

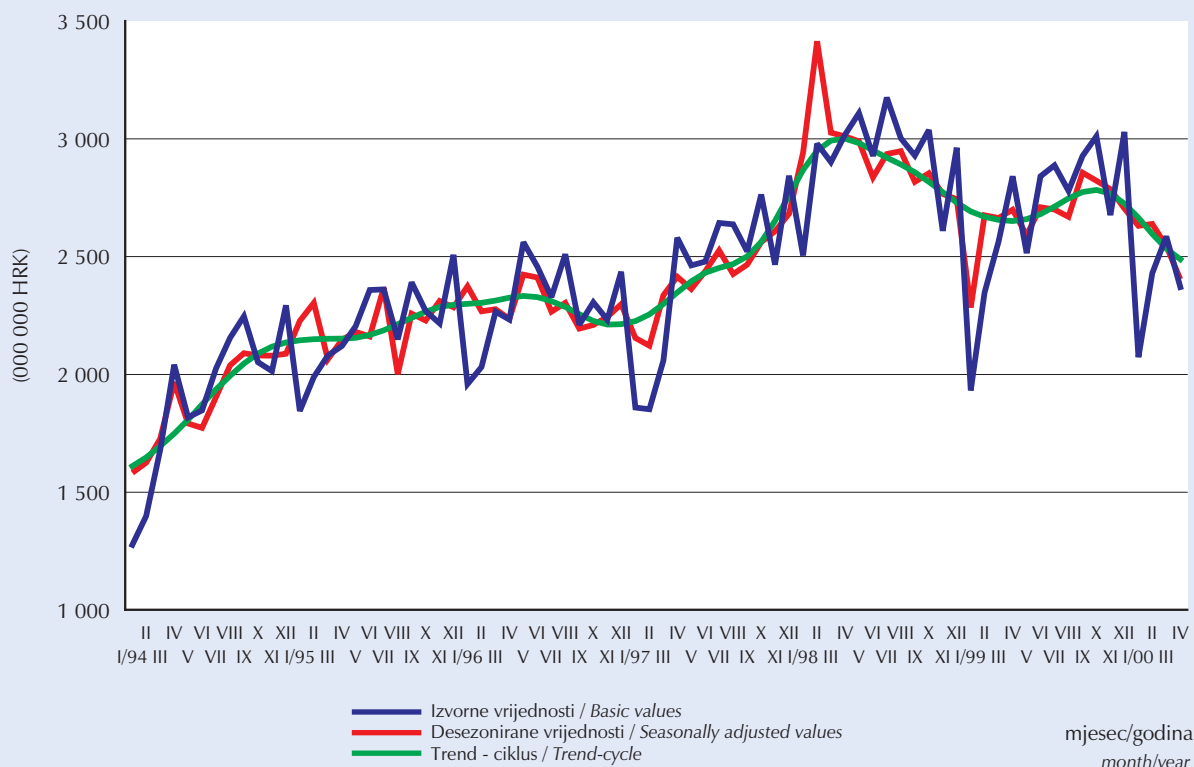
REPUBLIKA HRVATSKA  
MINISTARSTVO FINACIJA

REPUBLIC OF CROATIA  
MINISTRY OF FINANCE

55

## MJESEČNI STATISTIČKI PRIKAZ MINISTARSTVA FINACIJA MINISTRY OF FINANCE MONTHLY STATISTICAL REVIEW

POREZNI PRIHODI (stalne cijene, prosjek 1995=100)  
TAX REVENUE (constant prices, average 1995=100)



**PRIPREMA I IZDAVANJE:**

COMPILED AND PUBLISHED BY:

**MINISTARSTVO FINANCIJA, UPRAVA ZA MAKROEKONOMSKE ANALIZE I  
PROGNOZE**

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Design by:

**moh** & *Bod*

Tisak: "HIT ART" d.o.o., Zagreb

Printed by: "HIT ART" d.o.o., Zagreb

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**OZNAKE:**

SYMBOLS:

\* **procjena** / estimate

§ **privremeni podatak** / preliminary data

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**TABELA 1: OSNOVNI MAKROEKONOMSKI POKAZATELJI HRVATSKOG GOSPODARSTVA**  
**TABLE 1: BASIC MACROECONOMIC INDICATORS FOR THE CROATIAN ECONOMY**

	1996	1997	1998	1999	2000
<b>BDP, tekuće cijene (mil. HRK)</b> <i>GDP, current prices (mil. HRK)</i>	107 980,60	123 811,00	138 392,00	143 500,00*	152 078,00*
<b>BDP, tekuće cijene (mil. USD)</b> <i>GDP, current prices (mil. US\$)</i>	19 874,95	20 108,98	21 752,91	20 1166,25	20 032,76
<b>BDP, po stanovniku (USD)</b> <i>GDP, per capita (US\$)</i>	4 422,55	4 398,29	4 728,89	4 383,97	4 354,95
<b>BDP, tekuće cijene (mil. HRK), procjena Ministarstva financija</b> <i>GDP, current prices (mil. HRK), Ministry of Finance estimate</i>	143 220,00	158 974,00	179 600,00	185 886,00	197 410,93
<b>Cijene na malo, prosjek, %</b> <i>Retail prices, period average, %</i>	3,50	3,60	5,70	4,20	(I-IV 2000) 4,90
<b>Proizvođačke cijene, prosjek, %</b> <i>Producer's prices, period average, %</i>	1,40	2,30	-1,20	2,50	8,90
<b>Troškovi života, prosjek, %</b> <i>Cost of living, period average, %</i>	4,30	4,10	6,40	3,50	3,90
<b>Tečaj HRK/USD, prosjek</b> <i>Exchange rate HRK/US\$, period average</i>	5,43	6,16	6,36	7,12	(IV 2000) 8,16
<b>Tečaj HRK/DM, prosjek</b> <i>Exchange rate HRK/DM, period average</i>	3,61	3,56	3,62	3,88	3,95
<b>Vanjskotrgovinska bilanca (mil. USD)</b> <i>Trade Balance (mil. US\$)</i>	-3 276,00	-4 933,00	-3 842,00	-3 497,70	(I-III 2000) -500,70 <sup>§</sup>
<b>Izvoz (mil.USD)</b> <i>Export (mil.US\$)</i>	4 512,00	4 171,00	4 541,00	4 279,70	1 131,14 <sup>§</sup>
<b>Uvoz (mil.USD)</b> <i>Import (mil. US\$)</i>	7 788,00	9 104,00	8 383,00	7 777,40	1 631,83 <sup>§</sup>
<b>Tekući račun platne bilance (mil. USD)</b> <i>Current Account Balance (mil. US\$)</i>	-1 147,54	-2 344,00	-1 549,70	-1 468,50 <sup>§</sup>	...
<b>Devizne rezerve HNB, krajem razdoblja (mil. USD)</b> <i>International reserves of CNB, end of period (mil. US\$)</i>	2 314,0	2 539,00	2 815,60	3 024,80	(II 2000) 2 807,90 <sup>§</sup>
<b>Eskontna stopa HNB, u %, na godišnjoj razini</b> <i>CNB discount rate, in %, per annum</i>	6,50	5,90	5,90	7,90	(II 2000) 7,90
<b>Kamatne stope na kratkoročne kunske kredite bez valutne klauzule, u %, na godišnjoj razini</b> <i>Interest rates on short- term credits in kuna, in %, per annum</i>	19,35	14,12	16,22	13,52	12,93
<b>Ukupni vanjski dug RH, krajem razdoblja (mil. USD)</b> <i>Total outstanding external debt Rep. of Croatia, end of period (mil. US\$)</i>	5 307,60	7 451,60	9 588,20	9 924,60	9 562,80
<b>Vanjski javni dug, krajem razdoblja (mil.USD)</b> <i>External public debt, end of period (mil.US\$)</i>	2 397,30	2 905,70	3 332,80	3 925,30	3 809,80
<b>Unutarnji javni dug, krajem razdoblja (mil. HRK)</b> <i>Internal public debt, end of period (mill. HRK)</i>	16 533,70	14 608,70	13 697,50	13 943,98	(IV 2000) 13 664,38
<b>Manjak/višak - konsolidirana središnja država, mil. HRK</b> <i>Deficit/Surplus - Consolidated Central Government, mill. HRK</i>	-477,40	-1 586,67	882,08	-2 802,06	(I-II 2000) 539,07
<b>Manjak/višak - konsolidirana opća država, mil. HRK</b> <i>Deficit/Surplus - Consolidated General Government, mill. HRK</i>	-399,487	-1497,117	678,24	...	...
<b>Stopa nezaposlenosti, %</b> <i>Unemployment rate, %</i>	16,40	17,50	18,60	20,76	(III 2000) 21,70
<b>Stopa anketne nezaposlenosti, %</b> <i>Unemployment rate - ILO comparable, %</i>	10,00	9,90	(VI-XII 1998) 11,60	(I-VI 1999) 12,60	...
<b>Prosječna mjesečna neto plaća, stopa rasta u %</b> <i>Average monthly net wages and salaries, growth rate as %</i>	11,80	16,90	12,80	13,94	(I-II 2000) 9,30
<b>Prosječna mjesečna bruto plaća, stopa rasta u %</b> <i>Average monthly gross wages and salaries, growth rate as %</i>	12,33	13,10	12,60	10,00	11,00
<b>Fizički obujam industrijske proizvodnje, stopa rasta u %</b> <i>Total volume of industrial production, growth rate as %</i>	3,10	6,80	3,70	-1,40	(I-IV 2000) 1,52
<b>Noćenja turista, stopa rasta u %</b> <i>Nights spent by tourists, growth rate as %</i>	66,05	41,03	3,02	-15,00	(I-III 2000) -3,00
<b>Promet u trgovini na malo, nominalna stopa rasta u %</b> <i>Retail sales turnover, nominal growth rate as %</i>	6,00	18,10	3,70	-0,70	(I-II 2000) 13,10
<b>Indeks fizičkog obujma građevinskih radova, stopa rasta u %</b> <i>Total volume of construction projects, growth rate as %</i>	9,00	16,70	0,70	-7,70	(I 2000) -15,50

Izvor: Državni zavod za statistiku, Hrvatska narodna banka, Ministarstvo financija  
 Source: Central Bureau of Statistics, Croatian National Bank, Ministry of Finance

Napomena: Vidi metodološka objašnjenja  
 Note: See notes on methodology

## CROLEI NAVJEŠĆUJUĆI POKAZATELJI INDUSTRIJSKE PROIZVODNJE

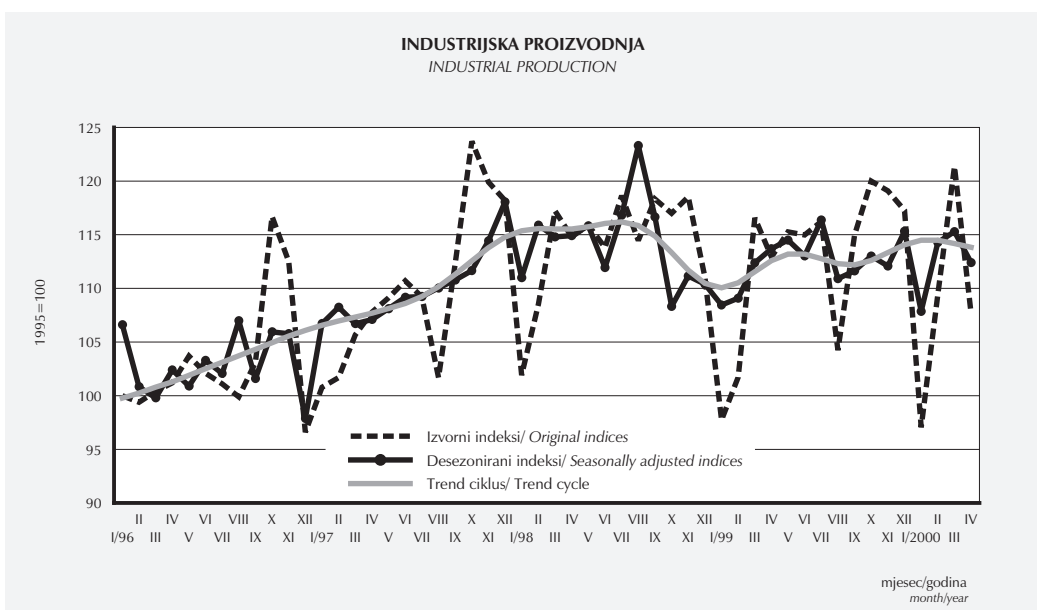
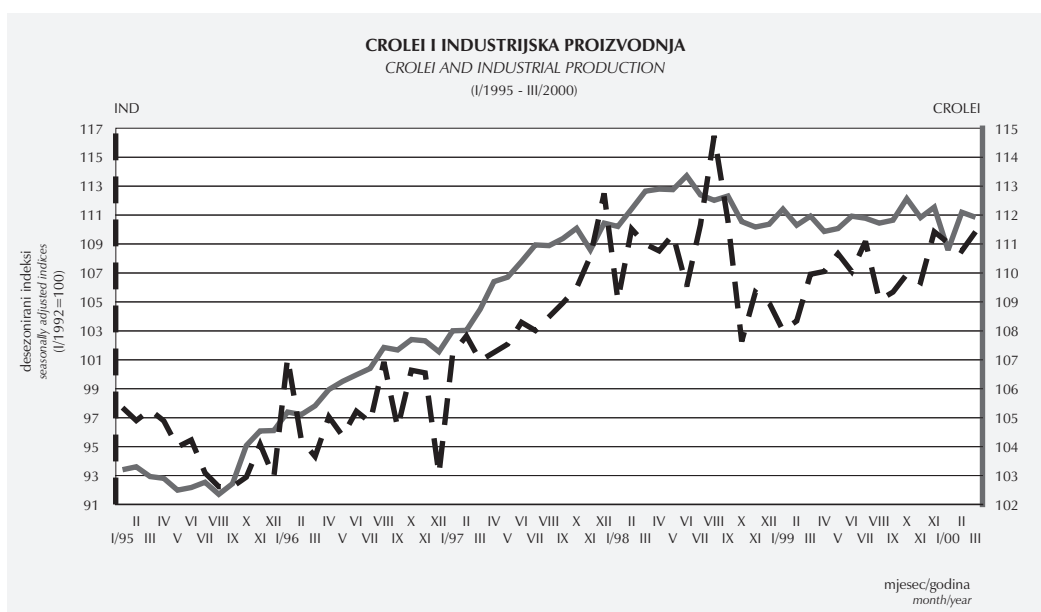
Cjelovita revizija sustava indikatora, metodoloških koraka i samog CROLEI indeksa izvršena je u prosincu 1999. godine. Povremeno preispitivanje metode indikatora standardni je dio ovog metodološkog aparata usmjeren prije svega na poboljšanje prognostičkih svojstava slo enog indeksa CROLEI. Detaljniji opis komponenti CROLEI indeksa dat je u metodološkim objašnjenjima.

U o ujkju je vrijednost CROLEI indeksa neznatno smanjena u odnosu na veljaču ove godine, ali njegova razina nije pala ispod razine iz siječnja, kad je indeks zabilje io značajan pad. O ujsko smanjenje razina većine komponenti indeksa pod sna nim je sezonskim utjecajem, stoga su samo dvije serije (zaposleni s evidencije tijekom mjeseca i broj noćenja turista) iskazale zamjetniji rast krajem prvog tromjesečja. Ovakvo ponašanje komponenti i samog CROLEI indeksa i dalje svjedoči o prilično krhkom oporavku i usporenoj konsolidaciji stanja u hrvatskom gospodarstvu. Za očekivati je da će takva situacija potrajati i tijekom drugog i trećeg kvartala ove godine.

### CROLEI LEADING INDICATORS OF INDUSTRIAL PRODUCTION

In December 1999, the system of indicators, methodological steps and the CROLEI index itself underwent a comprehensive revision. Periodic reviews of the method of indicators method constitute a standard part of this methodological mechanism and are primarily aimed at improving the forecasting capacity of the composite CROLEI index. A more detailed description of components making up the CROLEI index is contained in the methodological explanations.

Value of the CROLEI index in March was insignificantly lower than in February this year but its level did not fall below the January level when the index recorded a significant fall. The fall in the level of most of the components of the index in March was strongly influenced by seasonal factors. Therefore, only two series (registered persons employed during the month and total tourist bednights) show noticeable growth by the end of the first trimester. These movements of the individual components and the CROLEI index itself point to the weak nature of the present economic recovery. It may be expected that this trend will continue into the second and third quarter of this year.



Izvor: Dr avni zavod za statistiku  
Source: Central Bureau of Statistics

## MAKROEKONOMSKA KRETANJA

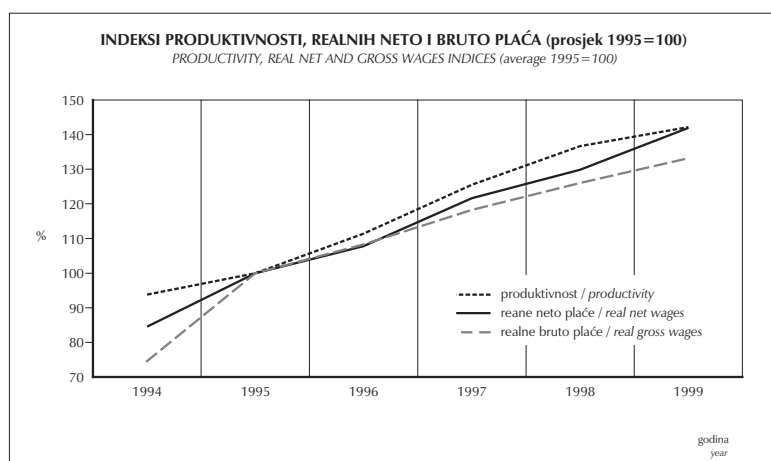
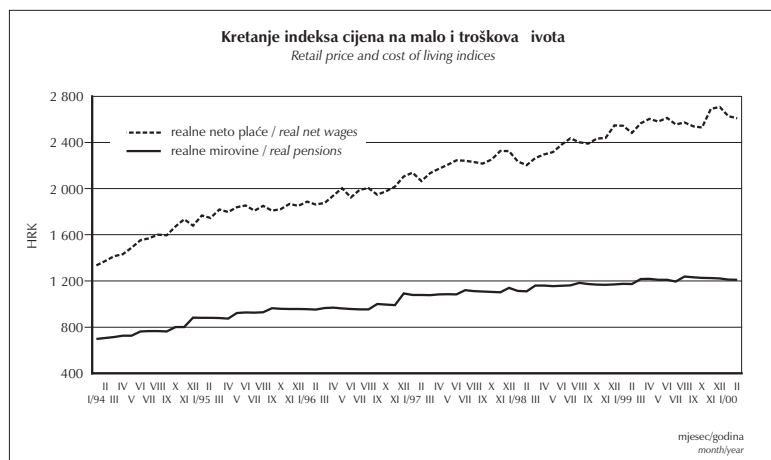
### - PLAĆE I MIROVINE -

Prema podacima DZS-a prosječna neto plaća u Republici Hrvatskoj u 1999. godini iznosila je 3.055,42 kuna, što je 13,9% (9,3% realno) više nego u 1998. godini. Prosječna bruto plaća u 1999. godini iznosila je 4.551,50 kuna, odnosno bila je 10,2% (5,6% realno) veća u odnosu na prethodnu godinu. Pri tome valja napomenuti da su najveći međugodišnji rast zabiljele i kako neto tako i bruto plaće u sektorima Javna uprava, Obrazovanje i Zdravstvena zaštita i socijalna skrb. Naime, Vlada je sa Sindikatima javnih djelatnika potpisala sporazum o porastu plaća tijekom 1999. godine u dva navrata: u kolovozu (5%) i u prosincu (12%). U veljači ove godine prosječna neto plaća iznosila je 3.179,00 kuna, što je 10,2% (5,1% realno) više nego u veljači 1999. godine. Istovremeno, prosječna bruto plaća je iznosila 4.770,00 kuna što predstavlja međugodišnji porast od 12,1% (6,8%).

Produktivnost rada u industriji, kao omjer količine proizvedenih dobara ili usluga i broja zaposlenih radnika u industriji, od 1991. godine pokazuje uzlazni trend. Iako je trend pada gospodarske aktivnosti, započeo sredinom 1998. godine nastavljen i u 1999. godini, krajem 1999. i početkom 2000. godine uočava se oporavak. Tako je industrijska proizvodnja u veljači zabilježila i međugodišnji rast od 7,5%, što je, uz pad zaposlenosti u industriji od 2,8%, dovelo do porasta produktivnosti rada od 10,4%, dok su, istovremeno, realne bruto plaće porasle 6,8%. Produktivnost rada u industriji u posljednje je četiri godine rasla brže od porasta bruto plaća. Naime u 1999. godini, u odnosu na 1995. godinu, industrijska proizvodnja je porasla 12,6%, a zaposlenost pala 20,8%, što je imalo za posljedicu rast produktivnosti za 42,2%, dok su istovremeno realne bruto plaće porasle 33,1%. Za očekivati je da će se takav trend nastaviti i u 2000. godini.

Kako je u siječnju 1999. godine došlo do ujedinjavanja Republičkih fondova mirovinskog i invalidskog osiguranja radnika, individualnih poljoprivrednika i samostalnih privrednika u Hrvatski zavod za mirovinsko osiguranje (HZMO) tako i podaci DZS-a o visini prosječnih isplaćenih mirovina za 1999. godinu, zbog različitog obuhvata, nisu usporedivi s prethodnim godinama. Naime, do 1999. godine DZS je objavljivao prosječnu starosnu radničku mirovinu, a od siječnja 1999. objavljuje prosječnu starosnu mirovinu svih korisnika mirovina. Radi usporedivosti podataka s prethodnim godinama, Ministarstvo financija je

izradilo seriju o prosječnim isplaćenim starosnim radničkim mirovinama. Tako je prosječna starosna radnička mirovina isplaćena u 1999. godini iznosila 1.434,26 kuna, odnosno bila je nominalno 13,9% (realno 9,3%) veća nego u 1998. godini. U veljači 2000. godine ta mirovina je iznosila 1.474,35 kuna što je 8,2% (3,1% realno) više nego u istom mjesecu prethodne godine. Prema podacima HZMO-a broj aktivnih osiguranika u prosincu 1999. godine iznosio je 1,406 milijuna, odnosno bio je 23,6% manji nego u 1991. godini, a 4,4% manji nego u 1998. godini. Istovremeno je broj korisnika mirovina iznosio 1,017 milijuna, što je 41,2% više nego u 1991. godini, odnosno 6,6% više nego u 1998. godini. Upravo omjer broja aktivnih osiguranika i korisnika mirovina koji i dalje kontinuirano pada (sa 3,3:1 u 1989. na 1,4:1 u 1999. godini) jedan je od najvažnijih uzroka financijskih problema u HZMO, a time i glavni razlog nastanka što skorijeg pokretanja reforme mirovinskog sustava. Udio realne mirovine u realnoj neto plaći u 1998. godini iznosio je 49,0% da bi u 1999. pao na 46,9%, odnosno na 46,3% u veljači ove godine. U 1999. godini masa neto plaća porasla je 7,8% nominalno odnosno 3,4% realno u odnosu na 1998. godinu.





## MACROECONOMIC TRENDS

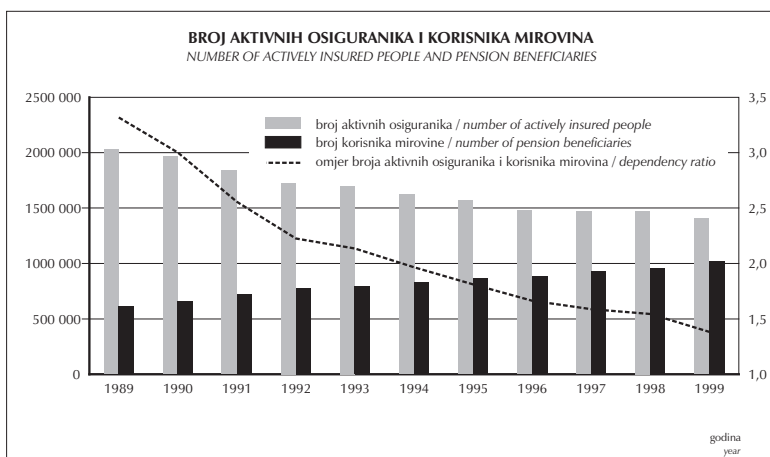
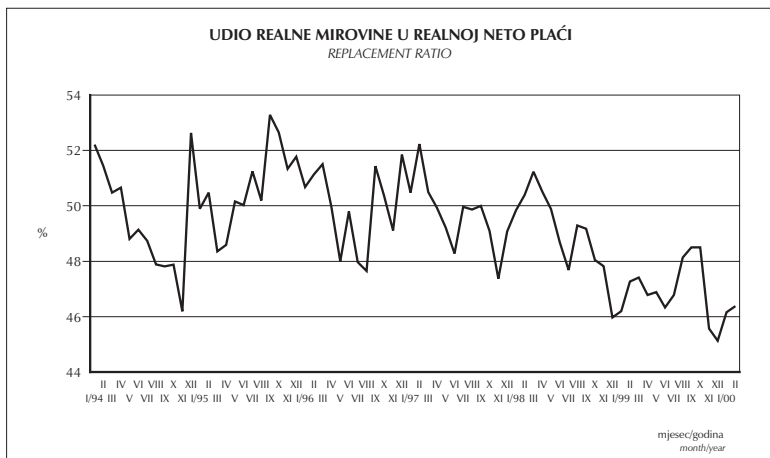
### - SALARIES AND PENSIONS -

According to the State Bureau of Statistics data, in 1999 the average net salary in the Republic of Croatia totaled HRK 3.055,42, which is by 13,9% (9,3% in real terms) more than in 1998. The average gross salary in 1999 totaled HRK 4.551,50, i.e., it was by 10,2% (5,6% in real terms) higher in comparison with the previous year. It should be noted that the biggest year-on-year increase was recorded in both net and gross salaries in the Public Administration, Education and Health Insurance and Social Welfare sectors. More precisely, the Government signed an agreement with the Unions of Public Officials on salary increase during 1999 in two terms: in August (5%) and December (12%). In February of this year the average net salary amounted to HRK 3.179,00 kuna, which was by 10,2% (5,1% in real terms) more than in February 1999. At the same time, the average gross salary totaled HRK 4.770,00, which was the year-on-year increase of 12,1% (6,8%).

Work productivity in industry, expressed as the ratio between the quantity of manufactured goods or services and the number of employees in industry has had an upward trend since 1991. Although the trend of declining economic activities, which commenced in mid 1998, continued in 1999, by the end of 1999 and at the beginning of 2000 economic recovery was noted. For example, in February industrial output recorded a 7,5% year-on-year growth, which, together with the 2,8% decline of employment in industry, led to a 10,4-percent increase in work productivity, whereas, at the same time, gross salaries in real terms increased by 6,8%. In the last four years work

productivity in industry has grown more quickly compared to the increase in gross salaries. More specifically, in 1999, in relation to 1995, industrial output increased by 12,6%, and employment dropped by 20,8%. This resulted in a 42,2-percent increase in productivity, whereas at the same time gross salaries in real terms increased by 33,1%. It can be expected that this trend will continue in 2000.

Since in January 1999 the Republic Fund for Pension and Disability Insurance of Workers, private farmers and self-employed business men merged into the Croatian Bureau for Pension Insurance (HZMO), the data of the State Bureau of Statistics about the level of the average paid pensions in 1999, due to different collected data range, are not comparable with previous years. Until 1999 the State Bureau of Statistics was publishing the average worker's retirement pensions, and starting January 1999 it has been publishing the average old-age pension of all pension beneficiaries. In order to compare data with the previous years, the Ministry of Finance made a series on the average paid workers' retirement pensions. Thus the average workers' retirement pension paid in 1999 amounted to HRK 1.434,26, i.e., it was nominally by 13,9% (and in real terms by 9,3%) higher than in 1998. In February 2000 that pension amounted to HRK 1.474,35, which was by 8,2% (3,1% in real terms) higher than in the same month of the previous year. Based on the data of Croatian Bureau for Pension Insurance, the number of active insured persons in December 1999 totaled 1,406 million, in other words, it was by 23,6% lower than in 1991, and by 4,4% lower than in 1998. At the same time the number of pension beneficiaries amounted to 1,017 million, which was by 41,2% more than in 1991, or by 6,6% more than in 1998. Specifically, the ratio of the number of active insured persons and the number of pension beneficiaries, which is decreasing continually (from 3,3:1 in 1989 to 1,4:1 in 1999) one of the most important causes of financial problems in the Croatian Bureau for Pension Insurance. This ratio is also the most significant reason for the necessity of the commencement of the pension system reform as soon as possible. The portion of real pension in real net wages in 1998 amounted to 49,0%, subsequently dropping to 46,9% in 1999 and to 46,3% in February this year, respectively. In 1999 the net wage bill increased by 7,8% nominally and 3,4% in real terms, respectively in comparison with to 1998.



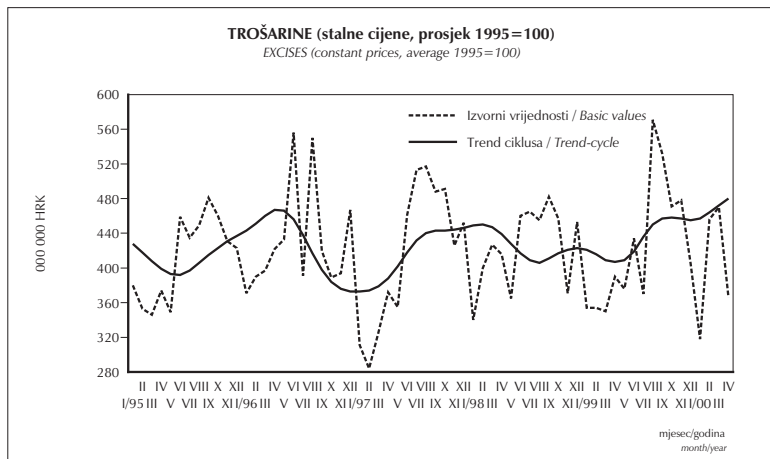
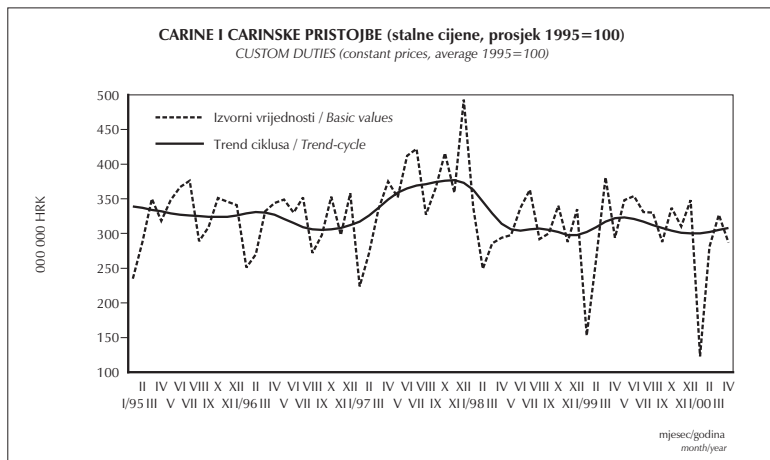
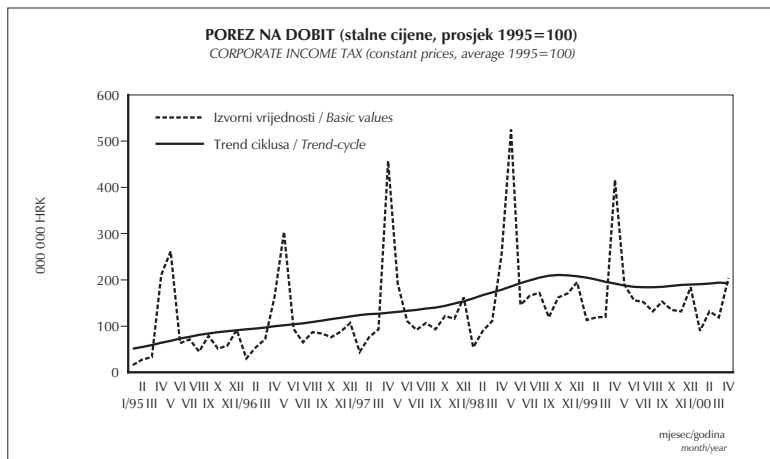
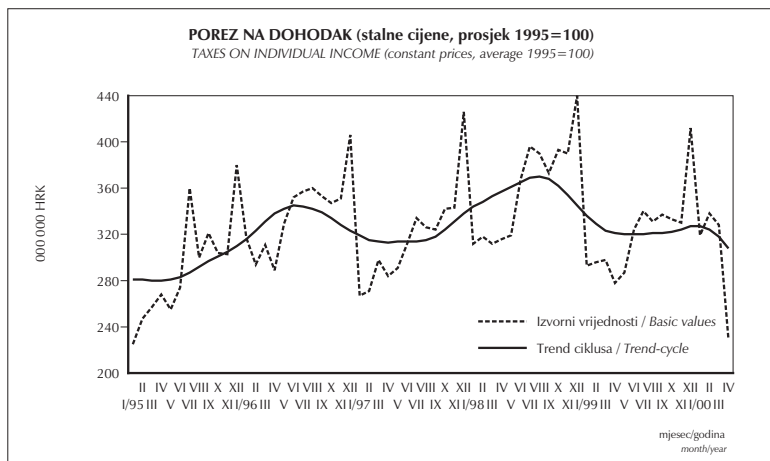
## OSTVARENJE DR AVNOG PRORAČUNA TRAVNJI 2000

Ukupni su prihodi središnjeg dr avnog proračuna u prva četiri mjeseca iznosili 14,2 milijarde kuna odnosno 19,5% više nego u istom razdoblju prethodne godine. U istom su razdoblju ukupni proračunski rashodi iznosili 14,64 milijardi kuna ili 6,3% više nego u usporedivom razdoblju prethodne godine. Sukladno ostvarenim prihodima i izvršenim rashodima u prva je četiri mjeseca tekuće godine ostvaren manjak središnjeg dr avnog proračuna od 468,7 milijuna kuna.

Travnjanski su prihodi proračuna iznosili ukupno 3,042 milijarde kuna ili 13,1% manje nego u istom mjesecu 1999. godine. Ovaj je podbačaj ukupnih prihoda uglavnom posljedica 11,7% manjih poreznih prihoda nego u usporedivom mjesecu prethodne godine ali i izuzetno malih neporeznih prihoda koji su u promatranom mjesecu iznosili samo 64,2 milijuna kuna (60,9% manje nego u travnju 1999. godine). Međugodišnji je pad poreznih prihoda najveći kod prihoda od poreza na dobit (48,1%), naime prethodne je godine upravo u travnju uplaćeno 486,8 milijuna kuna dok je ove godine uplaćeno 252,4 milijuna kuna. Ovakvo ostvarenje poreza na dobit bilo je i očekivano s obzirom na pad ekonomske aktivnosti u 1999. godini, a za koju se porez plaća, te uslijed visoke stope zaštitne kamate koje iznosi 11,2%. Prihodi od poreza na dohodak iznosili su 282,8 milijuna kuna odnosno 30% manje nego u o ujku, što je posljedica primjene većeg osobnog odbitka (1.250 kuna) pri obračunu poreza. Porezom na dodanu vrijednost u travnju je prikupljeno 1,5 milijardi kuna ili 5,2% manje u usporedbi s travnjem 1999. godine. Trošarinama je tijekom travnja prikupljeno 452,7 milijuna kuna što je gotovo identično iznosu prikupljenom u travnju 1999. godine. Ovaj podatak međutim, nije zadovoljavajući ako se uzme u obzir da je tijekom 1999. godine došlo do dvostrukog povećanja trošarina na duhan odnosno jednokratnog povećanja trošarina na naftne derivate. Travnjanski prihodi od trošarina na naftne derivate iznosili su 268,9 milijuna kuna ili 3,4% više nego u istom razdoblju prethodne godine. Međutim, trošarinama na duhanske preradevine u travnju je prikupljeno 144,4 milijuna kuna odnosno 5,1% manje nego u travnju 1999. godine. Ovakvo kretanje prihoda od trošarina na duhanske preradevine posljedica je kako prebacivanja potrošača na cigarete opterećene manjim trošarinama, ali prije svega rastućeg crnog tr išta ovim proizvodima. Preostalim je vrstama trošarina prikupljeno ukupno 39,4 milijuna kuna od čega se 46,3% odnosi na trošarine na pivo.

Rashodi središnjeg dr avnog proračuna tijekom travnja izvršeni su u iznosu od 3,552 milijardi kuna, što je 0,8% manje nego u travnju 1999. godine. Na bruto plaće proračunskih korisnika utrošeno je 1,254 milijardi kuna ili 6,5% manje nego u o ujku (uslijed 5%-tnog smanjenja bruto osnovice). Na ostale kupovine dobara i usluga utrošeno je 633,5 milijuna kuna. Subvencije su tijekom travnja iznosile 166,3 milijuna kuna, a tekući transferi 968,25 milijuna kuna. Hrvatskom zavodu za mirovinsko osiguranje tijekom travnja je transferirano 560,9 milijuna kuna. Hrvatskom zavodu za zdravstveno osiguranje 145,1 milijuna kuna, a za sredstva dječjeg doplatka je transferirano 101,3 milijuna kuna. Ukupno je izvanproračunskim fondovima transferirano 817,4 milijuna kuna ili 38,26% planiranog.

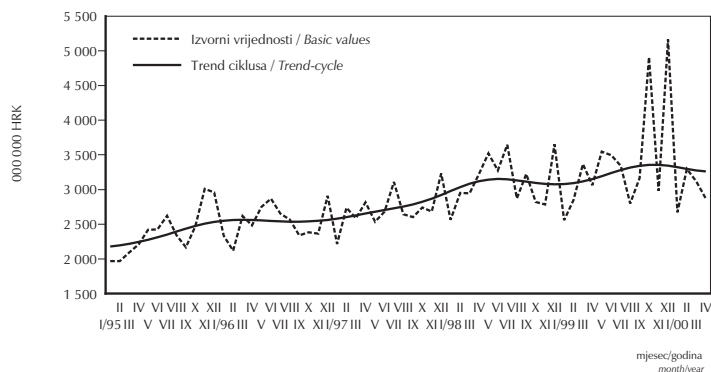
Ukupni je manjak središnjeg dr avnog proračuna u travnju iznosio 509,7 milijuna kuna. Tijekom travnja središnja se dr ava zadu ila kod Hrvatske narodne banke u iznosu od 300 milijuna kuna. Također, tijekom travnja otplaćeno je 838,5 milijuna kuna glavnice na kredite stranih komercijalnih banaka.



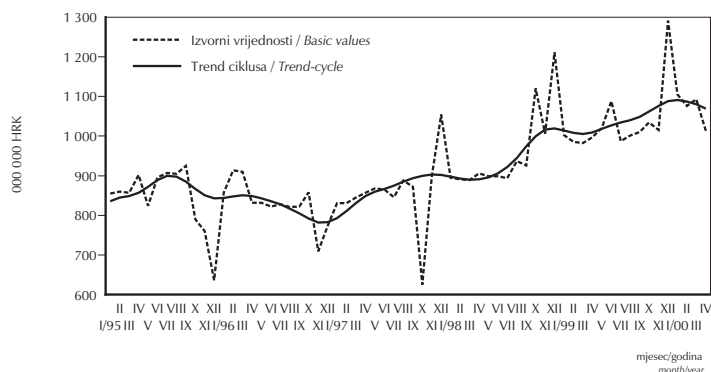


## CENTRAL BUDGET OUTTURN APRIL 2000

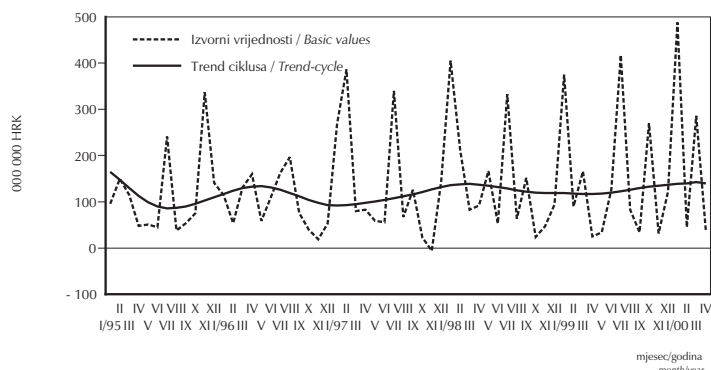
**Ukupni rashodi i posudbe umanjene za otplate (stalne cijene, prosjek 1995=100)**  
Total expenditure and lending minus repayments (constnt prices, average 1995=100)



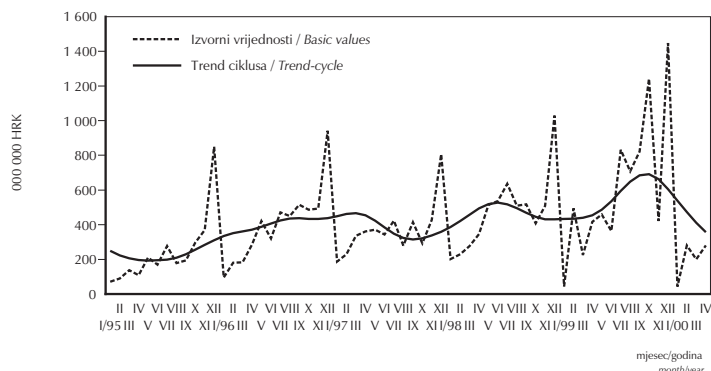
**BRUTO PLAĆE KORISNIKA DR AVNOG PRORAČUNA (stalne cijene, prosjek 1995=100)**  
GROSS WAGES OF THE BUDGET USERS (constnt prices, average 1995=100)



**PLAĆANJE KAMATA (stalne cijene, prosjek 1995=100)**  
INTEREST PAYMENTS (constnt prices, average 1995=100)



**KAPITALNI RASHODI (stalne cijene, prosjek 1995=100)**  
CAPITAL EXPENDITURE (constnt prices, average 1995=100)



The total central budget revenues in the first four months amounted to HRK 14,2 billion, or 19,5% more than in the same period last year. In the same period the total budget expenditures amounted to HRK 14,64 billion or 6,3% more than in the comparable period last year. In concordance with the collected revenues and effected expenditures, in the first four months of the current year the central budget deficit totaled HRK 468,7 million.

Budget revenues collected in April totaled HRK 3,042 billion or 13,1% less than in the same month in 1999. This shortfall of the total revenues is mainly a result of tax revenues which are by 11,7% lower than in the comparable month last year, but also a result of exceptionally low non-tax revenues which in the observed month amounted to only HRK 64,2 million (60,9% less than in April 1999). The biggest year-on-year decrease in tax revenues is with corporate profit tax revenues (48,1%). More precisely, last year it was specifically in April that HRK 486,8 million was collected, whereas this year HRK 252,4 million was collected. Such collection of corporate profit tax was expected with regard to the decline in economic activities in 1999, for which tax must be paid, and also as a result of a high protective interest rate which amounts to 11,2%. Income tax revenues totaled HRK 282,8 million, i.e., 30% less than in March, which is a consequence of application of a higher personal deduction rate (HRK 1.250) on tax calculation. In April HRK 1.5 billion was collected from VAT, or 5,2% less compared to April 1999. During April HRK 452,7 million was collected from excise tax, which is almost identical to the amount collected in April 1999. This information, however, is not satisfactory given that during 1999 excise tax on tobacco was increased on two occasions, and there was a single increase on petroleum products excise tax. April revenues from excise tax on petroleum products amounted to HRK 268,9 million or 3,4% more than in the same period last year. However, HRK 144,4 million was collected from excise tax on tobacco products, or 5,1% less than in April 1999. Such revenue trend in excise tax on tobacco products is not only a consequence of consumers' switching to cigarettes burdened with lower excise taxes, but also and before all a consequence of the growing black market of tobacco products. Other excise tax account for the collection of a total of HRK 39,4 million, out of which 46,3% accounts to excise tax on beer.

Central budget expenditures during April accounted for HRK 3,552 billion, which was by 0,8% less than in April 1999. Gross salaries of budget beneficiaries accounted for HRK 1,254 billion or 6,5% less than in March (due to a 5% decrease in gross salary base). Other purchases of goods and services account for HRK 633,5 million. During April subsidies totaled HRK 166,3 million, and current transfers accounted for HRK 968,25 million. Transfers to Pension Fund during April amounted to HRK 560,9 million, transfers to Health Fund HRK 145,1 million, and transfers to children's allowance fund totaled HRK 101,3 million. Overall transfers to extra-budgetary funds totaled HRK 817,4 million or 38,26% of the projected amount.

The total central Government budget deficit in April amounted to HRK 509,7 million. During April the central Government borrowed 300 million from the Croatian National Bank. Furthermore, during April HRK 838,5 million of the principal of foreign commercial banks loans was repaid.

**TABELA 2: PRIHODI DR AVNOG PRORAČUNA**  
**TABLE 2: CENTRAL GOVERNMENT BUDGET REVENUES**

(000 HRK)		1995	1996	1997	1998 <sup>1</sup>	1999	Plan 2000	I - IV 2000	IV 2000	I-IV 2000 I-IV 1999	IV 2000 IV 1999
<b>I</b>	<b>Ukupni prihodi i potpore (II+VII)</b> <b>Total revenues and grants</b>	27 980 779	31 367 481	33 846 123	43 808 593	46 356 724	47 030 110	14 171 714	3 042 578	119,5	86,9
<b>II</b>	<b>Ukupni prihodi (III+VI)</b> <b>Total revenues</b>	27 880 779	31 367 481	33 846 123	43 808 593	46 356 724	47 030 110	14 174 714	3 042 578	119,5	86,9
<b>III</b>	<b>Tekući prihodi (IV+V)</b> <b>Current revenues</b>	27 287 119	30 244 343	33 384 986	42 019 401	40 045 873	38 563 499	11 894 081	2 998 203	101,2	86,0
<b>IV</b>	<b>Porezni prihodi (1+...+8)</b> <b>Tax revenues</b>	26 505 353	28 530 426	31 338 173	40 327 487	38 317 635	37 123 934	11 585 517	2 933 965	102,8	88,3
1.	Porezi na dohodak <i>Taxes on individual income</i>	3 497 588	4 216 938	4 102 217	4 915 096	4 571 102	3 368 364	1 483 222	282 860	109,5	87,0
2.	Porez na dobit <i>Taxes on corporate income</i>	1 009 073	1 271 183	1 785 259	2 461 149	2 365 955	2 015 342	668 540	252 431	74,7	51,9
3.	Porez na promet nekretnina <i>Taxes on real estate transactions</i>	141 756	171 776	242 702	270 925	246 854	260 604	77 498	21 730	104,6	103,8
4.	Porez na promet dobara i usluga <i>Retail sales taxes</i>	12 802 257	13 504 368	15 133 172	1 972 045	387 922	200 000	37 830	1 504	38,4	5,0
5.	Porez na dodanu vrijednost <i>Value added tax</i>	0	0	0	20 228 226	19 829 971	19 934 500	5 946 711	1 525 790	103,7	94,8
6.	Trošarine <i>Excise taxes</i>	4 943 916	5 368 516	5 369 315	5 767 981	6 011 296	6 798 464	1 971 554	452 738	117,0	99,4
	a) na naftne derivate <i>on petroleum products</i>	2 559 021	2 691 840	2 728 346	3 169 771	3 432 957	3 773 445	1 187 709	268 925	121,4	103,4
	b) na alkohol i alkoholna pića <i>on alcohol</i>	183 458	197 623	176 681	176 897	168 335	174 465	39 866	9 584	81,6	90,9
	c) na pivo <i>on beer</i>	266 031	262 080	279 086	277 889	276 782	285 824	69 028	18 247	112,3	91,7
	d) na bezalkoholna pića <i>on beverage</i>	108 498	108 737	110 255	83 182	84 658	89 038	23 246	4 718	114,9	65,6
	e) na duhanske preradevine <i>on tobacco products</i>	1 759 266	2 039 532	1 999 988	1 983 435	1 969 920	2 384 479	628 665	144 412	113,4	94,9
	f) na kavu <i>on coffee</i>	67 642	68 704	74 959	76 807	77 648	81 213	18 907	6 138	89,6	106,2
	g) na luksuzne proizvode <i>on luxury goods</i>					996	10 000	4 133	714		
7.	Porezi na međunarodnu trgovinu <i>Taxes on international trade</i>	3 939 005	3 964 707	4 675 517	4 256 329	4 437 313	4 039 511	1 248 587	355 064	98,3	103,1
8.	Ostali porezi <sup>1</sup> <i>Other taxes<sup>1</sup></i>	171 758	32 938	29 991	455 736	467 222	507 149	151 575	41 848	92,8	84,5
<b>V</b>	<b>Neporezni prihodi</b> <b>Non-tax revenues</b>	781 766	1 713 917	2 046 813	1 691 914	1 728 238	1 439 565	308 564	64 238	64,1	39,1
<b>VI</b>	<b>Prihodi od kapitala</b> <b>Capital revenues</b>	593 660	1 123 138	461 137	1 789 192	6 310 851	8 466 611	2 280 633	44 375	2 136,3	306,0
<b>VII</b>	<b>Dotacije</b> <b>Grants</b>	100 000	0	0	0	0	0	0	0		

<sup>1</sup> Vidi metodološka objašnjenja  
<sup>1</sup> See notes on methodology

Izvor: Ministarstvo financija  
 Source: Ministry of Finance

**TABELA 3: RASHODI DR AVNOG PRORAČUNA**  
**TABLE 3: CENTRAL GOVERNMENT BUDGET EXPENDITURES**

(000 HRK)		1995	1996	1997	1998	1999	Plan 2000	I - IV 2000	IV 2000	I-IV 2000 I-IV 1999	IV 2000 IV 1999
<b>I.</b>	<b>Ukupni rashodi i posudbe (II+V) umanjene za otplate Total expenditures and lending minus repayments</b>	<b>28 696 186</b>	<b>31 501 501</b>	<b>35 006 314</b>	<b>42 551 916</b>	<b>48 878 764</b>	<b>48 300 000</b>	<b>14 643 417</b>	<b>3 552 351</b>	<b>106,3</b>	<b>99,2</b>
<b>II.</b>	<b>Ukupni rashodi (III+IV) Total expenditures</b>	<b>28 475 583</b>	<b>30 972 816</b>	<b>34 395 182</b>	<b>41 473 167</b>	<b>47 379 586</b>	<b>47 705 205</b>	<b>13 943 072</b>	<b>3 416 278</b>	<b>103,2</b>	<b>97,4</b>
<b>III.</b>	<b>Tekući rashodi (1+2+3+4) Current expenditures</b>	<b>25 495 182</b>	<b>25 930 068</b>	<b>29 579 721</b>	<b>34 883 026</b>	<b>38 476 084</b>	<b>41 763 128</b>	<b>12 955 143</b>	<b>3 068 015</b>	<b>106,8</b>	<b>101,6</b>
1.	Plaće i doprinosi poslodavca <i>Wages and employer contributions</i>	10 109 720	10 331 594	11 039 876	13 030 296	14 695 014	15 127 621	5 248 080	1 254 050	113,7	107,5
2.	Ostale kupovine dobara i usluga <i>Other purchases of goods and services</i>	10 624 809	9 291 513	9 223 449	9 618 416	7 395 844	9 786 114	2 095 965	633 514	110,3	119,5
3.	Plaćanje kamata (3.1. + 3.2.) <i>Interest payments</i>	1 392 084	1 217 618	1 737 016	1 951 283	2 099 141	2 510 192	1 044 905	45 880	137,2	155,6
3.1.	Domaće <i>Domestic</i>	911 473	949 879	775 007	917 305	933 117	935 366	319 446	8 386	88,8	40,9
3.2.	Strane <i>Foreign</i>	480 611	267 739	962 009	1 033 978	1 166 024	1 574 826	725 459	37 494	180,7	417,1
4.	Subvencije i ostali tekući transferi (4.1. + 4.2.) <i>Subsidies and other current transfers</i>	3 368 569	5 089 343	7 579 380	10 283 031	14 286 085	14 339 201	4 566 193	1 134 571	94,1	87,6
4.1.	Subvencije <i>Subsidies</i>	1 809 780	2 076 847	2 307 071	3 274 689	3 418 897	3 592 977	802 507	166 321	102,7	82,6
4.2.	Transferi (4.2.1. + ... + 4.2.4.) <i>Transfers</i>	1 558 789	3 012 496	5 272 309	7 008 342	10 867 188	10 746 224	3 763 686	968 250	92,5	88,6
4.2.1.	Transferi ostalim razinama dr. ave <i>Transfers to other levels of Government</i>	842 135	1 933 068	4 041 503	5 733 307	8 458 296	8 628 470	3 276 019	826 001	97,5	94,8
4.2.2.	Transferi neprofitnim institucijama <i>Transfers to non-profit institutions</i>	216 148	275 224	314 696	355 667	422 470	472 794	84 965	43 446	79,3	75,3
4.2.3.	Transferi stanovništvu <i>Transfers to households</i>	477 387	774 412	878 006	889 161	1 340 618	1 186 227	294 701	73 512	85,3	68,3
4.2.4.	Transferi prema inozemstvu <i>Transfers abroad</i>	23 119	29 792	38 104	30 207	645 804	458 733	108 001	25 291	42,1	44,3
<b>IV.</b>	<b>Kapitalni rashodi Capital expenditures</b>	<b>2 980 401</b>	<b>5 042 748</b>	<b>4 815 461</b>	<b>6 590 141</b>	<b>8 903 502</b>	<b>5 942 077</b>	<b>987 929</b>	<b>348 263</b>	<b>71,9</b>	<b>71,4</b>
<b>V.</b>	<b>Posudbe umanjene za otplate Lending minus repayments</b>	<b>220 603</b>	<b>528 685</b>	<b>611 132</b>	<b>1 078 749</b>	<b>1 499 178</b>	<b>594 795</b>	<b>700 345</b>	<b>136 073</b>	<b>255,7</b>	<b>187,0</b>
	<b>Ukupni manjak (-)/višak (+) Overall deficit (-)/surplus (+)</b>	<b>-715 407</b>	<b>-134 020</b>	<b>-1 160 191</b>	<b>1 256 677</b>	<b>-2 522 040</b>	<b>-1 269 890</b>	<b>-468 703</b>	<b>-509 773</b>		
	<b>Tekući manjak (-)/višak (+) Current deficit (-)/surplus (+)</b>	<b>1 791 937</b>	<b>4 314 275</b>	<b>3 805 265</b>	<b>7 136 375</b>	<b>1 569 789</b>	<b>-3 199 629</b>	<b>-1 061 062</b>	<b>-69 812</b>		
	<b>Primarni manjak (-)/višak (+) Primary deficit (-)/surplus (+)</b>	<b>676 677</b>	<b>1 083 598</b>	<b>576 825</b>	<b>3 207 960</b>	<b>-422 899</b>	<b>1 240 302</b>	<b>576 202</b>	<b>-463 893</b>		

Tabela 3A: Rashodi dr. avnog proračuna po funkcionalnoj klasifikaciji objavljena posljednji put u broju 54/2000.  
 Table 3A: Budgetary Central Government Expenditures by Function last time published in No. 54/2000.

Izvor: Ministarstvo financija  
 Source: Ministry of Finance

Napomena: Vidi metodološka objašnjenja  
 Note: See notes on methodology

**TABELA 4: FINANCIRANJE DR AVNOG PRORAČUNA PRE MA VRSTI VLASNIKA DUGA**
**TABLE 4: CENTRAL GOVERNMENT BUDGET FINANCING BY TYPE OF DEBT HOLDER**

(000 HRK)		1995	1996	1997	1998	1999	Plan 2000	I - IV 2000	IV 2000
<b>I</b>	<b>Ukupno financiranje (II+III)</b> <b>Total financing</b>	<b>715 407</b>	<b>134 020</b>	<b>1 160 191</b>	<b>-1 256 677</b>	<b>2 522 040</b>	<b>1 269 890</b>	<b>468 703</b>	<b>509 773</b>
<b>II</b>	<b>Domaće financiranje (1+2+3+4), neto</b> <b>Domestic financing, net</b>	<b>29 402</b>	<b>-669 912</b>	<b>-1 825 749</b>	<b>-1 247 563</b>	<b>-2 093 076</b>	<b>-2 901 160</b>	<b>-638 551</b>	<b>333 400</b>
1.	Od ostale opće dr ave <i>From other general government</i>	0	0	0	190 000	-87 000	0	-52 000	-15 000
2.	Od monetarnih vlasti, (2.1.+ 2.2.), neto <i>From monetary authorities, net</i>	395 967	-152 745	-354 848	112 392	748	0	204 669	268 042
2.1.	HNB - neto posudbe <i>CNB - net borrowing</i>	126 186	-233 834	-241 340	0	0	0	300 000	300 000
2.2.	Promjene u depozitima <i>Changes in deposits</i>	269 781	81 089	-113 508	112 392	748	0	-95 331	-31 958
3.	Od depozitnih banaka <i>From deposit banks</i>	1	-308 357	-1 357 298	-1 638 606	-1 859 376	-2 241 980	-746 655	95 036
4.	Ostalo domaće financiranje (4.1. + ... +4.4.), neto <i>Other domestic financing, net</i>	-366 566	-208 810	-113 603	88 651	-147 448	-659 180	-44 565	-14 678
4.1.	Od ostali financijskih institucija <i>From other financial institutions</i>	25 000	10 000	-12 303	-6 860	-3 519	-460 988	0	0
4.2.	Od nefinancijskih javnih poduzeća <i>From non-financial public enterprises</i>	0	0	0	0	0	0	0	0
4.3.	Od nefinancijskog privatnog sektora <i>From non-financial private sector</i>	0	0	0	0	0	0	0	0
4.4.	Ostalo domaće financiranje - neklasificirano <i>Other domestic financing n.e.c.</i>	-391 566	-218 810	-101 300	95 511	-143 929	-198 192	-44 565	-14 678
<b>III</b>	<b>Strano financiranje (5+6+7+8)</b> <b>Financing abroad</b>	<b>686 005</b>	<b>803 932</b>	<b>2 985 940</b>	<b>-9 114</b>	<b>4 615 116</b>	<b>4 171 050</b>	<b>1 107 254</b>	<b>176 373</b>
5.	Od međunarodnih razvojnih institucija (5.1. + 5.2.) <i>From international development institutions</i>	63 540	482 028	470 073	379 921	404 557	862 652	-28 064	141
5.1.	Povećanje duga (posudbe) <i>Drawings</i>	124 483	581 243	557 570	504 185	589 995	1 103 952	52 794	22 997
5.2.	Otplate <i>Amortization</i>	-60 943	-99 215	-87 497	-124 264	-185 438	-241 300	-80 858	-22 856
6.	Od stranih država ili vlada (6.1. + 6.2.) <i>From foreign governments</i>	29 570	-364 330	-502 829	-525 161	-197 253	-732 338	-304 954	0
6.1.	Povećanje duga (posudbe) <i>Drawings</i>	29 570	0	0	0	110 897	125 596	26 526	0
6.2.	Otplate <i>Amortization</i>	0	-364 330	-502 829	-525 161	-308 150	-857 934	-331 480	0
7.	Ostale vanjske posudbe (7.1.+ 7.2.+ 7.3.) <i>Other borrowing abroad</i>	592 895	686 234	3 018 696	136 126	4 407 812	4 040 736	1 440 272	176 232
7.1.	Bankovni zajmovi i avansi <i>Bank loans and advances</i>	592 895	686 234	-3 749	-11 809	350 160	-2 637 662	-894 659	-884 233
7.2.	Kreditni dobavljača <i>Supplier credits</i>	0	0	0	0	0	0	0	0
7.3.	Ostale vanjske posudbe - neklasificirane <i>Other borrowing abroad n.e.c.</i>	0	0	3 022 445	147 935	4 057 652	6 678 398	2 334 931	1 060 465
8.	Promjene u gotovini, depozitima i vrijednosnim papirima <i>Changes in cash, deposits and securities</i>	0	0	0	0	0	0	0	0

Izvor: Ministarstvo financija  
Source: Ministry of Finance

Napomena: Vidi metodološka objašnjenja  
Note: See notes on methodology

**TABELA 5: FINANCIRANJE DR AVNOG PRORAČUNA PO VRSTI INSTRUMENTA DUGA**

**TABLE 5: CENTRAL GOVERNMENT BUDGET FINANCING BY TYPE OF DEBT INSTRUMENT**

(000 HRK)		1995	1996	1997	1998	1999	Plan 2000	I-IV / 2000	IV / 2000
<b>I</b>	<b>Ukupno financiranje (II+III)</b> <b>Total financing</b>	<b>715 407</b>	<b>134 020</b>	<b>1 160 191</b>	<b>-1 256 677</b>	<b>2 522 040</b>	<b>1 269 890</b>	<b>468 703</b>	<b>509 773</b>
<b>II</b>	<b>Domaće financiranje (1+...+6)</b> <b>Domestic financing, net</b>	<b>29 402</b>	<b>-669 912</b>	<b>-1 825 749</b>	<b>-1 247 563</b>	<b>-2 093 076</b>	<b>-2 901 160</b>	<b>-638 551</b>	<b>333 400</b>
1.	Dugoročne obveznice (1.1.+1.2.) <i>Long-term bonds</i>	-303 255	-712 116	-1 572 385	-1 956 403	-2 164 050	-2 421 172	-1 356 591	-28 625
1.1.	Izdavanje <i>Issues</i>	554 551	545 138	146 250	0	0	0	0	0
1.2.	Otplata <i>Amortization</i>	-857 806	-1 257 254	-1 718 635	-1 956 403	-2 164 050	-2 421 172	-1 356 591	-28 625
2.	Kratkoročne obveznice i mjenice <i>Short-term securities- treasury bills</i>	0	268 824	113 970	182 103	178 889	-420 000	387 416	103 983
3.	Dugoročni zajmovi- neklasificirani (3.1.+3.2.) <i>Long-term loans n.e.c.</i>	79 376	-292 922	-240 642	-10 375	-21 663	-59 988	0	5 000
3.1.	Povećanje duga <i>Drawings</i>	340 465	0	0	0	0	0	0	0
3.2.	Otplata <i>Amortization</i>	-261 089	-292 922	-240 642	-10 375	-21 663	-59 988	0	5 000
4.	Kratkoročni zajmovi- neklasificirani <i>Short-term loans n.e.c.</i>	25 000	10 000	0	190 000	-87 000	0	425 955	285 000
5.	Ostale obveze <i>Other liabilities</i>	0	-855	-183	234 720	0	0	0	0
6.	Promjene u gotovini, depozitima i vrijednosnim papirima <i>Changes in cash, deposits and securities</i>	228 281	57 157	-126 509	112 392	748	0	-95 331	-31 958
<b>III</b>	<b>Strano financiranje (7+...+12)</b> <b>Financing abroad</b>	<b>686 005</b>	<b>803 932</b>	<b>2 985 940</b>	<b>-9 114</b>	<b>4 615 116</b>	<b>4 171 050</b>	<b>1 107 254</b>	<b>176 373</b>
7.	Dugoročne obveznice (7.1.+7.2.) <i>Long-term bonds</i>	0	0	3 022 445	147 935	4 057 652	6 528 398	2 334 931	1 060 465
7.1.	Izdavanje <i>Issues</i>	0	0	3 022 445	447 935	4 057 652	6 528 398	2 331 931	1 060 465
7.2.	Otplata <i>Amortization</i>	0	0	0	-300 000	0	0	0	0
8.	Kratkoročne obveznice i mjenice <i>Short-term bonds and bills</i>	0	0	0	0	0	0	0	0
9.	Dugoročni zajmovi (neklasificirani) (9.1.+9.2.) <i>Long-term loans n.e.c.</i>	154 885	830 811	-36 505	363 854	904 085	-2 507 348	-1 227 677	-884 092
9.1.	Povećanje duga (posudbe) <i>Drawings</i>	215 828	1 294 356	557 570	1 769 361	1 848 405	1 229 548	90 824	22 997
9.2.	Otplata (glavnice) <i>Amortization</i>	-60 943	-463 545	-594 075	-1 405 507	-944 320	-3 736 896	-1 318 501	-907 089
10.	Kratkoročni zajmovi (neklasificirani), neto <i>Short-term loans n.e.c.</i>	531 120	-26 879	0	-520 903	-346 621	150 000	0	0
11.	Ostale obveze <i>Other liabilities</i>	0	0	0	0	0	0	0	0
12.	Promjene u gotovini, depozitima i vrijednosnim papirima <i>Changes in cash, deposits and securities</i>	0	0	0	0	0	0	0	0

**Izvor: Ministarstvo financija**

Source: Ministry of Finance

**Napomena: Vidi metodološka objašnjenja**

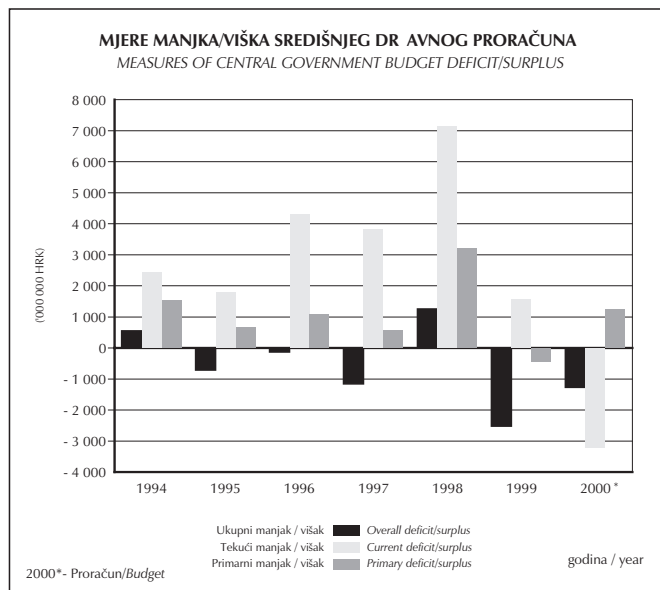
Note: See notes on methodology

## RAZLIČITE MJERE MANJKA/VIŠKA SREDIŠNJEG DR AVNOG PRORAČUNA MEASURES OF CENTRAL GOVERNMENT BUDGET DEFICIT/SURPLUS

**KONVENCIONALNI UKUPNI MANJAK/VIŠAK SREDIŠNJE DR AVE ('000 kn)**  
(ukupni prihodi i potpore minus ukupni rashodi i posudbe umanjani za otplate)

**CONVENTIONAL OVERALL CENTRAL GOVT DEFICIT/SURPLUS ('000 HRK)**  
(total revenues and grants minus total expenditures and lending minus repayments)

	Ukupni prihodi i potpore <i>Total revenues and grants</i>	Ukupni rashodi i posudbe umanjani za otplate <i>Total expenditures and lending minus repayments</i>	Ukupni manjak/višak <i>Overall deficit/surplus</i>
I-IV 1999	11 861 733	13 779 277	-1 917 544
IV	3 501 035	3 581 393	-80 358
V	3 130 106	4 174 671	-1 044 565
VI	3 488 763	4 111 715	-622 952
VII	3 618 110	3 980 391	-362 281
VIII	3 478 875	3 334 707	144 168
IX	3 698 621	3 790 763	-92 142
X	9 034 580	5 902 512	3 132 068
XI	3 388 772	3 581 795	-193 023
XII	4 655 899	6 222 933	-1 567 034
1999	46 355 459	48 878 764	-2 523 305
I 2000	4 355 844	3 244 532	1 111 312
II	3 344 846	4 017 062	-672 216
III	3 431 446	3 829 472	-398 026
IV	3 042 578	3 552 351	-509 773
I-IV 2000	14 174 714	14 643 417	-468 703



**TEKUĆI MANJAK/VIŠAK SREDIŠNJE DR AVE ('000 kn)**  
(tekući prihodi minus tekući rashodi)

**CURRENT CENTRAL GOVERNMENT DEFICIT/SURPLUS ('000 HRK)**  
(current revenues minus current expenditures)

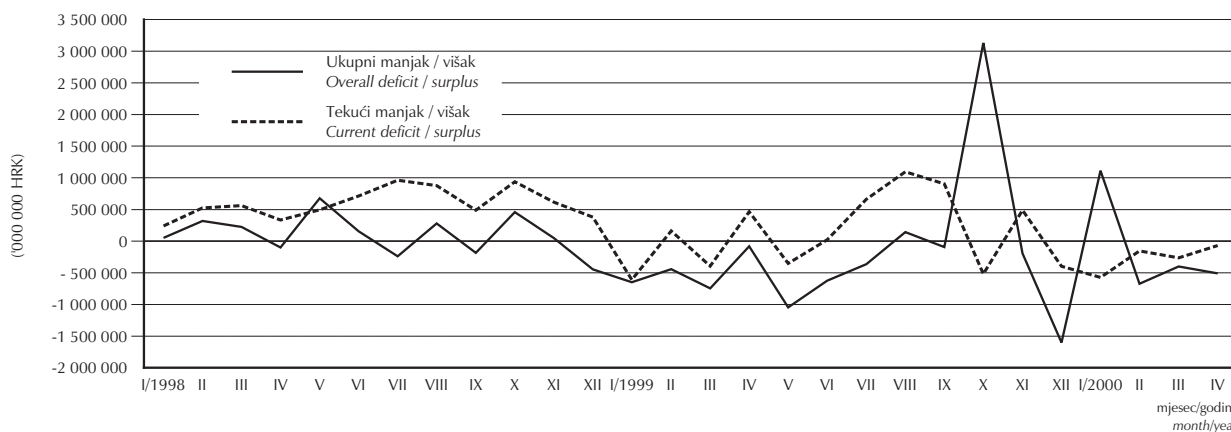
	Tekući prihodi <i>Current revenues</i>	Tekući rashodi <i>Current expenditures</i>	Tekući manjak/višak <i>Current deficit/surplus</i>
I-IV 1999	11 754 976	12 130 516	-375 540
IV	3 486 534	3 020 807	465 727
V	3 107 944	3 457 831	-349 887
VI	3 473 571	3 451 201	22 370
VII	3 600 473	2 937 859	662 614
VIII	3 464 189	2 369 508	1 094 681
IX	3 680 434	2 777 740	902 694
X	3 759 177	4 277 896	-518 719
XI	3 368 312	2 878 435	489 877
XII	3 835 532	4 195 098	-359 566
1999	40 044 608	38 476 084	1 568 524
I 2000	2 569 763	3 143 233	-573 470
II	3 063 095	3 216 937	-153 842
III	3 263 020	3 526 958	-263 938
IV	2 998 203	3 068 015	-69 812
I-IV 2000	11 894 081	12 955 143	-1 061 062

**PRIMARNI MANJAK/VIŠAK SREDIŠNJE DR AVE ('000 kn)**  
(ukupni manjak/višak plus plaćanja kamata)

**PRIMARY CENTRAL GOVT DEFICIT/SURPLUS ('000 HRK)**  
(overall deficit/surplus plus interest payments)

	Ukupni manjak/višak <i>Overall deficit/surplus</i>	Plaćanje kamata <i>Interest payments</i>	Primarni manjak/višak <i>Primary deficit/surplus</i>
I-IV 1999	-1 917 544	761 404	-2 678 948
IV	-80 358	29 481	-50 877
V	-1 044 565	40 269	-1 004 296
VI	-622 952	150 092	-472 860
VII	-362 281	469 938	134 657
VIII	144 168	99 152	243 320
IX	-92 142	40 856	-51 286
X	3 132 068	324 897	3 456 965
XI	-193 023	38 454	-154 569
XII	-1 567 034	147 079	-1 419 955
1999	-2 523 305	2 099 141	-424 167
I 2000	1 111 312	592 816	1 704 128
II	-672 216	55 407	-616 809
III	-398 026	350 802	-47 224
IV	-509 773	45 880	-463 893
I-IV 2000	-468 703	1 044 905	576 202

### UKUPNI I TEKUĆI MANJAK/VIŠAK SREDIŠNJEG DR AVNOG PRORAČUNA, MJESEČNI PODATCI OVERALL AND CURRENT DEFICIT/SURPLUS OF CENTRAL GOVERNMENT BUDGET, MONTHLY DATA



Napomena: Vidi metodološka objašnjenja  
Note: See notes on methodology

Izvor: Ministarstvo financija  
Source: Ministry of Finance



**TABELA 6: PRIHODI I RASHODI HRVATSKOG ZAVODA ZA MIROVINSKO OSIGURANJE (HZMO)**

TABLE 6: PENSION FUND REVENUES AND EXPENDITURES

(000 HRK)	1997	1998	1999	Plan 2000	I-II/2000	II/2000	I-II/2000 I-II/1999	II/2000 II/1999
<b>I. Ukupni prihodi i dotacije (II + VII) Total revenues and grants</b>	<b>15 299 580</b>	<b>16 093 289</b>	<b>18 946 291</b>	<b>19 910 108</b>	<b>3 315 265</b>	<b>1 762 413</b>	<b>118,68</b>	<b>120,45</b>
II. Ukupni prihodi (III + VI) Total revenues	12 675 281	12 255 305	12 662 199	14 809 708	2 124 265	1 071 413	106,62	110,24
III. Tekući prihodi (IV + V) Current revenues	12 439 164	11 823 285	12 553 233	14 708 008	2 116 514	1 071 413	108,97	111,64
IV. Porezni prihodi Tax revenues	12 243 659	11 758 242	12 448 917	14 599 708	2 104 328	1 063 413	109,17	111,02
V. Neporezni prihodi Non-tax revenues	195 505	65 043	104 316	108 300	12 186	8 000	82,11	441,26
VI. Prihodi od kapitala Capital revenue	236 117	432 020	108 966	101 700	7 751	0	15,52	0,00
VII. Dotacije Grants	2 624 299	3 837 984	6 284 092	5 100 400	1 191 000	691 000	148,65	140,67
<b>VIII. Ukupni rashodi i posudbe umanjene za otplate (IX + XII) Total expenditures and lending minus repayments</b>	<b>15 547 850</b>	<b>16 556 374</b>	<b>19 046 509</b>	<b>20 783 408</b>	<b>3 215 656</b>	<b>1 688 187</b>	<b>106,31</b>	<b>113,53</b>
IX. Ukupni rashodi (X + XI) Total expenditures	15 547 850	16 556 374	19 046 509	20 783 408	3 215 656	1 688 187	106,31	113,53
X. Tekući rashodi Current expenditures	15 532 570	16 522 293	19 029 138	20 750 400	3 214 667	1 687 198	106,33	113,56
XI. Kapitalni rashodi Capital expenditures	15 280	34 081	17 371	33 008	989	989	62,16	80,02
XII. Posudbe umanjene za otplate Lending minus repayments	0	0	0	0	0	0		
<b>Ukupni manjak (-)/višak (+) (I - VIII) Overall deficit (-)/surplus (+)</b>	<b>- 248 270</b>	<b>- 463 085</b>	<b>- 100 218</b>	<b>- 873 300</b>	<b>99 609</b>	<b>74 226</b>		
<b>XIII. Ukupno financiranje (1. + 2.) Total financing</b>	<b>248 270</b>	<b>387 802</b>	<b>100 218</b>	<b>873 300</b>	<b>- 99 609</b>	<b>- 74 226</b>		
1. Strano financiranje Foreign	0	0	0	873 300	0	0		
2. Domaće financiranje Domestic	248 270	387 802	100 218	0	- 99 609	- 74 226		

Izvor: Ministarstvo financija, prema podacima HZMO  
 Source: Ministry of Finance, according to data from the Pension Fund

Napomena: Vidi metodološka objašnjenja  
 Note: See notes on methodology

**TABELA 7: PRIHODI I RASHODI HRVATSKOG ZAVODA ZA ZDRAVSTVENO OSIGURANJE (HZZO)**

TABLE 7: HEALTH INSURANCE FUND REVENUES AND EXPENDITURES

(000 HRK)	1997	1998	1999	Plan 2000	I-II/2000	II/2000	I-II/2000 I-II/1999	II/2000 II/1999
<b>I. Ukupni prihodi i dotacije (II + VII)</b> <b>Total revenues and grants</b>	<b>9 342 902</b>	<b>11 552 049</b>	<b>12 649 766</b>	<b>12 889 145</b>	<b>1 902 433</b>	<b>984 770</b>	<b>103,64</b>	<b>113,45</b>
II. Ukupni prihodi (III + VI) Total revenues	8 560 479	9 991 014	10 240 976	11 103 150	1 692 837	852 566	109,33	110,41
III. Tekući prihodi (IV + V) Current revenues	8 535 594	9 914 912	10 240 707	11 102 900	1 692 776	852 548	109,33	110,41
IV. Porezni prihodi Tax revenues	8 417 942	9 782 595	9 952 541	10 852 162	1 675 721	847 036	109,08	111,05
V. Neporezni prihodi Non-tax revenues	117 652	132 317	288 166	250 738	17 055	5 512	140,38	58,69
VI. Prihodi od kapitala Capital revenue	24 885	76 102	269	250	61	18	190,63	100,00
VII. Dotacije Grants	782 423	1 561 035	2 408 790	1 785 995	209 596	132 204	72,97	137,95
<b>VIII. Ukupni rashodi i posudbe umanjene za otplate (IX + XII)</b> <b>Total expenditures and lending minus repayments</b>	<b>9 433 605</b>	<b>11 570 688</b>	<b>12 788 163</b>	<b>12 889 145</b>	<b>1 923 227</b>	<b>1 013 330</b>	<b>102,50</b>	<b>114,78</b>
IX. Ukupni rashodi (X + XI) Total expenditures	9 433 605	11 570 688	12 788 163	12 889 145	1 923 227	1 013 330	102,50	114,78
X. Tekući rashodi Current expenditures	9 176 087	11 401 107	12 665 930	12 823 504	1 902 036	1 013 355	104,02	117,24
XI. Kapitalni rashodi Capital expenditures	257 518	169 581	122 233	65 641	21 191	- 25	44,28	- 0,14
XII. Posudbe umanjene za otplate Lending minus repayments	0	0	0	0	0	0		
<b>Ukupni manjak (-)/višak (+) (I - VIII)</b> <b>Overall deficit (-)/surplus (+)</b>	<b>- 90 703</b>	<b>- 18 639</b>	<b>- 138 397</b>	<b>0</b>	<b>- 20 794</b>	<b>- 28 560</b>		
<b>XIII. Ukupno financiranje (1. + 2.)</b> <b>Total financing</b>	<b>90 703</b>	<b>18 639</b>	<b>138 397</b>	<b>0</b>	<b>20 794</b>	<b>28 560</b>		
1. Strano financiranje Foreign	70 903	37 332	134	0	7 860	- 815		
2. Domaće financiranje Domestic	19 800	- 18 693	138 263	0	12 934	29 375		

Izvor: Ministarstvo financija, prema podacima HZZO

Source: Ministry of Finance, according to data from the Pension Fund

Napomena: Vidi metodološka objašnjenja

Note: See notes on methodology

**TABELA 8: PRIHODI I RASHODI HRVATSKOG ZAVODA ZA ZAPOSŁJAVANJE**  
**TABLE 8: EMPLOYMENT FUND REVENUES AND EXPENDITURES**

(000 HRK)	1997	1998	1999	Plan 2000	I-II/2000	II/2000	I-II/2000 I-II/1999	II/2000 II/1999
<b>I. Ukupni prihodi i dotacije (II + VII)</b> <b>Total revenues and grants</b>	<b>874 645</b>	<b>886 375</b>	<b>928 178</b>	<b>990 337</b>	<b>150 826</b>	<b>75 662</b>	<b>108,49</b>	<b>109,61</b>
II. Ukupni prihodi (III + VI) Total revenues	746 867	843 343	907 478	972 700	150 826	75 662	108,49	109,61
III. Tekući prihodi (IV + V) Current revenues	746 867	843 343	907 460	972 700	150 826	75 662	108,49	109,61
IV. Porezni prihodi Tax revenues	740 466	831 446	880 920	960 200	147 909	74 187	107,91	108,93
V. Neporezni prihodi Non-tax revenues	6 401	11 897	26 540	12 500	2 917	1 475	149,28	160,50
VI. Prihodi od kapitala Capital revenue	0	0	18	0	0	0		
VII. Dotacije Grants	127 778	43 032	20 700	17 637	0	0		
<b>VIII. Ukupni rashodi i posudbe umanjene za otplate (IX + XII)</b> <b>Total expenditures and lending minus repayments</b>	<b>883 743</b>	<b>673 458</b>	<b>843 957</b>	<b>1 150 337</b>	<b>163 287</b>	<b>82 101</b>	<b>145,43</b>	<b>141,05</b>
IX. Ukupni rashodi (X + XI) Total expenditures	883 743	673 458	843 957	1 150 337	163 287	82 101	145,43	141,05
X. Tekući rashodi Current expenditures	868 319	651 898	817 151	1 121 597	163 234	82 051	145,50	141,18
XI. Kapitalni rashodi Capital expenditures	15 424	21 560	26 806	28 740	53	50	58,89	55,56
XII. Posudbe umanjene za otplate Lending minus repayments	0	0	0	0	0	0		
<b>Ukupni manjak (-)/višak (+) (I - VIII)</b> <b>Overall deficit (-)/surplus (+)</b>	<b>- 9 098</b>	<b>212 917</b>	<b>84 221</b>	<b>- 160 000</b>	<b>- 12 461</b>	<b>- 6 439</b>		
<b>XIII. Ukupno financiranje (1. + 2.)</b> <b>Total financing</b>	<b>9 098</b>	<b>- 212 917</b>	<b>- 84 221</b>	<b>160 000</b>	<b>12 461</b>	<b>6 439</b>		
1. Strano financiranje Foreign	0	0	0	160 000	0	0		
2. Domaće financiranje Domestic	9 098	- 212 917	- 84 221	0	12 461	6 439		

Izvor: Ministarstvo financija, prema podacima Zavoda za zapošljavanje  
 Source: Ministry of Finance, according to data from the Employment Fund

Napomena: Vidi metodološka objašnjenja  
 Note: See notes on methodology

**TABELA 9: PRIHODI I RASHODI FONDA DJEČJEG DOPLATKA**  
**TABLE 9: CHILD BENEFIT FUND REVENUES AND EXPENDITURES**

(000 HRK)	1997	1998	1999	Plan 2000	I-II/2000	II/2000	I-II/2000 I-II/1999	II/2000 II/1999
<b>I. Ukupni prihodi i dotacije (II + VII)</b> <b>Total revenues and grants</b>	<b>1 013 473</b>	<b>1 027 033</b>	<b>1 131 524</b>	<b>1 133 500</b>	<b>207 433</b>	<b>81 028</b>	<b>111,33</b>	<b>100,57</b>
II. Ukupni prihodi (III + VI) <i>Total revenues</i>	993 473	551 833	9 079	1 500	1 218	566	91,92	99,47
III. Tekući prihodi (IV + V) <i>Current revenues</i>	993 473	551 833	9 079	1 500	1 218	566	91,92	99,47
IV. Porezni prihodi <i>Tax revenues</i>	992 289	550 639	8 098	0	1 052	477	89,61	94,27
V. Neporezni prihodi <i>Non-tax revenues</i>	1 184	1 194	981	1 500	166	89	109,93	141,27
VI. Prihodi od kapitala <i>Capital revenue</i>	0	0	0	0	0	0		
VII. Dotacije <i>Grants</i>	20 000	475 200	1 122 445	1 132 000	206 215	80 462	111,47	100,58
<b>VIII. Ukupni rashodi i posudbe umanjene za otplate (IX + XII)</b> <b>Total expenditures and lending minus repayments</b>	<b>1 003 702</b>	<b>1 032 107</b>	<b>1 136 161</b>	<b>1 133 500</b>	<b>200 760</b>	<b>101 909</b>	<b>107,67</b>	<b>117,53</b>
IX. Ukupni rashodi (X + XI) <i>Total expenditures</i>	1 003 702	1 032 107	1 136 161	1 133 500	200 760	101 909	107,67	117,53
X. Tekući rashodi <i>Current expenditures</i>	1 003 702	1 032 107	1 136 161	1 133 500	200 760	101 909	107,67	117,53
XI. Kapitalni rashodi <i>Capital expenditures</i>	0	0	0	0	0	0		
XII. Posudbe umanjene za otplate <i>Lending minus repayments</i>	0	0	0	0	0	0		
<b>Ukupni manjak (-)/višak (+) (I - VIII)</b> <b>Overall deficit (-)/surplus (+)</b>	<b>9 771</b>	<b>- 5 074</b>	<b>- 4 637</b>	<b>0</b>	<b>6 673</b>	<b>- 20 881</b>		
<b>XIII. Ukupno financiranje (1. + 2.)</b> <b>Total financing</b>	<b>- 9 771</b>	<b>5 074</b>	<b>4 637</b>	<b>0</b>	<b>- 6 673</b>	<b>20 881</b>		
1. Strano financiranje <i>Foreign</i>	0	0	0	0	0	0		
2. Domaće financiranje <i>Domestic</i>	- 9 771	5 074	4 637	0	- 6 673	20 881		

Izvor: Ministarstvo financija, prema podacima Fonda dječjeg doplatka  
 Source: Ministry of Finance, according to data from the Child benefit Fund

Napomena: Vidi metodološka objašnjenja  
 Note: See notes on methodology

**TABELA 10: PRIHODI I RASHODI JAVNOG PODUZEĆA "HRVATSKE VODE"**  
**TABLE 10: PUBLIC WATER MANAGEMENT FUND REVENUES AND EXPENDITURES**

(000 HRK)	1997	1998	1999	Plan 2000	I-II/2000	II/2000	I-II/2000 I-II/1999	II/2000 II/1999
<b>I. Ukupni prihodi i dotacije (II + VII)</b> <b>Total revenues and grants</b>	<b>1 146 762</b>	<b>1 376 980</b>	<b>1 338 797</b>	<b>1 351 694</b>	<b>169 148</b>	<b>63 929</b>	<b>102,48</b>	<b>102,87</b>
II. Ukupni prihodi (III + VI) Total revenues	1 037 728	1 058 598	929 596	963 000	144 648	45 429	123,57	102,91
III. Tekući prihodi (IV + V) Current revenues	1 037 205	1 058 282	929 294	962 700	144 594	45 399	123,56	102,88
IV. Porezni prihodi Tax revenues	224 510	125 077	0	0	0	0		
V. Neporezni prihodi Non-tax revenues	812 695	933 205	929 294	962 700	144 594	45 399	123,56	102,88
VI. Prihodi od kapitala Capital revenue	523	316	302	300	54	30	163,64	176,47
VII. Dotacije Grants	109 034	318 382	409 201	388 694	24 500	18 500	51,04	102,78
<b>VIII. Ukupni rashodi i posudbe umanjene za otplate (IX + XII)</b> <b>Total expenditures and lending minus repayments</b>	<b>1 275 917</b>	<b>1 565 308</b>	<b>1 498 418</b>	<b>1 488 694</b>	<b>158 055</b>	<b>57 435</b>	<b>88,39</b>	<b>75,74</b>
IX. Ukupni rashodi (X + XI) Total expenditures	1 275 917	1 565 308	1 498 418	1 488 694	158 055	57 435	88,39	75,74
X. Tekući rashodi Current expenditures	580 213	694 534	722 462	794 000	92 729	37 004	92,02	80,27
XI. Kapitalni rashodi Capital expenditures	695 704	870 774	775 956	694 694	65 326	20 431	83,71	68,70
XII. Posudbe umanjene za otplate Lending minus repayments	0	0	0	0	0	0		
<b>Ukupni manjak (-)/višak (+) (I - VIII)</b> <b>Overall deficit (-)/surplus (+)</b>	<b>- 129 155</b>	<b>- 188 328</b>	<b>- 159 621</b>	<b>- 137 000</b>	<b>11 093</b>	<b>6 494</b>		
<b>XIII. Ukupno financiranje (1. + 2.)</b> <b>Total financing</b>	<b>129 155</b>	<b>188 278</b>	<b>159 621</b>	<b>137 000</b>	<b>- 11 093</b>	<b>- 6 494</b>		
1. Strano financiranje Foreign	54 876	58 607	16 707	- 14 300	- 6 737	- 12 514		
2. Domaće financiranje Domestic	74 279	129 671	142 914	151 300	- 4 356	6 020		

Izvor: Ministarstvo financija, prema podacima "Hrvatskih voda"  
 Source: Ministry of Finance, according to data from the Public Water Management Fund

Napomena: Vidi metodološka objašnjenja  
 Note: See notes on methodology

**TABELA 11: KONSOLIDIRANA SREDIŠNJA DR AVA, PREMA RAZINAMA DR AVNE VLASTI**  
**TABLE 11: CONSOLIDATED CENTRAL GOVERNMENT, ACCORDING TO GOVERNMENT LEVEL**

(000 HRK)	1997	1998	1999	Plan 2000	I-II/2000	II/2000	I-II/2000 I-II/1999	II/2000 II/1999
<b>I. Ukupni prihodi i dotacije (II + III)</b> <i>Total revenues and grants</i>	<b>53 345 263</b>	<b>65 110 652</b>	<b>67 542 226</b>	<b>71 243 191</b>	<b>11 176 978</b>	<b>5 073 084</b>	<b>133,10</b>	<b>114,30</b>
<b>II. Dr avni proračun</b> <i>Budgetary central government</i>	<b>33 846 123</b>	<b>43 808 593</b>	<b>46 356 724</b>	<b>47 030 110</b>	<b>7 700 690</b>	<b>3 344 846</b>	<b>148,66</b>	<b>116,63</b>
<b>III. Izvanproračunski fondovi</b> <b>(1.+2.+3.+4.+5.)</b> <i>Extrabudgetary funds</i>	<b>19 499 140</b>	<b>21 302 059</b>	<b>21 185 502</b>	<b>24 213 081</b>	<b>3 476 288</b>	<b>1 728 238</b>	<b>108,05</b>	<b>110,04</b>
1. HZMO <i>Pension Fund</i>	11 022 237	10 713 387	10 799 810	12 906 983	1 791 441	905 710	106,72	110,84
2. HZZO <i>Health Insurance Fund</i>	5 824 150	8 269 030	8 686 397	9 518 551	1 414 452	713 967	108,44	109,64
3. Hrvatski zavod za zapošljavanje <i>Employment Fund</i>	638 330	718 195	760 620	823 047	124 529	62 566	107,38	108,63
4. Fond doplatka za djecu <i>Child Benefit Fund</i>	976 695	542 849	9 079	1 500	1 218	566	91,92	99,47
5. Javno pod."Hrvatske vode" <i>Public Water Management Fund</i>	1 037 728	1 058 598	929 596	963 000	144 648	45 429	123,57	102,91
<b>IV. Ukupni rashodi i posudbe</b> <b>umanjeni za otplate (V + VI)</b> <i>Total expenditures and lending</i> <i>minus repayments</i>	<b>54 931 935</b>	<b>64 228 568</b>	<b>70 343 017</b>	<b>73 643 381</b>	<b>10 637 909</b>	<b>5 709 814</b>	<b>109,16</b>	<b>115,92</b>
<b>V. Dr avni proračun</b> <i>Budgetary central government</i>	<b>29 409 442</b>	<b>34 125 447</b>	<b>35 979 076</b>	<b>37 192 029</b>	<b>5 145 613</b>	<b>2 850 767</b>	<b>113,15</b>	<b>117,64</b>
<b>VI. Izvanproračunski fondovi</b> <b>(1.+2.+3.+4.+5.)</b> <i>Extrabudgetary funds</i>	<b>25 522 493</b>	<b>30 103 121</b>	<b>34 363 941</b>	<b>36 451 352</b>	<b>5 492 296</b>	<b>2 859 047</b>	<b>105,67</b>	<b>114,25</b>
1. HZMO <i>Pension Fund</i>	13 795 119	16 170 417	18 998 533	20 726 676	3 207 357	1 684 049	106,31	113,54
2. HZZO <i>Health Insurance Fund</i>	8 742 813	10 776 029	11 919 552	11 992 145	1 768 082	936 111	103,51	116,91
3. Hrvatski zavod za zapošljavanje <i>Employment Fund</i>	714 077	571 227	824 914	1 124 437	160 401	80 682	146,59	141,69
4. Fond doplatka za djecu <i>Child Benefit Fund</i>	1 003 702	1 032 129	1 136 161	1 133 500	200 760	101 909	107,67	117,53
5. Javno pod."Hrvatske vode" <i>Public Water Management Fund</i>	1 266 782	1 553 319	1 484 781	1 474 594	155 696	56 296	88,11	75,23
<b>Ukupni manjak (-)/višak (+) (I - IV)</b> <i>Overall deficit (-)/surplus (+)</i>	<b>-1 586 672</b>	<b>882 084</b>	<b>-2 800 791</b>	<b>-2 400 190</b>	<b>539 069</b>	<b>-636 730</b>		
<b>VII. Ukupno financiranje (1.+2.)</b> <i>Total financing</i>	<b>1 586 672</b>	<b>-882 084</b>	<b>2 800 791</b>	<b>2 400 190</b>	<b>-539 069</b>	<b>636 730</b>		
1. Strano financiranje <i>Foreign</i>	3 111 719	86 825	4 631 957	5 190 050	-335 239	-16 505		
2. Domaće financiranje (2.1.+...+2.4.) <i>Domestic</i>	-1 525 047	-968 909	-1 831 166	-2 789 860	-203 830	653 235		
2.1. Od ostale opće dr ave <i>From other general government</i>	0	0	0	0	0	0		
2.2. Od monetarnih vlasti <i>From monetary authorities</i>	-354 848	112 392	748	0	262 219	261 612		
2.3. Od depozitnih banaka <i>From deposit money banks</i>	-1 056 596	-1 169 952	-1 684 466	-2 130 680	-466 049	391 623		
2.4. Ostalo domaće financiranje <i>Other domestic financing</i>	-113 603	88 651	-147 448	-659 180	0	0		

Tabela 11A: Konsolidirana opća dr ava prema razinama dr avne vlasti posljednji je put objavljena u br. 48/1999.  
 Table 11A: The Consolidated General Government according to government level was published last time in No. 48/1999.

Tabela 11B: Konsolidirana opća dr ava po ekonomskoj klasifikaciji posljednji je put objavljena u br. 49/1999.  
 Table 11B: The Consolidated General Government by economic categories was published last time in No. 49/1999.

Tabela 11C: Prihodi i rashodi općina, gradova i upanija, nekonsolidirano posljednji je put objavljena u br. 50/1999.  
 Table 11C: The Local Government Budget Revenues and Expenditures, nonconsolidated was published last time in No. 50/1999.

Izvor: Ministarstvo financija  
 Source: Ministry of Finance

Napomena: Vidi metodološka objašnjenja  
 Note: See notes on methodology



**TABELA 12: UNUTARNJI JAVNI DUG REPUBLIKE HRVATSKE**  
**TABLE 12: DOMESTIC PUBLIC DEBT OF THE REPUBLIC OF CROATIA**

**STANJE UNUTARNJEG DUGA U '000 HRK (30. TRAVNJA 2000.)**  
**DOMESTIC DEBT STOCK IN '000 HRK (30 APRIL 2000)**

Dug po osnovi: <i>Debt item:</i>	Iznos: <i>Stock:</i>	Dospijeće: <i>Maturity:</i>	Kamata: <i>Interest rate:</i>
Stara devizna štednja <i>Frozen foreign exchange deposits</i>	5 420 671	2005	5,00%
Velike obveznice I <i>Big Bonds - Series I</i>	1 307 060	2011	
Velike obveznice II <i>Big Bonds - Series II</i>	738 958	2011	7,20%
Velike obveznice III <i>Big Bonds - Series III</i>	724 570	2012	7,20%
Velike obveznice IV <i>Big Bonds - Series IV</i>	0	2000	12,00%
Obveznice JDA <i>JDA Bonds</i>	0	1999	12,00%
Obveznice JDB <i>JDB Bonds</i>	0	1999	8,00%
Obveznice za obnovu <i>Reconstruction Bond</i>	22 818	2003	7-10%
Sanacija banaka - Serija I <i>BRA Bonds I</i>	1 024 529	2007	6,00%
Sanacija banaka - Serija II <i>BRA Bonds II</i>	292 145	2012	5,00%
Sanacija banaka - Serija III <i>BRA Bonds III</i>	751 662	2012	7,20%
Sanacija banaka - Serija IV <i>BRA Bonds IV</i>	406 752	2012	5,00%
Sanacija banaka - Serija V-A <i>BRA Bonds V-A</i>	197 105	2008	6,00%
Sanacija banaka - Serija V-B <i>BRA Bonds V-B</i>	1 584 663	2008	7,00%
<b>Srednjoročni i dugoročni dug</b> <b><i>Medium and long term debt</i></b>	<b>12 470 933</b>		
Trezorski zapisi <i>Treasury Bills</i>	1 193 451		
Ostali kratkoročni dug <i>Other short-term debt</i>	0		
<b>Kratkoročni dug</b> <b><i>Short-term debt</i></b>	<b>1 193 451</b>		
<b>Ukupni dug</b> <b><i>Total debt</i></b>	<b>13 664 384</b>		

Izvor: Ministarstvo financija  
 Source: Ministry of Finance

Napomena: Vidi metodološka objašnjenja  
 Note: See notes on methodology

**REZULTATI AUKCIJA TREZORSKIH ZAPISA MINISTARSTVA FINACIJA**  
*RESULTS OF TREASURY BILL AUCTIONS HELD BY THE MINISTRY OF FINANCE*

Stranim investitorima na aukcije trezorskih zapisa nije dozvoljen direktan pristup. Slijedeća aukcija održat će se 9. svibnja 2000., kada će biti ponuđen upis 200 000 000,00 kuna trezorskih zapisa s dospijecom 42 dana.  
*Foreign investors have no direct access to T-bill auctions. The next auction will be on 9 May 2000 for 42 day T-bills at the amount of 200 000 000,00 HRK.*

Datum aukcije: 11. travnja 2000.  
*Date of auction: 11 April 2000*

Iznos i vrsta emisije: 256 200 000,00 HRK - na 42 dana  
*Size and type of issue: 256 200 000.00 HRK - 42 day T-bills*

Ukupan iznos pristiglih ponuda: 256 200 000,00 HRK  
*Total bids received: 256 200 000.00 HRK*

Vagana prosječna ponuđena cijena: 98,751 uz kamatu od 10,99%  
*Weighted average price of the bids received: 98.751 yielding 10.99%*

Ostvarena jedinstvena prodajna cijena: 98,750 na 100 HRK uz kamatu od 11,00%  
*Uniform price allocation at 98.750 HRK per 100 HRK nominal value, yielding 11.00%*

Datum aukcije: 25. travnja 2000.  
*Date of auction: 25 April 2000*

Iznos i vrsta emisije: 118 900 000,00 HRK - na 42 dana  
*Size and type of issue: 118 900 000.00 HRK - 42 day T-bills*

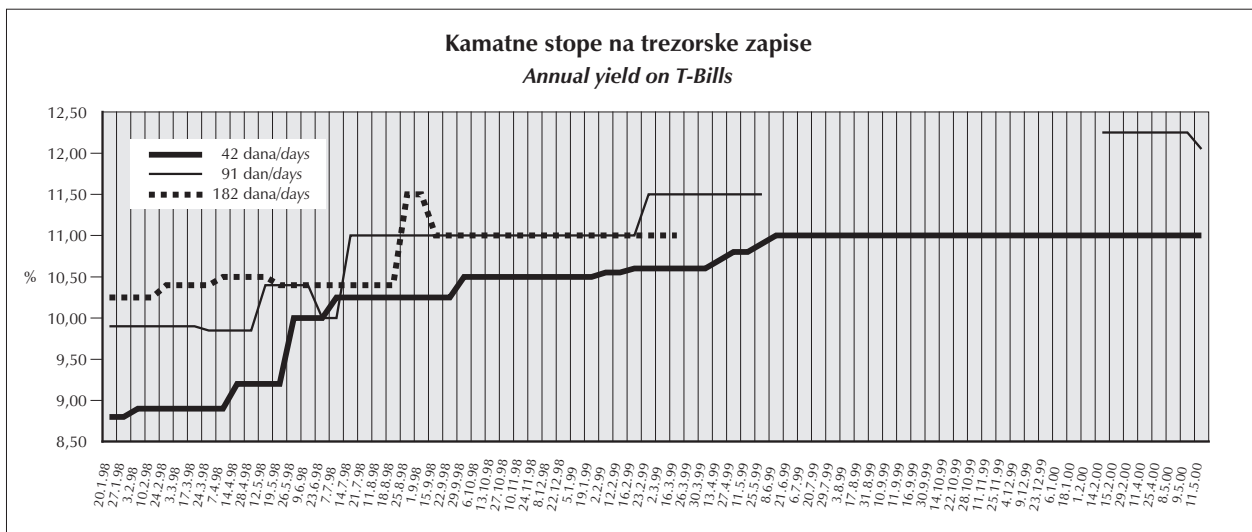
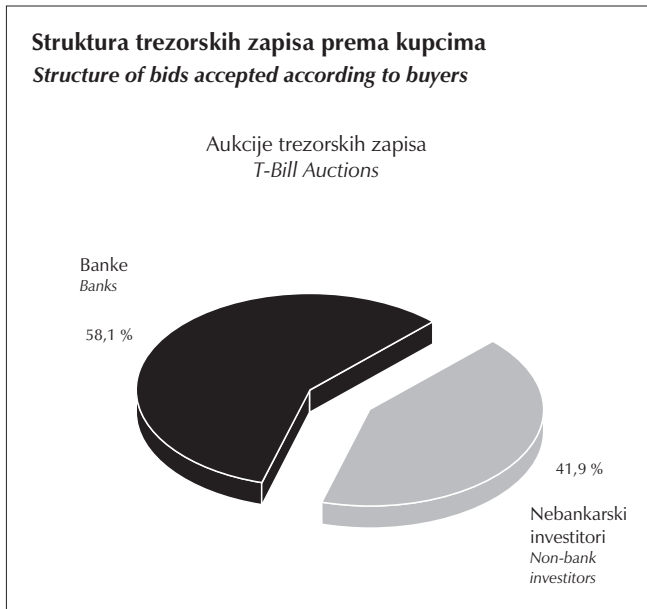
Ukupan iznos pristiglih ponuda: 118 900 000,00 HRK  
*Total bids received: 118 900 000.00 HRK*

Vagana prosječna ponuđena cijena: 98,752 uz kamatu od 10,98%  
*Weighted average price of the bids received: 98.752 yielding 10.98%*

Ostvarena jedinstvena prodajna cijena: 98,750 na 100 HRK uz kamatu od 11,00%  
*Uniform price allocation at 98.750 HRK per 100 HRK nominal value, yielding 11.00%*

Izvor: Ministarstvo financija  
*Source: Ministry of Finance*

Napomena: Vidi metodološka objašnjenja  
*Note: See notes on methodology*



Izvor: Ministarstvo financija  
Source: Ministry of Finance

Napomena: Vidi metološka objašnjenja  
Note: See notes on methodology

**MEĐUNARODNE OBVEZNICE I KREDITI IZDANI ILI GARANTIRANI OD STRANE REPUBLIKE HRVATSKE**  
*INTERNATIONAL BONDS AND LOANS ISSUED OR GUARANTEED BY THE REPUBLIC OF CROATIA*

	Valuta Currency	Iznos Amount issued	USD*	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
London Club Series A - coupon: 6m LB+13/16	USD	857 796 000	857 796 000	77 981 455 51 467 760	77 981 455 50 371 146	77 981 455 45 204 874	77 981 455 40 038 603	77 981 455 34 872 332	77 981 455 29 706 060	77 981 454 24 539 789	77 981 454 19 373 518	77 981 454 14 207 246	77 981 454 9 040 975	77 981 454 3 874 704
London Club Series B - coupon: 6m LB+13/16	USD	604 426 000	604 426 000	47 554 080 31 908 788	71 331 120 30 323 156	71 331 120 25 597 470	83 219 640 20 674 879	83 219 640 15 161 578	83 219 640 9 648 277	83 219 640 4 134 976	0 0			
EuroUSD - coupon: 7%	USD	300 000 000	300 000 000	0 21 000 000	0 21 000 000	300 000 000 10 500 000	0 0							
EuroDM - coupon: 6,125 %	DM	300 000 000	139 229 890	0 8 527 831	0 8 527 831	0 8 527 831	0 8 527 831	139 229 890 8 527 831	0					
Matador - coupon: 6,50%	ESP	15 000 000 000	81 830 803	0 5 319 002	81 830 803 5 319 002	0 0								
EURO bond - coupon: 7,375%	EUR	300 000 000	272 310 008	0 20 082 863	0 20 082 863	0 20 082 863	0 20 082 863	0 20 082 863	0 20 082 863	272 310 008 20 082 863				
Samurai bond - coupon: 4%	JPY	25 000 000 000	234 192 039	0 9 367 682	0 9 367 682	0 9 367 682	0 9 367 682	234 192 039 9 367 682						
EURO bond - coupon: 7%	EUR	500 000 000	453 850 013	0 0	0 31 769 501	0 31 769 501	0 31 769 501	0 31 769 501	0 31 769 501	453 850 013 31 769 501				
<b>Ukupna otplata glavnice</b> <i>Total amortization</i>	USD			125 535 535	231 143 378	449 312 575	161 201 095	534 623 024	615 051 108	433 511 102	77 981 454	77 981 454	77 981 454	77 981 454
<b>Ukupna otplata kamate</b> <i>Interest payments</i>	USD			147 673 925	176 761 181	151 050 220	130 461 358	119 781 786	91 206 701	48 757 628	19 373 518	14 207 246	9 040 975	3 874 704
<b>Ukupna otplata duga</b> <i>Total debt service</i>	USD			273 209 460	407 904 559	600 362 795	291 662 453	654 404 811	706 257 810	482 268 730	97 354 972	92 188 700	87 022 429	81 856 158
<b>Stanje duga (kraj godine)</b> <i>Amount outstanding</i>	USD			2 736 768 099	2 505 624 721	2 056 312 146	1 895 111 051	1 360 488 027	745 436 918	311 925 816	233 944 362	155 962 908	77 981 454	0

\* prema tečaju na dan 30. 04. 2000.  
at the exchange rate of April 30. 2000.

Izvor: Ministarstvo financija  
Source: Ministry of Finance

## METODOLOŠKA OBJAŠNJENJA

### TABELA 1: Osnovni makroekonomski pokazatelji hrvatskog gospodarstva

**Bruto domaći proizvod:** Podatci i sve naknadne izmjene preuzeti su od Dr avnog zavoda za statistiku, osim procjene Ministarstva financija.

**Indeksi cijena na malo, Indeksi proizvođačkih cijena, Indeksi troškova i izvota:** Podatci i sve naknadne izmjene preuzeti su od Dr avnog zavoda za statistiku.

**Tečaj:** Podatci i sve naknadne izmjene preuzeti su od Hrvatske narodne banke.

**Vanjskotrgovinska bilanca, Izvoz, Uvoz:** Podatci i sve naknadne izmjene preuzeti su od Dr avnog zavoda za statistiku.

**Tekući račun platne bilance:** Podatci i sve naknadne izmjene preuzeti su od Hrvatske narodne banke.

**Devizne rezerve Hrvatske narodne banke:** Podatci i sve naknadne izmjene preuzeti su od Hrvatske narodne banke.

**Eskontna stopa HNB-a:** Podatci i sve naknadne izmjene preuzeti su od Hrvatske narodne banke.

**Kamatne stope na kratkoročne kunske kredite bez valutne klauzule:** Podatci i sve naknadne izmjene preuzeti su od Hrvatske narodne banke.

**Ukupni vanjski dug i vanjski javni dug:** Podatci i sve naknadne izmjene preuzeti su od Hrvatske narodne banke. Efekt Londonskog kluba uključen je u cijelom razdoblju. Novonastale promjene rezultat su usklađivanja sa platnom bilancom.

**Unutarnji javni dug:** Izvor Ministarstvo financija.

**Manjak/višk konsolidirane središnje dr ave:** Izvor Ministarstvo financija.

**Stopa nezaposlenosti:** Podatci i sve naknadne izmjene preuzeti su od Dr avnog zavoda za statistiku.

Stopa nezaposlenosti izračunata je kao odnos nezaposlenih prema ukupnom aktivnom stanovništvu.

**Stopa anketne nezaposlenosti:** Podatci i sve naknadne izmjene preuzeti su od Dr avnog zavoda za statistiku. Anketa o radnoj snazi provedena je prema definicijama Međunarodne organizacije rada.

**Prosječna mjesečna neto i bruto plaća:** Podatci i sve naknadne izmjene preuzeti su od Dr avnog zavoda za statistiku.

**Fizički obujam industrijske proizvodnje:** Podatci i sve naknadne izmjene preuzeti su od Dr avnog zavoda za statistiku.

**Noćenja turista:** Podatci i sve naknadne izmjene preuzeti su od Dr avnog zavoda za statistiku.

**Trgovina na malo:** Podatci i sve naknadne izmjene preuzeti su od Dr avnog zavoda za statistiku.

**Indeks fizičkog obujma građevinskih radova:** Podatci i sve naknadne izmjene preuzeti su od Dr avnog zavoda za statistiku.

**Procjena BDP-a prema izračunu Ministarstva financija:** U prvoj godini primjene poreza na dodanu vrijednost prikupljeno je prihoda od PDV-a u iznosu od 14,7% BDP-a mjereno u odnosu na posljednji raspolo živi podatak Dr avnog zavoda za statistiku (DZS) o veličini BDP-a. U odnosu na relativnu visinu prihoda koju prikupljaju druge zemlje, uključujući i one koje primjenjuju jedinstvenu stopu PDV-a na poreznu bazu s uskim skupom izuzeća, ovakvo ostvarenje predstavlja značajno odstupanje. Na primjer, Danska je u 1996. godini, nakon 29 godina primjene PDV-a i stopu od 25% ubrala 9,68% BDP-a, a Izrael koji u sustavu oporezivanja PDV-om ima i financijske usluge ostvario je u 1996. godini prihode od 11,7% BDP-a. U tra enju objašnjena za ovakvo odstupanje Ministarstvo financija je, sredinom 1998. godine, provelo regresijsku analizu prihoda od PDV-a na panel podacima za zemlje s jedinstvenom stopom PDV-a u razdoblju 1991. do 1995. Dobivena je jednač ba oblika:  $PDV/BDP = 0,432 * STOPA$  ( $t = 23,48$ ;  $R^2 = 0,787$ ).

Dobiveni rezultat je osigurao argument u prilog tvrdnje da slu bena statistika podcjenjuje stvarnu razinu bruto domaćeg proizvoda. Naime, uz prosječne uvjete kao u zemljama na čijim je podacima ocijenjena jednač ba, u Hrvatskoj bi trebalo očekivati udio prihoda od PDV-a u BDP-u od 9,5%. Uzimajući u obzir specifičnosti hrvatskog gospodarstva - visok udio finalne potrošnje u BDP-u, visoke transfere iz inozemstva očekivani udio prihoda od PDV-a u BDP-u korigiran je s 9,5% na 11,5%.

S druge strane, za izračun veličine bruto domaćeg proizvoda koji impliciraju ostvareni prihodi od PDV-a, gotovinske prihode od PDV-a je potrebno uvećati za obračunati, a neplaćeni PDV i umanjeni za pretporez prenesen u 1999. godinu. Temeljem ovakvih pretpostavki procijenjena je veličina bruto domaćeg proizvoda za 1998. godinu u iznosu od 179,6 milijardi kuna. Za razdoblje 1995. do 1997. procjena je načinjena polazeći od procijenjene veličine BDP-a za 1998. godinu i koristeći stope rasta izračunate iz podataka DZS-a. Provlačenjem procjene na godine prije 1998. se eli pokazati da je nepreciznost slu benog podatka sistematska pojava.

Nakon što su prikupljeni konačni podaci o plaćenom PDV-u u 1998. godini, prenesenom pretporezu u 1999. godinu te zaračunatom, a neplaćenom PDV-u Ministarstvo financija je ponovilo navedenu analizu na panel podacima za zemlje s jedinstvenom stopom u razdoblju 1991- 1996. Rezultati za dio specifikacija prikazani su tabelom i ukazuju na robustnost rezultata procjene načinjene tijekom 1998. godine. Rezultati, prikazani tabelom i veličina BDP-a koju impliciraju, također ukazuju da je Ministarstvo financija u svojim procjenama stvarne razine BDP-a bilo vrlo oprezno.

Zavisna varijabla.	PDV/BDP 1	PDV/BDP 2	PDV/BDP 3	PDV/BDP 4	ln(PDV/BDP) 5
STOPA	0,472 (19,29)	0,360 (7,47)	0,30 (5,76)	0,312 (9,02)	
POTRAZNJA		0,026 (2,62)	0,044 (3,59)	0,031 (3,66)	
POPULACIJA			-1,97E-05 (-2,28)	-1,59E-05 (2,78)	
IZRAEL				4,184 (6,63)	0,478 (5,34)
ln(STOPA)					0,774 (11,57)
ln(POTRAZNJA)					0,197 (1,89)
ln(POPULACIJA)					-0,118 (-3,49)
R <sup>2</sup>	0,6127	0,6683	0,7047	0,8718	0,9381
Broj observacija	36	36	36	36	36

t-vrijednosti u zagradi

**PDV/BDP** udio prihoda od PDV-a u bruto domaćem proizvodu; **STOPA**- standardna stopa PDV-a; **POTRAZNJA** udio osobne i dr avne potrošnje u BDP-u; **POPULACIJA** broj stanovnika u 000; **IZRAEL** dummy za Izrael jer Izrael oporezuje i financijske usluge.

**CROLEI indeks:** Upotrebom tzv. navješćujućih indikatora Ekonomski institut - Zagreb i Ministarstvo financija izrađuju slo eni prognostički indeks **CROLEI (CROatian Leading Economic Indicator)**, prema poznatoj metodologiji američkog National Bureau of Economic Research. Ovaj indeks navješćuje trend industrijske proizvodnje i globalne gospodarske aktivnosti u Hrvatskoj, pri čemu se kao referentna serija koristi indeks industrijske proizvodnje. Od posljednje revizije indeksa prošlo je gotovo dvije godine, stoga je u prosincu 1999. godine izvršena cjelovita revizija sustava indikatora, metodoloških koraka i samog CROLEI indeksa.

Novi revidirani CROLEI indeks ponovno sadr i deset najboljih navješćujućih indikatora, čija je prosječna ocjena prognostičke snage znatno povećana u odnosu na dosadašnji prosjek komponenti indeksa, sa prosječnim vremenom prethođenja od oko 8 mjeseci u odnosu na referentnu seriju. Upotrebljivost metode indikatora opravdava činjenica da revidirani indeks sadr i čak šest komponenti dosadašnje prognostičke mjere. Prema standardima metode to je znak vrlo stabilne i visoko signifikantne usuglašenosti između tih pokazatelja i kretanja same referentne serije, što predstavlja veliku pomoć u predviđanju ukupne gospodarske aktivnosti. Deset najboljih navješćujućih indikatora u novom CROLEI indeksu su: zaposleni s evidencije tijekom mjeseca, prijavljene potrebe za radnicima tijekom mjeseca, broj noćenja turista ukupno, promet u trgovini na malo, nekonsolidirani prihodi dr avnog, upanijskih i općinskih proračuna, masa neto plaća ukupno, novčana sredstva sudionika u platnom prometu ukupno, ukupna likvidna sredstva M4, štedni i oročeni depoziti poduzeća kod poslovnih banaka devizni, te plasmani.

#### **TABELA 2: Prihodi dr avnog proračuna**

**Prihodi dr avnog proračuna** su svi nepovratni tekući i kapitalni primici.

**Potpore** su primici bez protuobveza, neotplativi i neobvezni primici od tuzemnih i inozemnih jedinica dr avne uprave ili međunarodnih institucija.

Ostvarenje dr avnog proračuna prikazuje se u skladu s metodologijom Međunarodnog monetarnog fonda za statistiku javnih financija (GFS) koja predstavlja međunarodno prihvaćen sustav prikupljanja i obrade podataka o financijskim aktivnostima dr ave. Izuzetak je napravljen u klasificiranju kapitalnih prihoda od privatizacije javnih poduzeća. Ti prihodi su ovdje svrstani u kapitalne prihode, a za potrebe Statističkog ljetopisa MMF-a, da bi bili usporedivi s podacima drugih zemalja, klasificiraju se u pozajmljivanje umanjeno za otplate s negativnim predznakom. Različiti načini prikazivanja prihoda od privatizacije nemaju utjecaja na izračun manjka/viška proračuna bilo koje razine vlasti. Statistika dr avnih financija vodi se prema gotovinskom (cash) načelu bilje enja transakcija.

Do 1998. godine prihodi od sudskih i dr avnih pristojbi u gotovom novcu bilje eni su kao neporezni prihodi, međutim, 1998. godine dolazi do promjene u klasifikaciji te se navedeni prihodi bilje e na stavci ostalih poreznih prihoda. Zbog navedenog godišnji podatci prikazani u Tabeli 2 nisu usporedivi te se za usporedbe mogu koristiti reklasificirani podatci:

(000 HRK)	1994	1995	1996	1997	1998	plan1999
<b>I Ukupni prihodi i potpore</b>	<b>23.142.632</b>	<b>27.980.779</b>	<b>31.367.481</b>	<b>33.846.123</b>	<b>43.808.593</b>	<b>47.908.568</b>
IV Porezni prihodi	22.377.482	26.512.473	28.949.845	31.775.491	40.327.487	40.022.693
V Neporezni prihodi	411.400	774.646	1.294.498	1.609.495	1.691.914	2.094.358
VI Prihodi od kapitala	353.750	593.660	1.123.138	461.137	1.789.192	5.791.517
VII Dotacije	0	100.000	0	0	0	0

#### **TABELA 3: Rashodi dr avnog proračuna**

**Rashodi** proračuna su nepovratna tekuća i kapitalna plaćanja, što uključuje i isplaćene potpore i transfere.

**Pozajmljivanje umanjeno za otplate** obuhvaća transakcije u svezi s potra ivanjima od trećih osoba proizašlih iz javne politike.

**Konvencionalni (ukupni) manjak/višak** središnjeg dr avnog proračuna je manjak/višak ukupnih prihoda nad ukupnim rashodima i posudbama umanjeno za otplate.

**Tekući manjak/višak** središnjeg dr avnog proračuna je manjak/višak tekućih prihoda nad tekućim rashodima.

**Primarni manjak/višak** jednak je ukupnom manjku/višku uvećanom za plaćanje kamata.



### **TABELA 3A: Rashodi dravnog proračuna prema funkcionalnoj klasifikaciji**

**Rashodi klasificirani prema funkciji** za koju su namijenjeni omogućavaju međunarodne usporedbe veličina izdataka bez obzira na nacionalne specifičnosti u organizaciji državne vlasti. Podaci vezani za funkcionalnu klasifikaciju rashoda dravnog proračuna iskazani su u skladu s metodologijom MMF-a. Funkcionalna klasifikacija rashoda ne obuhvaća stavke pozajmljivanja umanjениh za otplate. Tabela 3B objavljuje se svaka tri mjeseca, a do sada je objavljena u brojevima: 15/97; 16/97; 21/97; 25/97; 27/98; 30/98; 35/98; 36/98; 42/98; 43/99; 45/99; 48/99.

### **TABELA 4 i 5: Financiranje dravnog proračuna prema vrsti vlasnika duga i po vrsti instrumenta duga**

Predznak plus (+) ima značenje povlačenja kredita dok predznak minus (-) ima značenje otplate kredita. Stavka 2.2. Promjene u depozitima u Tabeli 4 prikazuje promjenu razine depozita tijekom vremena, pri čemu je smanjenje razine prikazano sa pozitivnim (+) predznakom, a povećanje razine depozita sa negativnim (-) predznakom. Iste se oznake sa istim značenjem koriste u Tabeli 5 na stavkama 6. i 12.

### **TABELA 6.-10.**

**Izvanproračunski fond** je pravna osoba osnovana na temelju zakona, koja se financira iz namjenskog poreza odnosno doprinosa i/ili neporeznih prihoda te transfera iz dravnog proračuna. Doprinos za mirovinsko osiguranje iznosi 10,75% iz i 10,75% na plaću; zdravstveno osiguranje 9,00% iz i 9,00% na plaću te doprinos za zapošljavanje 0,85% iz i 0,85% na plaću. Doprinos za dječji doplatka ukinut je 1. srpnja 1998. godine nakon čega se Fond doplatka za djecu financira isključivo transferom iz dravnog proračuna. Istodobno je ukinut i vodni doprinos te se odgovarajući iznos sredstava Hrvatskim vodama doznajuje iz dravnog proračuna.

### **TABELA 11: Konsolidirana središnja drava prema razinama državne vlasti**

**Konsolidirani proračun središnje drave** rezultat je konsolidacije financijskih transakcija između dravnog proračuna i izvanproračunskih fondova, isto kao i između samih izvanproračunskih fondova.

### **TABELA 11A Konsolidirana opća drava prema razinama državne vlasti**

**Konsolidirani proračun opće drave** je rezultat konsolidacije transakcija između svih razina državne vlasti dravnog proračuna, proračuna izvanproračunskih fondova i proračuna jedinica lokalne uprave. Tabela 10B objavljuje se jednom godišnje, a do sada je objavljena u brojevima 28/98 i 48/99.

**TABELA 11B Konsolidirana opća drava po ekonomskoj klasifikaciji** objavljuje se jednom godišnje.

**TABELA 11C: Prihodi i rashodi općina, gradova i upanija, nekonsolidirano** objavljuje se jednom godišnje i dosada je objavljeno u broju 34/98. Proračun jedinice lokalne samouprave i uprave donosi nadležno predstavničko tijelo.

### **TABELA 12: Unutarnji javni dug Republike Hrvatske**

**Stara devizna štednja**, Uredbom Vlade RH (NN br.71/91, 3/92, 12/92, 71/92,58/93, 103/93), krajem 1991. godine, pretvoreni su devizni depoziti građana kod banaka koje su na području RH poslovale 27. travnja 1991. godine, uvećani za pripadajuće kamate u 1991. godini, u javni dug Republike Hrvatske. Iznos potraživanja od 5,034 mlrd DEM zamjenjen je obveznicama RH koje se amortiziraju u 20 polugodišnjih rata, počevši od 30. lipnja 1995. godine.

**Velike obveznice** izdane su 1991. godine u nominalnom iznosu od 1.550,09 mil. DEM. U 1996. godini. Velike obveznice su podijeljene na Velike obveznice I, Velike obveznice II (Riječka i Splitska banka), Velike obveznice III (Privredna banka) i Velike obveznice IV (Privredna banka).

**Obveznice za obnovu**, izdane su tijekom 1992. i 1993. godine (NN br.65/91) kako bi se prikupila sredstva za financiranje obnove gospodarskih, sakralnih objekata i objekata kulturne baštine uništenih ratom. Izdane su u tri emisije: u prvoj emisiji izdano je obveznica u vrijednosti 50 mil. DEM i 30 mil. USD; u drugoj emisiji 10 mil. kanadskih dolara, te u trećoj emisiji 25 mil. australskih dolara.

**Obveznice za sanaciju banaka:** Sanacija banaka Serija I : obveznice izdane za sanaciju Riječke (552 mil. kuna, NN 31/96, 20/98) i Splitske banke (765 mil. kuna, NN br. 31/96, 22/98). Za sanaciju Privredne banke izdane su obveznice u iznosu od 1 463 mil. kuna. Obveznice su izdane u tri serije (NN br. 106/98): Sanacija banaka serija II (PBZ-DEM) izdane na iznos od 84.333,6 mil. DEM tj. 300 mil. kuna, na rok od 15 godina. Sanacija banaka serija III (PBZ-KN) izdane na iznos od 744 mil. kuna, na rok od 15 godina. Sanacija banaka serija IV (PBZ- KN) izdane na iznos od 419,7 mil. kuna, na rok od 15 godina. Obveznice Serije V izdane su tijekom 1998. godine za sanaciju Dubrovačke banke, u vrijednosti od 1 001,5 mil. kuna, na rok od 10 godina (NN br.56/98). Tijekom 1998. godine u sklopu procesa sanacije Dubrovačke banke izvršen je prijevremeni iskup velikog dijela ovih obveznica. Početkom 1999. godine donijeta je nova Odluka o sanaciji i restrukturiranju Dubrovačke banke d.d. (NN br. 11/99). Temeljem nove Odluke izdane su obveznice u iznosu 2 601,8 mil. kuna koje obuhvaćaju iznos od 1 001,5 mil. kuna (obveznice po prvoj Odluci) plus 1 415,3 mil. kuna za pokriće potencijalnih gubitaka plus 185 mil. za dokapitalizaciju banke. Za neiskupljeni dio obveznica izdanih po prvoj odluci izdane su obveznice Serija V-A, dok su za preostali iznos izdane obveznice serije V-B u nominalnom iznosu od 1600,3 mil. kuna.

**Trezorski zapisi** su kratkoročne vrijednosnice Ministarstva financija. Izdaju se po jedinstvenoj prodajnoj cijeni koja se ostvari na aukciji, a planirani iznos izdanja utvrđuje MF-a pozivom na aukciju.

## NOTES ON METHODOLOGY

### Table 1: Basic macroeconomic indicators for the Croatian economy

**Gross Domestic Product.** The data and all subsequent adjustments herein have been taken from the Central Bureau of Statistics, apart from Ministry of Finance estimates.

**Retail price index, producer prices index, cost-of-living index.** The data and all subsequent adjustments herein have been taken from the Central Bureau of Statistics.

**Exchange Rate.** The data and all subsequent adjustments herein have been taken from the Croatian National Bank.

**Trade Balance, Exports, Imports.** The data and all subsequent adjustments herein have been taken from the Croatian National Bank.

**Current Account Balance.** The data and all subsequent adjustments herein have been taken from the Croatian National Bank.

**International Reserves of the CNB.** The data and all subsequent adjustments herein have been taken from the Croatian National Bank.

**CNB Discount Rate.** The data and all subsequent adjustments herein have been taken from the Croatian National Bank.

**Interest Rates on Short-term Loans.** The data and all subsequent adjustments herein have been taken from the Croatian National Bank.

**Total Outstanding External Debt and External Public Debt.** The data and all subsequent adjustments herein have been taken from the Croatian National Bank. The London Club effect has been included for the entire period. New alterations are due to reconciliation with the balance of payments.

**Internal Public Debt.** The source is the Ministry of Finance.

**Deficit/Surplus of Consolidated Central Government.** The source is the Ministry of Finance.

**Unemployment Rate.** The data and all subsequent adjustments herein have been taken from the Central Bureau of Statistics. The unemployment rate is calculated as a ratio of the number of unemployed people in the total active population.

**Unemployment Rate ILO Comparable.** The data and all subsequent adjustments herein have been taken from the Central Bureau of Statistics. A questionnaire on the workforce is conducted in compliance with International Labour Organisation definitions to determine a comparable unemployment rate.

**Average Monthly Net and Gross Wages and Salaries.** The data and all subsequent adjustments herein have been taken from the Central Bureau of Statistics.

**Total Volume of Industrial Output.** The data and all subsequent adjustments herein have been taken from the Central Bureau of Statistics.

**Tourist Bed-nights.** The data and all subsequent adjustments herein have been taken from the Central Bureau of Statistics.

**Retail Sales.** The data and all subsequent adjustments herein have been taken from the Central Bureau of Statistics.

**Total Volume of Construction Projects.** The data and all subsequent adjustments herein have been taken from the Central Bureau of Statistics.

**GDP estimates according to Finance Ministry calculations.** Value-added Tax revenues collected in the first year of its introduction equalled 14.7 percent of GDP, based on the latest available GDP estimates provided by the Central Bureau of Statistics (CBS). In comparison with the relative amount of revenues collected in other countries, including those which apply a single VAT rate with minimal exemptions, such revenues reveal significant deviations. For example, in 1996, after 29 years of a VAT at a 25 percent rate, Denmark collected revenue amounting to 9.68 percent of its GDP, while Israel, whose VAT taxation system includes financial services, collected revenue in the order of 11.7 percent of GDP in the same year. Seeking grounds for such deviations, in mid 1998 the Ministry of Finance conducted a regression analysis of VAT revenues on panel data for countries applying a single VAT rate for the period from 1991 to 1995. The following equation was estimated:  $VAT/GDP = 0.432 * RATE$  ( $t = 23.48$ ;  $R^2 = 0.787$ ).

The estimated result supports the assertion that the official statistics underestimate the real level of GDP. Namely, given average conditions found in the countries on whose data the equation was estimated, Croatia could expect VAT revenues in the amount of 9.5 percent of its GDP. Taking into account the specific conditions of the Croatian economy, i.e. high percentage of final consumption in GDP, high transfers from abroad, the expected portion of VAT revenues in GDP was corrected from 9.5 percent to 11.5 percent.

On the other hand, the calculation of GDP that implies collected VAT revenues requires augmenting cash VAT revenues by the assessed but unpaid VAT and then deducting from it the advance tax transferred into 1999. Based on these premises, GDP for 1998 was estimated at HRK 179.6 billion. For the period from 1995 to 1997, GDP estimates were derived using the newly estimated 1998 GDP figure and applying growth rates as calculated from CBS data. Re-estimating GDP back to 1995 indicates that the imprecision of official results is a systematic phenomenon.

After the final data on paid VAT in 1998, advance tax transferred to 1999 and assessed but unpaid VAT, were collected the Ministry of Finance repeated its analysis of panel data for the countries with single VAT rates in the period from 1991 to 1996. The results obtained for a portion of the specifications are displayed in the table and indicate the robustness of the initial estimates made during 1998. The results shown in the table and the implied GDP level also indicate that the Ministry of Finance was very cautious in estimating real GDP levels.

Dependent Variable	VAT/GDP 1	VAT/GDP 2	VAT/GDP 3	VAT/GDP 4	ln(VAT/GDP) 5
RATE	0.472 (19.29)	0.360 (7.47)	0.301 (5.76)	0.312 (9.02)	
DEMAND		0.026 (2.62)	0.044 (3.59)	0.03 (3.66)	
POPULATION			-1.97E-05 (-2.28)	-1.59E-05 (2.78)	
ISRAEL				4.184 (6.63)	0.478 (5.34)
ln(RATE)					0.774 (11.57)
ln(DEMAND)					0.197 (1.89)
ln(POPULATION)					-0.118 (-3.49)
R <sup>2</sup>	0.6127	0.6683	0.7047	0.8718	0.9381
No. of Observations	36	36	36	36	36

t value in brackets

**VAT/GDP** share of VAT revenues in GDP; **RATE** standard VAT rate; **DEMAND** share of personal and state consumption in GDP; **POPULATION** number of inhabitants in thousands; **ISRAEL** dummy for Israel which taxes financial services as well.

**CROLEI Index.** Utilising so-called leading indicators, the Economic Institute in Zagreb and the Ministry of Finance are developing a complex forecast index called **CROLEI (CROatian Leading Economic Indicator)**, in accordance with the well-known methodology of the National Bureau of Economic Research in the United States. The index predicts industrial output trends as well as overall economic activity in Croatia. For the time being the industrial output index is being utilised as the reference series. As nearly two years had passed since the last revision of the index, the system of indicators, methodological steps and the CROLEI index itself were subject to a comprehensive revision in December 1999.

The new revised CROLEI index is again made up of the ten best leading indicators, whose average level of forecasting capacity has significantly increased as compared to the former average of index components, with an average preceding time of some 8 months as compared to the reference series. The use of this method of indicators is justified by the fact that the revised index contains as many as six components of the former forecasting measure. According to the standards of this method, this indicates a very stable and highly significant harmony between these indicators and the trend of the reference series itself, which is quite helpful in forecasting the overall economic activity. The ten best leading indicators contained in the new CROLEI index include: registered persons employed during the month, manpower requirements reported during the month, total tourist bednights, sales in retail trade, unconsolidated revenues of the central, county and municipal budgets, total net salary budget, total cash of participants in the payment system, total liquid funds (M-4), foreign currency savings and time deposits of companies in commercial banks and loans.

### **Table 2. Central Budget Revenues**

**Central Budget Revenues** are all non-repayable current and capital receipts.

**Grants** are receipts bearing no counter obligations, non-payable and non-binding receipts granted by national and international state administrative units or international institutions.

Central budget revenues are recorded in accordance with the methodology of the International Monetary Fund's General Financial Statistics (GFS), which represents an internationally accepted system of collecting and processing data on a state's financial activities. An exception was made in the classification of capital revenues collected from the privatisation of public companies. These revenues have been included in capital revenues, while, for the purposes of the IMF Statistical Yearbook, so as to be comparable with data of other countries, they have been classified under lending minus repayments preceded by a negative sign. Diverse methods for displaying privatisation revenues have no consequence on the calculation of budget deficits/surpluses on any government level. State financial statistics have been maintained on the cash principle of recording transactions.

Until 1998, cash revenues collected from court and state fees were recorded as non-tax revenues. However, since 1998 a new classification has been adopted and such revenues are now recorded in the other tax revenues item. Due to these changes the annual data shown in Table 2 are not comparable. For the purposes of comparison, the following reclassified data may be used:

(000 HRK)	1994	1995	1996	1997	1998	plan1999
<b>I Total revenues and grants</b>	<b>23 142 632</b>	<b>27 980 779</b>	<b>31 367 481</b>	<b>33 846 123</b>	<b>43 808 593</b>	<b>47 908 568</b>
IV Tax revenues	22 377 482	26 512 473	28 949 845	31 775 491	40 327 487	40 022 693
V Non-tax revenues	411 400	774 646	1 294 498	1 609 495	1 691 914	2 094 358
VI Capital revenues	353 750	593 660	1 123 138	461 137	1 789 192	5 791 517
VII Grants	0	100 000	0	0	0	0

### **Table 3. Central Budget Expenditures**

**Expenditures** are non-repayable current and capital payments, including paid grants and transfers.

**Lending less Repayments** encompasses transactions relating to claims from third parties ensuing from public policy.

**Conventional (Overall) Deficit/Surplus** of the central budget is the deficit/surplus of total revenues over total expenditures and lending minus repayments.

**Current Deficit/Surplus** of the central budget is the deficit/surplus of current revenues over current expenditures.

**Primary Deficit/Surplus** equals overall deficit/surplus plus interest payments.

### **TABLE 3A: Budgetary Central Government Expenditures by Function**

**Expenditures Classified by Function** make possible international comparisons of expenditures, irrespective of the specific approaches of nations in organising their public sectors. Data relating to the functional classification of budgetary central government expenditures are in accordance with IMF methodology. Functional classification of expenditures does not include the lending less repayments item. Table 3B is published every three months, and so far has been published in the following issues: 15/97; 16/97; 21/97; 25/97; 27/98; 30/98; 35/98; 36/98; 42/98; 43/99; 45/99; 48/99.

### **TABLES 4 and 5: Central Government Budget Financing by Debt Holder and by Debt Instrument**

The plus sign (+) means loan drawings, whereas the minus sign (-) means repayment. The Changes in Deposits item (under 2.2) in Table 4 shows changes to the level of deposits over time, where the positive sign (+) indicates a fall, while an increase in the deposit level is shown by the negative sign (-). The same approach is used in Table 5, items 6. and 12.

### **TABLES 6.-10.**

**Extra-budgetary Funds** are legal entities financed by earmarked taxes, i.e. contributions and/or non-tax revenues and central budget transfers. Old age insurance contributions are 10.75 percent from and 10.75 percent on salaries; health insurance 9.00 percent from and 9.00 percent on salaries, while the employment contribution is 0.85 percent from and 0.85 percent on salaries. Children's allowance contributions were abolished on 1 July 1998. Since then after the Children's Allowance Fund has been financed exclusively by transfers from the central budget. Simultaneously, water contributions were also abolished so that Hrvatske vode (the Croatian public water management company) is also financed from the central budget.

### **TABLE 11: Consolidated Central Government According to Government Level**

The Consolidated Central Government Budget is the result of a consolidation of financial transactions between the central budget and extra-budgetary funds, as well as between the extra-budgetary funds themselves.

### **TABLE 11A: Consolidated General Government According to Government Level**

The Consolidated General Government Budget is the result of a consolidation of transactions between all government levels – central budget, extra-budgetary fund budgets and the budgets of the local administration units. Table 10B is published once a year and so far has been published in issues 28/98 and 48/99.

**TABLE 11B: Consolidated General Government by Economic Category** is published once a year.

**TABLE 11C: Outcome of Local Government Budgets, Unconsolidated** is published once a year and up to now has been published in issue 34/98. Local government budgets are submitted by the relevant representative bodies.

### **TABLE 12: Domestic Public Debt of the Republic of Croatia**

**Frozen Foreign Exchange Deposits.** At the end of 1991, by a directive of the Croatian Government (Narodne novine /Official Gazette/, Nos. 71/91, 3/92, 12/92, 71/92, 103/93), the foreign exchange deposits of citizens in banks operating in the Republic of Croatia as of 27 April 1991 were converted into public debt of the Republic of Croatia. The deposits were augmented by the corresponding rate of interest in 1991. The claimed sum of DM 5.034 billion was exchanged with bonds of the Republic of Croatia, which were to be repaid in twenty semi-annual instalments, beginning on 30 June 1995.

**Big Bonds** were issued in 1991 with a DM 1,550.09 million nominal value. In 1996 Big Bonds were divided into Big Bonds I, Big Bonds II (Riječka and Splitska banka), Big Bonds III (Privredna banka) and Big Bonds IV (Privredna banka).

**Reconstruction Bonds** were issued in 1992 and 1993 (National Gazette No. 65/91) in order to collect funds to finance the reconstruction of war-damaged commercial, religious and cultural heritage structures. There were 3 bond issues. The first issue entailed bonds with a value of DM 50 million and US\$ 30 million; the second issue had a value of CAD\$ 10 million, while the third emission had a value of AUD\$ 25 million.

**BRA Bonds.** BRA Bonds I: bonds issued for the rehabilitation of Riječka banka (HRK 552 million, Narodne novine, Nos. 31/96, 20/98) and Splitska banka (HRK 765 million, Narodne novine, Nos. 31/96, 22/98). Bonds for the rehabilitation of Privredna banka were issued in the amount of HRK 1,463 million. There were 3 bond issues (Narodne novine, No. 106/98). BRA bonds II (PBZ-DM) were issued in the amount of DM 84,333.6 million, or HRK 300 million for a 15-year period. BRA bonds III (PBZ-HRK) were issued in the amount of HRK 744 million for a 15-year period. BRA bonds IV (PBZ-HRK) were issued in the amount of HRK 419.7 million for a 15-year period. BRA bonds V were issued during 1998 for the rehabilitation of Dubrovačka banka in an amount of HRK 1,001.5 million for a ten-year period (Narodne novine, No. 56/98). During 1998, within the Dubrovačka banka rehabilitation process, the early redemption of a large portion of bonds was executed. At the beginning of 1999, a new decision on the rehabilitation and reconstruction of Dubrovačka banka was made (Narodne novine, No. 11/99). The new decision prompted the issue of bonds in the amount of HRK 2,601.8 million, consisting of HRK 1,001.5 million in compliance with the former decision plus the new HRK 1,415.3 million for coverage of potential losses plus an additional HRK 185 million for the injection of fresh capital. For the unredeemed portion of bonds issued in compliance with the former decision BRA bonds V-A were issued, whereas BRA bonds V-B were issued for the remaining bonds with a nominal value of HRK 1,600.3 million.

**Treasury Bills** are short-term bonds from the Ministry of Finance. They are issued at a price determined at auction, while the planned issue is determined by the Ministry of Finance with an invitation to bid.

**KALENDAR OBJAVLJIVANJA ZA DSSB**  
**ADVANCE RELEASE CALENDAR**

SDDS kategorija podataka <i>SDDS Data Category</i>	Napomene <i>Notes</i>	Objavljivanje <i>Release</i>			
		Svibanj 00 <i>May 00</i>	Lipanj 00 <i>June 00</i>	Srpanj 00 <i>July 00</i>	Kolovoz 00 <i>August 00</i>
<b>Operacije opće dr ave</b> <i>General Government operations</i>	1)				
<b>Operacije središnje dr ave</b> <i>Central Government operations</i>	2)	(3/00)	(4/00)	(5/00)	(6/00)
<b>Unutarnji dug središnje dr ave</b> <i>Internal Central Government Debt</i>	3)	(4/00)	(5/00)	(6/00)	(7/00)

1) Konsolidacija proračuna središnje dr ave, izvanproračunskih fondova i lokalne dr ave prema međunarodnoj metodologiji statistike javnih financija iz 1986.  
*Consolidated state budget, extrabudgetary funds and local government according to GFS 1986.*

2) Konsolidacija središnjeg dr avnog proračuna i izvanproračunskih fondova prema međunarodnoj metodologiji statistike javnih financija iz 1986.  
*Consolidated state budget and extrabudgetary funds according to GFS 1986.*

3) Stanje unutrašnjeg javnog duga središnje dr ave.  
*Stock of Central government domestic debt*

