0 | 0 | 0 | 0 |
| Statistical discrepancies | -379 | -38 | -5 | 6 |
| Difference between capital and financial accounts (B.9-B.9f) | -379 | -38 | -5 | 6 |
| Other statistical discrepancies (+/-) | 0 | 0 | 0 | 0 |
| Change in social security (S.1314) consolidated gross debt ^(1, 2) | 3 | -2 | -1 | -1 |
| Social security contribution to general government debt (a=b-c) ⁽⁵⁾ | 4 | 2 | 1 | 0 |
| Social security gross debt (level) (b) ^(2, 5) | 4 | 2 | 1 | 0 |
| Social security holdings of other subsectors debt (level) (c) ⁽²⁾ | 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.

| Statement Number | Member State: Croatia Data are in ...(millions of units of national currency) Date: 16/10/2018 | Year | | | | |
|------------------|--|---------|---------|---------|---------|----------|
| | | 2014 | 2015 | 2016 | 2017 | 2018 |
| | | (1) | (1) | (1) | (1) | forecast |
| 2 | Trade credits and advances (AF.81 L) | 8,716 | 9,627 | 9,663 | 10,971 | L |
| 3 | Amount outstanding in the government debt from the financing of public undertakings | | | | | |
| | <i>Data:</i> | 0 | 0 | 0 | 0 | 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) | 326,290 | 340,580 | 342,729 | 360,393 | 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.