



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: 16/10/2019

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: 16/10/2019	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-11.262	-3.884	2.914	992	-1.365
- Central government	S.1311	-11.061	-4.652	2.285	564	-2.021
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	240	-184	-49	-344	-496
- Social security funds	S.1314	-441	952	678	772	1.152
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		286.796	284.323	285.842	286.116	285.570
<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	111.062	104.451	91.808	90.157	
Short-term	AF.41	658	1.077	909	1.395	
Long-term	AF.42	110.404	103.374	90.899	88.762	
General government expenditure on:						
Gross fixed capital formation	P.51g	11.584	11.982	10.079	13.365	L
Interest (consolidated)	D.41 (uses)	11.686	10.854	9.777	8.890	L
Gross domestic product at current market prices	B.1*g	339.696	351.169	366.426	382.624	398.028

(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	2015	2016	Year 2017	2018	2019
Data are in ... (millions of units of national currency)					
Date: 16/10/2019					
Working balance in central government accounts	-8.852	-3.389	-2.292	-192	-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	380
Non-financial transactions not included in the working balance	0	0	0	0	0
Difference between interest paid (+) and accrued (D.41)(-)	273	213	59	-108	0
Other accounts receivable (+)	973	774	924	414	511
Taxes on production and import, current taxes on income	86	504	756	152	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.	264	-149	133	-220	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
P.51g	-263	244	43	159	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	183	103	3.699	4.046	2.423
Extrabudgetary funds and public corporations	1.004	264	3.569	3.924	2.545
Other units (liquidation, etc.)	-42	-50	-16	-27	-6
Croatian Railways Passenger Transport	-456	-52	84	61	-111
Port Authorities, except Port Authority Zadar	-264	-281	30	-12	0
Resectorisation APR 2019 - Port Authority Zadar, Agency Alan, MNM test, Croatia	-59	222	33	99	-5
Other adjustments (+/-) (please detail)	-3.684	-263	-404	-2.727	-1.244
Capital transfer expenditure - guarantees called	-63	-65	-49	-2.600	-1.009
Capital transfer revenue - guarantees repayments	64	90	31	6	0
Capital transfer expenditure - debt assumptions	-129	-29	-61	-166	-30
Capital transfer revenue- repayment of assumed debt by original debtor	32	40	0	0	0
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, sports	0	0	0	0	0
Adjustment of P.51g for Zagreb Airport	-534	-361	-54	0	0
Adjustment for reclassification of assets - BINA ISTRA	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	0	0	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)	-11.061	-4.652	2.285	564	-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: 16/10/2019	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		
	M	M	M	M		
	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
	M	M	M	M		
	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
	M	M	M	M		
	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
	M	M	M	M		
	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		
	M	M	M	M		
	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
	M	M	M	M		
	M	M	M	M		
	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: 16/10/2019					
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	
	0	0	0	0	
	0	0	0	0	
Non-financial transactions not included in the working balance	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	-16	-12	-7	-10	
Other accounts receivable (+)	52	-69	284	60	104
Taxes on production and import, current taxes on income, wealth and own income	52	-69	284	60	104
Other accounts payable (-)	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	70	-65	56	148	-26
Utility services companies	-42	-21	-23	-24	-12
Country Road Administration	38	35	-7	56	50
Units in liquidation	-5	-2	-2	-3	
Port Authorities	35	28	27	28	
NACE 84 reclassification	1	1	2	-5	
Other public units - Parentium, Tourist Boards, Developing Agencies, MNM tes	43	-105	59	96	-63
Other adjustments (+/-) (please detail)	-426	-142	-77	-50	-49
P.51 difference to survey	-318	-63	0	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)	240	-184	-49	-344	-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	Year					
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 16/10/2019						
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		
	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		
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	74	85	295	160	298	
<i>Time adjusted social contributions</i>	74	85	295	123	298	
<i>Paid advances CHIF</i>	0	0	0	38		
Other accounts payable (-)	-448	440	301	379	350	
<i>Other accounts payable</i>	-448	-385	2	379	350	
<i>Clearance of payables/receivables</i>	0	826	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		
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 - propo</i>	102	144	144	144	144	
<i>Adjustment of social contributions transferred from second pillar into first pillar-correct</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	
<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: 16/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	11.262	3.884	-2.914	-992
Net acquisition (+) of financial assets ⁽²⁾	-1.614	-2.676	960	4.782
Currency and deposits (F.2)	-5.149	-4.911	872	322
Debt securities (F.3)	-198	0	1	1
Loans (F.4)	1.022	1.986	897	1.733
Increase (+)	1.798	2.735	1.960	3.977
Reduction (-)	-775	-749	-1.064	-2.244
Short term loans (F.41), net	140	286	268	-190
Long-term loans (F.42)	882	1.699	628	1.923
Increase (+)	1.436	2.283	1.475	3.861
Reduction (-)	-554	-584	-847	-1.937
Equity and investment fund shares/units (F.5)	-84	-231	-148	-707
Portfolio investments, net ⁽²⁾	-12	85	-401	-640
Equity and investment fund shares/units other than portfolio investments	-72	-315	253	-68
Increase (+)	205	401	392	196
Reduction (-)	-277	-716	-139	-264
Financial derivatives (F.71)	-533	-544	-2.380	-209
Other accounts receivable (F.8)	3.365	1.052	1.892	3.674
Other financial assets (F.1, F.6)	-37	-28	-175	-32
Adjustments ⁽³⁾	-4.261	-3.920	3.223	-4.344
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	-28	-64
Net incurrence (-) of other accounts payable (F.8)	-5.599	-1.692	4.315	-1.651
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	-423	-209	-358
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	546	-1.994	-1.433	-2.471
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	465	0	9	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	648	239	249	829
Difference between capital and financial accounts (B.9-B.9f)	648	239	249	829
Other statistical discrepancies (+/-)	0	0	0	0
	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	6.035	-2.473	1.519	275

*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: 16/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	11.061	4.652	-2.285	-564
Net acquisition (+) of financial assets ⁽²⁾	-1.615	-3.130	261	3.751
Currency and deposits (F.2)	-5.072	-5.483	554	-633
Debt securities (F.3)	-198	0	1	1
Loans (F.4)	1.065	2.067	1.074	1.839
Increase (+)	1.630	2.590	1.847	3.856
Reduction (-)	-566	-524	-773	-2.017
Short term loans (F.41), net	140	286	268	-190
Long-term loans (F.42)	925	1.780	806	2.029
Increase (+)	1.269	2.139	1.362	3.739
Reduction (-)	-344	-358	-557	-1.711
Equity and investment fund shares/units (F.5)	-79	-169	-115	-683
Portfolio investments, net ⁽²⁾	-12	85	-401	-640
Equity and investment fund shares/units other than portfolio investments	-67	-254	285	-43
Increase (+)	205	401	392	196
Reduction (-)	-272	-655	-107	-239
Financial derivatives (F.71)	-533	-544	-2.380	-209
Other accounts receivable (F.8)	3.241	1.031	1.300	3.467
Other financial assets (F.1, F.6)	-38	-31	-173	-31
Adjustments ⁽³⁾	-3.917	-4.051	3.696	-3.849
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	-28	-64
Net incurrence (-) of other accounts payable (F.8)	-5.182	-1.863	4.763	-1.186
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	-425	-213	-365
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	493	-1.952	-1.396	-2.434
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	448	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	833	418	24	696
Difference between capital and financial accounts (B.9-B.9f)	833	418	24	696
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	6.361	-2.111	1.696	35
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	281.240	279.065	280.651	280.595
Central government gross debt (level) (b) ^(2, 5)	281.510	279.399	281.095	281.130
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	270	334	445	535

***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: 16/10/2019	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: 16/10/2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-240	184	49	344
Net acquisition (+) of financial assets ⁽²⁾	135	173	570	929
Currency and deposits (F.2)	117	311	372	877
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)	-4	-64	298	91
Other financial assets (F.1, F.6)	0	3	-3	-1
Adjustments ⁽³⁾	-2	-480	-903	-1.073
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-77	-439	-877	-1.041
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	8
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	55	-43	-37	-39
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	18	0	9	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-147	-174	218	129
Difference between capital and financial accounts (B.9-B.9f)	-147	-174	218	129
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	-253	-297	-67	329
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	5.554	5.258	5.191	5.520
Local government gross debt (level) (b) ^{a,b}	5.554	5.258	5.191	5.520
Local government holdings of other subsectors debt (level) (c) ^a	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: 16/10/2019	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(-) ⁽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	-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: 16/10/2019	Year				
		2015 final	2016 (1)	2017 final	2018 half-finalized	2019 forecast
2	Trade credits and advances (AF.81 L)	10.239	10.094	10.077	10.938	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)	340.660	343.938	364.801	380.958	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.