



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: 16/04/2019

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: 16/04/2019	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-10.829	-3.440	2.889	758	-1.365
- Central government	S.1311	-10.596	-4.187	2.609	500	-2.021
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	208	-204	-399	-515	-496
- Social security funds	S.1314	-441	952	678	772	1.152
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		284.373	282.766	284.316	284.694	284.148
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Debt securities	AF.3	175.734	179.872	194.034	195.959	
Short-term	AF.31	15.431	12.768	12.780	11.914	
Long-term	AF.32	160.303	167.104	181.253	184.045	
Loans	AF.4	108.639	102.894	90.282	88.735	
Short-term	AF.41	639	1.075	907	1.191	
Long-term	AF.42	107.999	101.819	89.375	87.544	
General government expenditure on:						
Gross fixed capital formation	P.51g	11.010	11.418	9.878	13.213	L
Interest (consolidated)	D.41 (uses)	11.811	10.832	9.765	8.877	L
Gross domestic product at current market prices	B.1*g	339.616	351.349	365.643	381.799	396.926

(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

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

Date: 16/04/2019

	2015	2016	Year 2017	2018	2019
Working balance in central government accounts	-8.852	-3.389	-2.292	-191	-4.187
<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	-369	-386	-355	-127	475
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 (+/-)	-369	-386	-355	-127	475
of which: transactions in debt liabilities (+/-)	0	0	0	0	0
of which: net settlements under swap contracts (+/-)	-533	-544	-495	-273	0
Payments for FNOI	163	159	140	146	115
Advance payment for multirole fighter aircrafts	0	0	0	0	360
Non-financial transactions not included in the working balance	0	0	0	0	0
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	273	221	59	-106	0
Other accounts receivable (+)	1.011	768	914	277	511
Taxes on production and import, current taxes on income	124	498	746	15	170
EU flows	787	42	132	254	341
Military equipment capital transfers in kind	100	228	36	8	0
Other accounts payable (-)	424	-1.678	675	-725	0
D.1	-6	521	-130	-105	0
P.2	294	-370	291	-523	0
D.7, other than health sanitation	284	-1.648	-29	38	0
D.9	1	95	176	-62	0
Military equipment part of P.51G	-150	-216	73	-73	0
Health sanitation and other liabilities towards hospitals in S1311	0	0	235	0	0
Adjustments for contributions made to the EU	0	-59	59	0	0
Working balance (+/-) of entities not part of central government	-8	-26	-21	-18	0
Net lending (+)/ net borrowing (-) of other central government bodies	610	566	3.851	4.157	2.423
Extrabudgetary funds and public corporations	1.145	409	3.741	4.023	2.545
Units in liquidation Oct 2017	-4	-13	-6	-6	-6
Resectorisation APR 2018 (HŽ PP)	-456	-52	84	28	-111
Resectorisation APR 2019	-76	222	33	113	-5
Other adjustments (+/-) (please detail)	-3.684	-263	-221	-2.768	-1.244
Capital transfer to public corporations - debt assumptions	-97	10	-61	-166	-30
Capital transfer to public corporations - guarantees called less repayments	1	24	-18	-2.594	-1.009
Capital transfer to public corporations - capital injections	-496	-218	-179	0	0
Capital transfer to non- public corporations - capital injections	-90	-80	-7	-15	-62
Capital transfer to households	0	0	0	0	0
Capital transfer to households - FNOI's Global Bond, gift to war veterans, sport	0	0	0	0	0
Adjustment of P.51g for Zagreb Airport	-534	-361	-54	0	0
Adjustment for reclassification of assets - BINA ISTRJA	332	370	386	338	45
Super dividends	-153	0	0	-1	0
ETS allowance correction	-446	339	-34	-258	0
Transfer to SSFs	-1.264	0	0	0	0
UMTS	-60	93	93	93	93
P.51 difference to survey	-876	-164	183	-41	0
Financial instruments adjustments related to EU flows	0	-275	-553	-384	-1.201
Difference between interest accrued and paid (D.41R)	0	0	22	260	0
Updated revenue forecast					920
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-10.596	-4.187	2.609	500	-2.021

(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: 16/04/2019	2015	2016	Year 2017	2018	2019	
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		

(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)	2015	2016	2017	2018	2019
Date: 16/04/2019					
Working balance in local government accounts	560	102	-304	-492	-525
<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	
Loans (+/-)	0	0	0	0	
Equities (+/-)	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
Detail 1	0	0	0	0	
Detail 2	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	-16	-12	-7	-10	
Other accounts receivable (+)	57	-60	280	77	104
Taxes on production and import, current taxes on income, wealth and own income	57	-60	280	77	104
Other accounts payable (-)	0	0	0	0	
Detail 1	0	0	0	0	
Detail 2	0	0	0	0	
Working balance (+/-) of entities not part of local government	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	34	-93	-102	-39	-26
Hospitals	0	0	0	0	
Utility services companies	-22	-21	-23	-23	-12
Other public units	38	35	-7	56	50
Resectorisation APR 2018 (Odvodnja)	-21	0	0	0	
Units in liquidation	-5	-2	-2	-2	
Resectorisation APR 2019	43	-105	-71	-71	-63
Other adjustments (+/-) (please detail)	-426	-142	-264	-50	-49
P.51 difference to survey	-318	-63	-187	0	
Capital transfer to public corporations - capital injections	-73	-75	-74	-40	-39
Capital transfer to non- public corporations - capital injections	-36	-4	-3	-10	-10
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	208	-204	-399	-515	-496

(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	2015		Year		2019	
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 16/04/2019						
Working balance in social security accounts	-169	282	-62	88	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		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	0	0	0		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Non-financial transactions not included in the working balance	0	0	0	0		
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	74	85	295	123	298	
<i>Time adjusted social contributions</i>	74	85	295	123	298	
	0	0	0	0		
Other accounts payable (-)	-448	440	301	417	350	
<i>Other accounts payable</i>	-448	-385	2	417	350	
<i>Clearance of payables/receivables</i>	0	826	0	0		
<i>Health sanitation - liabilities towards hospitals</i>	0	0	0	0		
<i>Health sanitation and other liabilities of HZZO</i>	0	0	298	0		
Working balance (+/-) of entities not part of social security funds	0	0	0	0		
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0		
Detail 1	0	0	0	0		
Detail 2	0	0	0	0		
Other adjustments (+/-) (please detail)	102	144	144	144	504	
<i>Adjustment of social contributions transferred from second pillar into first pillar</i>	-1.264	0	0	0	0	
<i>Adjustment of social contributions transferred from second pillar into first pillar - proposed</i>	102	144	144	144	144	
<i>Adjustment of social contributions transferred from second pillar into first pillar-corrected</i>	1.264	0	0	0	0	
<i>Updated revenue forecast</i>					360	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-441	952	678	772	1.152	
(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: 16/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	10.829	3.440	-2.889	-758
Net acquisition (+) of financial assets ⁽²⁾	-1.567	-2.702	939	4.872
Currency and deposits (F.2)	-5.245	-4.927	810	249
Debt securities (F.3)	-198	0	1	1
Loans (F.4)	1.018	1.983	906	2.060
Increase (+)	348	321	390	2.635
Reduction (-)	670	1.661	516	-574
Short term loans (F.41), net	140	286	268	-190
Long-term loans (F.42)	878	1.696	637	2.250
Increase (+)	348	321	390	2.635
Reduction (-)	530	1.375	248	-384
Equity and investment fund shares/units (F.5)	-84	-231	-148	-708
Portfolio investments, net ⁽²⁾	-12	85	-400	-656
Equity and investment fund shares/units other than portfolio investments	-72	-315	253	-52
Increase (+)	205	401	392	196
Reduction (-)	-277	-716	-139	-247
Financial derivatives (F.71)	-533	-544	-2.380	-209
Other accounts receivable (F.8)	3.511	1.045	1.924	3.511
Other financial assets (F.1, F.6)	-37	-28	-175	-32
Adjustments ⁽³⁾	-3.791	-2.992	3.116	-4.262
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	-28	-64
Net incurrence (-) of other accounts payable (F.8)	-5.108	-1.725	4.188	-1.570
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	897	189	570	201
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-571	-415	-208	-353
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	457	-1.994	-1.405	-2.476
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	533	954	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	409	647	384	526
Difference between capital and financial accounts (B.9-B.9f)	409	647	384	526
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	5.879	-1.607	1.550	379

*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: 16/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	10.596	4.187	-2.609	-500
Net acquisition (+) of financial assets ⁽²⁾	-1.604	-3.119	265	3.896
Currency and deposits (F.2)	-5.144	-5.474	503	-685
Debt securities (F.3)	-198	0	1	1
Loans (F.4)	1.061	2.064	1.073	2.167
Increase (+)	181	177	277	2.514
Reduction (-)	880	1.887	796	-347
Short term loans (F.41), net	140	286	268	-190
Long-term loans (F.42)	921	1.777	805	2.357
Increase (+)	181	177	277	2.514
Reduction (-)	740	1.600	528	-156
Equity and investment fund shares/units (F.5)	-79	-169	-115	-683
Portfolio investments, net ⁽²⁾	-12	85	-400	-656
Equity and investment fund shares/units other than portfolio investments	-67	-254	285	-27
Increase (+)	205	401	392	196
Reduction (-)	-272	-655	-107	-222
Financial derivatives (F.71)	-533	-544	-2.380	-209
Other accounts receivable (F.8)	3.328	1.036	1.356	3.335
Other financial assets (F.1, F.6)	-38	-31	-173	-31
Adjustments ⁽³⁾	-3.365	-3.095	3.754	-3.643
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	-28	-64
Net incurrence (-) of other accounts payable (F.8)	-4.609	-1.868	4.793	-980
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	897	189	570	201
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-574	-417	-213	-360
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	454	-1.951	-1.369	-2.439
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	467	952	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	581	824	337	385
Difference between capital and financial accounts (B.9-B.9f)	581	824	337	385
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	6.208	-1.202	1.747	139
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	278.848	277.581	279.227	279.275
Central government gross debt (level) (b) ^(2, 5)	279.118	277.915	279.662	279.801
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	270	334	435	526

***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: 16/04/2019	Year			
	2015	2016	2017	2018
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: 16/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-208	204	399	515
Net acquisition (+) of financial assets ⁽²⁾	171	136	534	875
Currency and deposits (F.2)	94	286	361	855
Debt securities (F.3)	0	0	0	0
Loans (F.4)	26	-16	-65	-14
Increase (+)	167	145	113	121
Reduction (-)	-141	-161	-178	-135
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	26	-16	-65	-14
Increase (+)	167	145	113	121
Reduction (-)	-141	-161	-178	-135
Equity and investment fund shares/units (F.5)	-5	-62	-32	-25
Portfolio investments, net ⁽²⁾	0	-1	0	0
Equity and investment fund shares/units other than portfolio investments	-5	-61	-32	-25
Increase (+)	0	0	0	0
Reduction (-)	-5	-61	-32	-25
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	55	-75	273	60
Other financial assets (F.1, F.6)	0	3	-3	-1
Adjustments ⁽³⁾	-84	-508	-1.068	-1.197
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-159	-468	-1.034	-1.165
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⁾ (+)	3	3	3	7
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	6	-45	-37	-39
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	67	2	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-134	-172	40	137
Difference between capital and financial accounts (B.9-B.9f)	-134	-172	40	137
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-256	-339	-96	329
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	5.523	5.184	5.089	5.418
Local government gross debt (level) (b) ^{5*}	5.523	5.184	5.089	5.418
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: 16/04/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	441	-952	-678	-772
Net acquisition (+) of financial assets ⁽²⁾	-44	418	267	245
Currency and deposits (F.2)	-194	260	-54	79
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)	150	158	320	167
Other financial assets (F.1, F.6)	0	0	1	-1
Adjustments ⁽³⁾	-362	538	403	524
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-362	538	403	524
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	-37	-5	7	4
Difference between capital and financial accounts (B.9-B.9f)	-37	-5	7	4
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-2	-1	-1	1
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	2	1	0	1
Social security gross debt (level) (b) ^(2, 5)	2	1	0	1
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 16/04/2019	Year				
		2015	2016	2017	2018	2019
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	10.160	10.000	10.006	10.861	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)	340.580	342.729	360.393	378.731	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.