

## 2012 State Budget of the Republic of Bulgaria Act

Promulgated, State Gazette, No. 99/16.12.2011, effective 1.01.2012

Text in Bulgarian: Закон за държавния бюджет на Република България за 2012 г.

**Article 1.** (1) Adopts the 2012 executive budget with revenue with a total amount of BGN 17,029,228.1 thousand as follows:

№	PARAMETERS	AMOUNT (BGN THOUSAND)
1		2
<b>I.</b>	<b>REVENUE</b>	<b>17,029,228.1</b>
<b>1.</b>	<b>Tax revenue</b>	<b>15,388,000.0</b>
1.1.	Corporation tax	1,474,900.0
1.2.	Taxes on the dividends, liquidation quotas and income of domestic and foreign legal entities	109,400.0
1.3.	Personal income tax	2,236,490.0
1.4.	Value Added Tax	7,100,000.0
1.5.	Excise duties	4,130,000.0
1.6.	Insurance premium tax	24,000.0
1.7.	Customs duties and charges	120,000.0
1.8.	Other taxes	<b>193,210.0</b>
<b>2.</b>	<b>Non-tax revenue</b>	<b>1,600,312.4</b>
2.1.	State fees	689,250.7
2.2.	Revenue and income from property	744,895.8
2.3.	Fines, sanctions and penalty interest	82,360.4
2.4.	Other non-tax revenue	83,805.5
<b>3.</b>	<b>Aids, donations and other amounts received against no consideration</b>	<b>40,915.7</b>

(2) Adopts the executive budget for 2012 with expenses, transfers and the contribution to the European Union budget with a total amount of BGN 18,585,953.4 thousand, of which expenses to the amount of BGN 7,926,150.5 thousand, (net) transfers to the amount of BGN 9,764,067.6 thousand and a contribution to the general budget of the European Union to the amount of BGN 895,735.3 thousand, as follows:

№	PARAMETERS	AMOUNT (BGN THOUSAND)
1		2
<b>II.</b>	<b>EXPENDITURE</b>	<b>7,926,150.5</b>
<b>1.</b>	<b>Current expenditure</b>	<b>6,822,508.0</b>
	<i>including:</i>	
1.1.	Subsidies for non-financial enterprises	484,378.7
1.2.	Subsidies for non-profit legal entities	41,815.9
1.3.	Interest – total	707,434.4
1.4.	Current transfers, compensations and benefits to households	879,946.0
<b>2.</b>	<b>Capital expenditure</b>	<b>949,260.6</b>
2.1.	Acquisition of long-term assets and capital repairs	825,629.6
2.2.	Capital transfers	123,631.0

<b>3.</b>	<b>Growth in the state reserve (net)</b>	<b>35,381.9</b>
<b>4.</b>	<b>Contingencies reserve</b>	<b>119,000.0</b>
	<i>of which:</i>	
4.1.	– funds for structural reforms and additional fiscal measures	49,000.0
4.2.	– for prevention, gaining control of and overcoming the consequences from natural disasters	70,000.0
<b>III.</b>	<b>TRANSFERS (SUBSIDIES, INSTALMENTS) – NET</b>	<b>9,764,067.6</b>
<b>1.</b>	<b>Granted to:</b>	<b>9,881,176.3</b>
1.1.	Municipalities	2,159,613.5
1.2.	Public Social Security	4,587,603.2
1.3.	National Health Insurance Fund	946,526.0
	<i>including:</i>	
1.3.1.	– from the Ministry of Health	5,400.0
1.4.	Budget of the judicial system	260,000.0
1.5.	The National Assembly	50,813.0
1.6.	Bulgarian National Radio	42,079.0
1.7.	Bulgarian National Television	67,114.0
1.8.	State higher education institutions	345,244.9
1.8.1.	– from the Ministry of Education, Youth and Science	323,634.5
1.8.2.	– from the Ministry of Defence	21,610.4
1.9.	Bulgarian Academy of Sciences	62,130.1
1.9.1.	– from the Ministry of Education, Youth and Science	59,756.1
1.9.2.	– from the Ministry of Environment and Water	2,374.0
1.10.	National Fund at the Ministry of Finance (net)	731,786.6
1.11.	State Fund “Agriculture”	601,611.9
1.12.	The Privatisation and Post-Privatisation Control Expenditures Fund to the Privatisation and Post-Privatisation Control Agency	2,469.0
1.13.	The Ministry of the Environment and Water to the Enterprise for the administration of activities associated with environmental protection	20,000.0.
1.14.	Bulgarian News Agency	4,185.0
<b>2.</b>	<b>Amounts received:</b>	<b>117,108.7</b>
2.1.	National Social Security Institute for the Ministry of Labour and Social Policy	7,150.0
2.2.	National Health Insurance Fund	103,090.0
2.2.1.	– for the Ministry of Finance	3,090.0
2.2.2.	– for the Ministry of Health	100,000.0
2.3.	State Fund “Agriculture” for the central budget for the purposes of collecting the contribution to the general budget of the EU	868.7
2.4.	The enterprise for the administration of activities associated with the environmental protection for the Ministry of the Environment and Water	6,000.0
<b>IV.</b>	<b>CONTRIBUTION TO THE GENERAL BUDGET OF THE EUROPEAN UNION</b>	<b>895,735.3</b>

(3) Approves the budget balance of the 2012 executive budget in the amount of BGN -1,556,725.3 thousand.

<b>V.</b>	<b>BUDGET BALANCE (I – II – III – IV)</b>	<b>-1,556,725.3</b>
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(4) Approves the financing of the executive budget balance to the amount of BGN 1,556,725.3 thousand as follows:

<b>№</b>	<b>PARAMETERS</b>	<b>AMOUNT (BGN THOUSAND)</b>
	<b>1</b>	<b>2</b>
<b>VI.</b>	<b>FINANCING</b>	<b>1,556,725.3</b>
.	External financing (net)	2,573,789.5
2.	Domestic financing (net)	-1,017,064.2

**Article 2.** (1) Adopts the 2012 budget of the judicial system with revenue amounting to BGN 140,000.0 thousand, expenditure amounting to BGN 400,000.0 thousand and transfers (net) amounting to BGN 260,000.0 thousand as follows:

<b>№</b>	<b>PARAMETERS</b>	<b>AMOUNT (BGN THOUSAND)</b>
	<b>1</b>	<b>2</b>
<b>I.</b>	<b>REVENUE</b>	<b>140,000.0</b>
1.	Revenue from the activity of the judicial system authorities	140,000.0
	including: court fees revenue	120,000.0
<b>II.</b>	<b>EXPENDITURE</b>	<b>400,000.0</b>
1.	Current expenditure	396,950.0
2.	Capital expenditure	2,450.0
3.	Contingencies reserve	600.0
<b>III.</b>	<b>TRANSFERS (SUBSIDIES) – NET</b>	<b>260,000.0</b>
1.	Subsidy received from the central budget	260,000.0
<b>IV.</b>	<b>BUDGET BALANCE (I – II + III)</b>	<b>0.0</b>
<b>V.</b>	<b>AMOUNTS AVAILABLE IN ACCOUNTS – NET</b>	<b>0.0</b>

(2) Determines the budget expenditure of the judicial system authorities for 2012 as follows:

<b>JUDICIAL SYSTEM AUTHORITIES</b>	<b>AMOUNT (BGN THOUSAND)</b>
<b>1</b>	<b>2</b>
Supreme Judicial Council	12,506.0
Supreme Court of Cassation	13,946.0
Supreme Administrative Court	10,152.0
Prosecutor's Office of the Republic of Bulgaria (incl. specialised prosecutor's offices)	158,908.0
The courts of the Republic of Bulgaria (incl. administrative and specialised courts)	198,868.0
National Institute of Justice	2,578.0
Inspectorate with the Supreme Judicial Council	2,442.0
Contingencies reserve	600.0
<b>Total:</b>	<b>400,000.0</b>

(3) In the course of the implementation of the budget of the judicial system, the Supreme Judicial Council may, if necessary, introduce changes in the budget expenditure of the judicial system authorities.

(4) In the event of over-implementation of the revenue from the activities of judicial system authorities, the surplus shall be allocated according to a procedure, determined by the Supreme Judicial Council.

(5) The Supreme Judicial Council may spend funds in the amount of up to BGN 20,000.0 thousand from the funds available in prior-years accounts for covering urgent costs of judicial system authorities, provided that the state budget balance is not disrupted.

(6) Any non-implementation of the revenue from the activities of judicial system authorities shall be covered by funds available in prior-year accounts. In the event of shortage of funds available, the non-implementation shall be offset by an additional subsidy from the central budget.

(7) In the cases when judicial system authorities are accommodated in buildings that are owned by the municipalities or the state, no rent shall be due.

(8) The revenue from the activity of the judicial system authorities referred to in paragraph 1 shall also include the revenue from notary fees collected in accordance with Article 86, sub-paragraph 3 of the Notaries and Notarial Practice Act, the receivables under the writs of execution issued in favour of the judicial system authorities and collected by the National Revenue Agency under the procedure of the Tax-Insurance Procedure Code, and the amounts received from sales of rights and movables withdrawn by virtue of court rulings in favour of the state after deduction of the amounts referred to in Article 18, paragraph 1 of the National Revenue Agency Act.

(9) Within one month of the promulgation of the Decree on the implementation of the 2012 State Budget of the Republic of Bulgaria Act, the Supreme Judicial Council shall submit to the Council of Ministers, the National Audit Office and the Ministry of Finance the approved budget accounts of the judicial system authorities.

**Article 3.** (1) Adopts the 2012 budget of the National Assembly with revenue amounting to BGN 2,187.0 thousand, expenditure amounting to BGN 53,000.0 thousand and transfers (net) amounting to BGN 50,813.0 thousand as follows:

№	PARAMETERS	AMOUNT (BGN THOUSAND)
	1	2
<b>I.</b>	<b>REVENUE</b>	<b>2,187.0</b>
1.	Non-tax revenue	2,187.0
<b>II.</b>	<b>EXPENDITURE</b>	<b>53,000.0</b>
1.	Current expenditure	44,300.0
2.	Capital expenditure	8,200.0
3.	Contingencies reserve	500.0
<b>III.</b>	<b>TRANSFERS (SUBSIDIES) – NET</b>	<b>50,813.0</b>
1.	Subsidy received from the central budget	50,813.0
<b>IV.</b>	<b>BUDGET BALANCE (I – II + III)</b>	<b>0.0</b>

(2) Approves the expenditure of the National Assembly, specified in paragraph 1, by functional areas as follows:

№	DESIGNATION OF THE FUNCTIONAL AREA	AMOUNT (BGN THOUSAND)
	1	2
1.	Functional Area “Representative and Efficient Parliament”	28,763.8.

	incl. Contingencies reserve	500.0
2.	Functional Area "Providing Activities"	23,234.3
3.	Functional Area "Accompanying Activities" (Economic and Social Council)	1,001.9,
	Total:	53,000.00

(3) By 31.01.2012 the Chairman of the National Assembly shall allocate the budget of the National Assembly by programmes within the expenditure approved by functional areas under paragraph 2 and shall submit it for information to the National Audit Office and the Ministry of Finance.

(4) Any savings of funds under paragraph 1, II, item 1, in the section concerning the remuneration of the Members of the National Assembly and the associated regulated additional expenditure, determined under the procedures of the Rules on the Organisation and Activities of the National Assembly, resulting from a growth in the average monthly salaries of people employed under labour and official relationships in the public sector, based on information provided by the National Statistics Institute, which is lower than the growth used to estimate the amounts in paragraph 1, II, item 1, shall be reflected as a decrease in the corresponding expenditure by adjusting the budget relationships with the central budget.

(5) Any shortages of funds under paragraph 1, II, item 1, in the section concerning the remuneration of the Members of the National Assembly and the associated regulated additional expenditure, determined under the procedures of the Rules on the Organisation and Activities of the National Assembly, resulting from a growth in the average monthly salaries of people employed under labour and official relationships in the public sector, based on information provided by the National Statistics Institute, which is higher than the growth used to estimate the amounts in paragraph 1, II, item 1.1, shall be treated as follows: up to 10 percent of the shortage shall be at the expense of the contingencies reserve under paragraph 1, II, item 3, and the remaining part of the shortage shall be covered from the central budget.

(6) Within one month of the promulgation of the Decree on the implementation of the 2012 state budget of the Republic of Bulgaria Act, the Chairperson of the National Assembly shall submit to the National Audit Office and the Ministry of Finance an allocation of the approved annual amounts of revenue, expenditure, transfers, subsidies/instalments, budget balance and financing of the National Assembly budget by months in accordance with the Uniform Budget Classification.

**Article 4.** Adopts the budget of the National Audit Office for 2012 with expenditure amounting to BGN 15,057.0 thousand and transfers (net) amounting to BGN 15,057.0 thousand as follows:

№	PARAMETERS	AMOUNT
		(BGN THOUSAND)
	1	2
<b>II.</b>	<b>EXPENDITURE</b>	<b>15,057.0</b>
1.	Current expenditure	14,957.0
2.	Capital expenditure	100.0
<b>III.</b>	<b>TRANSFERS (SUBSIDIES) – NET</b>	<b>15,057.0</b>
1.	Subsidy received from the central budget	15,057.0

<b>IV.</b>	<b>BUDGET BALANCE (I – II + III)</b>	<b>0.0</b>
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**Article 5.** (1) Adopts the 2012 budget of the Financial Supervision Commission with revenue amounting to BGN 8,329.1 thousand, expenditure amounting to BGN 13,689.4 thousand and transfers (net) amounting to BGN 5,360.3 thousand as follows:

№	PARAMETERS	AMOUNT
		(BGN THOUSAND)
	1	2
<b>I.</b>	<b>REVENUE</b>	<b>8,329.1</b>
1.	Non-tax revenue	8,329.1
<b>II.</b>	<b>EXPENDITURE</b>	<b>13,689.4</b>
1.	Current expenditure	12,202.4
2.	Capital expenditure	1,487.0
<b>III.</b>	<b>TRANSFERS (SUBSIDIES) – NET</b>	<b>5,360.3</b>
1.	Subsidy received from the central budget	5,360.3
<b>IV.</b>	<b>BUDGET BALANCE (I – II + III)</b>	<b>0.0</b>

(2) The expenditure specified in paragraph 1 shall include funds amounting to BGN 1,135.4 thousand for financing of the activities of the Commission for Public Oversight of Statutory Auditors.

(3) Any non-execution of the revenue in the budget of the Financial Supervision Commission shall be offset by a proportional decrease in the expenditure parameters specified in paragraph 1, II.

**Article 6.** (1) Determines the revenue in the amount of BGN 1,178,476.0 thousand, expenditure in the amount of BGN 5,582,158.0 thousand, transfers (net) in the amount of BGN -233,329.0 thousand, subsidies from (payments to) the central budget in the amount of BGN 4,873,061.7 thousand, budget balance and financing in the amount of BGN 236,050.7 thousand of the public authorities, ministries and administrations for 2012 as follows:

(BGN thousand)							
№	PUBLIC AUTHORITIES, MINISTRIES AND ADMINISTRATIONS	REVENUE	EXPENDITURE	TRANSFERS (NET)	SUBSIDIES FROM (PAYMENTS TO) THE CENTRAL BUDGET	BUDGET BALANCE (+/-)	FINANCING
	1	2	3	4	5	6	7
1	President's office administration		4,136.0		4,136.0		
2	Council of Ministers	15,660.0	67,466.0		51,806.0		
	including:						
	Subsidy for the religious denominations		3,000.0		3,000.0		
3	Constitutional Court		2,792.0		2,792.0		
4	Ministry of Finance	28,000.0	280,691.0	84,596.0	168,095.0		
5	Ministry of Foreign Affairs	55,000.0	106,000.5		51,000.5		
6	Ministry of Defence	52,000.0	980,630.0	-21,610.4	950,240.4		

7	Ministry of Interior	101,000.0	999,000.0		898,000.0		
8	Ministry of Justice	74,000.0	169,117.0		95,117.0		
9	Ministry of Labour and Social Policy	26,000.0	958,210.8	7,150.0	925,060.8		
10	Ministry of Health	40,000.0	468,185.0	96,300.0	331,885.0		
11	Ministry of Education, Youth and Science	29,260.0	460,062.2	-383,390.6	814,192.8		
12	Ministry of Culture	18,000.0	117,903.1		99,903.1		
13	Ministry of Environment and Water	11,599.0	44,890.9	-16,374.0	49,665.9		
14	Ministry of Economy, Energy and Tourism	146,950.5	83,473.7		2,524.2	66,001.0	-66,001.0
15	Ministry of Regional Development and Public Works	271,368.5	257,151.7		96,708.2	110,925.0	-110,925.0
16	Ministry of Agriculture and Food	174,000.0	244,277.3		70,277.3		
17	Ministry of Transport, Information Technology and Communications	42,074.0	60,976.2	9,100.0	19,802.2	10,000.0	-10,000.0
18	Ministry of Physical Education and Sports	700.0	36,810.0		36,110.0		
19	State Agency "National Security"	164.0	75,340.0		75,176.0		
20	Committee for disclosure of documents and announcing whether Bulgarian Citizens belonged to the State Security and the intelligence services of the Bulgarian National Army		4,547.0		4,547.0		
21	Commission for Protection Against Discrimination		1,880.0		1,880.0		
22	Commission for Personal Data Protection		2,700.0		2,700.0		
23	Commission on Establishing of Property Acquired from Criminal Activity		6,145.0		6,145.0		
24	National Security Service	250.0	30,940.0		30,690.0		
25	National Intelligence Service		16,120.0		16,120.0		
26	Ombudsman		2,578.0		2,578.0		
27	National Statistical Institute	2,000.0	17,291.3		15,691.3	400.0	-400.0
28	Commission for	9,000.0	3,805.2			5,194.8	-5,194.8

	Protection of Competition						
29	Communications Regulation Commission	60,000.0	8,951.9	-9,100.0	-7,000.0	34,948.1	-34,948.1
30	Council for Electronic Media	1,400.0	1,429.0		29.0		
31	State Energy and Water Regulatory Commission	9,500.0	3,651.3			5,848.7	-5,848.7
32	Nuclear Regulatory Agency	8,500.0	5,766.9			2,733.1	-2,733.1
33	State Commission on Information Security		4,960.0		4,960.0		
34	State Agency "State Reserve and War-time Stocks"	2,050.0	45,617.8		43,567.8		
35	Aviation squad 28		7,161.2		7,161.2		
36	Commission for Prevention and Ascertainment of Conflict of Interest		1,500.0		1,500.0		
	<b>TOTAL</b>	<b>1,178,476.0</b>	<b>5,582,158.0</b>	<b>-233,329.0</b>	<b>4,873,061.7</b>	<b>236,050.7</b>	<b>-236,050.7</b>

(2) Determines the transfers from the budgets of the Ministry of Education, Youth and Science and the Ministry of Defence for the state higher education institutions and the Bulgarian Academy of Sciences according to appendix 1 to the total amount of BGN 405,001.0 thousand.

(3) Approves the expenditure of the Council of Ministers, the ministries, the State Agency "State Reserve and War-time Stocks" and the State Agency "National Security" under paragraph 1 by policies, by other programmes outside the policies implemented, and by "Administration" Programme, according to appendix 2.

(4) Assigns the Council of Ministers the approval of the budgets of the public authorities, ministries and administrations by types of revenue, expenditure, transfers, subsidies/instalments and financing according to paragraph 1.

(5) Assigns the Council of Ministers the approval of the budgets of the public authorities, ministries and administrations referred to in paragraph 3 by programmes within the expenditure approved in accordance with appendix 2.

(6) Within 10 days of the promulgation of the Decree on the implementation of the 2012 state budget of the Republic of Bulgaria in the State Gazette, the public authorities, ministries and administrations shall publish in their internet sites their budgets approved pursuant to paragraph 4 and paragraph 5, as well as the programme formats of their budgets, while observing the provisions of the Protection of Classified Information Act.

(7) Approves the allocation of the subsidy for the religious denominations registered under the Religious Denominations Act pursuant to appendix 3.

**Article 7.** (1) The Decree on the implementation of the 2012 state budget of the Republic of



Bulgaria shall determine the capital expenditure of the first level spenders of budgetary appropriations under Article 6, paragraph 1 that are subject to approval by the Minister of Finance.

(2) The first level spenders of budgetary appropriations under Article 6, paragraph 1 shall envisage within the capital expenditure allocated in their 2012 budgets funds for implementing energy-saving measures and for implementing measures for providing an accessible architectural environment for people with disabilities.

**Article 8.** Determines the subsidies from the central budget to the Bulgarian National Radio, the Bulgarian National Television and the Bulgarian News Agency as follows:

№	PARAMETERS	AMOUNT (BGN THOUSAND)
	1	2
1.	Bulgarian National Radio	42,079.0
	including:	
	– under Article 70, paragraph 4, sub-paragraph 2 of the Radio and Television Act	3,900.0
2.	Bulgarian National Television	67,114.0
	including:	
	– under Article 70, paragraph 4, sub-paragraph 2 of the Radio and Television Act	8,100.0
3.	Bulgarian News Agency	4,185.0

**Article 9.** Adopts the subsidies for non-profit legal entities for 2012 according to appendix 4 to the total amount of BGN 10,460.0 thousand.

**Article 10.** (1) Adopts the amounts of the 2012 budget relationships between the central budget and the municipalities' budgets in the form of subsidies according to the mechanism set forth in Appendix 5 as well as by types: general subsidy for financing of the state mandates BGN 1,834,711.0 thousand, transfers for municipal mandates, including general equalizing subsidy BGN 240,640.0 thousand, and transfer for maintaining municipal roads in winter and cleaning the snow from these roads BGN 14,052.5 thousand, target subsidy for capital expenditures BGN 70,210.0 thousand, including for the construction and capital repair of local municipal roads BGN 42,500.0 thousand, and by municipalities as follows:

(in BGN thousand)						
Municipalities	Budgetary relationships	General subsidy for state mandates	Of which:			
			Transfers for municipal activities		Target subsidy for capital expenditure	
			Total equalising subsidy	Maintaining municipal roads in winter and cleaning the snow from these roads	Total	including: for construction and general repair of municipal roads
1	2	3	4	5	6	7
	(c. 3 + c. 4 + c. 5 + c. 6)					

**DISTRICT OF BLAGOEVGRAD**

Bansko	4,059.9	3,611.6	157.0	46.5	244.8	182.4
Belitsa	4,142.7	3,069.0	607.9	121.6	344.2	286.3
Blagoevgrad	22,781.2	20,463.3	1,779.7	67.0	471.2	262.4
Gotse Delchev	11,051.9	9,583.8	1,300.8	15.8	151.5	62.1
Garmen	5,915.5	4,721.4	954.1	56.2	183.8	106.5
Kresna	2,329.7	1,748.8	402.9	28.2	149.8	110.3
Petrich	6,928.4	13,446.8	2,726.0	106.6	649.0	417.4
Razlog	6,915.4	5,917.6	601.4	83.1	313.3	241.5
Sandanski	13,048.3	10,624.8	1,708.8	101.3	613.4	396.6
Satovcha	6,502.1	5,272.8	980.3	35.8	213.2	140.4
Simitli	5,258.9	4,131.7	805.6	72.8	248.8	162.0
Strumiani	2,712.6	2,030.2	314.7	75.2	292.5	223.7
Hadjidimovo	4,112.9	3,337.1	619.4	18.3	138.1	71.2
Yakoruda	3,792.3	2,931.6	633.1	60.4	167.2	115.3
<b>DISTRICT OF BOURGAS</b>						
Aitos	8,659.5	6,840.2	1,481.3	47.7	290.3	187.0
Bourgas	57,937.6	56,070.2	1,323.0	44.3	500.1	118.8
Kameno	4,219.2	3,519.7	560.4	15.2	123.9	59.9
Karnobat	9,219.2	7,368.3	1,332.6	74.3	444.0	290.9
Malko Tarnovo	2,273.6	1,736.8	155.9	83.1	297.8	222.3
Nesebar	6,382.8	5,886.3	277.7	26.7	192.1	104.5
Pomorie	7,821.5	7,252.9	288.4	50.0	230.2	127.9
Primorsko	2,288.7	2,144.5	60.6	8.8	74.8	34.1
Ruen	9,191.9	6,899.9	1,776.9	69.7	445.4	272.9
Sozopol	3,314.1	2,939.7	119.7	37.2	217.5	146.3
Sredets	5,954.8	4,701.2	732.7	75.4	445.5	294.9
Sungurlare	5,623.5	4,222.5	1,034.5	54.1	12.4	187.8
Tsarevo	2,760.3	2,451.0	107.9	26.7	174.7	104.5
<b>DISTRICT OF VARNA</b>						
Avren	2,912.1	2,476.0	249.1	30.3	156.7	86.1
Aksakovo	5,653.8	4,642.1	606.1	87.7	317.9	210.0
Beloslav	4,921.3	4,472.5	376.9	8.8	63.1	34.1
Byala	1,496.1	1,406.8	34.6	6.2	48.5	23.8
Varna	79,266.5	76,375.1	2,182.1	33.7	675.6	132.3
Vetrino	1,789.7	1,416.3	198.4	26.2	148.8	102.5
Valchi dol	4,433.0	3,430.9	740.1	34.8	227.2	136.6
Devnya	2,995.2	2,698.4	173.6	19.6	103.6	77.3
Dolni Chiflik	7,481.8	6,185.4	1,030.5	35.1	230.8	137.4
Dalgopol	5,056.7	3,969.4	854.7	30.8	201.8	120.4
Provadiya	8,681.3	7,046.0	1,285.0	47.0	303.3	184.0
Suvorovo	2,750.0	2,267.6	325.9	23.2	133.3	90.4
<b>DISTRICT OF VELIKO TARNOVO</b>						
Veliko Tarnovo	25,804.2	23,075.4	1,902.2	143.6	683.0	408.7
Gorna Oryahovitsa	13,053.6	10,855.8	1,935.4	35.2	227.2	108.1
Elena	5,128.8	3,473.8	796.6	155.2	703.2	563.6
Zlataritsa	1,988.3	1,597.7	202.4	28.7	159.5	108.9
Lyaskovets	3,771.0	3,044.7	574.9	22.0	129.4	86.2
Pavlikeni	7,579.0	5,754.5	1,466.5	49.6	308.4	194.3
Polski Trambesh	4,843.5	3,966.6	693.4	21.0	162.5	82.3

Svishtov	10,638.1	8,324.0	2,037.6	29.1	247.4	114.2
Strajitza	6,562.3	5,322.7	891.6	68.8	279.2	187.5
Suhindol	1,676.6	1,440.3	155.5	11.1	69.7	43.9
<b>DISTRICT OF VIDIN</b>						
Belogradchik	3,228.5	2,714.6	309.2	33.7	171.0	100.5
Boynitsa	1,332.6	1,083.1	156.9	13.4	79.2	52.4
Bregovo	3,431.8	2,943.2	355.5	18.9	114.2	73.4
Vidin	18,869.8	16,068.3	2,369.5	47.0	385.0	184.1
Gramada	979.2	701.1	183.3	14.1	80.7	49.6
Dimovo	3,201.9	2,513.2	422.3	37.5	228.9	147.2
Kula	2,540.7	2,033.9	343.9	24.4	138.5	96.2
Makresh	947.8	688.8	192.2	7.3	59.5	29.1
Novo selo	1,507.1	1,257.1	197.6	7.0	45.4	23.7
Rujintzi	2,081.5	1,615.6	340.7	17.0	108.2	66.4
Chuprene	1,326.3	936.7	276.8	15.2	97.6	59.3
<b>DISTRICT OF VRATSA</b>						
Borovan	2,741.8	2,231.5	375.8	21.1	113.4	82.5
Byala Slatina	8,649.9	6,901.0	1,501.3	43.1	204.5	104.9
Vratza	25,506.3	22,587.8	2,436.8	57.2	424.5	223.8
Kozlodui	8,010.3	7,148.7	780.1	5.3	76.2	18.3
Krivodol	3,155.9	2,379.0	632.5	17.7	126.7	60.9
Mezdra	7,398.0	5,746.7	1,222.1	62.0	367.2	242.6
Miziya	2,635.4	2,128.5	431.6	13.2	62.1	26.1
Oryahovo	3,645.8	2,776.1	697.6	24.7	147.4	97.3
Roman	3,373.9	2,693.3	447.3	42.7	190.6	137.9
Hayredin	2,226.4	1,799.2	327.9	14.0	85.3	54.2
<b>DISTRICT OF GABROVO</b>						
Gabrovo	16,623.3	13,376.2	2,202.3	142.7	902.1	559.4
Dryanovo	5,194.3	4,390.7	447.7	65.4	290.5	208.2
Sevlievo	12,338.8	9,545.0	1,775.9	187.9	830.0	618.1
Tryavna	4,154.6	2,915.1	466.5	183.1	589.9	528.9
<b>DISTRICT OF DOBRICH</b>						
Balchik	6,730.2	6,088.5	269.2	54.3	318.2	212.0
General Toshevo	5,250.8	3,895.3	956.0	47.5	352.0	186.0
Dobrich	25,247.3	22,825.7	2,230.0	9.5	182.1	37.3
Dobrichka	8,639.9	6,179.3	1,711.1	99.9	649.6	391.4
Kavarna	5,283.5	4,834.4	193.3	38.7	217.1	125.2
Krushari	3,313.8	2,627.9	474.0	28.8	183.1	113.0
Tervel	6,516.4	5,109.8	1,055.6	70.0	281.0	171.2
Shabla	2,075.7	1,659.6	231.5	26.4	158.2	103.5
<b>DISTRICT OF KARDZHALI</b>						
Ardino	4,994.0	3,643.3	718.0	112.1	520.6	373.2
Djebel	3,573.5	2,696.7	469.2	57.5	350.1	225.1
Kirkovo	8,420.4	6,144.3	1,241.6	207.4	827.1	607.0
Krumovgrad	8,415.2	6,198.6	1,299.3	152.7	764.6	523.7
Kardjali	22,652.6	19,529.3	1,929.1	296.5	897.7	515.4
Momchilgrad	6,211.3	4,659.4	894.4	180.6	476.9	326.2
Chernoochene	3,894.6	2,721.8	592.8	109.1	470.9	334.1
<b>DISTRICT OF KYUSTENDIL</b>						

Bobov Dol	2,611.2	2,042.5	349.9	55.5	163.3	99.3
Boboshevo	1,049.0	746.4	153.3	22.9	126.4	89.4
Dupnitsa	12,081.3	9,930.3	1,864.6	32.9	253.5	129.3
Kocherinovo	2,126.2	1,564.5	335.5	37.2	189.0	146.1
Kyustendil	18,114.6	14,888.1	2,343.2	124.9	758.4	489.6
Nevestino	1,437.1	841.6	372.5	29.9	193.1	117.4
Rila	1,332.1	1,120.6	162.9	3.0	45.6	11.5
Sapareva banya	1,887.1	1,590.3	202.2	21.0	73.6	43.8
Treklyano	981.3	575.2	182.9	35.4	187.8	138.6
<b>DISTRICT OF LOVECH</b>						
Apriltzi	1,489.5	1,216.1	98.3	36.7	138.4	112.1
Letnitsa	2,067.6	1,630.5	322.7	18.4	96.0	72.0
Lovech	16,760.4	14,047.0	2,041.2	95.1	577.1	372.5
Lukovit	6,435.7	5,067.6	1,128.0	35.1	205.0	126.8
Teteven	7,073.0	5,806.8	986.1	44.9	235.2	137.7
Troyan	10,045.4	7,700.9	1,564.1	129.7	650.7	486.9
Ugarchin	3,185.1	2,203.4	599.9	65.1	316.7	254.9
Yablanitsa	2,905.3	2,238.2	423.0	43.1	201.0	160.2
<b>DISTRICT OF MONTANA</b>						
Berkovitsa	7,847.2	6,306.8	1,049.2	96.2	395.0	298.7
Boychinovtsi	3,321.1	2,580.3	617.3	12.9	110.6	50.6
Brusartsi	1,939.7	1,492.4	338.7	13.8	94.8	53.9
Valchedram	3,712.5	2,874.5	701.5	28.5	108.0	45.6
Varshetz	3,147.3	2,485.0	475.4	28.2	158.7	110.8
Georgi Damyanovo	1,910.6	1,602.2	169.9	24.8	113.7	64.1
Lom	9,635.5	8,016.5	1,397.3	29.4	192.3	110.2
Medkovetz	1,668.4	1,337.3	266.1	11.6	53.4	26.0
Montana	16,211.5	13,750.3	2,150.0	28.4	282.8	111.4
Chiprovtsi	1,297.0	881.0	306.1	25.4	84.5	41.0
Yakimovo	1,510.9	1,106.8	315.4	12.5	76.2	49.2
<b>DISTRICT OF PAZARDJIK</b>						
Batak	2,810.2	2,328.1	297.5	27.4	157.2	107.1
Belovo	2,633.7	2,047.0	492.0	14.1	80.6	31.1
Bratsigovo	3,828.5	3,146.2	549.9	18.3	114.1	71.6
Velinograd	13,472.2	11,039.1	1,910.4	74.2	448.5	290.6
Lesichovo	2,381.6	1,865.8	368.3	22.9	124.6	89.5
Pazardjik	33,102.7	28,002.8	4,391.9	165.0	543.0	263.0
Panagyurishte	6,975.8	5,613.9	1,141.4	26.7	193.8	104.7
Peshtera	5,600.7	4,606.6	838.5	29.4	126.2	83.9
Rakitovo	5,608.9	4,486.3	926.0	31.5	165.1	123.1
Septemvri	7,744.9	5,919.7	1,573.8	32.9	218.5	129.2
Strelcha	1,597.1	1,199.1	334.3	6.7	57.0	26.6
<b>DISTRICT OF PERNIK</b>						
Breznik	2,483.5	1,613.6	493.9	56.3	319.7	220.7
Zemen	1,208.8	780.1	277.6	19.2	131.9	75.4
Kovachevtzi	915.8	513.0	175.8	39.9	187.1	156.2
Pernik	21,151.1	18,868.5	1,700.7	181.1	400.8	173.8
Radomir	6,694.7	5,458.4	891.6	42.8	301.9	168.1
Trun	2,570.8	1,634.9	518.1	56.8	361.0	222.5

<b>DISTRICT OF PLEVEN</b>						
Belene	2,895.1	2,295.5	442.4	26.0	131.2	87.3
Goulyantsi	3,655.7	2,671.1	803.8	22.6	158.2	88.4
Dolna Mitropoliya	6,034.9	4,470.5	1,265.2	40.2	259.0	157.4
Dolni Dabnik	3,941.1	2,942.2	826.9	24.8	147.2	97.8
Iskar	2,299.8	1,744.3	467.8	11.3	76.4	44.4
Levski	5,617.5	4,336.7	1,131.2	14.0	135.6	54.3
Nikopol	3,181.3	2,425.4	611.9	15.5	128.5	60.7
Pleven	34,386.9	30,463.4	3,211.1	123.7	588.7	292.0
Pordim	3,319.1	2,754.1	423.0	20.7	121.3	80.9
Cherven Bryag	8,563.4	6,598.1	1,685.0	42.3	238.0	138.8
Kneja	4,294.9	3,404.5	798.2	9.4	82.8	36.7
<b>DISTRICT OF PLOVDIV</b>						
Asenovgrad	17,145.7	14,012.1	2,542.7	94.6	496.3	300.7
Brezovo	2,724.7	2,093.7	363.1	39.9	228.0	156.1
Kaloyanovo	3,599.2	2,716.4	681.8	26.6	174.4	103.8
Karlovo	15,002.5	11,563.5	2,898.3	70.5	470.2	276.0
Krichim	2,784.9	2,277.0	478.6	2.4	26.9	9.1
Laki	1,659.9	1,151.6	288.7	44.4	175.2	135.0
Maritza	7,787.1	6,543.3	1,019.1	23.5	201.2	90.5
Perushitsa	1,715.8	1,363.5	296.1	8.9	47.3	34.9
Plovdiv	87,532.9	82,444.6	4,525.8	9.4	553.1	36.7
Parvomay	7,412.5	5,578.5	1,473.4	52.0	308.6	203.5
Rakovski	6,773.4	5,372.8	1,220.3	22.6	157.7	88.3
Rodopi	7,237.5	5,342.8	1,463.9	149.7	281.1	158.7
Sadovo	4,656.0	3,614.0	919.2	12.5	110.3	48.9
Stamboliyski	5,527.6	4,388.0	1,036.2	19.0	84.4	38.3
Saedinenie	2,723.7	1,958.8	629.7	16.5	118.7	64.5
Hisarya	3,818.1	3,066.4	591.7	27.1	132.9	58.3
Kuklen	1,855.6	1,430.8	229.7	47.0	148.1	116.9
Sopot	3,492.5	2,964.0	447.4	11.9	69.2	46.9
<b>DISTRICT OF RAZGRAD</b>						
Zavet	3,786.1	3,012.0	600.2	30.3	143.6	97.5
Isperih	8,766.0	7,340.5	1,175.5	32.1	217.9	107.1
Kubrat	6,459.5	5,229.0	960.2	42.1	228.2	138.8
Loznitsa	3,569.8	2,752.7	548.7	57.5	210.9	147.2
Razgrad	17,261.7	15,111.8	1,680.3	104.5	365.1	203.8
Samuil	3,906.4	3,281.0	449.5	34.6	141.3	85.3
Tsar Kaloyan	2,162.5	1,724.2	366.1	9.7	62.5	38.1
<b>DISTRICT OF ROUSSE</b>						
Borovo	2,771.8	2,310.8	299.2	29.1	132.7	94.4
Byala	4,736.7	3,650.4	863.6	32.3	190.4	126.6
Vetovo	4,236.1	3,217.8	817.3	30.9	170.1	120.9
Dve Mogili	3,062.0	2,272.9	565.3	33.3	190.5	130.9
Ivanovo	2,561.5	1,542.0	672.5	56.3	290.7	221.0
Ruse	42,205.2	37,398.0	4,158.8	131.1	517.3	203.7
Slivo pole	3,449.5	2,568.8	644.4	36.7	199.6	143.5
Tsenovo	1,830.4	1,264.0	414.8	22.0	129.6	86.6
<b>DISTRICT OF SILISTRA</b>						

Alfatar	1,519.8	1,253.7	158.1	15.2	92.8	59.3
Glavinitsa	4,725.7	3,680.8	813.7	38.2	193.0	98.3
Dulovo	10,268.8	8,308.2	1,706.7	24.2	229.7	95.2
Kaynardja	2,780.8	2,170.6	419.8	26.9	163.5	104.8
Silistra	16,779.4	14,444.4	1,945.8	49.1	340.1	192.2
Sitovo	2,000.7	1,418.5	402.6	26.9	152.7	105.1
Tutrakan	5,316.4	4,176.2	940.4	24.2	175.6	94.7
<b>DISTRICT OF SLIVEN</b>						
Kotel	7,042.3	5,135.0	1,404.3	93.5	409.5	288.0
Nova Zagora	13,432.9	10,681.8	2,234.1	92.5	424.5	244.3
Sliven	37,900.6	32,435.8	4,202.5	253.0	1,009.3	646.5
Tvarditza	6,705.8	5,431.7	950.0	52.5	271.6	205.2
<b>DISTRICT OF SMOLYAN</b>						
Banite	1,976.4	1,392.6	228.6	64.2	291.0	226.1
Borino	1,476.1	1,133.7	177.9	59.5	105.0	79.1
Devin	4,316.9	3,136.2	714.6	193.9	272.2	191.0
Dospat	3,327.2	2,587.0	570.4	45.2	124.6	77.9
Zlatograd	4,422.9	3,525.7	615.7	70.4	211.1	160.4
Madan	4,108.4	2,940.9	646.8	135.3	385.4	268.7
Nedelino	2,946.3	1,964.6	451.4	128.4	401.9	348.2
Rudozem	3,923.7	3,048.1	552.3	120.0	203.3	134.2
Smolyan	15,355.8	13,281.5	719.8	463.1	891.4	633.2
Chepelare	2,579.0	2,169.8	81.8	96.0	231.4	175.1
<b>SOFIA MUNICIPALITY</b>	254,379.8	241,362.9	10,279.0	205.7	2,532.2	431.5
<b>DISTRICT OF SOFIA</b>						
Anton	806.5	632.1	110.2	14.6	49.6	41.0
Bojurishte	2,424.8	2,208.1	109.1	13.5	94.1	53.0
Botevgrad	10,106.8	8,085.9	1,349.0	115.1	556.8	450.3
Godech	2,115.4	1,388.8	414.6	48.5	263.5	189.6
Gorna Malina	2,210.6	1,720.1	306.2	25.9	158.4	101.3
Dolna Banya	1,908.2	1,694.0	175.6	5.3	33.3	20.8
Dragoman	2,220.5	1,519.6	371.9	48.6	280.4	190.2
Elin Pelin	6,543.8	5,643.8	572.5	55.2	272.3	171.5
Etropole	5,360.9	4,378.6	635.0	105.0	242.3	182.0
Zlatitsa	1,982.3	1,649.1	268.2	7.9	57.1	30.7
Ihtiman	6,247.2	4,807.7	1,063.2	56.5	319.8	221.3
Koprivshittza	1,207.9	1,067.2	84.9	8.8	47.0	34.1
Kostenetz	3,924.1	3,118.9	590.6	36.3	178.3	127.5
Kostinbrod	4,438.8	3,534.5	654.4	45.9	204.0	131.5
Mirkovo	980.8	740.8	121.2	19.9	98.9	70.6
Pirdop	2,875.5	2,514.1	230.4	44.9	86.1	61.3
Pravets	5,700.2	4,555.5	342.5	152.4	649.8	596.7
Samokov	11,307.8	9,852.0	995.3	98.7	361.8	182.8
Svoje	6,462.1	4,585.7	1,070.8	171.4	634.2	470.0
Slivnitza	2,644.7	2,015.9	479.8	20.1	128.9	79.1
Chavdar	657.0	559.1	55.6	7.0	35.3	27.5
Chelopech	826.2	725.3	41.8	10.7	48.4	41.6
<b>DISTRICT OF STARA ZAGORA</b>						
Bratya Daskalovi	2,910.5	1,958.8	693.5	33.9	224.3	133.0

Gurkovo	2,039.7	1,568.2	388.5	10.8	72.2	31.0
Galabovo	4,152.9	3,643.5	339.0	39.5	130.9	67.4
Kazanlak	21,027.5	17,904.6	2,715.0	44.7	363.2	175.1
Maglij	3,713.7	2,734.9	775.1	28.5	175.2	112.2
Nikolaevo	2,207.6	1,779.4	343.1	13.1	72.0	51.2
Opan	1,108.4	837.0	145.3	15.9	110.2	62.3
Pavel Banya	5,155.6	4,130.7	895.2	10.6	119.1	41.2
Radnevo	6,318.6	5,003.2	979.0	65.7	270.7	161.4
Stara Zagora	44,775.6	40,250.7	3,547.9	114.5	862.5	448.3
Chirpan	6,841.5	5,176.5	1,318.7	48.9	297.4	191.6
<b>DISTRICT OF TARGOVISHTE</b>						
Antonovo	2,956.3	1,936.4	534.2	70.0	415.7	274.0
Omurtag	8,380.5	6,509.9	1,374.7	70.0	425.9	274.0
Opaka	2,621.9	2,105.7	395.8	18.0	102.4	70.4
Popovo	9,875.0	7,580.3	1,671.5	92.8	530.4	363.0
Targovishte	18,528.8	15,561.1	2,125.4	120.3	722.0	471.3
<b>DISTRICT OF HASKOVO</b>						
Dimitrovgrad	13,328.9	11,269.5	1,616.2	55.0	388.2	215.6
Ivaylovgrad	3,564.5	2,272.3	732.6	87.3	472.3	341.9
Lyubimets	3,364.2	2,697.9	501.2	29.9	135.2	79.1
Madjarovo	1,035.3	774.6	64.7	29.6	166.4	116.2
Mineralni bani	2,215.4	1,774.7	266.8	30.2	143.7	95.8
Svilengrad	7,217.7	5,668.3	1,176.6	55.5	317.3	195.9
Simeonovgrad	3,026.7	2,469.5	471.8	8.6	76.8	31.3
Stambolovo	2,711.8	2,130.3	294.7	43.6	243.2	159.2
Topolovgrad	4,403.9	3,289.1	886.7	26.0	202.1	101.9
Harmanli	6,943.9	5,705.1	865.8	49.2	323.8	192.7
Haskovo	26,008.0	24,078.4	1,336.8	78.5	514.3	248.5
<b>DISTRICT OF SHUMEN</b>						
Veliki Preslav	4,548.1	3,545.5	795.6	29.4	177.6	115.3
Venets	2,926.3	2,274.1	457.9	29.0	165.3	113.4
Varbitza	4,132.3	3,233.4	725.1	19.8	154.0	77.9
Kaolinovo	4,734.3	3,830.7	723.3	22.3	158.0	87.4
Kaspichan	3,285.1	2,627.0	523.6	17.8	116.7	69.8
Nikola Kozlevo	3,002.6	2,426.9	441.7	40.2	93.8	45.5
Novi pazar	6,890.5	5,664.1	930.9	84.4	211.1	132.1
Smyadovo	3,246.6	2,669.6	475.2	10.3	91.5	40.2
Hitrino	2,411.9	1,805.3	304.8	64.1	237.7	164.4
Shumen	28,835.3	25,505.4	2,722.8	87.4	519.7	282.6
<b>DISTRICT OF YAMBOL</b>						
Bolyarovo	2,581.0	2,183.0	151.8	32.4	213.8	127.1
Elhovo	5,301.1	3,930.4	1,047.8	51.4	271.5	160.2
Straldja	5,315.8	4,013.1	978.5	53.8	270.4	165.6
Tundja	6,838.6	4,535.1	1,764.6	68.7	470.2	269.3
Yambol	21,920.2	19,396.6	2,379.2	5.3	139.1	20.6
<b>TOTAL:</b>	<b>2,159,613.5</b>	<b>1,834,711.0</b>	<b>240,640.0</b>	<b>14,052.5</b>	<b>70,210.0</b>	<b>42,500.0</b>

(2) The relationships between the central budget and the municipal budgets may be changed by means of transfers for financial compensation by the state and subventions, provided the budget balance approved in Article 1, paragraph 3 is not aggravated.

**Article 11.** (1) In the preparation of the municipal budgets and in their approval by the municipal councils the amounts for financing the state mandates shall be allocated by functions, groups, activities and paragraphs according to the Unified Budget Classification in amounts not lower than the ones set forth in column 3 of the table in Article 10, paragraph 1.

(2) Determines the value and material indicators of municipalities for the state mandates according to appendix No. 6.

**Article 12.** (1) On the basis of the itemised lists of the sites subject to construction and capital repair, for acquisition of fixed tangible and intangible assets, and for feasibility studies and project activities, the Minister of Finance shall approve the estimates for the financing of the capital expenditure of the municipalities, that are financed with funds from the target subsidy according to Article 10, paragraph 1.

(2) The itemised lists referred to in paragraph 1 shall be presented to the Ministry of Finance under the conditions and according to the procedures, determined by the Minister of Finance.

(3) Within the approved capital expenditure, financed by the target subsidy, by proposal of the municipal council it is allowed, in compliance with the conditions set by the Minister of Finance, to make after 30.06.2012 internal compensated changes between the expenditure paragraphs, functions, groups and activities as well as between the separate sites and the other types of expenses of investment purpose.

(4) Municipal councils shall approve changes under paragraph 3 only within the budget year.

**Article 13.** (1) The annual amount of the general subsidy to municipalities for state mandates shall be allocated by quarters as follows:

1. first quarter - 30%;
2. second quarter - 25%;
3. third quarter - 20%;
4. fourth quarter - 25%.

(2) The annual amount of the target subsidy to municipalities for capital repairs, excluding that for construction and general repair of municipal roads, shall be allocated by quarters as follows:

1. first quarter - 20%;
2. second quarter - 25%;



3. third quarter - 30%;

4. fourth quarter - 25%.

(3) The general equalising subsidy specified in Article 10, paragraph 1 shall be provided to the municipalities as follows: 50 percent by 31 January and the remaining 50 percent by 30 June.

(4) The funds for maintaining in winter and cleaning the snow specified in Article 10, paragraph 1 shall be provided to the municipalities as follows: 75 percent by 20 January and the remaining 25 percent by 30 October.

**Article 14.** (1) Capital expenditure in excess of that determined under Article 10, paragraph 1 can be made out of the municipal budgets if the source of financing is funds from local taxes and fees and other non-tax revenues.

(2) Cash receipts from the sale of municipal non-financial assets shall be spent only on financing the construction, general and current repair of social and technical infrastructure, as well as on the repayment of loans used to finance social and technical infrastructure projects.

(3) As a source of financing of capital expenditure, funds from the general subsidy for state mandates in the field of education, specified in this Act, can be used, where the funds are granted in accordance with a formula to schools, kindergartens and servicing units applying the delegated budgets system, and under conditions set out in the Decree on the implementation of the 2012 state budget of the Republic of Bulgaria.

**Article 15.** (1) The Ministry of Finance shall finance the payments in accordance with the following priorities:

1. payments for servicing the government debt and related to the contribution of the Republic of Bulgaria to the general budget of the European Union;

2. transfers to the social security and insurance funds and to the municipalities;

3. subsidies for the budget of the judicial system;

4. payments for ministries, administrations and other budgetary organisations;

5. subsidies for non-financial enterprises.

(2) The ministries, administrations and organisations shall spend the budgetary funds by taking into account the following priorities:

1. payments for servicing the government debt;

2. salaries, social security and insurance contributions, compensations, benefits, scholarships and medicines including free-of-charge outpatient medicines supply;

3. food, heating, lighting, as well as upkeep of social, health and educational establishments.

**Article 16.** In the event that an additional need arises for expenditure related to the specific nature of the "Dismantling of Nuclear Facilities" Fund and "Radio-active Waste" Funds to the Minister of Economy, Energy and Tourism, as well as for financing the expenditure for returning for recycling of 240 cassettes with used nuclear fuel from the VVER-440 blocks which will terminate finally their operation in 2012, without this expenditure being recovered by "NPC Kozloduy" EAD, an additional limit for expenditure may be granted provided the budget balance approved by Article 1 paragraph 3 is not aggravated.

**Article 17.** (1) Approves admissible maximum amounts of accounts payable by spenders of budgetary appropriations to suppliers and officials on long-term business trips as at 31.12.2012 according to appendix 7 to the total amount of BGN 368,882.0.

(2) The amounts for the corresponding spenders of budgetary appropriations specified in appendix 7 can be increased with an act of the Council of Ministers, but the total amount of the increases may not exceed 20% of the amount specified in paragraph 1.

(3) The Council of Ministers can make compensated changes in the amounts specified in appendix 7 between the individual spenders of budgetary appropriations, where the expected amount of the accounts payable by a first-level spender and the lower-level spenders to it to suppliers is lower than the corresponding amount specified in appendix 7.

(4) The maximum admissible amount of the accounts payable by the National Assembly, the Supreme Judicial Council, the National Audit Office and the Financial Supervision Commission and their lower-level spenders to suppliers and officials on long-term business trips according to appendix 7 may not be decreased in accordance with the procedure set out in paragraph 3.

(5) The accounts payable referred to in paragraphs 1 - 4 shall include all accounts payable to suppliers and officials on long-term business trips, which are due to be paid and reported in the corresponding budgets of the spenders referred to in paragraph 1, as well as their lower-level spenders, except for the accounts payable under financial leases and commercial credits for the delivery of assets reported as budgetary expenditure.

(6) The Minister of Finance shall give instructions on the procedure for and manner of preparing and submission of reporting and forecast information about the accounts payable referred to in paragraphs 1 - 4.

**Article 18.** (1) The spenders of budgetary appropriations transformed into commercial companies in 2012 shall make payments in favour of the central budget amounting to the difference between their approved revenue and expenditure for 2012.

(2) The funds referred to in paragraph 1 shall be transferred by the 25th day at the end of each quarter on the basis of the actual execution of revenues.

## **TRANSITIONAL AND FINAL PROVISIONS**

**§ 1.** (1) The public authorities and the budgetary organisations are administrators of the revenues that are planned to be paid to their budgets unless otherwise provided by law.

(2) If no law or act of the Council of Ministers specifies explicitly which budget the revenues from fines, financial sanctions and fees and other non-tax revenue should be paid into, or if it specified that they should be paid into the executive budget or the state budget, the said revenues shall be paid into the budget of the respective public authority or budgetary organisation.

(3) The revenues from fines under the Road Traffic Act, except the ones referred to in Article 167, paragraph 4 and § 1, paragraph 4, item 1 of the additional provisions of this Act, shall be paid as revenues into the central budget.

(4) The revenue from fines and sanctions, imposed and/or collected by the authorities of the National Revenue Agency, shall be paid to the respective bank accounts of these authorities intended for revenue of the central budget.

**§ 2.** (1) The difference between revenue, expenditure, transfers and net transactions for financing in the budgets of ministries and administrations referred to in Article 4 and Article 6, paragraph 1 shall be at the expense of the budgetary relationship with the central budget.

(2) For the purposes of the cash implementation of the budget the amount specified in paragraph 1 for the corresponding budget and for the central budget is a resultant and indicative value.

**§ 3.** (1) The Minister of Finance shall approve limits for payments of first-level spenders of budgetary appropriations for 2012 in the amount of up to 100 percent of their payments on expenditure and transfers based on approved estimates, regardless of the implementation of the revenues and the remaining receipts into the corresponding budgets, provided that the approved budget balance of the executive budget is not disrupted.

(2) Upon determining and updating the limits in the electronic budgetary payments system, the Ministry of Finance may currently initiate procedures to adjust the monthly payment limits or postpone the setting of limits, in the section of the amounts approved for non-interest expenses and transfers, for compensating the non-implementation of the revenues to the executive budget, as well as for compensating the effect on the budget balance, stemming from the cash differences in the monthly amounts of the incoming revenues to the executive budget.

**§ 4.** (1) The funds from the contingencies reserve in the section for structural reforms and additional fiscal measures under Article 1, paragraph 2, item 4.1 shall be spent on the grounds of an act of the Council of Ministers.

(2) The funds from the contingencies reserve in the section for prevention, gaining control of and overcoming the consequences from natural disasters under Article 1, paragraph 2, item 4.2 shall be spent on the grounds of a decision of the Interdepartmental Commission for Recovery and Assistance at the Council of Ministers.

(3) The funds referred to in paragraphs 1 and 2 shall be granted to be spent under the respective budgets through an adjustment of their budgetary relationships with the central budget.

(4) In the course of allocating the reserve referred to in paragraph 1 in its part concerning the structural reforms and additional fiscal measures under Article 1, paragraph 2, item 4.1, the Council of Ministers shall provide funds for:

1. paying off the liabilities under project "Strengthening the banks of the Arda river in the area of the town of Karjali" in an amount of up to BGN 24,000 thousand;

2. end decoders for persons with special social needs for acceptance of digital terrestrial television broadcasting and conducting a national awareness campaign for the introduction of digital terrestrial television broadcasting in an amount of up to BGN 17,500 thousand.

**§ 5.** Fixes the coefficient for determining the monthly advance payments for corporation tax under the procedure of the Corporate Income Tax Act to the amount of 1.1.

**§ 6.** Fixes the total annual quota for providing food vouchers under Article 209, paragraph 7 of the Corporate Income Taxation Act to the amount of BGN 180.0 million.

**§ 7.** The minimum amount of the fiscal reserve as art 31.12.2012 shall be in amount of BGN 4.5 billion.

**§ 8.** The minimum level of the basic salary for the lowest in rank position envisaged to be occupied by a civil servant according to the Civil Servants Act shall be BGN 335 as of 1.01.2012.

**§ 9.** The basis for determining the minimum level of the basic salary for the lowest in rank position of the individuals referred to in Article 212, paragraph 3 of the Defence and Armed Forces of the Republic of Bulgaria Act, Article 199, paragraph 3 and Article 203, paragraph 2 of the Ministry of Interior Act, Article 22 of Implementation of Penal Sanctions and Detention Act, and Article 71, paragraph 2 and Article 73, paragraph 2 of the State Agency "National Security" Act shall be BGN 376 as of 1.01.2012.

**§ 10.** (1) The average monthly income for 2012 according to Article 4 of the Family Allowances for Children Act shall be BGN 350.

(2) The amount of the monthly allowance for a child for 2012 according to Article 7, paragraph 1 of the Family Allowances for Children Act shall be BGN 35 for each child.

(3) When the mother gives birth simultaneously to two or more children, the allowance referred to in paragraph 2 for each child shall be set and paid to the amount of 150 percent of the amount specified in paragraph 2.

(4) The amount of the one-off pregnancy allowance for 2012 under Article 5a of the Family Allowances for Children Act shall be BGN 150.

(5) The amount of the one-off allowance for giving birth to a live child for 2012 under Article 6, paragraph 2 of the Family Allowances for Children Act shall be as follows.

1. for a first child - BGN 250;
2. for a second child - BGN 600;
3. for a third child and for each child in excess of three - BGN 200.

(6) The amount of the additional one-off allowance for 2012 for a child with ascertained long-term disabilities of 50% and over 50% until the child reaches the age of two under Article 6, paragraph 6 of the Family Allowances for Children Act shall be BGN 100.

(7) The amount of the monthly allowances for 2012 for bringing up a child up to the age of one year under Article 8, paragraph 1 of the Family Allowances for Children Act shall be BGN 100.

(8) The amount of the one-off allowance for twins for 2012 under Article 6a of the Family Allowances for Children Act shall be BGN 1,200 for each child.

(9) The amount of the one-off allowance for 2012 under Article 8c of the Family Allowances for Children Act shall be BGN 2,880.

(10) The amount of the monthly allowances for 2012 under Article 8e of the Family Allowances for Children Act shall be BGN 189.

(11) The amount of the compensations for 2012 under Article 230, paragraph 1 and Article 231, paragraph 1 of the Defence and Armed Forces of the Republic of Bulgaria Act shall be BGN 270.

**§ 11.** The maximum amount of the allowance awarded, which shall be paid by the state pursuant to Article 152, paragraph 1 of the Family Code for 2012 shall be BGN 60.

**§ 12.** The annual amount of the state subsidy for 2012 for each valid vote received in accordance with the Political Parties Act shall be BGN 12.

**§ 13.** (1) The maximum amount of the new government debt that may be assumed in 2012 shall be BGN 4.2 billion.

(2) The maximum amount of the new government guarantees that may be issued in 2012 shall be BGN 0.3 billion, including the guarantee deposits referred to in § 17, paragraph 2, item 2.

**§ 14.** The maximum amount of the government debt as of the end of 2012 may not exceed BGN 15.3 billion.

**§ 15.** In order to achieve optimisation of the servicing of the government debt, the Minister of Finance may:

1. issue government securities for redemption of external and internal obligations of the country, provided that the government debt as of the end of the year is not increased;

2. conclude agreements for reducing the refinancing risk and settling the maturity structure of

the debt, provided that the nominal value of the debt is not increased;

3. conclude agreements for currency and interest rate swap transactions;
4. repay obligations under the government debt in advance.

**§ 16.** By the virtue of a decision of the Council of Ministers the Minister of Finance can issue government securities in international markets to the amount of BGN 2.0 billion or its equivalent in another currency under the condition of subsequent ratification.

**§ 17.** (1) Within the current budget year the Council of Ministers may not approve and propose to the National Assembly any financing of investment projects with external government loans.

(2) Within the current budget year the Council of Ministers may issue guarantees in the name and on behalf of the state:

1. under a loan of the National Railway Infrastructure Company from the International Bank for Reconstruction and Development, amounting to EUR 70.0 million, under the project for Rehabilitation of the railway infrastructure under § 17, item 5 of the Transitional and Final Provisions of the 2011 State Budget of the Republic of Bulgaria Act, provided that the State Aid Act is complied with and under the condition of subsequent ratification;

2. in the form of guarantee deposits in accordance with § 38 in a total amount of BGN 80,0 million.

(3) Within the current budget year the Council of Ministers may issue guarantees in the name and on behalf of the state under the Crediting of Students and PHD Students Act to a total amount of BGN 80.5 million.

**§ 18.** (1) For year 2012 the revenue, expenditure, transfers and elements of financing, related to utilising the government investment loans and the government investment loans with commercial companies as end beneficiaries are planned as part of the central budget.

(2) In year 2012 the spenders of budgetary appropriations which administer in their budgets government investment loans and government investment loans with commercial companies as end beneficiaries shall execute and report transactions involving these loans, including at the expense of the national co-financing. The total limit of the expenditure shall be up to BGN 422,250.3 thousand.

(3) Following proposals by the respective spenders of budgetary appropriations, the Minister of Finance shall make on a current basis compensated changes between the central budget and the budgets of the respective spenders of budgetary appropriations based on the transactions referred to in paragraph 2 that have been actually executed and reported.

(4) The compensated changes under paragraph 3 can also be made in advance when payments are concerned related to repayment of obligations to the creditor, interest expenses and commitment fees.

(5) Additional budgetary credits related to government investment loans for 2012 can be also approved under the procedure of Articles 34 and 35 of the State Budget Procedures Act.

(6) The provisions of paragraphs 1 - 5 shall not apply to the National Social Security Institute.

**§ 19.** (1) The state and municipal enterprises and sole proprietor commercial companies with state or municipal participation, that have let out the granted to them immovable properties, either developed or not, shall owe a contribution amounting to 50% of the rent received to the executive or municipal budget.

(2) For immovable properties let out by companies with over 50% state and/or municipal participation, 50% of the rent, corresponding to the state or municipal participation, shall be payable to the corresponding budget.

(3) Paragraphs 1 and 2 shall not apply to legal entities when during their incorporation or transformation the property they are letting out is given to them for the performance of activities related to the renting.

(4) The state and municipal medical treatment facilities that are sole proprietor commercial companies shall apply Article 105 of the Medical Treatment Facilities Act.

(5) The amounts referred to in paragraphs 1 and 2 shall be paid in by state enterprises and companies with state participation, within 10 days of receiving of any amounts under the rental agreement, into the revenue account for the central budget of the Territorial Directorate of the National Revenue Agency in the place of registration of the corresponding state enterprise or the company with state participation.

(6) The amounts referred to in paragraphs 1 and 2 shall be paid in by municipal enterprises and companies with municipal participation, within 10 days of receiving of any amounts under the rental agreement, into the revenue account of the municipality which has a participation in the corresponding municipal enterprise or company.

(7) The contributions referred to in paragraphs 1 and 2, payable into the executive budget, shall be established and collected by the National Revenue Agency in accordance with the procedures of the Tax-Insurance Procedure Code.

(8) The contributions referred to in paragraphs 1 and 2, payable into the municipal budget, shall be established and collected by the municipal authorities in accordance with the procedures of the Tax-Insurance Procedure Code.

**§ 20.** In the instances where the budgetary organisations, financed from the state budget, municipal budgets or extra-budgetary funds, are accommodated in buildings owned by the state or the municipalities, no rent shall be owed.

**§ 21.** (1) The liabilities of the Republic of Bulgaria under the agreements ratified by the National Assembly related to the assuming of the rights and obligations of the Bank Consolidation Company by the state shall be repaid from the central budget.

(2) The amounts paid from the central budget according to paragraph 1 shall be reported as a reduction of the receipts from privatisation.

**§ 22.** The internal accounts between the state budget and the Bulgarian companies, beneficiaries of accounts receivable from contracting parties with a domicile in countries, with which the government of the Republic of Bulgaria has concluded agreements for final settlement of accounts receivable, originating from intergovernmental agreements for granting credit relief or a government loan, shall be settled in proportion to the amount of funds received in the budget from the implementation of the agreements for final settlement or from the realisation of financial instruments, provided that the receivables originate from implemented commercial contracts, included in the scope of the agreements.

**§ 23.** (1) The amounts in the budgetary, extra-budgetary, deposit accounts and the accounts for others' funds in BGN and in foreign currency with the Bulgarian National Bank that are opened for the central budget, the ministries, administrations, the National Assembly, the National Audit Office, the Financial Supervision Commission, the Bulgarian National Television, the Bulgarian National Radio, the Bulgarian News Agency, the Bulgarian Academy of Sciences, the state higher education institutions, the judicial system authorities, the National Social Security Institute, and the National Health Insurance Fund shall be organised and serviced in a unified system of accumulation, storing, payment and accounting hereinafter referred to as the "Single Account".

(2) The funds of the judicial system authorities, as well as the Bulgarian National Television, the Bulgarian National Radio, the Bulgarian News Agency, the Bulgarian Academy of Sciences, the state higher education institutions, the National Social Security Institute, and the National Health Insurance Fund, and of the other budgetary organisations the budgets of which are not part of the state budget, shall be included in the Single Account while preserving their financial autonomy for the management of the funds.

(3) The funds from international programmes and agreements shall be included in the single account in a manner, complying with the provisions of the agreements on the basis of which they have been provided.

(4) All budget payments in BGN on behalf of the ministries, administrations, the National Assembly, the National Audit Office, the Financial Supervision Commission, the Bulgarian National Television, the Bulgarian National Radio, the Bulgarian News Agency, the judicial system authorities, the National Social Security Institute and the National Health Insurance Fund and their lower-level spenders of budgetary appropriations shall be executed through the accounts of the respective first level spenders with the Bulgarian National Bank that are included in the single account. The Minister of Finance shall determine the procedure, the terms and the deadlines for a stage-by-stage inclusion of the spenders of budgetary appropriations in the electronic budget payments system.

(5) The budget revenue and the expenditure in BGN refunded to the budgetary organisations referred to in paragraph 4 shall be centralised within the single account by means of transit accounts. Article 29, paragraph 3 of the State Budget Procedures Act shall not apply to the bank servicing of the transit accounts.

(6) The servicing of the transit accounts and payments under paragraphs 4 and 5 by banks in



the country, as well as the card payments under Article 4, paragraph 1 of the Limitation of Cash Payments Act, shall be performed on the grounds of agreements concluded between the Ministry of Finance and the banks. The agreements shall include unified provisions and prices, applicable to all banks.

(7) The servicing and the software provision of the electronic budget payments system shall be performed by the national operator of the bank integrated system for electronic payments on the grounds of an agreement concluded with the Ministry of Finance.

(8) The Bulgarian National Bank shall service on behalf of, and at the expense of, the Ministry of Finance the accounts of the spenders of budgetary appropriations included in the single account according to paragraph 1. On the basis of an agreement the Ministry of Finance shall pay to the Bulgarian National Bank for the services provided in connection with the single account and the information servicing of the state budget.

(9) On the basis of information provided by the corresponding first-level spenders of budgetary appropriations, the limits for payments from the budgets and extra-budgetary accounts and funds of the National Assembly, the Supreme Judicial Council, the National Audit Office, the Financial Supervision Commission, the ministries and other first-level spenders referred to in paragraph 1, the Bulgarian Academy of Sciences and the state higher education institutions shall be defined and periodically updated by the Ministry of Finance.

(10) With regard to accounts for others' funds, as well as the accounts of budgetary organisations the budgets of which are not part of the state budget, except for these referred to in paragraph 9, the limits shall be defined automatically on the basis of the total amount of revenue into the corresponding account with the Bulgarian National Bank for which the limit is set, as far as the provision of paragraph 9 is not applied to them.

(11) The budget relationships between the state authorities, ministries and administrations and the central budget according to Article 2, paragraph 1, Article 3, paragraph 1, Article 4, Article 5, paragraph 1, and Article 6, paragraph 1 may be adjusted for payments and receipts that are elements of the financing in the meaning of Article 3, paragraph 5 of the State Budget Procedure Act and the Unified Budget Classification for 2012, as well as when applying Article 39, paragraph 2 of the State Budget Procedures Act, provided that the state budget balance is not aggravated and the payments for expenditure and transfers envisaged under the respective budgets are not decreased.

(12) The Minister of Finance may determine, under the procedure specified in paragraph 4 and/or paragraph 5, that the funds, proceeds to and payments from the central budget, the state higher education institutions from the country, extra-budgetary accounts and funds, and accounts for others' funds, as well as of other budgetary organisations outside these specified in paragraphs 1, 4 and 5, including payments related to the reimbursement of overpaid or wrongly paid public receivables to the central budget and social security contributions, shall be included in the single account and/or the electronic budget payments system.

(13) The budget payments of the organisations, included in the electronic budget payments system according to paragraph 2, and their lower-level spending units, shall be executed within the respective limits according to paragraphs 9 and 10, and if the approved payments exceed the

amounts available in the budgetary account of the respective spending unit with the Bulgarian National Bank, the difference shall be automatically financed from an account of the central budget.

(14) The liability to the central budget incurred under paragraph 13 shall be repaid by automatic transfers of subsequent accounts receivable from the budgetary account of the respective spending unit to the central budget account, and the accounts related to this liability that are not settled as of the end of the reporting period shall be reported in the respective statements on the cash implementation of the budget in the section for internal financing.

(15) The procedure under paragraphs 13 and 14 may also be applied to the extra-budgetary accounts and funds and accounts for others' funds, included in the electronic budget payments system.

(16) For the purposes of control, reporting and statistics of the public finances, information about revenue, expenditure, other transactions, assets and liabilities, overdue accounts receivable and payable, commitments made, as well as other budgetary, reporting and statistical indicators on cash and accruals basis, related to the consolidated fiscal programme, can be reflected, reported and summarised in the electronic budget payments system.

(17) the payments within the single account system shall be executed up to the amount of the total balance in the respective currency of the single account and within the respective balances and limits according to paragraphs 1, 9 and 10. The Bulgarian National Bank shall not be responsible for payments which have not been executed or have been delayed due to shortage of money in the single account.

(18) The amounts under paragraphs 2 and 3 of the budgetary organisations referred to in paragraph 1 and the state higher education institutions referred to in paragraph 12, included in the single account, as well as the balances in the accounts for extra-budgetary and others' funds may only be deposited in deposit accounts according to the terms and procedure, defined by the Minister of Finance. These deposit accounts shall be opened in the name of the budgetary organisations and shall be serviced by the Bulgarian National Bank on behalf and at the expense of the Ministry of Finance and the interest accrued thereon shall be accounted for as a decrease in the interest revenue to the central budget.

(19) The Minister of Finance shall exercise overall control, manage the liquidity and dispose of the amounts in the single account, including by making deposits with the Bulgarian National Bank and the banks, executing transactions on the secondary government securities market and other transactions involving liquid and low-risk securities of other countries after consultations with the Bulgarian National Bank.

**§ 24.** (1) The bank servicing of the accounts and payments of the budgetary organisations shall be performed by the Bulgarian National Bank and the banks.

(2) The cash available in all accounts, deposits and letters of credit in both BGN and in foreign currency of the budget organisations, including of municipalities, in banks, except for the funds referred to in Article 19 of the Bulgarian Development Bank Act, shall be secured by the servicing banks in favour of the Ministry of Finance by means of freezing government securities under the

foreign and domestic debt of the Republic of Bulgaria. The freezing of the government securities shall be made at the Bulgarian National Bank and shall have the effect of a legal special pledge thereon in favour of the Ministry of Finance. Subject to freezing shall be government securities free of any charges and security encumbrances. Banks shall unfreeze government securities only provided that this does not result in temporary shortage of security for the cash budgetary organisations have available in accounts held with the said banks.

(3) The government securities referred to in paragraph 2, which are registered in the electronic system for registration and service of trade in dematerialised government securities in the Bulgarian National Bank, shall be frozen, respectively unfrozen, on the basis of a request for this addressed by the servicing banks depending on the amount of the cash in the accounts held with them.

(4) The government securities referred to in paragraph 2 which are not registered in the electronic system for registration and service of trade in dematerialised government securities in the Bulgarian National Bank shall be frozen by means of being transferred from the servicing banks to their specially opened accounts with the Bulgarian National Bank. The securities may be disposed of only with the approval of the Ministry of Finance.

(5) The Minister of Finance and the Governor of the Bulgarian National Bank can change the amount and type of banks' assets serving as security, as well as the terms and procedures for the provision of security under paragraphs 1 - 4, and shall notify the servicing banks of any such changes.

(6) In the event that a bank that services budgetary organisations, including municipalities, goes bankrupt, the government securities and the other assets pledged as security under the procedure of paragraphs 2 - 5 shall not be included in the bankruptcy estate, but shall pass at the full disposal of the Minister of Finance. The cash that remains after the claims, secured by securities, accounts receivable from accounts and other assets in accordance with the procedure of paragraphs 2 - 5, are satisfied shall be included in the bankruptcy estate.

(7) All and any charges and security on the government securities and other assets frozen in accordance with paragraph 5 shall be invalid for the period during which they are pledged under the terms and according to the procedure of this law.

(8) The activities specified in Article 2, paragraph 2, sub-paragraph 9 of the Credit Institutions Act shall also be included in the licenses of banks that accept for servicing accounts of budgetary organisations.

(9) The Minister of Finance and the Governor of the Bulgarian National Bank shall specify the terms and procedure for the implementation of paragraphs 1 - 6, including the preparation and submission by the banks of regular information on the transactions and balances of the accounts of budgetary organisations.

**§ 25.** (1) The budgetary, extra-budgetary, deposit accounts and accounts for others' funds in BGN and in foreign currencies of the ministries and the administrations - first level spending units, the National Assembly, the National Audit Office, the Financial Supervision Commission, the Supreme Judicial Council, the state higher education institutions in Sofia, the Bulgarian Academy

of Sciences, the Bulgarian National Television, the Bulgarian National Radio, the Bulgarian News Agency, the National Social Security Institute and the National Health Insurance Fund shall be serviced by the Bulgarian National Bank. The budgetary, extra-budgetary, deposit accounts and accounts for others' funds in BGN and in foreign currency of their second level spending units and other structural units, held with the Bulgarian National Bank as of 31.12.2011, may not be transferred for servicing to other banks.

(2) The Minister of Finance may permit the budgetary organisations referred to in paragraph 1 to open temporary accounts in other banks when this is needed for card payments in foreign currency and other bank operations that are not performed by the Bulgarian National Bank, as well as for the opening of letters of credit. When the operations are completed, these accounts shall be closed and the balances thereof shall be restored to the respective accounts in the Bulgarian National Bank.

(3) The funds from loans and grants intended for the budgetary organisations referred to in paragraph 1 shall be serviced by the Bulgarian National Bank as far as the provisions of the contracts under international programmes and agreements do not explicitly provide otherwise.

(4) The Minister of Finance may determine that funds under government guaranteed loans and government loans the end beneficiaries of which are commercial companies are to be also serviced by the Bulgarian National Bank under the procedure of paragraph 3.

(5) The Minister of Finance and the Governor of the Bulgarian National Bank shall stipulate the scope of accounts and the payments of the budgetary organisations referred to in paragraph 1, which must be serviced by the electronic banking system of the Bulgarian National Bank, as well as the procedure, manner and term for their step-by-step inclusion in the system.

**§ 26.** (1) The budgetary organisations shall publish information from their annual financial statements in the internet in accordance with a procedure, manner and deadlines set by the Minister of Finance in co-ordination with the Chairman of the National Audit Office.

(2) The information referred to in paragraph 1 from the annual financial statements audited by the National Audit Office shall be also published in the internet site of the latter together with the audit report and/or audit opinion of the National Audit Office pursuant to Article 53 of the National Audit Office Act.

**§ 27.** (1) The contributions owed for public social security, health insurance, the Teachers' Pension Fund and additional mandatory pension insurance by budgetary organisations in the meaning of § 1, sub-paragraph 1 of the Additional Provisions to the Accountancy Act, excluding municipalities, shall be charged, paid in and reported in accordance with the already existing procedure through centralised payments between the central budget, the National Social Security Institute, the National Health Insurance Fund, the National Revenue Agency and the corresponding budgets, accounts and funds.

(2) The annual planning of the amounts referred to in paragraph 1 between the central budget, the National Social Security Institute, the National Health Insurance Fund, the National Revenue Agency and the corresponding budgets, accounts and funds shall be made on the basis of the information from the annual statements on the cash implementation of the budgets and

extra-budgetary accounts and funds of the budgetary organisations.

(3) The difference between the reported amounts and the approved plan of the budget relationships between the central budgets referred to in Article 4 and Article 6, paragraph 1, resulting from § 2, shall not form a settlement - liability for the corresponding budget to the central budget for the purpose of implementing paragraph 2.

(4) The Minister of Finance shall give instructions on the application of paragraphs 1 and 2.

**§ 28.** Determines the extra-budgetary accounts and funds for 2012 according to appendix 8.

**§ 29.** (1) The payments in BGN of the State Fund "Agriculture", including the payments of the Paying Agency, as well as from the extra-budgetary account of the National Fund at the Minister of Finance for the funds from the Structural Funds and the Cohesion Fund of the European Union, including the payments from the national co-financing related to them and the advance financing from the central budget, shall be executed through the electronic budget payments system.

(2) The advance financing from the central budget may be executed in accordance with the procedures, to the amount and within the deadlines for provision, repayment and reporting, set for the financing of payments from the extra-budgetary accounts and funds, included in the electronic budget payments system, upon a shortage of funds on the respective account, as well as using funds from the transfer under Article 1, paragraph 2, section III, item 1.10.

(3) The funds from the European Union referred to in paragraph 1 shall be credited to accounts with the Bulgarian National Bank. The Minister of Finance in coordination with the Governor of the Bulgarian National Bank shall determine the procedure and manner of servicing these accounts and the performance of transactions using them.

**§ 30.** (1) The amounts in the extra-budgetary account of the National Fund to the Minister of Finance shall be received, spent and reported in compliance with the requirements of the European Union under the procedure stipulated in Article 45, paragraph 2 of the State Budget Procedures Act.

(2) The annual estimates of the extra-budgetary funds referred to in paragraph 1 shall be approved and amended by the Council of Ministers.

(3) The estimates referred to in paragraph 2 shall be amended upon a proposal by the Minister of Finance after the expiry of the third quarter of the budget year, in the event of a material aggravation of the balance thereof.

(4) The Minister of Finance may make changes in the individual parameters approved in accordance with the procedure of paragraph 2, within the total amount of expenditure and transfers.

(5) Through the extra-budgetary account referred to in paragraph 1, the receipt, spending and management of the funding from the assistance granted to the Republic of Bulgaria by the European Union under the pre-accession instruments PHARE, Cohesion Fund (Regulation (EC) 1164/94) and SAPARD, the Structural Funds and the Cohesion Fund of the European Union, the cross-border cooperation programmes along the external boundaries of the European Union, the

Transition Facility, the EEA Financial Mechanism, the Norwegian Financial Mechanism and the "Bulgaria - Switzerland" Co-operation Programme, as well as the corresponding cofinancing from the state budget, shall be carried out.

(6) The National Fund may provide prefinancing in the course of the implementation of the administered operational and other international programmes at the expense of funds from the central budget, which have been received currently during the year or are available as a carry over from prior years.

**§ 31.** (1) Beneficiaries - budgetary organisations and the National Railway Infrastructure Company may also be provided with prefinancing in accordance with the procedure set out in § 29, sub-paragraph 2, in accordance with terms and conditions and within time limits defined by the Minister of Finance.

(2) The prefinancing referred to in paragraph 1 shall be provided in the form of temporary interest-free loans between extra-budgetary accounts up to the amount of the final payments of the financing for the corresponding project. In certain cases, after coordination between the Ministry of Finance and the corresponding managing authority, prefinancing can be granted for certain interim payments up to their amount.

(3) Prefinancing referred to in paragraph 1 shall be provided to beneficiaries - budgetary organisations in the form of temporary interest-free loans between extra-budgetary accounts.

(4) The prefinancing referred to in paragraph 1 shall be granted to the National Railway Infrastructure Company in the form of a temporary interest-free financial assistance and the transactions related to the provision and recovery of these amounts shall be reflected in the accounts of the National Fund in the part concerning financing.

(5) The prefinancing using referred to in paragraph 1 shall be received, used, repaid and reported through separate accounts and codes in SEBRA, separated from the other funds of the National Fund.

(6) Prefinancing can be also provided using other temporarily unallocated funds of the National Fund, including at the expense of carry-over balances from previous years, provided that the requirements of paragraph 5 related to the separation of these funds and transactions are complied with.

(7) For the purposes of the implementation of this paragraph the prefinancing referred to in paragraphs 1 - 6 shall represent amounts granted and/or limits approved by the National Fund for loan financing of beneficiaries - budgetary organisations and the National Railway Infrastructure Company in addition to the amounts of financing determined in accordance with the management rules of the corresponding programmes.

**§ 32.** (1) The national co-financing of the funding from the assistance granted to the Republic of Bulgaria by the European Union under the pre-accession instruments PHARE, Cohesion Fund (Regulation (EC) 1164/94) and SAPARD, the Structural Funds and the Cohesion Fund of the European Union, the cross-border co-operation programmes along the external boundaries of the European Union, the Transition Facility, the EEA Financial Mechanism, the Norwegian Financial

Mechanism and the "Bulgaria - Switzerland" Co-operation Programme, shall be provided at the expense of a transfer specified in Article 1, paragraph 2, section III, item 1.10 of the executive budget into the extra-budgetary account of the National Fund to the Minister of Finance.

(2) In order to cover the higher than planned absorption of the funds from the assistance, granted to the Republic of Bulgaria by the European Union, the Council of Ministers may approve the provision of additional financing from the executive budget into the extra-budgetary account of the National Fund to the Minister of Finance.

**§ 33.** (1) The Implementing Agencies/the Managing Authorities/the Programme Operators of the pre-accession financial instruments, the Structural Funds and the Cohesion Fund of the European Union, the Programmes for CBC along EU External Borders, the European Agricultural Funds and the European Fisheries Fund, the Schengen part of the temporary Cash Flow and Schengen Facility, the Transition Facility, the EEA Financial Mechanism, the Norwegian Financial Mechanism and the "Bulgaria - Switzerland" Cooperation Programme shall be obliged to undertake the actions necessary for the collection of the amounts paid unduly and the amounts paid in excess, as well as the funds received unduly or used illegally under projects, financed by donors, including the national co-financing related to them, as well as the fines and the other financial sanctions envisaged in the national legislation and the European union/the donor country law.

(2) The accounts receivable of the Implementing Agencies/the Managing Authorities/the Programme Operators referred to in paragraph 1, originating on the grounds of administrative acts, are public state receivables and shall be collected under the procedure of the Tax-Insurance Procedure Code.

(3) The accounts receivable of the Implementing Agencies/the Managing Authorities/the Programme Operators referred to in paragraph 1, originating on the grounds of contracts, are private state receivables and shall be collected by the National Revenue Agency under the procedure for collecting private state receivables.

(4) In the cases referred to in Article 3, paragraph 7, sub-paragraph 6 of the National Revenue Agency Act, the provisions of Article 18, paragraph 1, sub-paragraph 2 of the same Act shall not apply.

**§ 34.** (1) The amounts collected by the National Revenue Agency through accounts for others' funds for public and private accounts receivable under Article 3, paragraph 1, sub-paragraphs 3 and 9 of the National Revenue Agency Act, which are due to be transferred to the benefit of budgets which are not part of the executive budget, shall be transferred to the corresponding accounts at least once a quarter, and the remaining funds collected shall be transferred to the accounts of the National Revenue Agency for collecting of revenue for the central budget.

(2) The provision of paragraph 1 shall also apply to the accounts receivable collected by the National Revenue Agency and representing amounts unduly paid and amounts paid in excess, as well as funds received or used illegally at the expense of the pre-accession financial instruments, the Structural Funds and the Cohesion Fund of the European Union, the European Agricultural Funds and the European Fisheries Fund, the European Union Solidarity Fund, the Schengen Facility, the Transition Facility, the EEA Financial Mechanism, the Norwegian Financial Mechanism and the "Bulgaria - Switzerland" Cooperation Programme and the national

co-financing related to them, to the extent that this procedure is in compliance with the international agreements related to this funds and nothing else has been specified by a statutory instrument.

**§ 35.** (1) In the event of financial corrections imposed, where they are not subject to reimbursement by the beneficiaries, the Implementing Agencies/ the Managing Authorities/the Programme Operators under the pre-accession financial instruments, the Structural Funds and the Cohesion Fund of the European Union, the Programmes for CBC along EU External Borders, the Schengen part of the temporary Cash Flow and Schengen Facility, the Transition Facility, the EEA Financial Mechanism, the Norwegian Financial Mechanism and the "Bulgaria - Switzerland" Cooperation Programme shall reimburse to the National Fund, within the budget year, from the budget of the corresponding first-level spender of budgetary appropriations, within the structure of which the corresponding Implementing Agency/Managing Authority/ Programme Operator is, the ineligible expenditure paid with a source the extra-budgetary account of the National Fund.

(2) In the instances where projects are withdrawn from financing with funds from the pre-accession financial instruments, the Structural Funds and the Cohesion Fund of the European Union, the Schengen Facility, the Transition Facility, the Programmes for CBC along EU External Borders, the EEA Financial Mechanism, the Norwegian Financial Mechanism and the "Bulgaria - Switzerland" Cooperation Programme the Implementing Agencies/the Managing Authorities/the Programme Operators shall discontinue the payments with a source the extra-budgetary account of the National Fund, and the ineligible expenditure disbursed under the corresponding programme from the extra-budgetary account of the National Fund shall be reimbursed to the National Fund in accordance with the procedure set out in paragraph 1. The financial resources necessary for the completion of the projects shall be provided from the budget of the corresponding first-level spender of budgetary appropriations, within the structure of which the corresponding Implementing Agency/Managing Authority/Programme Operator is.

**§ 36.** (1) Where necessary, the recovery of funds to the European Commission under the pre-accession financial instruments, the Structural Funds and the Cohesion Fund of the European Union, the Schengen Facility, the Transition Facility, the Programmes for CBC along EU External Borders, and to the donors of the EEA Financial Mechanism, the Norwegian Financial Mechanism and the "Bulgaria - Switzerland" Cooperation Programme shall be at the expense of the transfer from the central budget and/or a transfer from prior years into the extra-budgetary account of the National Fund to the Minister of Finance.

**§ 37.** Any debts assumed by municipalities from Fund for Local Authorities and Governments in Bulgaria "FLAG" EAD and any debt assumed by municipalities under the "Credit Agreement for Structural Programme Loan (Bulgaria, co-financing under the EU Funds 2007 - 2013) between the Republic of Bulgaria and the European Investment Bank" shall not be included within the scope of the provision of Article 12 of the Municipal Debt Act.

**§ 38.** (1) For the purposes of covering any financial shortages of municipalities, other budgetary organisations and state enterprises under Article 62, paragraph 3 of the Commerce Act, which are beneficiaries of projects under Operational Programmes "Transport", "Environment" and "Regional Development", approved by the European Investment Bank in accordance with the requirements of the "Credit Agreement for Structural Programme Loan (Bulgaria, con-financing



under the EU Funds 2007 - 2013) between the Republic of Bulgaria and the European Investment Bank", loans can be extended by the Bulgarian Development Bank on the basis of recoverable special-purpose funds in the meaning of § 1, item 2 of Additional Provision of the Bulgarian Development Bank Act, provided from the central budget.

(2) The funds from the central budget referred to in paragraph 1 shall be provided to the Bulgarian Development Bank as guarantee deposits.

(3) The conditions for extending and servicing the loans and funds referred to in paragraphs 1 and 2 shall be set out in an agreement between the Ministry of Finance and the Bulgarian Development Bank, approved by the Council of Ministers.

**§ 39.** (1) In the event of changes in accordance with the procedure of the State Budget Procedure Act the amount of the budgetary relationships of the municipalities with the central budget shall be considered changed as of the date indicated in the written notice by the Minister of Finance.

(2) The amount of the municipal budgets in their revenue and expenditure parts shall be officially increased with the budgetary and extra-budgetary funds received in the form of a transfer.

(3) The changes referred to in paragraphs 1 and 2 shall be officially reflected in the budget of the respective municipality and no decision by the municipal council will be needed.

(4) The Minister of Finance shall make changes to the budgetary relationships of the respective municipalities with the central budget resulting from changes in the administrative and territorial structure of the country.

(5) When in pursuance of a statutory instrument the physical and value indicators of the state mandates change, the Minister of Finance shall make the appropriate revisions in the relationships between the central budget and the budgets of the municipalities.

**§ 40.** (1) The municipal budgets in the part related to the state mandates shall be prepared on the basis of the state transfers according to Article 10, paragraph 1 and the part of the target subsidy for capital expenditure.

(2) Any savings of funds for financing of state mandates as at the end of the year shall remain as a transferable balance in the budget of the municipality and shall be used to finance the same activities, including for investment expenditure.

(3) The amount of the general equalising subsidy may be increased / reduced in the event of structural changes by means of a compensated change between the respective budgets.

**§ 41.** After 30.06.2012 funds can be transferred with a decision of the municipal council from one type of expenditure to another type of expenditure within the state mandates, except for the expenditure for state mandates in the Education function, provided that there are no overdue liabilities in the corresponding delegated activity from which funds are transferred.

**§ 42.** Within the budget year, the temporarily idle funds for state mandates can be used for

financing other payments from the budget of the municipality, provided that the timely financing of state mandates in their approved amounts is not disrupted.

**§ 43.** Municipalities can be supported for gaining access to financing from the Fund for Local Authorities and Governments "FLAG" EAD when implementing projects financed from European funds in accordance with terms, criteria and procedures determined by the Council of Ministers in coordination with the National Association of Municipalities in the Republic of Bulgaria.

**§ 44.** (1) The Minister of Finance can withhold the temporary interest-free loans, granted from the central budget and not repaid by municipalities, from the subsidies and transfers subject to granting to municipalities, except for the general subsidy for state mandates.

(2) The Executive Director of State Fund "Agriculture" shall be obliged to undertake the actions necessary for collecting the temporary interest-free loans, extended in accordance with Article 6, paragraph 1, sub-paragraph 7 of Council of Ministers Decree No. 40 of 2005 on the conditions and procedure for extending temporary interest-free loans to municipalities from the central budget for financing of expenditure related to projects approved under the Special accession programme of the European Union for agriculture and rural development (SAPARD) and for their repayment (promulgated, SG, No. 24 of 2005; amended, No. 81 of 2005 and No. 16 of 2008), which have not been repaid by the municipalities.

(3) Depending on the amount of the liabilities referred to in paragraph 1 the Minister of Finance may ensure their repayment in instalments, including following a repayment schedule, adopted by the Municipal Council and approved by the Minister of Finance.

**§ 45.** State Fund "Agriculture" shall execute in 2012 payments for financing of expenditure on value added tax to municipalities under projects approved for funding under the Rural Development Programme for the period 2011 - 2013.

**§ 46.** Upon a proposal by the Minister of Education, Youth and Science, the Minister of Finance may redistribute, after 30.06.2012, the amounts for scientific research activities, allocated to the state higher education institutions, the Bulgarian Academy of Sciences and the Ministry of Education, Youth and Science on the basis of the results from an independent expert appraisal of the officially submitted reports on scientific activity.

**§ 47.** (1) The funds from the state budget for the activities related to the education, preparation and training of children and pupils in the state and municipal schools, kindergartens, and servicing units in the system of national education shall be determined for first-level spenders of budgetary appropriations on the basis of uniform expenditure standards for one child and one pupil, approved with an act of the Council of Ministers.

(2) The first-level spenders of budgetary appropriations shall allocate the funds, received on the basis of uniform expenditure standards, among the schools, kindergartens and servicing units on the basis of formulae for each separate activity.

(3) The first-level spenders of budgetary appropriations shall endorse the formulae referred to in paragraph 2 by 28.02.2012 after discussions with the headmasters of the kindergartens, schools and servicing units in the corresponding activity. The formulae endorsed shall be applied from the

start of the budget year and cannot be changed before its end.

(4) The main components of each of the formulae referred to in paragraph 2 shall be the uniform expenditure standard and the number of children and pupils in the kindergartens, schools and servicing units in the corresponding activity. Objective geographical and demographic factors and infrastructural indicators, significant differences in the expenditure on one child or one pupil or indicators reflecting the national and municipal education policy can be additional components of each formula. The number of staff and the number of the groups or classes cannot be components of the formulae referred to in paragraph 2.

(5) The funds referred to in paragraph 2 for each activity shall be allocated as follows:

1. not less than 80 percent - on the basis of the main components of the formula;
2. the remaining 20 percent - on the basis of additional components of the formula.

(6) First-level spenders of budgetary appropriations, financing schools, kindergartens and servicing units, may, as part of the additional components of the formula for the corresponding activity, envisage a reserve for unregulated expenditure in the amount of 5% of the funds for the corresponding activity. The funds from the reserve which have not been allocated as at 15.11.2012 shall be provided to the schools, kindergartens and servicing units for the corresponding activity and shall be allocated proportionally to the number of children and pupils.

(7) First-level spenders of budgetary appropriations may, as part of the additional components of the formulae, envisage a reserve of up to 0.5 percent for financing of logopaedic consulting offices.

(8) As part of the formulae for allocation of funds first-level spenders of budgetary appropriations shall also approve:

1. the conditions and procedure for allocating the funds under the individual additional components, included in the corresponding formula, including the reserve;
2. rules for changes in the allocation of funds among schools, kindergartens and servicing units in the event of changes in the number of children or pupils or the values under some of the other components of the formula on the basis of which the funds are allocated.

(9) In addition to the funds referred to in paragraph 2, the first-level spenders of budgetary appropriations shall also include in the 2012 budgets of schools expenditure at the expense of:

1. the excess of the receipts over the payments in the budget of the corresponding school, established as at the end of 2011;
2. the own revenue of the school;
3. additional financing for small-size or merged classes, defined as an amount with an act of the Minister of Education, Youth and Science;

4. the funds due to be paid to the budget of the school which have not been transferred to the school by the first-level spender of budgetary appropriations as at 31.12.2011.

(10) The funds referred to in paragraph 9, item 1 for state schools financed on the basis of uniform expenditure standards shall be provided in accordance with the procedure specified in Article 34, paragraph 2 of the State Budget Procedure Act from the budget of the Ministry of Education, Youth and Science by 31 March 2012.

(11) The first-level spender of budgetary appropriations shall not approve formulae concerning activities, for which the recipient of the funds is only one school, one kindergarten or one servicing unit.

(12) In addition to the funds referred to in paragraph 1, additional financing for the activities related to the training of pupils within the mandatory school age shall be received by protected schools, determined in accordance with § 6f of the additional provisions of the National Education Act.

(13) By 31.01.2012 the Ministry of Education, Youth and Science shall publish in its internet site information by types of uniform expenditure standards and special-purpose funds by first-level spenders of budgetary appropriations about:

1. the number of children and pupils as at 01.01.2012 according to the information system "AdminM" of the Ministry;

2. the number of children and pupils on the basis of which the funds for education received by the first-level spenders of budgetary appropriations under this Act have been estimated.

**§ 48.** (1) The schools within the national education system shall apply a system of delegated budgets entitling the headmaster of the school:

1. to be a second-level spender of budgetary appropriations, and in the municipalities which are divided by regions - a second-level or a third-level spender of budgetary appropriations depending on the decision of the Mayor of the municipality, provided that the mayor of the region is the second-level spender of budgetary appropriations;

2. to make compensated changes in the revenue and expenditure plan, including between activities, and notify the first-level spender of budgetary appropriations of these changes;

3. to dispose of the funds of the school;

4. to determine the individual pay, the workload of the teachers and the number of pupils in groups and classes in compliance with the norms specified in the secondary statutory instruments;

5. to independently decide on the number of staff, while ensuring that the curricula are implemented and in line with the approved budget of the school.

(2) The first-level spenders of budgetary appropriations shall delegate to the headmasters of schools the rights to realise their own revenue, including property revenue. By way of exception

the first-level spender of budgetary appropriations may not delegate property revenue, where the property is a unit, relatively independent from a territorial point of view, which has independent accounting for expenditure and does not represent part of the activity inherent to the school.

(3) Upon a proposal by the Minister of Education, Youth and Science and the Minister of Finance, coordinated with the National Association of the Municipalities in the Republic of Bulgaria, the Council of Ministers can approve additional requirements to be met by the systems of delegated budgets.

(4) The first-level spenders of budgetary appropriations may not finance the expenditure of units outside the system of national education at the expense of the funds received on the basis of the uniform expenditure standards.

(5) The Minister of Finance, upon a proposal by the Minister of Education, Youth and Science, may decrease the amount of the transfer from the central budget to the budget of the first-level spender of budgetary appropriations by the corresponding amount of the non-implementation in the event of:

1. established cases of failure to refund the excess of receipts over payments in the budgets of state and municipal schools, kindergartens and servicing units;

2. non-implementation of special-purpose funds and/or delegated funds with a source the uniform expenditure standards;

3. failure to refund own revenue of schools, kindergartens and servicing units.

(6) Upon a proposal by the Minister of Education, Youth and Science, the Minister of Finance can transfer to the budgets of schools, kindergartens or servicing units, which have not received the transfer owed by the first-level spender of budgetary appropriation, the funds released as a result of the implementation of paragraph 5. The funds shall be provided as a transfer through the budget of the Ministry of Education, Youth and Science.

(7) Based on a decision of the first-level spenders of budgetary appropriations, kindergartens and servicing units can apply the system of delegated budgets while observing the conditions specified in paragraphs 2 and 2.

**§ 49.** (1) By 31.03.2012 the Minister of Finance, upon a proposal by the Minister of Education, Youth and Science, shall make changes in the subsidies of the state higher education institutions in the event that there is a difference between the number of the undergraduate and post-graduate students enrolled according to the register referred to in Article 10, paragraph 2, sub-paragraph 3, letter "c" of the Higher Education Act, and the number of the undergraduate and post-graduate students on which the amount of subsidies for education, included in the transfers to state higher education institutions under Article 6, paragraph 2, is based.

(2) The funds made available in accordance with paragraph 1 shall be allocated into the budget of the Ministry of Education, Youth and Science for financing of activities for implementation of policies in the field of higher education, including for implementation of § 50.

**§ 50.** (1) The portion of the state subsidy for upkeep of education for 2012, determined on the basis of the complex assessment referred to in Article 91, paragraph 2, sub-paragraph 3 and paragraph 3, sub-paragraph 3 of the Higher Education Act in the amount of BGN 15,000 thousand, shall be allocated at the expense of the expenditure envisaged in the budget of the Ministry of Education, Youth and Science for the corresponding year.

(2) The Council of Ministers, upon a proposal by the Minister of Education, Youth and Science, shall set conditions, criteria and procedures for the provision of the funds referred to in paragraph 1.

**§ 51.** (1) The funds from the state budget intended for the state cultural institutions within the system of the Ministry of Culture, carrying out activities in the field of stage arts, shall include:

1. funds for carrying out activities in the field of stage arts;

2. funds for implementing art projects, financed by the Ministry of Culture on the basis of the competitive principle.

(2) The Minister of Culture shall approve a methodology (formulae) for allocation of the funds, referred to in paragraph 1, sub-paragraph 1. The formulae approved shall be applied as from the beginning of the budget year and may be changed in the event of changes in the budget of the ministry as a whole and the budget for the corresponding activity.

(3) The formulae referred to in paragraph 2 shall comprise a base component and additional components:

1. the base component shall comprise funds determined on the basis of the uniform expenditure standards, approved by the Council of Ministers for the corresponding group of state cultural institutions, and the number of the tickets sold by the corresponding cultural institution;

2. additional components taking into account the specific nature of the state cultural institutions.

(4) The funds referred to in item 1 of paragraph 1 shall be allocated as follows:

1. from 70 to 85 percent - for the base component of the formula;

2. from 15 to 30 percent - for the additional components of the formula;

**§ 52.** (1) The schools state cultural institutions, carrying out activities in the field of stage arts, shall apply a system of delegated budgets entitling the director of the cultural institution:

1. to dispose independently of the funds of the institution;

2. to make compensated changes of the revenue and expenditure approved in its budget and inform the Ministry of Culture of these changes;

3. to determine the number of staff and the individual pay of workers and employees, in compliance with the norms specified in the corresponding secondary statutory instruments.

**§ 53.** In addition to the funds referred to in § 51, item 1, the Minister of Culture shall also include in the 2012 budgets of state cultural institutions expenditure at the expense of:

1. the excess of the receipts over the payments in the budget of the corresponding cultural institution, established at the end of 2011;

2. the own revenue of the state cultural institutions;

3. the funds granted by municipalities under contracts concluded with the Ministry of Finance under the procedure of Article 5, paragraph 2 of the Protection and Promotion of Culture Act;

4. the funds for implementing art programmes and projects, financed by the Ministry on the basis of the competitive principle;

5. the funds under other programmes and projects under which state cultural institutions are beneficiaries.

**§ 54.** For activities within the system of the culture, by a decision of the municipal councils the right can be granted to second-level spenders of budgetary appropriations with a capacity to prepare budgets.

**§ 55.** (1) The Ministry of Health can provide against a consideration to the state and municipal medical treatment facilities-companies and medical treatment facilities with joint state or municipal participation in the capital funds from the Revolving Investment Fund under the "Reform in the Healthcare Sector-Loan BUL 4565" Project for purchasing medical equipment and other long-term assets on the basis of concluded contracts providing for the repayment of the said funds in monthly instalments.

(2) The funds not spent in prior years and the raised on current basis in 2012 revenues and receipts under the Revolving Investment Fund may be spent by the Ministry of Health on capital expenditure above the total expenses approved in the 2012 budget of the Ministry of Health according to the procedure of Article 35, paragraph 5 of the State Budget Procedures Act.

**§ 56.** The medical equipment, hardware, software and other long-term assets acquired under the "Reform in the Healthcare Sector - Loan BUL 4565" Project and the construction and assembly works completed under the project shall be provided by the Ministry of Health free of charge to state and municipal medical treatment facilities - companies and medical treatment facilities - companies with joint state or municipal participation in the capital, medical treatment facilities referred to in Article 5, paragraph 1 of the Medical Institutions Act, regional health inspectorates and the National Health Insurance Fund in accordance with their use.

**§ 57.** The medical equipment and other tangible long-term assets purchased under centralised supplies shall be provided by the Ministry of Health to state and municipal medical treatment facilities-companies and medical treatment facilities-companies with joint state and municipal participation in the capital according to their designation.

**§ 58.** (1) The Ministry of Health shall subsidise the transformed state and municipal medical treatment facilities for hospital care and the medical treatment facilities for hospital care with a

state and/or municipal participation in the capital and the state and municipal medical treatment facilities under Article 26 and Article 26a of the Medical Institutions Act on the basis of one-year agreements for activities, which are to be financed from the state budget or through a transfer from the budget of the National Health Insurance Fund according to a law or another statutory instrument, according to a procedure and methodology, stipulated by the Minister of Health.

(2) In addition to the cases described in paragraph 1, the Ministry of Health shall subsidise medical treatment facilities for hospital care on the basis of one-year agreements for medical assistance provided in emergency situations, which are to be financed from the state budget according to a law or another statutory instrument, according to a procedure and criteria specified in the methodology referred to in paragraph 1.

(3) Within one month of the adoption of the Decree on the implementation of the State Budget of the Republic of Bulgaria for Year 2012, the Minister of Health shall enter into the agreements with the medical treatment facilities for hospital care referred to in paragraphs 1 and 2.

(4) The agreements referred to in paragraph 3 shall be one-year agreements and their total value must not exceed the amounts approved for the activities referred to in paragraphs 1 and 2 under the 2012 budget of the Ministry of Health, including the funds from the transfer from the budget of the National Health Insurance Fund.

(5) The funds provided from the budget for repaying of liabilities of state medical treatment facilities - companies and medical treatment facilities - companies with joint state or municipal participation in the capital shall be reflected as an increase in their capital. The capital of the medical treatment facility shall be increased with the value of the funds provided from the budget for the repayment of the liabilities of the corresponding state medical treatment facility or medical treatment facility with joint state or municipal participation in the capital, and the State shall subscribe new shares in its name.

(6) In the cases referred to in paragraph 5 the provisions of the Commerce Act and the statute/articles of association about the capital increase of the company and the related changes in the statute / articles of association shall not apply. The changes shall be effected only by filing a request with the Commercial register by Minister of Health or any person authorised by him/her.

**§ 59.** (1) In the cases under § 57, if within three months of the provision of the medical equipment, respectively other tangible long-term assets, the medical treatment facility does not pay their price, the capital of the medical treatment facility shall be increased with the value of the equipment or the tangible long-term assets estimated at their acquisition cost, whereas the State shall subscribe all new shares in its name.

(2) The funds provided from the budget for capital expenditure of state medical treatment facilities - companies and medical treatment facilities - companies with joint state or municipal participation in the capital shall be reflected as an increase in their capital. The capital of the medical treatment facility shall be increased with the value of the funds provided from the budget for capital expenditure of the corresponding state medical treatment facility or medical treatment facility with joint state or municipal participation in the capital, and the State shall subscribe new shares in its name.



(3) In the cases referred to in paragraphs 1 and 2 the provisions of the Commerce Act and the statute/articles of association about the capital increase of the company and the related changes in the statute/articles of association shall not apply. The changes shall be effected only by filing a request with the Commercial register by Minister of Health or any person authorised by him/her.

**§ 60.** The Minister of Finance can also provide the funds envisaged in the 2012 central budget under Article 1, paragraph 2, section II, item 1.1 in the form of subsidies for non-financial enterprises through the budgets of the corresponding first-level spenders of budgetary appropriations referred to in Article 6, in accordance with the procedure of Article 34, paragraph 2 of the State Budget Procedure Act.

**§ 61.** (1) The special-purpose amounts granted from the executive budget to the non-financial enterprises for subsidies, compensations and capital transfers under Article 1, paragraph 2, section II, items 1.1 and 1.2, and for financing of activities related to the technical liquidation, the betterment of the environment in the mining sector and the elimination of past ecological damages cannot be used as a security.

(2) The amounts referred to in paragraph 1 cannot be used for forced repayment of public and private state receivables as well as of receivables of third persons.

(3) Any illegally received or illegally used funds as per paragraph 1 may be fully offset against transfers, subsidies and compensations, including these intended for municipalities, which are due to be granted from the executive budget.

**§ 62.** (1) Upon a proposal by the Minister of Foreign Affairs, the Minister of Finance can make changes to the 2012 budget of the Ministry of Foreign Affairs by increasing the capital expenditure at the expense of the receipts from actions related to the disposal and management of properties abroad, decreased by the corresponding transaction costs covered by the seller.

(2) Upon a proposal by the Minister of Defence, the Minister of Finance can make changes to the 2012 budget of the Ministry of Defence by increasing the expenditure portion of the capital expenditure at the expense of the receipts from actions related to the disposal of properties, decreased by the corresponding transaction costs covered by the seller.

(3) Upon a proposal by the Minister of Defence, the Minister of Finance can make changes to the 2012 budget of the Ministry of Defence by increasing the expenditure portion of the capital expenditure for recovering the operational preparedness of the existing armaments and equipment of the armed forces at the expense of the receipts from actions related to the disposal of surplus armament, equipment and ammunition, decreased by the corresponding transaction costs covered by the seller.

**§ 63.** Any non-implementation of the revenue into the 2012 budget of the National Health Insurance Fund may be financed at the expense of the central budget.

**§ 64.** Any non-implementation of the revenue in the budget of the public social security for 2012, as well as any spending exceeding the envisaged pension, benefit and compensation expenditure paid out of the budget of the public social security, may be financed at the expense of the central budget in accordance with a procedure specified by the Council of Ministers.

§ 65. The temporarily idle funds of the "Guaranteed Receivables of Workers and Employees" Fund shall be invested pursuant to Article 28 of the Social Insurance Code.

§ 66. (1) The Council of Ministers shall approve the monthly allocation of the salary and remuneration costs and mandatory social security contributions for individuals on employment, non-employment and civil service contracts for 2012 within the systems of the first-level spenders of budgetary appropriations referred to in Article 6, paragraph 1, except these referred to in items 1, 3 and 25, upon the proposal of the corresponding first-level spenders of budgetary appropriations.

(2) The salary and remuneration costs and mandatory social security contributions during each corresponding month shall be incurred up to the amount approved in accordance with paragraph 1.

(3) The salary and remuneration costs and mandatory social security contributions by months can be increased only by a statutory instrument of the Council of Ministers:

1. in the event of structural changes at the expense of reduction of other components of the allocations to the budget of the corresponding spender of budgetary appropriations;

2. in the event of reducing the salary and remuneration costs and mandatory social security contributions in the budgets of other spenders of budgetary appropriations.

(4) Any savings of salary and remuneration costs and mandatory social security contributions may be used on a current basis or with accumulation only for paying additional remuneration and the social security contributions related thereto and/or for upkeep.

(5) In the event of a decrease in the number of staff, other than the cases of transferring of activities from budgetary to other financing and the cases of decrease in staff as a result of transferring of functions and staff to another budgetary organisation, the savings of salary and remuneration costs and mandatory social security contributions may be used to increase the individual monthly basic salaries based on performance assessment and the social security contributions related thereto and/or for upkeep. The reduced number of staff shall not be taken into account when estimating the annual amount of salary and remuneration costs and mandatory social security contributions in the budgets of first-level spenders of budgetary appropriations for the following year.

(6) By the time the Council of Ministers approves the monthly breakdown of salary and remuneration costs and mandatory social security contributions for 2012, the first-level spenders of budgetary appropriations referred to in Article 6, paragraph 1, except these referred to in items 1, 3 and 25, may incur monthly salary and remuneration costs and mandatory social security contributions of up to one-twelfth of the annual amount approved for 2012.

(7) Paragraphs 1 - 6 shall not apply to salary and remuneration costs and mandatory social security contributions at the expense of:

1. funds received as donations and under international agreements and programmes;

2. expenditure on social and cultural benefits for staff with the nature of remuneration;

3. expenditure on additional monetary stimulation envisaged in a law;

4. transfers received from other budgets;

6. expenditure based on uniform expenditure standards adopted with an act of the Council of Ministers, and special-purpose funds under programmes for the development of the secondary education, adopted with an act of the Council of Ministers;

6. expenditure related to the implementation of the National Employment Action Plan;

7. projects under Operational Programme "Human Resources Development".

**§ 67.** (1) The amounts paid to the budgets as a result of donations, international agreements and programmes, including from previous years, shall be spent by the budget organisations in accordance with the provisions of the contracts and the donators' will.

(2) For expenses related to donations, aids and other grants that have not been absorbed in previous years and have not been envisaged in the budgets of the ministries and administrations referred to in Articles 4, 5 and 6, the Minister of Finance may provide funds pursuant to Article 34 and Article 35, paragraph 5 of the State Budget Procedures Act.

(3) The procedure referred to in paragraph 2 can be also applied for prefinancing (advance financing) from the executive budget of expenses that are eligible for subsequent grant financing under international agreements and programmes.

(4) The unspent funds from previous years and the receipts raised on a current basis in 2012 in connection with the activity of the Centre "Fund for the Treatment of Children" shall be spent by the Centre "Fund for the Treatment of Children" in excess of the total expenditure, approved in the budget of the Ministry of Health, according to the procedure of Article 34 and Article 35, paragraph 5 of the State Budget Procedures Act.

**§ 68.** Together with the draft 2013 State Budget of the Republic of Bulgaria Act the Council of Ministers shall submit to the National Assembly for discussion and approval the draft programme budgets for 2013 of the Council of Ministers, the ministries and the state agencies - first-level spenders of budgetary appropriations, as part of the draft act. Together with the draft 2013 State Budget of the Republic of Bulgaria Act the Council of Ministers shall submit to the National Assembly for discussion and approval the draft budget of the National Assembly, including the expenditure by programmes, as part of the draft act.

**§ 69.** (1) Simultaneously with the adjustments pursuant to the State Budget Procedures Act, the Minister of Finance shall also make adjustments to the programme budgets of the Council of Ministers, the ministries and the state agencies - first-level spenders of budgetary appropriations for 2012, approved by the Council of Ministers.

(2) The Minister of Finance can give permission for internal compensated changes in the expenditure among the expenditure approved with appendix 2 in the budgets for 2012 of the Council of Ministers, the ministries and the state agencies - first-level spenders of budgetary appropriations by policies, under other programmes not included in the policies implemented, and

under the "Administration" Programme under the procedure of Article 34, paragraph 3 of the State Budget Procedures Act.

**§ 70.** (1) The Council of Ministers, the ministries and the state agencies - first-level spenders of budgetary appropriations shall prepare and present to the National Assembly, the National Audit Office and the Ministry of Finance reports on the implementation of their programmes and policies during the first six months of the year and annual reports within 45 working days after the end of the reporting period. The six-monthly reports and annual reports shall contain information about the degree of implementation of the policies and the expenditure related to this implementation.

(2) The structure and format in which the reports referred to in paragraph 1 shall be presented, shall be determined by the Minister of Finance.

(3) The reports referred to in paragraph 1 shall be published in the internet sites of the corresponding government authorities, ministries and departments within 10 days of their submission, while observing the provisions of the Protection of Classified Information Act.

(4) Together with their annual reports on the implementation of their policies and programmes, the first-level spenders of budgetary appropriations specified in paragraph 1 shall submit to the National Assembly a summary report for discussion in the Public Sector Accountability Sub-committee of the Budget and Finance Committee.

(5) The procedure for reporting and discussion under paragraph 4 shall be determined by the Chairperson of the Budget and Finance Committee to the National Assembly.

(6) By 01.09.2012 the Council of Ministers shall submit to the National Assembly a Report on the implementation of the consolidated fiscal programme as at 30.06.2012.

**§ 71.** The funds from the general budget of the European Communities for reimbursement of travel expenses of delegates of the Republic of Bulgaria for participation in working formats of the EU Council shall be received in a specially opened account of the central budget in the Bulgarian National Bank and shall be reported as a decrease in the expenditure of the central budget.

**§ 72.** (1) The Council of Ministers may determine and update mandatory for the ministries limits for the conclusion of contracts for supplies of assets, services and construction works, as well as for the assuming of other liabilities.

(2) The procedure and mechanism for the determining, updating and implementation of the limits referred to in paragraph 1 shall be determined by an act of the Council of Ministers.

**§ 73.** (1) Shareholding companies with over 50 percent participation of the state in the capital and the companies they control, in which during the financial year 2011 the amount of funds in the "Reserve" Fund has reached or exceeded one-tenth of the capital or the larger portion of the capital, specified in the Articles of Association, shall not make accruals for the "Reserve" Fund.

(2) Shareholding companies referred to in paragraph 1, in which during the financial year 2011 the amount of funds in the "Reserve" Fund was lower than one-tenth of the capital or the larger portion of the capital, specified in the Articles of Association, shall make accruals for the

"Reserve" Fund in the amount of one-tenth of the realised profit.

§ 74. Based on a decision of the municipal councils, funds may be provided from the 2012 municipal budgets in the section "municipal mandates" for the financing of the state cultural institutions on the basis of the agreements concluded according to Article 5, paragraph 2 of the Protection and Promotion of Culture Act.

§ 75. (1) The funds in the extra-budgetary account under Article 142c, paragraph 1 of the Environmental Protection Act can be spent via the electronic budget payments system.

(2) The Minister of Finance can decide that the provision and spending by the National Trust Eco-fund of the funds under Article 142d, paragraph 2 of the Environmental Protection Act shall be made via the corresponding codes of the extra-budgetary account, referred to in paragraph 1, in the electronic budget payments system.

§ 76. (Effective as of 15.12.2011 - SG, No. 99/2011) (1) Guarantee schemes are established under the Rural Development Programme for the period 2011 - 2013, which shall be managed and reported by the National Guarantee Fund under Article 15 of the Bulgarian Development Bank as a separate block of finance in accordance with Article 51 (2) of Commission Regulation (EC) No 1974/2006 laying down detailed rules for the application of Council Regulation (EC) No 1698/2005 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD), hereinafter referred to as "Regulation (EC) No. 1974/2006".

(2) The conditions for the granting, management and reporting of the funds under the schemes referred to in paragraph 1 shall be determined in an agreement pursuant to Article 51 (6) of Regulation (EC) No. 1974/2006 between the Minister of Agriculture and Food, in his/her capacity of a head of the Managing Authority for the Rural Development Programme, and the National Guarantee Fund.

(3) The maximum amount of the guarantee schemes may not exceed the amount of BGN 480 million, and the funds shall be provided by the State Fund "Agriculture" - Paying Agency to the National Guarantee Fund in compliance with the relevant requirements of Regulation (EC) No. 1974/2006.

(4) In order to provide the funds referred to in paragraph 3, the Council of Ministers can conclude a government loan agreement with "Bulgarian Development Bank AD in the amount of up to BGN 480 million and with a maturity of up to 6 months as from the receiving of the loan, where the loan finance shall be provided to State Fund "Agriculture" - Paying Agency. The payments related to the servicing and the repayment of the loan shall be at the expense of State Fund "Agriculture" - Paying Agency.

(5) The debt referred to in paragraph 4 shall be assumed within the limits approved under § 19, sub-paragraph 1 and § 20 of the Transitional and Final Provisions of the 2011 State Budget of the Republic of Bulgaria Act. The Minister of Agriculture and Food shall sign on behalf of the government the agreement referred to in paragraph 4 following the approval of the draft agreement by the Council of Ministers.

(6) The provision of the funds by State Fund "Agriculture" - Paying Agency to the National

Guarantee Fund in accordance with the procedure set out in paragraph 3 shall be reported as a reduction of other financing.

(7) Schemes cannot be launched and the funds provided to the National Guarantee Fund in accordance with paragraphs 1 - 3 cannot be utilised before the approval of the European Commission is received. In the event of refusal or partial refusal by the Commission, the amount not approved shall be recovered to State Fund "Agriculture" - Paying Agency.

(8) The provisions of Articles 12 - 14 of the Government Debt Act and the provision of Article 16, paragraph 2 of the Bulgarian Development Bank Act shall not apply to the assuming of the debt referred to in paragraph 4. The guarantees issued under the Bulgarian Development Bank Act for schemes referred to in paragraph 1 can cover up to 100 percent of the liability.

(9) In order to implement paragraph 4, the Minister of Finance can make deposits in accordance with § 22, sub-paragraph 19 of the Transitional and Final Provisions of the 2011 State Budget of the Republic of Bulgaria Act.

**§ 77.** (1) The funds envisaged for ensuring the education of travelling pupils from secondary schools under the budget relationships of the municipalities with the central budget can be reduced in accordance with the procedure of Article 34 of the State Budget Procedure Act up to the amount of the financing under priority axes 3 and 4 of Operational Programme "Human Resources Development"

(2) The funds made available in accordance with paragraph 1 can be allocated from the central budget into the budget of the Ministry of Education, Youth and Science for temporary prefinancing of projects under European Union Funds and Programmes or for other programmes in the field of education.

**§ 78.** (1) The Minister of Finance shall approve in accordance with the procedure of Article 34 of the State Budget Procedure Act additional budgetary appropriations into the budget of the Ministry of Interior for expenditure of the Road Safety Fund referred to in § 1, sub-paragraph 4 of the Additional Provisions of the Road Traffic Act up to the amount of the revenue from fines received into the Fund.

(2) Any excess of revenues over expenditure at the end of the year shall be provided as a transferrable balance which shall be used for the same purposes during the next budget year.

**§ 79.** The following amendments are made to § 2 of the transitional and final provisions of the Radio and Television Act

1. In paragraphs 1 and 2 the word "2011" is replaced with "2012".

2. In paragraph 4 the word "2012" is replaced with "2013".

**§ 80.** In Article 27, paragraph 1 of the Political Parties Act (Promulgated, SG, No. 28 of 2005; amended, No. 102 of 2005, Nos. 17 and 73 of 2006, Nos. 59 and 78 of 2007, No. 6 of 2009, Nos. 54 and 99 of 2010, and No. 9 of 2011), a comma is inserted after the word "amount" and the text "5 percent of the minimum salary for the country, determined as at 30 September of the previous year"

is replaced with the text "determined every year with the State Budget of the Republic of Bulgaria Act".

**§ 81.** In Article 16 of the Legal Aid Act (Promulgated, SG, No. 79 of 2005; amended, No. 105 of 2005, Nos. 17 and 30 of 2006, No. 42 of 2009, Nos. 32, 97 and 99 of 2010, and Nos. 9 and 82 of 2011) the text "equal to 50 percent of the minimum monthly salary for the country, determined as at 30 September of the previous year" are replaced with the text "in the amount of BGN 120".

**§ 82.** The following amendments and supplementations are made in Article 8e of the Family Allowances for Children Act (Prom, SG, No. 32 of 2002; amended, No. 120 of 2002, No. 112 of 2003, No. 69 of 2004, No. 105 of 2005, No. 21, 30, 33, 68 and 95 of 2006, No. 113 of 2007, Nos. 71 and 110 of 2008, No. 23 of 2009 and Nos. 15 and 24 of 2010):

1. In paragraph 1 in the text before item 1 the text "in the amount of 70 percent of the minimum salary" is deleted.

2. A new paragraph 2 is created:

"(2) The amount of the monthly allowance referred to in paragraph 1 shall be determined every year in the State Budget of the Republic of Bulgaria Act, but cannot be lower than the allowance for the previous year."

3. The former paragraphs 2 and 3 become paragraphs 3 and 4 respectively.

**§ 83.** In the Road Traffic Act (Promulgated, SG, No. 26 of 2000; amended, No. 88 of 2000, No. 111 of 2001, Nos. 47 and 118 of 2002, Nos. 9 and 112 of 2003, Nos. 6 and 14 of 2004, Nos. 88 and 104 of 2005, Nos. 30, 36, 64, 102, 105 and 108 of 2006, No. 59 of 2007, Nos. 43 and 69 of 2008, Nos. 12, 32, 41, 42, 75, 82 and 93 of 2009, No. 87 of 2010, and Nos. 19, 39 and 55 of 2011), paragraph 3 of Article 10c is repealed.

**§ 84.** The following amendments are made in the Defence and Armed Forces of the Republic of Bulgaria Act (promulgated, SG, No. 35 of 2009; amended, Nos. 74, 82, 93 and 99 of 2009, Nos. 16, 88, 98 and 101 of 2010, and Nos. 23 and 48 of 2011):

1. In Article 188b, paragraph 5 the text "in the amount of 50 percent of the minimum salary for the country" is replaced by the text "BGN 100".

2. In paragraph 1 of Article 230, a comma is inserted after the word "amount" and the text "of the minimum salary for the country" is replaced with the text "determined every year with the State Budget of the Republic of Bulgaria Act".

3. In paragraph 1 of Article 231, a comma is inserted after the word "amount" and the text "of the minimum salary for the country" is replaced with the text "determined every year with the State Budget of the Republic of Bulgaria Act".

**§ 85.** The first sentence of Article 35c, paragraph 6 of the Independent Financial Audit Act (promulgated, SG, No. 101 of 2001; amended, No. 91 of 2002, No. 96 of 2004, Nos. 77 and 105 of 2005, Nos. 30, 33, 62 and 105 of 2006, No. 67 of 2008, No. 95 of 2009, and No. 54 of 2010) is

amended as follows: "The Committee members, except for its chairperson, shall receive remuneration for their participation in each meeting, inspection and international event of the Committee in an amount approved with the Regulations referred to in Article 35d, paragraph 1. "

**§ 86.** The following amendments are made in the National Audit Office Act (promulgated, SG, No. 98 of 2010, amended, No. 1 of 2011):

1. In paragraph 8 of Article 22, the text "of one minimum salary for the country" is replaced with the text "up to BGN 270", and the text "24 minimum salaries" is replaced with "BGN 6000".

2. In Article 28 the text "three minimum monthly salaries for the country" is replaced with "BGN 720".

**§ 87.** The following amendments and supplements are made to the National Education Act (promulgated, SG, No. 86 of 1991; amended, No. 90 of 1996, Nos. 36, 124 and 153 of 1998, Nos. 67 and 68 of 1999, Nos. 90 and 95 of 2002, Nos. 29, 71, 86 and 114 of 2003, No. 40 of 2004, Nos. 28, 94, 103 and 105 of 2005, Nos. 41 and 105 of 2006, No. 113 of 2007, No. 50 of 2008, Nos. 35, 36 and 74 of 2009, Nos. 50 and 78 of 2010, and Nos. 9 and 23 of 2011):

1. Article 26, paragraph 6 is amended as follows:

"(6) The funds for transport costs under paragraphs 3 and 4 and for costs for full-day organisation of the school day and canteen food under paragraph 5 shall be provided as special-purpose funds from the central budget and/or European funds and programmes and shall be granted on the basis of standards approved by the Council of Ministers with the decree on the implementation of the state budget."

2. Article 40b is created:

"Article 40b. (1) In the course of performing their job responsibilities, individuals from the pedagogical staff in kindergartens, schools and servicing units shall be entitled to representative clothes for each calendar year under conditions and in accordance with a procedure determined by the Minister of Education, Youth and Science in coordination with the Minister of Finance.

(2) The funds for the representative clothes of the teaching staff shall be provided from the corresponding budget of the kindergarten, school or servicing unit."

**§ 88.** Item 3 of § 1 of the additional provision of the Government Debt Act (promulgated, SG, No. 93 of 2002; amended, No. 34 of 2005, No. 52 of 2007, No. 23 of 2009, and No. 101 of 2010) is amended as follows:

"3. "Issuance of a government guarantee" shall be:

- a) the conclusion of guarantee agreement to loan agreements;
- b) the undertaking of guarantee obligations under loan agreements;
- c) issuing of a letter of guarantee in connection with loan agreements;



d) the undertaking of guarantee obligations in case of issuance of securities.

Government guarantees shall be issued on behalf of the government."

§ 89. The following amendments and supplements are made in the Accountancy Act (promulgated, SG, No. 98 of 2001; amended, No. 91 of 2002, No. 96 of 2004, Nos. 102 and 105 of 2005, Nos. 33, 63, 105 and 108 of 2006, No. 57 of 2007, Nos. 50, 69 and 106 of 2008, No. 95 of 2009, No. 94 of 2010, and Nos. 19 and 34 of 2011):

1. In Article 5a:

a) paragraph 4 is amended as follows:

"(4) The standards referred to in paragraph 1 shall be promulgated in the State Gazette and published in the internet site of the Ministry of Finance. The Chart of Accounts referred to in paragraph 1 and the methodological guidelines referred to in paragraph 2 shall be published in the internet site of the Ministry of Finance.";

b) paragraphs 5 and 6 are created:

"(5) With an order, coordinated with the chairperson of the National Statistics Institute, the Minister of Finance can determine that enterprises, which are not budgetary organisations in the meaning of § 1, item 1 of the supplementary provisions, shall implement the standards and chart of accounts referred to in paragraph 1, as well as the methodological guidelines referred to in paragraph 2, when these enterprises are within the "General Government" sector and are not commercial companies.

(6) The order referred to in paragraph 5 shall be promulgated in the State Gazette and shall be published in the internet site of the Ministry of Finance and the National Statistics Institute."

2. Article 5c is created in Chapter One:

"Article 5c. The Minister of Finance shall:

1. be responsible for the coordination and interaction with the European Commission and Council of the European Union in the harmonization of Bulgarian accounting legislation with the EU accounting directives;

2. draft opinions and methodological guidelines on the implementation of this Act and the National Financial Reporting Standards for Small and Medium-sized Enterprises;

3. undertake measures for the development and improvement of accounting."

3. In Article 26, paragraph 7 after the word "enterprises" the text "and of the enterprises referred to in Article 5a, paragraph 5" is added.

4. Sub-paragraph 17 is created in § 1 of the supplementary provisions:

"17. "General Government sector" shall be the "General Government" sector of ESA 95

according to Annex A of Council Regulation (EC) No 2223/96 of 25 June 1996 on the European system of national and regional accounts in the Community, including the amendments and supplements thereto."

**§ 90.** § 90. The following amendments and supplements are made in Article 2, paragraph 1 of the State Fees Act (promulgated, Izvestia, No. 104 of 1951; amended, No. 89 of 1959, No. 21 of 1960; SG, No. 53 of 1973, No. 87 of 1974, No. 21 of 1975, No. 21 of 1990, No. 55 of 1991, No. 100 of 1992, Nos. 69 and 87 of 1995, Nos. 37, 100 and 104 of 1996, Nos. 82 and 86 of 1997, No. 133 of 1998, No. 81 of 1999, No. 97 of 2000, Nos. 62, 63 and 90 of 2002, Nos. 84 and 86 of 2003, Nos. 24, 36 and 37 of 2004, No. 43 of 2005, Nos. 18 and 33 of 2006, No. 43 of 2008, Nos. 74 and 82 of 2009, and No. 55 of 2011):

1. The first and second sentence are amended as follows: "They shall be paid for in cash or via a bank transfer into the corresponding account. State fees can be paid using state stamps only where this is explicitly provided for in a statutory instrument."

2. A new sentence four is created: "The Minister of Finance shall determine in an order the procedure for destroying the state stamps."

**§ 91.** Article 7, paragraph 2 of Bulgarian Development Bank Act (promulgated, SG, No. 43 of 2008; amended, No. 82 of 2009) is amended as follows:

"(1) The Bank shall form a "Reserve Fund" in accordance with the procedure of Article 246 of the Commerce Act."

**§ 92.** In Article 11, paragraph 1 of the Genetically Modified Organisms Act (promulgated, SG, No. 27 of 2005; amended, No. 88 and 99 of 2005, No. 30 of 2006, No. 31 of 2007, Nos. 36, 43 and 54 of 2008, Nos. 74, 80 and 82 of 2009, No. 25 of 2010, and No. 8 of 2011) the text "one minimum salary each, as determined for the corresponding year in a Council of Ministers Decree" is replaced with "remuneration in an amount, determined with an order of the Minister of Environment and Waters, in coordination with the Minister of Finance, which shall be published in the internet site of the Ministry of Environment and Waters".

**§ 93.** The following amendments and supplements are made in Article 59b of the Physical Education and Sports Act (promulgated, State Gazette, No. 58 of 1996; Ruling No. 8 of the Constitutional Court of 1997 - No. 53 of 1997; amended, No. 124 of 1998, Nos. 51 and 81 of 1999, No. 53 of 2000; corrected, No. 55 of 2000; amended, No. 64 of 2000, No. 75 of 2002; Ruling No. 6 of the Constitutional Court of 2002 - No. 95 of 2002; amended, No. 120 of 2002, No. 96 of 2004, Nos. 88 and 103 of 2005, Nos. 30, 34, 36 and 80 of 2006, Nos. 41, 46 and 53 of 2007, No. 50 of 2008, No. 74 of 2009, Nos. 50 and 96 of 2010, and No. 35 of 2011):

1. In paragraph 4, in the text before item 1 the text "three minimum salaries for the country" is replaced with "an amount determined with an order of the Minister of Physical Education and Sports, in coordination of the Minister of Finance".

2. Paragraph 5 is created:

"(5) The order referred to in paragraph 4 shall be published in the internet site of the Ministry

of Physical Education and Sports."

**§ 94.** The following amendments and supplements are made in the Promotion of Scientific Research Act (promulgated, SG, No. 92 of 2003; amended, No. 36 of 2008, Nos. 74 and 82 of 2009, and No. 83 of 2010):

1. In Article 10, paragraph 6:

a) a comma is inserted after the word "amount" and the text "of up to 5 minimum salaries, as determined by the Minister of Education, Youth and Science" is replaced by "determined by the Minister of Education, Youth and Science in coordination with the Minister of Finance;

b) A new sentence two is created: "The order shall be published in the internet site of the Ministry of Education, Youth and Science."

2. In Article 16, paragraph 1 the text "equal to the minimum monthly salary for the country" is replaced with "in an amount determined in the Regulations referred to in Article 14".

**§ 95.** The following amendments and supplements are made to the Higher Education Act (promulgated, SG, No. 112 of 1995; amended, No. 28 of 1996 and No. 56 of 1997; corrected, No. 57 of 1997; amended and supplemented, No. 58 of 1997 and No. 60 of 1999; corrected, No. 66 of 1999; amended, Nos. 111 and 113 of 1999, No. 54 of 2000, No. 22 of 2001, Nos. 40 and 53 of 2002, Nos. 48 and 70 of 2004, Nos. 77, 83 and 103 of 2005, Nos. 30, 36, 62 and 108 of 2006, No. 41 of 2007, Nos. 13, 43 and 69 of 2008, Nos. 42, 74 and 99 of 2009, Nos. 38, 50, 56, 63 and 101 of 2010, and No. 61 of 2011):

1. In Article 30, paragraph 1, sub-paragraph 12 a second sentence is created after the text "PhD student": "For certain categories of undergraduate and PhD students the Academic Council can set fees in a reduced amount compared to the fees approved by the Council of Ministers."

2. In Article 91:

a) in paragraph 2, sub-paragraph 3 is amended as follows:

"3. complex assessment of the quality of education and its correspondence with the labour market needs, formed on the basis of criteria determined with an act of the Council of Ministers, also including the results of the assessment at the time of accreditation of the higher school and the degrees offered by it.";

b) in paragraph 3, sub-paragraph 3 is amended as follows:

"3. complex assessment of the quality of education and its correspondence with the labour market needs, formed on the basis of criteria determined with the act referred to in item 3 of paragraph 2, including the results of the assessment at the time of accreditation of the PhD programmes."

3. In Article 95:

a) In paragraph 2:

aa) A new sentence two is created: "For certain categories of undergraduate and PhD students the Academic Council can set fees in a reduced amount compared to the fees approved by the Council of Ministers."

bb) the former sentence two becomes sentence three;

b) in paragraph 3 the word "half" is replaced with "two-thirds".

**§ 96.** The following amendments and supplements are made to the Civil Aviation Act (promulgated, SG, No. 94 of 1972; amended, No. 30 of 1990, No. 16 of 1997, No. 85 of 1998, No. 12 of 2000, Nos. 34 and 111 of 2001, Nos. 52 and 70 of 2004, Nos. 88 and 102 of 2005, Nos. 30, 36, 37, 105 and 108 of 2006, Nos. 10, 41 and 109 of 2007, Nos. 36, 66 and 67 of 2008, Nos. 35, 47, 82 and 102 of 2009, Nos. 63, 73 and 94 of 2010, and Nos. 41 and 81 of 2011):

1. In Article 16c:

a) everywhere in paragraph 1 the word "control" is replaced with the word "supervisory";

b) in paragraph 4 the word "control" is replaced with the word "supervisory";

c) in paragraph 5 the word "control" is replaced with the word "supervisory";

d) in paragraph 6 the word "control" is replaced with the word "supervisory";

e) paragraphs 8 - 12 are created:

"(8) The National Supervisory Authority shall include the expenditure related to the implementation of its functions in the effectiveness plan in accordance with the requirements of Commission Regulation (EU) No 691/2010 of 29 July 2010 laying down a performance scheme for air navigation services and network functions and amending Regulation (EC) No 2096/2005 laying down common requirements for the provision of air navigation services (OJ L 201/1 of 3 August 2010).

(9) The expenditure related to the implementation of the functions of the national supervisory authority in accordance with the requirements of Regulation (EC) No 550/2004 of the European Parliament and of the Council of 10 March 2004 on the provision of air navigation services in the single European sky (the service provision Regulation) and Commission Regulation (EC) No 1794/2006 of 6 December 2006 laying down a common charging scheme for air navigation services shall be included in the national cost basis of fees under Article 120, paragraph 2.

(10) The funds from any excess of the revenues of the national supervisory authorities, provided by the suppliers of air navigation services, over the incurred and proved expenditure related to the implementation of its functions at the end of the calendar year shall be used during the following calendar years as special purpose funds for implementation of its functions.

(11) The funds for the implementation of the functions of the National Supervisory Authority

shall be approved by the General Director of Directorate General "Civil Aviation Administration" and shall be spent for the purpose specified through the budget of the Ministry of Transport, Information Technology and Communications/.

(12) The officials of Directorate General "Civil Aviation Administration", involved in its activity as a National Supervisory Authority, shall be appointed to the position "Civil Aviation Inspector" with employment relationships."

2. In article 120, paragraph 4, sub-paragraph 12 the word "facilities for air navigation and landing" is replaced with "visual air navigation facilities".

3. In Article 143, paragraph 3, sub-paragraph 12 the word "control" is replaced with the word "supervisory".

**§ 97.** The following amendments and supplements are made to the Municipal Debt Act (Promulgated, SG, No. 34 of 2005; amended; No. 105 of 2005, Nos. 30 and 37 of 2006, No. 80 of 2007, Nos. 93 and 110 of 2008, No. 99 of 2010, and Nos. 35 and 93 of 2011):

1. In Article 5:

a) in paragraph 1, item 2 the words "within the budget year" are deleted;

b) in paragraph 2, a comma is inserted after the text "referred to in paragraph 1" and the text "except in the cases referred to in item 2 of paragraph 1" is added.

2. Article 15a is created:

"Article 15a. The provisions of Article 14, item 4 and Article 15 shall not apply to proposals regarding the extension of the deadline for repayment of municipal debt assumed to finance expenditure for preparation or implementation of projects under programmes, cofinanced by the European Union."

**§ 98.** In the Waste Management Act (promulgated, SG, No. 86 of 2003; amended, No. 70 of 2004, Nos. 77, 87, 88, 95 and 105 of 2005, Nos. 30, 34, 63 and 80 of 2006, No. 53 of 2007, Nos. 36, 70 and 105 of 2008, Nos. 82 and 95 of 2009, Nos. 41, 63 and 98 of 2010, and Nos. 8, 30 and 33 of 2011), in § 17, sub-paragraph 1 and § 18, sub-paragraph 1 of the Transitional and Final Provisions of the Act Amending and Supplementing the Waste Management Act (SG, No. 30 of 2011) the text "9-month" is replaced with "10-month".

**§ 99.** The implementation of the present Act is assigned to the Council of Ministers.

**§ 100.** This act enters into force on 01.01.2012, except for § 76, which enters into force on 15.12.2011.

The present Act was passed by the 41st National Assembly on 8 December 2011 and bears the official seal of the National Assembly.

**Appendix No. 1**

to Article 6, paragraph 2

<b>Transfers from the budgets of the Ministry of Education, Youth and Science and the Ministry of Defence to the state higher education institutions and the Bulgarian Academy of Sciences for 2012</b>		
<b>№</b>	<b>NAME</b>	<b>AMOUNT (BGN THOUSAND)</b>
<b>1</b>	<b>2</b>	<b>3</b>
1.	Bulgarian Academy of Sciences	59,756.1
2.	Technical University - Sofia	28,006.8
3.	Technical University – Varna	9,744.0
4.	Technical University – Gabrovo	5,907.7
5.	Rousse University “Angel Kantchev”	13,244.6
6.	University of Food Technologies – Plovdiv	5,304.1
7.	University of Chemical Technology and Metallurgy – Sofia	6,790.1
8.	Prof. Assen Zlatarov University – Bourgas	5,460.0
9.	University of Forestry – Sofia	6,192.2
10.	University of Architecture, Civil Engineering and Geodesy – Sofia	10,133.0
11.	University of Mining and Geology “St. Ivan Rilski” – Sofia	4,272.3
12.	University of National and World Economy – Sofia	15,559.1
13.	University of Economics – Varna	9,815.9
14.	Academy of Economics “Dimitar A. Tsenov” – Svishtov	7,241.4
15.	Sofia University “St. Kliment Ohridski”	36,565.7
16.	Veliko Tarnovo University “St. St. Cyril and Methodius”	9,808.3
17.	Plovdiv University “Paisiy Hilendarski”	18,074.1
18.	South-West University “Neofit Rilski” – Blagoevgrad	14,969.9
19.	Shoumen University “Bishop Konstantin Preslavski”	8,050.3
20.	National Academy of Sports “Vassil Levski” – Sofia	9,845.2
21.	Agricultural University – Plovdiv	7,498.2
22.	Academy of Music, Dances and Arts – Plovdiv	2,397.6
23.	National Academy for Theatre and Film Arts “Kr. Sarafov” – Sofia	2,615.1
24.	State Academy of Music “Prof. Pancho Vladigerov” – Sofia	3,399.2
25.	National Academy of Arts – Sofia	3,919.1
26.	University of Library Science and Information Technologies – Sofia	2,524.3
27.	Higher College of Telecommunication and Posts – Sofia	1,399.5
28.	Medical University – Sofia	27,197.1
29.	Medical University “Prof. Dr. Paraskev Ivanov Stoyanov” – Varna	9,475.5
30.	Medical University – Plovdiv	13,679.8
31.	Medical University – Pleven	6,121.6
32.	Thracian University – Stara Zagora	13,175.8
33.	Higher School of Transport “Todor Kableshkov” – Sofia	3,440.0
34.	Higher School of Civil Engineering “Lyuben Karavelov” – Sofia	1,806.8
35.	Defense and Staff College “G. S. Rakovski”	5,810.4
36.	National Military University “Vassil Levski”	11,000.0
37.	Naval Academy “N. Y. Vaptsarov”	4,800.0
	<b>Total:</b>	<b>405,001.0</b>

**Appendix No. 2**

to Article 6, paragraph 3

<b>Expenditure in the budgets of the Council of Ministers, the ministries, the State Agency "State Reserve and War-time Stocks" and the State Agency "National Security" for 2012 by policies, by other programmes outside the policies implemented, and by "Administration" Programme I. Expenditure in the budget of the Council of Ministers for year 2012</b>		
<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / "ADMINISTRATION" PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	"Provision of the Operations and the Organisation of the Work of the Council of Ministers" Area	7,587.0
2	Policy in the field of the management of European Union funds	830.0
3	"Carrying out of state functions in the territories of the regions in Bulgaria" Policy	16,474.0
4	Policy in the field of the right to religion	3,115.0
5	Policy in the field of archiving	7,000.0
6	<b>Other programmes (total), including:</b>	<b>20,989.0</b>
	"Elections" Programme	400.0
	"Fight against human trafficking" Programme	296.0
	"Professional qualification of the people employed in administration" Programme	1,033.0
	"Lozenets" Hospital" Programme	12,180.0
	"Fight against anti-social activities of minors and underage" Programme	159.0
	"Bulgarians abroad" Programme	758.0
	"Sites with representative and social activities" Programme	6,163.0
	"Prevention of and counteraction to corruption and organised crime" Programme	0.0
7	<b>"Administration" Programme</b>	<b>11,471.0</b>
	<b>TOTAL:</b>	<b>67,466.0</b>
<b>II. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF FINANCE FOR YEAR 2012</b>		
<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / "ADMINISTRATION" PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	"Sustainable and transparent public finances" Policy	17,379.7
2	"Efficient collection of all state revenues" Policy	215,632.7
3	"Protection of society and economy from financial fraud, smuggling of goods, traffic of people, money laundering and financing of terrorism" Policy	22,012.3
4	"Debt Management" Policy	1,168.2
5	<b>Other programmes (total), including:</b>	<b>12,878.4</b>
	Operational Programme "Administrative Capacity"	1,500.5
	"National compensatory residential fund" Programme	11,377.9
6	<b>"Administration" Programme</b>	<b>11,619.7</b>
	<b>TOTAL:</b>	<b>280,691.0</b>
<b>III. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF FOREIGN AFFAIRS FOR YEAR 2012</b>		
<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / "ADMINISTRATION" PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	<b>Foreign policy (total), including:</b>	<b>106,000.5</b>
	"Management, coordination and provision of the diplomatic service" Programme	15,499.8
	"Representation offices abroad, consular relations and assistance to the citizens abroad" Programme	71,584.8
	"Public Diplomatic Service" Programme	741.4

	“Foreign policy and multilateral diplomacy” Programme	14,792.7
	“National visa supervision, Schengen instrument and crisis management” Programme	3,381.9
	<b>TOTAL:</b>	<b>106,000.5</b>
<b>IV. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF DEFENCE FOR YEAR 2012</b>		
<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	“Defence capacity” Policy	918,389.0
2	“Union and international security” Policy	62,241.0
	<b>TOTAL:</b>	<b>980,630.0</b>
<b>V. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF INTERIOR FOR YEAR 2012</b>		
<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	“Maintaining the public order and fight against crime” Policy	705,644.2
2	“Ensuring state fire-safety control, fire safety and rescue, protection in the event of natural calamities and early warning” Policy	150,658.2
3	“General activities” Policy	135,297.6
4	<b>Other programmes (total), including:</b>	<b>7,400.0</b>
	“Special courier service” Programme	4,200.0
	“Asylum and refugees” Programme	3,200.0
	<b>TOTAL:</b>	<b>999,000.0</b>
<b>VI. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF JUSTICE FOR YEAR 2012</b>		
<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	Policy in the field of justice	71,677.4
2	“Execution of punishments” Policy	92,983.8
3	“Administration” Programme	4,455.8
	<b>TOTAL:</b>	<b>169,117.0</b>
<b>VII. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF LABOUR AND SOCIAL POLICY FOR YEAR 2012</b>		
<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	Policy in the field of employment	96,601.2
2	Policy in the field of employment relations	10,046.1
3	Policy in the field of social protection and equal opportunities	160,402.0
4	Policy in the field of people with disabilities	164,433.6
5	Policy in the field of social inclusion	515,718.0
6	Policy in the field of the standard of life, incomes and demographic development	1,018.3
7	Policy in the field of free movement of workers, migration and integration	714.7
8	“Administration” Programme	9,276.9
	<b>TOTAL:</b>	<b>958,210.8</b>
<b>VIII. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF HEALTH FOR YEAR 2012</b>		
<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	Policy in the field of promotion, prevention and control of public health	94,416.2
2	Policy in the field of diagnostics and treatment	334,841.9
3	Policy in the field of drug products and medical research	16,126.6



4	“Administration” Programme	22,800.3
	<b>TOTAL:</b>	<b>468,185.0</b>

**IX. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF EDUCATION, YOUTH AND SCIENCE FOR YEAR 2012**

<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	Policy for all-covering, accessible and quality education and training in the school education and pre-school education and training	344,924.2
2	Policy for an equal access to quality higher education	29,892.6
3	Policy for life-long learning	14,804.9
4	Policy for the development of the scientific potential – a basis for sustainable development	59,200.0
5	Policy in the field of young people	5,941.7
6	“Administration” Programme	5,298.8
	<b>TOTAL:</b>	<b>460,062.2</b>

**X. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF CULTURE FOR YEAR 2012**

<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	Policy in the field of preserving the cultural heritage and supporting the creation and propagation of arts, cultural products and services	84,881.0
2	Policy in the field of culture promotion	3,815.9
3	Policy in the field of quality education in arts and culture	21,369.6
4	“Administration” Programme	7,836.6
	<b>TOTAL:</b>	<b>117,903.1</b>

**XI. EXPENDITURES IN THE BUDGET OF THE MINISTRY OF ENVIRONMENT AND WATERS FOR 2012**

<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	Policy in the field of water management	7,860.7
2	Policy in the field of waste management, preservation of the inner depths and soils	4,048.0
3	Policy in the field of preserving the pureness of atmospheric air	1,586.3
4	Policy in the field of conservation of biological diversity	7,437.9
5	Policy in the field of the National system for monitoring of the environment and information availability	7,998.5
6	Policy for promoting environmental awareness and culture	1,061.1
7	Policy for prevention and control of pollution and chemical substances management	2,644.7
8	Policy in the field of the management of activities, associated with climate changes	613.8
9	“Administration” Programme	11,639.9
	<b>TOTAL:</b>	<b>44,890.9</b>

**XII. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF ECONOMY, ENERGY AND TOURISM FOR YEAR 2012**

<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	“Sustainable economic development and competitiveness” Policy	32,273.0
2	“Sustainable development of tourism and efficient foreign economic cooperation” Policy	17,547.8

3	“Sustainable and competitive energy development” Policy	24,675.7
4	“Administration” Programme	8,977.2
	<b>TOTAL:</b>	<b>83,473.7</b>

**XIII. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF REGIONAL DEVELOPMENT AND PUBLIC WORKS FOR YEAR 2012**

№	NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME	EXPENDITURE (BGN THOUSAND)
1	Policy for creating conditions for balanced and sustainable regional development, applying the strategic approach to the planning, monitoring and assessment, implementation of the decentralisation process and strengthening of local self-governance	512.2
2	Policy for improving the investment process through developing the regional planning, improving the information systems of cadastre and property register, providing incentives for public-private partnership, improving the quality of preventative and current control and applying the European standards	17,686.2
3	Policy for efficient and effective utilisation of the funds from the European Union Funds and of public investments and strengthening the trust of European partners	3,518.9
4	Policy for maintaining, modernisation and development of technical infrastructure related to the improvement of transport access and integrated management of the water resources	227,300.8
5	Policy for development and implementation of a national programme for prevention and limiting the impact of landslide processes, erosion and abrasion	505.0
6	Policy for improving the quality of the living environment for the Bulgarian citizens through developing urban settlements and enhancing the management and maintenance of the housing fund	405.4
7	<b>Other programmes (total), including:</b>	<b>2,193.4</b>
	“Management of the state property” Programme	343.2
	“Management of the state participation in commercial companies and of the state enterprises in the patrimony of the Minister of Regional Development and Public Works” Programme	108.9
	Programme “Civil registration and administrative servicing – CRAS”	1,741.3
8	“Administration” Programme	5,029.8
	<b>TOTAL:</b>	<b>257,151.7</b>

**XIV. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF AGRICULTURE AND FOOD FOR YEAR 2012**

№	NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME	EXPENDITURE (BGN THOUSAND)
1	“Agriculture and rural areas” Policy	178,725.8
2	“Fisheries and aquacultures” Policy	5,644.5
3	“Preserving and enhancing of forests and game” Policy	39,013.8
4	“Administration” Programme	20,893.2
	<b>TOTAL:</b>	<b>244,277.3</b>

**XV. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF TRANSPORT, INFORMATION TECHNOLOGY AND COMMUNICATIONS FOR YEAR 2012**

№	NAME OF THE POLICY / THE OTHER PROGRAMME / “ADMINISTRATION” PROGRAMME	EXPENDITURE (BGN THOUSAND)
1	Policy in the field of transport	29,663.4
2	Policy in the field of communications, e-governance and information society	17,014.1

3	Programme "Administrative services, medical and psychological expertise"	14,298.7
	<b>TOTAL:</b>	<b>60,976.2</b>

**XVI. EXPENDITURE IN THE BUDGET OF THE MINISTRY OF PHYSICAL EDUCATION AND SPORTS FOR YEAR 2012**

<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / "ADMINISTRATION" PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	Policy in the field of sport for students and sport in the free time	6,584.0
2	Policy in the field of sport for high achievements	26,407.7
1	2	3
3	Policy for bringing the sports sites and facilities in a condition, which corresponds to the contemporary international standards	1,901.3
4	Policy for introduction of good international practices for sport	199.4
5	"Administration" Programme	1,717.6
	<b>TOTAL:</b>	<b>36,810.0</b>

**XVII. EXPENDITURE IN THE BUDGET OF STATE AGENCY "NATIONAL SECURITY" FOR YEAR 2012**

<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / "ADMINISTRATION" PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	"PROTECTION OF NATIONAL SECURITY" POLICY	75,340.0
	<b>TOTAL:</b>	<b>75,340.0</b>

**XVIII. EXPENDITURE IN THE BUDGET OF STATE AGENCY "STATE RESERVE AND WAR-TIME STOCKS" FOR YEAR 2012**

<b>№</b>	<b>NAME OF THE POLICY / THE OTHER PROGRAMME / "ADMINISTRATION" PROGRAMME</b>	<b>EXPENDITURE (BGN THOUSAND)</b>
1	Policy in the field of the state reserve and war-time stocks	45,617.8
	<b>TOTAL:</b>	<b>45,617.8</b>

**Appendix No. 3**

to Article 6, paragraph 7

<b>Subsidies for the religious denominations registered pursuant to the Religious Denominations Act for 2012</b>		
<b>№</b>	<b>NAME</b>	<b>AMOUNT (BGN THOUSAND)</b>
1.	For the Bulgarian orthodox church communities abroad and the clergymen, working abroad	700,0
2.	For the Bulgarian Orthodox Church (in the country)	1 660,0
3.	For the Muslim denomination in the Republic of Bulgaria	180,0
4.	For the Central Jewish Religious Council	30,0
5.	For the Armenian Apostolic Orthodox Church	40,0
6.	For other registered religious denominations	50,0
7.	For the repair of religious buildings of national significance	300,0
8.	For publishing of religious literature and representative scientific publications	40,0
	<b>Total:</b>	<b>3 000,0</b>

**Appendix No. 4**

to Article 9

<b>Subsidies from the 2012 central budget for non-profit legal entities</b>		
<b>№</b>	<b>NAME</b>	<b>AMOUNT (BGN THOUSAND)</b>
<b>1</b>	<b>2</b>	<b>3</b>
1.	Bulgarian Red Cross – National Committee	3,100.0
2.	Union of the Disabled in Bulgaria	617.0
3.	Union of War Invalids and Persons Injured in the War	246.0
4.	Union of Blind in Bulgaria	628.0
5.	Bulgarian Association of the People with Intellectual Difficulties	185.0
6.	National Association of Producers' Co-operative Societies	416.0
7.	National Centre for Social Rehabilitation	309.0
8.	Association of the Parents of Children with Impaired Hearing	98.0
9.	Union of the Deaf in Bulgaria	324.0
10.	Bulgarian Association "Diabetes"	353.0
11.	Association of the Parents of Children with Impaired Eyesight	80.0
12.	National Association of Deaf and Blind in Bulgaria	168.0
13.	National Consumer Co-operative of Blind in Bulgaria	99.0
14.	Union of War Veterans in Bulgaria	262.0
15.	Association of National Union of Co-operatives of Disabled, National Federation of Employers of Disabled and Union of Co-operatives of War Invalids in Bulgaria	272.0
16.	Association "Committee for Integration of People with Long-Term Disabilities"	56.0
17.	Centre for Psychological Studies and Psychotherapy	220.0
18.	Bulgarian Association for Neuro-Muscular Diseases	52.0
19.	National Organisation "Small Bulgarian People"	46.0
20.	Association of the Parents of Children with Epilepsy	52.0
21.	Association "National Centre for Rehabilitation of Blind People"	206.0
22.	Bulgarian association for recreation, integration and sport	45.0
23.	National Alliance for Social Responsibility	200.0
24.	Union of People's Chitalishte	86.0
25.	Rila Holy Cloister – Rila Monastery	597.0
26.	Bulgarian Institute for Standardisation	1,105.0
27.	National Donation Fund "13 Centuries of Bulgaria"	226.0
28.	Regional Centre for the Safeguarding of the Intangible Cultural Heritage	412.0
	<b>Total:</b>	<b>10,460.0</b>

## Appendix No. 5

to Article 10, paragraph 1

### **I. Mechanism for determining the subsidies for municipalities from the 2012 central budget**

The subsidies for municipalities from the 2012 central budget shall be calculated using the following formula:

$$S = S1 + S2 + S3, \text{ where:}$$

S is the amount of the subsidy from the central budget for the specific municipality.

S1 is the amount of the general subsidy from the central budget for the specific municipality for activities delegated by the state. It shall be calculated as the sum total of all expenditure on activities delegated by the state, estimated on the basis of standards.

S2 is the amount of the general equalising subsidy from the central budget for the specific municipality;

The equalising subsidy for municipalities from the 2012 central budget shall be calculated using the following formula:

$$S2 = C_i \cdot (A1 + A2 + A3), \text{ where } i = 1 \text{ or } 2$$

C1 = 100% for the municipalities in the first group under item II of the appendix

C2 = 96.28 % for the municipalities in the second group under item II of the appendix A1 is the first part of the amount of the general equalising subsidy from the central budget for the specific municipality. It is formed from standards for two types of services - childcare institutions and home social patronage.

$$A1 = S_{chi} + S_{hsp}, \text{ where}$$

S<sub>chi</sub> is calculated on the basis of a standard for the costs of upkeep of one child in a childcare institution amounting to BGN 400 per child, multiplied by the provided coverage of access to the service, which is 43% of the children under the age of 5 in the territory of the corresponding municipality. S<sub>hsp</sub> is calculated on the basis of a standard amounting to BGN 555 per one person to which services are provided under the home social patronage, multiplied by the provided coverage of access to the service, which is 3% of the people aged 65 and over in the territory of the corresponding municipality.

Full access (100%) to this portion of the subsidy have municipalities the current expenditure of which for local activities as at 31.12.10 per resident (excluding the salaries, remunerations, social security contributions and sanitation costs) have been lower than the average expenditure per resident for the country (CELx1 are the current expenditure for local activities as at 31.12.10 per resident of the corresponding municipality (excluding the salaries, remunerations, social security contributions and sanitation costs)). CELave is the average amount of the current expenditure for

the country on local activities as at 31.12.10 (without the salary costs, remuneration,

social security costs and the sanitation costs) per one resident.

A2 is the second portion of the amount of the general equalising subsidy from the central budget for the specific municipality. The right to this portion of subsidy belongs to the municipalities, whose tax revenues (patent tax, property and other taxes) are below the average level for the country per resident (LTx1 between the average level for the country and the tax revenues per resident for the specific municipality, multiplied by the number of residents). The amount obtained is adjusted for the so called "tax effort", which reduces the equalisation of 87.3% with 25% of the difference between the maximum tax effort (1) and the tax effort of the corresponding municipality.

A2 shall be calculated using the following formula:

$A2 = ITR \times 1 - ((1 - TEave \times 1) * 0.25) * ITR \times 1$ , where

$ITR \times 1 = (LTave - LT \times 1) \times P \times 1 * 0.873$

LTx1 is the amount of the revenues from local taxes (patent tax, property and other taxes) per one resident of the specific municipality as at 31.12.10

LTave is the amount of the revenues from local taxes (patent tax, property and other taxes) per one resident - average for the country as at 31.12.10.

Px1 is the population of the corresponding municipality according to the 2011 census based on NSI data.

TEavex1 is the average ratio between the sizes of the property tax rates and the tax rates for the tax on acquisition of property against consideration of the corresponding municipality for year 2011 and the corresponding maximum rates for year 2011, set in the Local Taxes and Fees Act (LTF Act). It is calculated using the following formula:

$TEavex1 = (PTRx1/PTRmax + RTAPACx1/RTAPACmax)/2$ , where

PTRx1 is the size of the property tax rate of the corresponding municipality in year 2011.

PTRmax is the maximum size of the property tax rate in year 2011, set in the LTF Act.

RTAPACx1 is the size of the tax rate for the tax on acquisition of property against consideration of the corresponding municipality for year 2011.

RTAPACmax is the maximum size of the tax rate for the tax on acquisition of property against consideration in year 2011, set in the LTF Act.

A3 is an additional component of the general equalising subsidy from the central budget for the specific municipality, which ensures the amount of the general equalising subsidy, determined in the 2011 State Budget of the Republic of Bulgaria Act (2011 SBRB Act). Access to this portion of the subsidy shall be granted to the municipalities with a negative difference between the amount

obtained as a sum total of the components A1 and A2 (A1 + A2) and the amount of the equalising subsidy, determined in the 2011 SBRA Act.

S3 is the amount of the target subsidy for capital expenditure.

The criteria for the allocation of amounts from the target subsidy for capital expenditure to the amount of BGN 27,710.0 thousand shall be as follows:

- a) population - with a weight of 40 %;
- b) number of settlements - with a weight of 40 %;
- c) territory - with a weight of 20%.

The allocation of amounts according to the three criteria for a particular municipality shall be based on the relative share of each one of these parameters in the total for the country. The allocation of amounts from the target subsidy for capital expenditure for the construction and capital repair of local municipal roads to the amount of BGN 42,500.0 shall be based on the length of the road network.

## II. Groups of Municipalities

<b>FIRST GROUP OF MUNICIPALITIES</b>	<b>SECOND GROUP OF MUNICIPALITIES</b>
<b>1</b>	<b>2</b>
TREKLYANO	VELINGRAD
VARBITZA	BANITE
MAKRESH	DEVIN
RUEN	SLIVO POLE
NEDELINO	KNEJA
NEVESTINO	SUHINDOL
KAYNARDJA	BREZOVO
YAKORUDA	STAMBOLIYSKI
MAGLIJ	LYUBIMETS
KOTEL	SEVLIEVO
RUJINTZI	BELOVO
ZEMEN	PESHTERA
NIKOLAEVO	SIMEONOVGRAD
IVAYLOVGRAD	BOBOSHEVO
BOYCHINOVTSI	STRAJITZA
CHIPROVTSI	SVISHTOV
KOCHERINOVO	LYASKOVETS
VENETS	OPAN
CHUPRENE	KARNOBAT
LESICHOVO	KAZANLAK
RAKITOVO	TETEVEN
TOPOLOVGRAD	MINERALNI BANI
CHERNOOCHENE	DRYANOVO
ROMAN	BOROVAN
SATOVCHA	SOPOT
SMYADOVO	SVILENGRAD



BRATYA DASKALOVI	RILA
KIRKOVO	ZLATARITSA
DJEBEL	DUPNITSA
KRUSHARI	KUBRAT
ANTONOVO	GENERAL TOSHEVO
SAMUIL	GORNA ORYAHOVITSA
YAKIMOVO	SANDANSKI
BRUSARTSI	ASENOVGRAD
ELENA	TROYAN
KRIVODOL	SVOGE
BELITSA	TRYAVNA
DOSPAT	POLSKI TRAMBESH
TSAR KALOYAN	BATAK
GRAMADA	GOTSE DELCHEV
HAYREDIN	KYUSTENDIL
VALCHEDRAM	RADOMIR
LAKI	HISARYA
DALGOPOL	LOVECH
ANTON	MONTANA
KRUMOVGRAD	RODOPI
RUDOZEM	VETRINO
KAOLINOVO	TARGOVISHTE
ARDINO	KAMENO
GURKOVO	VIDIN
UGARCHIN	GORNA MALINA
OMURTAG	BELENE
OPAKA	ETROPOLE
LUKOVIT	SREDETS
MADAN	PAZARDJIK
GOULYANTSI	YAMBOL
SIMITLI	SLIVEN
TUNDJA	PANAGYURISHTE
LOZNITSA	SUVOROVO
STRUMIANI	MADJAROVO
ZAVET	HITRINO
BOYNITSA	VRATSA
HADJIDIMOVO	BOTEVGRAD
PORDIM	STAMBOLOVO
MEDKOVETZ	KOZLODUY
KULA	BELOGRADCHIK
KRESNA	SILISTRA
MIZIYA	KUKLEN
SITOVO	HARMANLI
BREZNIK	GABROVO
BORINO	RADNEVO
BYALA SLATINA	BELOSLAV
BOROVAN	PRAVETS
STRALDJA	DOBRICH
IVANOVO	ZLATITSA

CHERVEN BRYAG	BOBOVDOL
SUNGURLARE	BOLYAROVO
LETNITSA	KARDJALI
YABLANITSA	KOSTENETS
BREGOVO	SHUMEN
NIKOLA KOZLEVO	MARITZA
TERVEL	DOLNA BANYA
DOLNA MITROPOLIYA	RAZGRAD
ISKAR	SHABLA
KASPICHAN	MIRKOVO
PAVEL BANYA	AKSAKOVO
GARMEN	KOSTINBROD
SADOVO	PLEVEN
CHIRPAN	BLAGOEVGRAD
DOBRICH	RAZLOG
GLAVINITSA	SAPAREVA BANYA
VALCHI DOL	ELIN PELIN
DIMOVO	DIMITROVGRAD
BRATSIGOVO	PIRDOP
SEPTEMVRI	STARA ZAGORA
BERKOVITSA	APRILTZI
NIKOPOL	PERNIK
TSENOVO	RUSE
DOLNI DABNIK	GALABOVO
ZLATOGRAD	MALKO TARNOVO
DULOVO	HASKOVO
KALOYANOVO	DEVNYA
GEORGI DAMYANOVO	VELIKO TARNOVO
VETOVO	SMOLYAN
PROVADIYA	PLOVDIV
TUTRAKAN	BOJURISHTE
ALFATAR	CHAVDAR
ELHOVO	KOPRIVSHTITZA
VELIKI PRESLAV	SAMOKOV
LOM	POMORIE
KOVACHEVTZI	CHEPELARE
KARLOVO	KAVARNA
PAVLIKENI	AVREN
ORYAHOVO	BALCHIK
DRAGOMAN	CHELOPECH
VARSHETZ	SOFIA MUNICIPALITY
MOMCHILGRAD	BOURGAS
LEVSKI	TSAREVO
NOVO SELO	VARNA
KRICHIM	BANSKO
PERUSHTITSA	SOZOPOL
PARVOMAY	BYALA (District of Varna)
GODECH	PRIMORSKO
MEZDRA	NESEBAR

NOVA ZAGORA	
TVARDITZA	
DOLNI CHIFLIK	
BYALA (District of Rousse)	
NOVI PAZAR	
STRELCHA	
AITOS	
POPOVO	
PETRICH	
IHTIMAN	
DVE MOGILI	
ISPERIH	
TRUN	
SLIVNITZA	
SAEDINENIE	
RAKOVSKI	

Municipalities for which the share of the equalising subsidy in 2010 is higher than 33.33 % of the sum total of the own revenue (excluding the revenue generated under the delegated budgets, the receipts from sales of non-financial assets and aids and donations obtained) reported in 2010 and the equalising subsidy granted in 2010 fall within the first group.

Municipalities for which the share of the equalising subsidy in 2010 is lower than or equal to 33.33 % of the sum total of the own revenue (excluding the revenue generated under the delegated budgets, the receipts from sales of non-financial assets and aids and donations obtained) reported in 2010 and the equalising subsidy granted in 2010 fall within the second group.

## Appendix No. 6

to Article 11, paragraph 2

<b>I. Value indicators of the municipalities for the state mandates for 2012 (excluding capital expenditures)</b>								
(in BGN thousand)								
Municipalities	Expenditure on state mandates	<i>including</i>						
		Municipal administration	Defence	Education	Healthcare	Social welfare	Culture	Economic activities and services
	1(2+3+4+5+6+7+8)	2	3	4	5	6	7	8
<b>DISTRICT OF BLAGOEVGRAD</b>								
Bansko	3,611.6	478.5	65.0	1,928.2	136.3	761.0	242.6	
Belitsa	3,069.0	474.4	60.9	2,366.9	100.3		66.5	
Blagoevgrad	20,463.3	1,601.9	174.8	13,996.4	1,741.2	2,018.8	930.2	
Gotse Delchev	9,583.8	825.2	80.7	6,960.0	528.6	1,002.7	186.6	
Garmen	4,721.4	619.4	59.2	3,645.7	144.7	168.6	83.8	
Kresna	1,748.8	356.4	66.2	1,003.4	233.1	55.0	34.7	
Petrich	13,446.8	1,585.7	81.9	10,216.3	851.3	480.6	231.0	
Razlog	5,917.6	631.3	64.0	3,810.0	229.3	995.3	187.7	
Sandanski	10,624.8	1,082.9	87.9	7,465.2	676.7	998.0	314.1	
Satovcha	,272.8	60.7	60.9	3,938.6	517.3		95.3	
Simitli	4,131.7	575.5	60.4	2,674.5	146.5	579.5	95.3	
Strumiani	2,030.2	438.1	68.8	787.9	36.2	629.9	69.3	
Hadjidimovo	3,337.1	520.9	64.8	2,290.6	259.7	137.6	63.5	
Yakoruda	2,931.6	474.4	61.5	1,883.5	65.8	394.4	52.0	
<b>DISTRICT OF BOURGAS</b>								
Aitos	6,840.2	881.8	76.4	5,167.5	173.9	407.8	132.8	
Burgas	56,070.2	3,836.5	241.2	46,390.6	2,947.3	1,587.6	1,067.0	
Kameno	3,519.7	521.7	84.7	1,895.0	57.1	837.0	124.2	
Karnobat	7,368.3	876.5	94.4	5,203.2	232.8	747.7	213.7	
Malko Tarnovo	1,736.8	345.0	68.1	617.4	34.3	620.0	52.0	
Nesebar	5,886.3	667.8	99.9	4,436.2	300.3	278.1	104.0	
Pomorie	7,252.9	791.2	70.6	5,016.1	222.6	941.6	210.8	
Primorsko	2,144.5	374.3	74.7	1,249.1	66.2	316.7	63.5	
Ruen	6,899.9	1,188.6	64.1	5,478.4	67.7		101.1	
Sozopol	2,939.7	532.3	100.0	2,063.6	84.5		159.3	
Sredets	4,701.2	649.1	68.3	2,756.5	159.4	901.5	166.4	
Sungurlare	4,222.5	663.7	65.9	2,630.7	88.7	617.5	156.0	
Tsarevo	2,451.0	434.4	68.4	1,764.6	91.2		92.4	
<b>DISTRICT OF VARNA</b>								
Avren	2,476.0	479.4	60.6	1,758.1	44.1	47.2	86.6	
Aksakovo	4,642.1	697.7	70.3	3,458.8	173.6	108.8	132.9	
Beloslav	4,472.5	427.2	62.5	2,536.4	185.5		78.0	1,182.9
Byala	1,406.8	315.8	63.7	666.9	20.5	293.7	46.2	
Varna	76,375.1	6,707.9	697.0	56,179.1	6,680.9	4,121.9	1,988.3	
Vetrino	1,416.3	393.0	68.3	769.4	27.9	53.7	104.0	
Valchi dol	3,430.9	585.1	60.9	2,051.6	54.0	558.0	121.3	
Devnya	2,698.4	379.6	70.6	1,846.3	70.4	209.8	121.7	
Dolni Chiflik	6,185.4	682.2	71.9	4,235.7	115.9	918.0	161.7	

Dalgopol	3,969.4	604.8	66.9	3,074.3	67.4		156.0
Provadiya	7,046.0	802.2	70.4	4,628.3	165.7	1,103.0	276.4
Suvorovo	2,267.6	394.1	62.5	1,580.3	61.9	119.7	49.1
<b>DISTRICT OF VELIKO TARNOVO</b>							
Veliko Tarnovo	23,075.4	1,731.1	144.0	13,881.4	1,628.9	3,726.3	1,963.7
Gorna Oryahovitsa	10,855.8	1,111.2	85.5	7,156.2	597.9	1,558.4	346.6
Elena	3,473.8	529.1	67.2	1,967.7	132.0	618.3	159.5
Zlataritsa	1,597.7	370.4	61.0	891.1	24.1	204.9	46.2
Lyaskovets	3,044.7	496.4	59.6	2,043.8	271.2	46.6	127.1
Pavlikeni	5,754.5	815.0	61.8	3,565.1	207.6	747.3	357.7
Polski Trambesh	3,966.6	614.0	72.6	2,647.8	55.7	437.9	138.6
Svishtov	8,324.0	931.2	81.5	5,442.9	276.4	1,243.2	348.8
Strajitza	5,322.7	636.4	69.5	3,273.3	114.6	1,084.5	144.4
Suhindol	1,440.3	313.9	59.5	542.8	45.5	426.6	52.0
<b>DISTRICT OF VIDIN</b>							
Belogradchik	2,714.6	420.1	63.3	1,248.8	47.8	724.0	210.6
Boynitsa	1,083.1	312.1	59.8	255.3	5.1	404.6	46.2
Bregovo	2,943.2	383.5	66.1	865.2	62.5	1,473.5	92.4
Vidin	16,068.3	1,629.5	152.2	11,328.9	816.4	1,432.2	709.1
Gramada	701.1	317.6	59.5	254.8	25.9		43.3
Dimovo	2,513.2	478.6	66.5	1,297.8	64.2	490.6	115.5
Kula	2,033.9	351.8	60.7	657.7	32.7	844.4	86.6
Makresh	688.8	320.3	59.8	240.4	4.8		63.5
Novo selo	1,257.1	320.5	59.4	436.7	19.0	358.0	63.5
Rujintzi	1,615.6	356.8	70.0	988.1	31.0	123.5	46.2
Chuprene	936.7	331.2	61.1	357.7	9.0	131.5	46.2
<b>DISTRICT OF VRATSA</b>							
Borovan	2,231.5	348.9	61.9	1,274.7	75.9	400.8	69.3
Byala Slatina	6,901.0	777.2	69.7	4,741.6	336.5	759.4	216.6
Vratsa	22,587.8	1,635.6	164.5	16,640.5	1,598.8	1,508.2	1,040.2
Kozlodui	7,148.7	589.0	94.6	4,866.2	269.5	1,225.4	104.0
Krivodol	2,379.0	494.9	60.3	1,623.7	90.4		109.7
Mezdra	5,746.7	801.0	84.0	3,750.9	265.9	637.0	207.9
Miziya	2,128.5	384.9	73.0	1,294.2	119.2	187.9	69.3
Oryahovo	2,776.1	480.8	65.1	1,982.8	160.8		86.6
Roman	2,693.3	412.8	68.3	1,290.4	78.4	742.3	101.1
Hayredin	1,799.2	347.9	64.7	758.3	34.4	530.4	63.5
<b>DISTRICT OF GABROVO</b>							
Gabrovo	13,376.2	1,492.6	144.7	8,305.1	906.1	1,043.6	1,484.1
Dryanovo	4,390.7	449.1	68.0	1,786.6	197.5	1,635.8	253.7
Sevlievo	9,545.0	1,104.6	99.6	5,750.1	329.3	1,860.9	400.5
Tryavna	2,915.1	449.7	65.1	1,586.4	74.6	412.8	326.5
<b>DISTRICT OF DOBRICH</b>							
Balchik	6,088.5	715.6	72.9	4,732.0	147.0	134.2	286.8
General Toshevo	3,895.3	744.7	67.9	2,700.0	112.3		270.4
Dobrich (Tx)	22,825.7	1,573.5	144.8	16,384.4	1,619.4	2,272.4	831.2
Dobrich	6,179.3	1,213.4	76.7	3,969.4	109.6	538.7	271.5
Kavarna	4,834.4	615.0	84.4	2,924.3	224.3	744.0	242.4
Krushari	2,627.9	472.8	64.1	1,050.2	25.6	934.3	80.9

Tervel	5,109.8	866.9	67.7	3,632.4	241.1	134.2	167.5
Shabla	1,659.6	391.9	61.8	925.1	95.5	69.8	115.5
<b>DISTRICT OF KARDZHLI</b>							
Ardino	3,643.3	924.1	63.2	2,134.0	71.1	292.1	158.8
Djebel	2,696.7	873.1	64.7	1,580.2	77.6		101.1
Kirkovo	6,144.3	1,352.3	65.5	4,455.6	104.0	62.9	104.0
Krumovgrad	6,198.6	1,415.1	64.2	3,989.3	111.7	537.4	80.9
Kardjali	19,529.3	2,303.6	136.2	15,163.7	669.0	584.5	672.3
Momchilgrad	4,659.4	1,089.2	66.6	3,059.8	263.0	125.9	54.9
Chernoochene	2,721.8	690.3	59.5	1,818.5	42.8	47.2	63.5
<b>DISTRICT OF KYUSTENDIL</b>							
Bobov Dol	2,042.5	487.0	62.3	1,094.8	56.4	214.9	127.1
Boboshevo	746.4	358.5	61.1	232.8	6.5	41.3	46.2
Dupnitsa	9,930.3	1,102.3	85.6	7,149.1	759.2	617.5	216.6
Kocherinovo	1,564.5	373.5	60.3	663.5	30.8	375.8	60.6
Kyustendil	14,888.1	1,739.2	130.6	9,670.0	602.2	1,670.9	1,075.2
Nevestino	841.6	397.4	59.9	326.5	5.8		52.0
Rila	1,120.6	302.8	63.5	311.6	22.8	379.5	40.4
Sapareva banya	1,590.3	373.8	60.8	981.0	140.0		34.7
Treklyano	575.2	352.9	59.4	127.8	0.4		34.7
<b>DISTRICT OF LOVECH</b>							
Apriltzi	1,216.1	302.7	62.8	603.0	11.4	161.1	75.1
Letnitsa	1,630.5	328.4	61.8	833.8	40.4	291.0	75.1
Lovech	14,047.0	1,311.7	132.7	9,489.2	841.3	1,397.7	874.4
Lukovit	5,067.6	641.9	74.8	3,364.8	205.6	650.5	130.0
Teteven	5,806.8	683.1	72.1	4,036.8	260.1	587.2	167.5
Troyan	7,700.9	906.7	72.9	5,670.7	527.9	160.4	362.3
Ugarchin	2,203.4	403.7	59.3	1,304.8	68.8	288.8	78.0
Yablanitsa	2,238.2	385.1	59.4	1,593.9	77.6	41.3	80.9
<b>DISTRICT OF MONTANA</b>							
Berkovitsa	6,306.8	656.9	67.0	3,062.8	266.2	2,155.7	98.2
Boychinovtsi	2,580.3	488.9	64.2	1,547.8	82.6	289.9	106.9
Brusartsi	1,492.4	372.9	59.5	949.1	41.6		69.3
Valchedram	2,874.5	478.2	62.4	1,907.6	78.1	261.6	86.6
Varshetz	2,485.0	413.1	61.5	1,897.0	55.6		57.8
Georgi Damyanovo	1,602.2	375.5	61.9	242.4	6.1	849.9	66.4
Lom	8,016.5	763.1	90.3	4,877.0	328.7	1,775.5	181.9
Medkovetz	1,337.3	331.3	63.7	830.7	29.2	27.5	54.9
Montana	13,750.3	1,309.3	138.2	9,736.4	999.3	877.3	689.8
Chiprovtsi	881.0	359.4	60.0	304.1	18.0		139.5
Yakimovo	1,106.8	326.1	66.5	639.1	23.1		52.0
<b>DISTRICT OF PAZARDJIK</b>							
Batak	2,328.1	346.9	63.0	1,069.5	54.2	605.7	188.8
Belovo	2,047.0	455.7	71.2	1,359.6	50.8		109.7
Bratsigovo	3,146.2	439.9	61.3	1,676.5	91.3	793.4	83.8
Velingrad	11,039.1	1,049.6	70.7	8,490.2	264.7	881.3	282.6
Lesichovo	1,865.8	368.1	64.3	765.6	12.7	577.1	78.0
Pazardjik	28,002.8	2,171.6	148.3	20,868.3	842.5	2,948.8	1,023.3
Panagyurishte	5,613.9	709.3	82.7	3,967.4	194.3	383.4	276.8

Peshtera	4,606.6	584.9	79.9	3,224.1	172.7	464.1	80.9
Rakitovo	4,486.3	486.2	64.7	3,340.2	158.7	361.4	75.1
Septemvri	5,919.7	777.6	71.4	4,426.8	160.0	310.0	173.9
Strelcha	1,199.1	322.3	65.2	758.6	18.3		34.7
<b>DISTRICT OF PERNIK</b>							
Breznik	1,613.6	439.1	67.0	941.5	21.5	55.0	89.5
Zemen	780.1	370.6	59.8	274.7	20.1		54.9
Kovachevtzi	513.0	329.1	60.8	46.3	1.7		75.1
Pernik	18,868.5	1,798.9	144.7	14,260.4	1,045.1	852.4	767.0
Radomir	5,458.4	749.6	81.4	3,122.5	111.1	1,226.3	167.5
Trun	1,634.9	410.3	63.8	693.8	32.0	336.8	98.2
<b>DISTRICT OF PLEVEN</b>							
Belene	2,295.5	432.1	63.7	1,534.0	156.0		109.7
Goulyantsi	2,671.1	550.2	60.0	1,856.3	100.6		104.0
Dolna Mitrooliya	4,470.5	719.8	77.2	3,262.0	139.5	107.4	164.6
Dolni Dabnik	2,942.2	520.6	73.2	2,188.6	73.2		86.6
Iskar	1,744.3	371.4	62.9	1,200.7	40.0		69.3
Levski	4,336.7	695.0	83.3	3,031.3	319.2		207.9
Nikopol	2,425.4	523.6	70.5	1,493.2	37.8	141.5	158.8
Pleven	30,463.4	2,336.3	159.7	22,676.4	2,524.8	1,351.0	1,415.2
Pordim	2,754.1	391.9	59.3	1,357.1	50.7	825.8	69.3
Cherven Bryag	6,598.1	845.9	81.2	5,042.8	331.9	125.9	170.4
Kneja	3,404.5	480.1	64.6	2,501.5	268.8		89.5
<b>DISTRICT OF PLOVDIV</b>							
Asenovgrad	14,012.1	1,476.5	91.8	10,381.1	661.6	1,156.3	244.8
Brezovo	2,093.7	456.3	59.0	1,253.0	25.1	213.7	86.6
Kaloyanovo	2,716.4	534.3	60.5	1,540.1	66.8	454.1	60.6
Karlovo	11,563.5	1,346.0	118.9	8,246.7	508.3	1,022.1	321.5
Krichim	2,277.0	354.1	66.4	1,620.6	87.7	125.1	23.1
Laki	1,151.6	337.8	63.0	436.1	20.5	248.0	46.2
Maritza	6,543.3	896.6	72.9	5,080.8	152.1	55.0	285.9
Perushtitsa	1,363.5	295.1	60.9	851.8	80.2		75.5
Plovdiv	82,444.6	6,909.5	794.4	59,954.1	5,886.1	6,291.0	2,609.5
Parvomay	5,578.5	820.4	71.3	3,945.5	171.1	376.7	193.5
Rakovski	5,372.8	687.0	66.5	4,159.3	224.2	146.3	89.5
Rodopi	5,342.8	898.0	77.9	3,893.6	311.6		161.7
Sadovo	3,614.0	580.9	59.6	2,742.7	78.7	77.0	75.1
Stamboliyski	4,388.0	599.7	67.7	3,323.8	304.4		92.4
Saedinenie	1,958.8	470.4	60.9	1,129.0	149.0	51.3	98.2
Hisarya	3,066.4	533.2	61.7	1,884.1	69.1	338.6	179.7
Kuklen	1,430.8	361.5	59.2	891.0	72.9		46.2
Sopot	2,964.0	398.3	78.4	1,900.2	167.9	339.2	80.0
<b>DISTRICT OF RAZGRAD</b>							
Zavet	3,012.0	513.0	66.3	2,225.0	74.9		132.8
Ispernih	7,340.5	979.7	67.4	4,966.9	204.4	691.8	430.3
Kubrat	5,229.0	771.0	64.0	3,389.7	299.5	479.5	225.3
Loznitsa	2,752.7	584.7	59.7	1,733.1	48.1	217.4	109.7
Razgrad	15,111.8	1,406.2	138.0	10,434.9	750.8	1,534.9	847.0
Samuil	3,281.0	555.2	62.8	1,470.5	34.5	1,077.1	80.9

Tsar Kaloyan	1,724.2	364.4	59.8	1,182.8	59.4		57.8
<b>DISTRICT OF ROUSSE</b>							
Borovo	2,310.8	382.8	60.3	894.0	32.7	854.4	86.6
Byala	3,650.4	551.1	69.2	2,371.9	100.1	446.6	111.5
Vetovo	3,217.8	512.0	69.5	2,387.1	139.5		109.7
Dve Mogili	2,272.9	494.7	60.7	1,377.2	80.1	167.8	92.4
Ivanovo	1,542.0	486.1	61.4	834.9	26.8		132.8
Ruse	37,398.0	2,943.7	199.7	25,218.3	2,530.4	5,260.9	1,245.0
Slivo pole	2,568.8	536.3	62.0	1,693.4	80.1	81.5	115.5
Tsenovo	1,264.0	401.2	61.6	676.7	17.6		106.9
<b>DISTRICT OF SILISTRA</b>							
Alfatar	1,253.7	342.0	60.3	421.7	11.1	346.4	72.2
Glavinitsa	3,680.8	681.1	61.1	2,153.7	47.1	567.4	170.4
Dulovo	8,308.2	1,056.3	70.6	6,280.8	193.4	444.3	262.8
Kaynardja	2,170.6	396.4	59.9	1,246.7	28.8	375.3	63.5
Silistra	14,444.4	1,288.3	171.1	8,290.1	1,094.0	2,815.4	785.5
Sitovo	1,418.5	422.5	62.8	839.4	21.6		72.2
Tutrakan	4,176.2	626.5	71.2	2,879.7	92.5	214.8	291.5
<b>DISTRICT OF SLIVEN</b>							
Kotel	5,135.0	804.1	69.4	3,481.9	69.1	402.8	307.7
Nova Zagora	10,681.8	1,158.0	93.6	7,689.0	398.1	869.7	473.4
Sliven	32,435.8	2,422.9	168.7	23,452.4	1,793.8	3,286.1	1,311.9
Tvarditza	5,431.7	548.2	66.2	3,181.6	104.2	1,436.2	95.3
<b>DISTRICT OF SMOLYAN</b>							
Banite	1,392.6	405.4	61.8	843.9	18.0		63.5
Borino	1,133.7	325.6	61.3	683.7	16.9		46.2
Devin	3,136.2	564.5	68.3	2,294.9	95.9		112.6
Dospat	2,587.0	456.8	61.8	1,967.9	45.6		54.9
Zlatograd	3,525.7	501.0	64.9	2,462.3	207.1	198.0	92.4
Madan	2,940.9	599.7	64.2	2,080.8	68.6	69.8	57.8
Nedelino	1,964.6	443.7	73.2	1,312.1	77.8		57.8
Rudozem	3,048.1	500.6	76.5	2,335.8	65.9		69.3
Smolyan	13,281.5	1,166.2	140.7	8,040.0	464.5	2,582.7	887.4
Chepelare	2,169.8	420.5	65.0	1,412.7	71.0	122.6	78.0
<b>SOFIA MUNICIPALITY</b>	241,362.9	20,565.2	3,130.6	183,016.5	17,046.1	12,278.6	5,325.9
<b>DISTRICT OF SOFIA</b>							
Anton	632.1	273.3	61.8	271.1	8.6		17.3
Bojurishte	2,208.1	378.5	68.9	1,517.5	103.3	59.0	80.9
Botevgrad	8,085.9	824.0	70.7	5,539.1	837.1	505.3	309.7
Godech	1,388.8	360.7	61.8	892.5	33.4		40.4
Gorna Malina	1,720.1	407.9	59.1	1,121.8	47.5		83.8
Dolna Banya	1,694.0	289.6	61.6	872.1	77.6	361.3	31.8
Dragoman	1,519.6	434.2	60.3	715.9	73.6	160.5	75.1
Elin Pelin	5,643.8	719.3	70.2	4,008.5	202.9	429.2	213.7
Etropole	4,378.6	469.1	71.9	3,379.3	201.1	118.1	139.1
Zlatitsa	1,649.1	328.4	63.8	1,136.0	57.4		63.5
Ihtiman	4,807.7	614.8	66.8	3,643.6	124.3	265.8	92.4
Koprivshtitza	1,067.2	277.7	69.6	491.3	12.6		216.0
Kostenetz	3,118.9	475.0	69.1	2,306.7	146.8		121.3



Kostinbrod	3,534.5	542.2	63.4	2,538.7	148.0	155.6	86.6
Mirkovo	740.8	305.6	60.1	311.6	23.1		40.4
Pirdop	2,514.1	362.0	68.4	1,693.7	89.9	256.8	43.3
Pravets	4,555.5	425.0	67.1	2,482.9	136.1	1,282.2	162.2
Samokov	9,852.0	1,009.3	98.7	7,292.4	228.5	877.0	346.1
Svoge	4,585.7	791.3	67.1	2,775.4	125.6	670.3	156.0
Slivnitza	2,015.9	417.1	63.7	1,407.2	64.4		63.5
Chavdar	559.1	271.4	60.7	211.0	4.4		11.6
Chelopech	725.3	272.9	58.2	324.1	35.4		34.7
<b>DISTRICT OF STARA ZAGORA</b>							
Bratya Daskalovi	1,958.8	519.6	59.6	1,185.5	40.9	55.0	98.2
Gurkovo	1,568.2	345.3	61.9	1,075.2	39.6		46.2
Galabovo	3,643.5	518.1	60.9	2,460.0	90.0	419.2	95.3
Kazanlak	17,904.6	1,586.9	104.9	12,613.2	1,183.3	1,762.8	653.5
Maglij	2,734.9	500.4	69.5	1,936.6	100.5	41.3	86.6
Nikolaevo	1,779.4	329.0	60.9	1,278.2	53.5		57.8
Opan	837.0	363.1	60.4	336.2	8.0		69.3
Pavel Banya	4,130.7	618.5	66.0	2,948.7	241.9	148.7	106.9
Radnevo	5,003.2	723.7	77.7	3,603.7	191.5	234.2	172.4
Stara Zagora	40,250.7	2,995.9	187.7	26,676.7	2,660.7	6,487.9	1,241.8
Chirpan	5,176.5	718.1	79.4	3,791.7	231.2	153.9	202.2
<b>DISTRICT OF TARGOVISHTE</b>							
Antonovo	1,936.4	550.5	61.0	1,194.4	20.8		109.7
Omurtag	6,509.9	1,091.8	60.4	4,494.2	254.1	346.6	262.8
Opaka	2,105.7	393.4	60.7	1,260.2	28.9	322.1	40.4
Popovo	7,580.3	1,014.3	78.7	5,006.1	183.7	912.7	384.8
Targovishte	15,561.1	1,785.0	126.9	11,207.1	926.6	761.2	754.3
<b>DISTRICT OF HASKOVO</b>							
Dimitrovgrad	11,269.5	1,366.6	96.9	8,475.5	417.6	655.9	257.0
Ivaylovgrad	2,272.3	497.1	61.8	1,402.7	41.8	222.7	46.2
Lyubimets	2,697.9	448.6	59.6	1,923.6	219.9		46.2
Madjarovo	774.6	353.5	59.0	340.1	4.7		17.3
Mineralni bani	1,774.7	446.1	59.8	1,196.2	23.5		49.1
Svilengrad	5,668.3	720.3	86.1	3,748.0	346.1	658.1	109.7
Simeonovgrad	2,469.5	420.5	62.0	1,613.7	123.6	157.3	92.4
Stambolovo	2,130.3	705.3	69.3	1,269.3	28.6		57.8
Topolovgrad	3,289.1	560.7	68.5	1,872.7	69.5	596.4	121.3
Harmanli	5,705.1	815.3	76.3	4,290.3	173.8	214.8	134.6
Haskovo	24,078.4	2,026.8	160.6	17,562.5	1,073.0	2,312.6	942.9
<b>DISTRICT OF SHUMEN</b>							
Veliki Preslav	3,545.5	574.9	74.8	2,001.6	169.3	460.5	264.4
Venets	2,274.1	561.0	57.4	1,536.6	38.2		80.9
Varbitza	3,233.4	612.5	62.0	2,443.5	63.4		52.0
Kaolinovo	3,830.7	709.1	61.4	2,940.3	67.9		52.0
Kaspichan	2,627.0	441.4	66.4	1,601.1	59.2	366.5	92.4
Nikola Kozlevo	2,426.9	462.0	61.3	1,777.0	42.8		83.8
Novi pazar	5,664.1	694.7	71.1	4,003.9	239.4	510.6	144.4
Smyadovo	2,669.6	407.1	65.0	1,291.5	52.8	775.2	78.0
Hitрино	1,805.3	640.5	61.3	987.3	23.8		92.4

Shumen	25,505.4	1,887.9	141.4	17,026.9	1,946.2	2,921.1	1,581.9	
<b>DISTRICT OF YAMBOL</b>								
Bolyarovo	2,183.0	430.4	66.6	684.3	15.3	905.5	80.9	
Elhovo	3,930.4	653.7	72.3	2,717.3	101.9	202.8	182.4	
Straldja	4,013.1	599.8	67.3	2,490.2	134.6	539.3	181.9	
Tundja	4,535.1	1,010.9	81.1	2,829.7	99.2	202.3	311.9	
Yambol	19,396.6	1,376.8	139.1	13,838.7	1,380.7	1,965.4	695.9	
<b>TOTAL</b>	<b>1,834,711.0</b>	<b>217,200.0</b>	<b>24,478.5</b>	<b>1,271,135.3</b>	<b>95,205.2</b>	<b>160,141.8</b>	<b>65,367.3</b>	<b>1,182.9</b>

## II. Material indicators of the municipalities for the activities delegated by the state for 2012

(in BGN thousand)

Municipalities	Municipal administration				Population with permanent address	Defence number of staff	Education			Healthcare		Social welfare	Culture Subsidized number of staff
	number of staff						Number of pupils at schools	Number of children in kindergartens	Number of pupils at servicing units	Number of children in nursery schools, kindergartens and pre-school facilities	Number of pupils at schools	Accommodation capacity of the Social Welfare Units	
	Mayors of municipalities	Mayors of regions	Mayors of settlements	Deputy mayors									
	1	2	3	4	5	6	7	8	9	10	11	12	13
<b>DISTRICT OF BLAGOEVGRAD</b>													
Bansko	1		2	5	13,492		730	498		583	1,250	173	32
Belitsa	1		4	7	10,348		1,057	311	20	311	1,057		11.5
Blagoevgrad	1		7	15	93,060	8	6,919	2,710	116	3,740	8,636	389	120
Gotse Delchev	1		8	2	35,835		3,250	1,402		1,633	4,304	222	30
Garmen	1		8	7	16,884		1,582	634		634	1,582	40	14.5
Kresna	1		3	2	5,875		413	185		279	413	40	6
Petrich	1		20	28	65,044		4,801	2,031		2,451	5,445	80	40
Razlog	1		7		22,473		1,638	796	26	796	2,300	206	32.5
Sandanski	1		13	12	45,514		3,184	1,435	179	1,678	3,956	161	49
Satovcha	1		13		18,963		1,809	632		814	1,809		16.5
Simitli	1		6	7	15,706		1,138	534		534	1,138	99	16.5
Strumiani	1		2	15	6,054		328	147		147	328	100	12
Hadjidimovo	1		7	7	11,063		986	423		513	986	38	11
Yakoruda	1		7		11,214		888	282		282	1,070	61	9
<b>DISTRICT OF BOURGAS</b>													
Aitos	1		11	5	35,677		2,585	903		1,053	2,908	77	23
Bourgas	1		9	4	232,200	9	23,563	8,270	130	10,026	24,054	366	144.5
Kameno	1		6	6	12,480		803	371		401	803	135	21.5
Karnobat	1		8	22	29,085	2	2,586	829		949	2,879	128	37
Malko Tarnovo	1		1	7	3,626	1	253	99		134	253	105	9
Nesebar	1		7	4	23,126	2	2,001	1,013		1,188	2,001	40	18
Pomorie	1		10	6	28,755	3	2,191	1,093		1,273	2,191	184	36.5
Primorsko	1		4	1	6,686	3	524	244		544	524	51	11

Ruen	1		36	2	36,078		2,941	480		480	2,941		17.5
Sozopol	1		7	4	13,235	2	859	441		441	859		24.5
Sredets	1		2	27	14,663		1,078	661	60	661	1,246	167	26.5
Sungurlare	1		13	11	13,871	2.5	1,101	447		447	1,101	114	27
Tsarevo	1		2	7	9,680	1	832	318		518	832		16

#### DISTRICT OF VARNA

Avren	1		7	8	7,851		727	307		307	727	8	15
Aksakovo	1		7	15	19,410		1,550	771		831	1,550	15	23
Beloslav	1		3		11,590		1,031	542		647	1,031		13.5
Byala	1		1	3	3,253		288	121		145	288	54	8
Varna	1	5	5		368,518	11.5	28,122	11,082	205	15,681	33,207	1,039	254
Vetrino	1		4	5	6,026		312	135		135	312	10	18
Valchi dol	1		10	11	11,025		919	260		364	1,132	90	21
Devnya	1		1	1	9,803		858	343		343	858	40	18
Dolni Chiflik	1		9	7	20,454		1,905	725		725	2,036	181	28
Dalgopol	1		8	6	16,429		1,424	503		543	1,424		27
Provadiya	1		9	15	25,795		2,300	728		784	2,495	201	44
Suvorovo	1		2	6	7,481		825	244		274	1,113	20	8.5

#### DISTRICT OF VELIKO TARNOVO

Veliko Tarnovo	1		13	23	92,560	6	6,933	2,576	90	3,459	8,613	703	246
Gorna ryahovitsa	1		9	4	54,589		3,335	1,465	24	1,726	4,614	273	60
Elena	1		3	16	10,699		910	262	15	304	910	99	23
Zlataritsa	1		2	8	4,664		322	161	16	161	398	35	8
Lyaskovets	1		5		14,556		918	393		519	918	20	22
Pavlikeni	1		15	4	27,015		1,689	598		731	1,956	144	55
Polski rambesh	1		11	3	15,873		1,281	317		357	1,281	92	24
Svishtov	1		11	4	40,032		2,548	1,077		1,157	3,202	235	55
Strajitza	1		9	12	14,938		1,398	530		560	1,495	218	25
Suhindol	1			5	2,643		253	60		76	253	60	9

#### DISTRICT OF VIDIN

Belogradchik	1			13	7,585		588	199	19	199	588	122	28
Boynitsa	1		1	4	1,266		103	32		32	103	60	8
Bregovo	1		5	3	5,728		329	190	16	206	400	238	16
Vidin	1		14	19	79,424	10	5,502	2,072	115	2,448	6,847	297	92.5
Gramada	1			6	1,959		82	63		63	82		7.5
Dimovo	1		2	19	6,809		566	201		201	566	135	20
Kula	1		1	7	4,990		313	115		115	313	164	15
Makresh	1		1	5	1,498		73	33	22	33	73		11
Novo selo	1		2	2	2,990		174	80		80	174	64	11
Rujintzi	1		2	6	4,584		455	140		140	455	23	8
Chuprene	1		1	6	2,061		100	66		66	100	20	8

#### DISTRICT OF VRATSA

Borovan	1		3	1	5,918		526	261		316	690	60	12
Byala Slatina	1		11	3	28,451		2,208	834		953	2,732	125	37.5
Vratsa	1		17	5	89,813	8.5	8,306	2,792	215	3,499	8,696	286	150
Kozlodui	1		4		22,235		2,362	870		931	2,634	235	18
Krivodol	1		7	7	9,466		684	278		278	684		19
Mezdra	1		11	16	23,335		1,679	760		830	1,820	98	36
Miziya	1		3	1.5	8,067		514	318		340	597	35	12

Oryahovo	1		4	2	13,379		940	335		440	940		15
Roman	1		4	7	6,614		574	216		216	665	125	17.5
Hayredin	1		3	2	5,297		360	110		110	360	98	11
<b>DISTRICT OF GABROVO</b>													
Gabrovo	1		3	25	74,637	6	3,851	1,752		2,199	5,460	267	173
Dryanovo	1		1	9	10,409		861	210	53	312	884	302	37
Sevlievo	1		15	19	41,490		2,514	1,221		1,321	3,290	342	65.5
Tryavna	1		1	3.5	13,210		778	282		282	866	100	46
<b>DISTRICT OF DOBRICH</b>													
Balchik	1		7	12	22,643		1,909	795		894	1,909	25	43.5
General Toshevo	1		9	21	18,082		1,086	500	74	529	1,293		44.5
Dobrich	1				111,517	6	8,473	2,836	132	3,848	10,192	455	104
Dobrichka	1		27	40	26,096		1,566	772		772	1,566	80	47
Kavarna	1		3	16	16,844		1,304	545		655	1,503	120	33.5
Krushari	1		7	8	7,610		449	168		168	449	145	14
Tervel	1		16	7	28,184		1,514	725		812	1,686	25	29
Shabla	1		1	12	5,319		422	140		208	422	30	20
<b>DISTRICT OF KARDZHALI</b>													
Ardino	1		18	9	29,702		849	333	52	333	849	80	27.5
Djebel	1		21	2	26,906		614	337		337	830		17.5
Kirkovo	1		36	10	44,881		1,873	668	26	668	1,975	12	18
Krumovgrad	1		40	12	44,890		1,690	552	48	597	1,923	100	14
Kardjali	1		46	2	122,822	6	6,909	2,645	323	2,645	8,350	105	87.5
Momchilgrad	1		25	5	38,010		1,236	519	60	603	1,406	24	9.5
Chernoochene	1		16	6	15,695		777	292		292	777	8	11
<b>DISTRICT OF KYUSTENDIL</b>													
Bobov Dol	1		2	14	9,730		487	215		215	607	50	22
Boboshevo	1		3	6	2,888		69	48		48	69	30	8
Dupnitsa	1		7	9	53,756		3,548	1,348		1,701	4,529	149	37.5
Kocherinovo	1		3	7	4,278		282	117		117	317	70	10.5
Kyustendil	1		16	35	75,361	6	4,401	1,823	123	2,063	5,697	313	138.5
Nevestino	1		1	15	2,542		121	36		36	121		9
Rila	1			3	3,282		105	73		73	105	75	7
Sapareva banya	1		3		8,032		387	191		231	514		6
Treklyano	1			12	489		32		21		32		6
<b>DISTRICT OF LOVECH</b>													
Apriltzi	1			3	3 251		253	68	44	68	253	30	13
Letnitsa	1		2	1	5 413		366	165		165	366	45	13
Lovech	1		8	26	58 620	5	4 537	1 427	404	2 087	5 346	259	119
Lukovit	1		9	2	20 307		1 635	527	24	622	1 836	100	22.5
Teteven	1		8	4	23 379		1 831	716	23	851	2 322	148	29
Troyan	1		9	12	35 631		2 586	1 035	72	1 315	2 897	26	53.5
Ugarchin	1		3	7	6 754		590	224		224	590	80	13.5
Yablanitsa	1		3	5	6 382		735	255		273	735	30	14
<b>DISTRICT OF MONTANA</b>													
Berkovitsa	1		3	13	21,412		1,401	504		709	1,549	346	17
Boychinovtsi	1		8	4	9,615		681	282		282	837	54	18.5
Brusartsi	1		4	4	5,274		404	176		176	404		12
Valchedram	1		6	4	10,335		845	294		303	845	48	15

Varshetz	1		2	6	8,846		911	187	94	187	992		10
Georgi Damyanovo	1		2	10	2,630		85	25		25	227	133	11.5
Lom	1		4	5	33,402		2,660	755		930	3,211	386	31.5
Medkovetz	1		3	1	4,164		389	107		107	389	20	9.5
Montana	1		12	11	62,208	7	4,785	1,732	124	2,429	6,202	217	92
Chiprovtsi	1		2	7	4,090		115	47		64	115		18
Yakimovo	1		3		4,338		250	145		145	250		9
<b>DISTRICT OF PAZARDJIK</b>													
Batak	1		2		7,021		419	212		232	529	116	25
Belovo	1		7		9,898		613	212		212	613		19
Bratsigovo	1		5	1	10,130		740	319		319	740	146	14.5
Velingrad	1		11	11	45,441		4,250	1,224		1,224	5,048	173	42
Lesichovo	1		5	1	5,436		346	124		124	346	95	13.5
Pazardjik	1		27	4	131,388	6	10,818	3,615	361	3,615	13,291	652	136
Panagyurishte	1		8		27,863		1,819	778		878	2,315	94	38
Peshtera	1		2		24,104		1,644	634		714	1,806	84	14
Rakitovo	1		2		16,476		1,490	559		679	1,600	104	13
Septemvri	1		12	1	28,325		2,085	700	74	800	2,195	50	25.5
Strelcha	1			4	5,265		382	101		101	382		6
<b>DISTRICT OF PERNIK</b>													
Breznik	1		1	15.5	6,775		437	125		125	507	40	15.5
Zemen	1			13	2,633		106	42		42	106		9.5
Kovachevtzi	1			8	1,411		15	13		13	15		13
Pernik	1		17	10	105,315	7	6,814	3,035	52	3,467	8,792	210	103.5
Radomir	1		6	21	21,462		1,412	548	52	548	1,760	238	29
Trun	1			17.5	4,220		330	104		104	330	60	17
<b>DISTRICT OF PLEVEN</b>													
Belene	1		3	2	11,007		637	387		472	804		19
Goulyantsi	1		9	2	13,859		813	304		336	813		18
Dolna Mitropoliya	1		14	1	21,710		1,420	584		584	1,420	20	28.5
Dolni Dabnik	1		6		15,270		977	344	28	344	1,267		15
Iskar	1		3		7,869		571	168		168	571		12
Levski	1		10	2	23,286		1,360	606		736	1,611		36
Nikopol	1		8	5	11,257		604	255		255	604	24	27.5
Pleven	1		17	7	157,045	8	11,376	4,551	323	5,967	14,740	297	190
Pordim	1		5	2	6,509		562	210	39	210	648	126	12
Cherven Bryag	1		13		33,499		2,252	877		947	2,890	24	29.5
Kneja	1		3		15,327		1,194	466		572	1,630		15.5
<b>DISTRICT OF PLOVDIV</b>													
Asenovgrad	1		13	8	73,072		5,074	2,073		2,601	5,870	236	37
Brezovo	1		6	9	6,824		547	160		160	643	35	15
Kaloyanovo	1		8	6	11,583		639	295		295	639	80	10.5
Karlovo	1		22	4	58,918	2	4,000	1,425		1,571	4,514	161	49.5
Krichim	1				9,377		823	332		332	823	65	4
Laki	1			8	3,181		190	67		67	190	40	8
Maritza	1		19		30,983		2,028	1,065		1,140	2,028	40	49.5
Perushitsa	1				5,346		320	236		276	461		10
Plovdiv	1	6			382,166	11	30,871	10,873	952	15,247	37,992	1,292	307

Parvomay	1		13	3	29,980		1,796	721		761	2,105	90	33.5
Rakovski	1		5	1	28,425		1,957	931		931	2,099	57	15.5
Rodopi	1		13	7	33,056		1,478	1,034		1,171	1,478		28
Sadovo	1		10	1	15,393		1,150	495		495	1,283	30	13
Stamboliyski	1		4		22,934		1,537	681		829	1,537		16
Saedinenie	1		7	2	10,215		482	262		316	482	20	17
Hisarya	1		7	4	13,581		792	314		361	820	136	26.5
Kuklen	1			5	7,457		380	217		267	518		8
Sopot	1		1		11,328	1	871	332		426	1,680	80	10
<b>DISTRICT OF RAZGRAD</b>													
Zavet	1		6		14,662		1,048	326		326	1,088		23
Isparih	1		22	1	34,573		2,336	876		926	2,611	117	59
Kubrat	1		15	1	25,186		1,405	645	47	791	1,565	90	39
Loznitsa	1		11	4	13,367		716	297		297	999	35	19
Razgrad	1		13	8	68,231	6	4,642	1,937	402	2,589	6,526	296	115.5
Samuil	1		12	1	11,861		630	223		223	630	203	14
Tsar Kaloyan	1		2		8,289		513	230		230	513		10
<b>DISTRICT OF ROUSSE</b>													
Borovo	1		4	2	6,851		419	116		116	458	198	15
Byala	1		5	5	15,988		1,108	407		442	1,174	75	17
Vetovo	1		4	1	15,942		1,055	459		504	1,055		19
Dve Mogili	1		7	4	10,646		634	217		237	807	25	16
Ivanovo	1		6	6	9,822		328	193		193	328		23
Ruse	1		12	1	190,904	9	12,431	5,093	285	6,692	16,878	1,000	159.5
Slivo pole	1		9	1	13,304		700	291		291	700	35	20
Tsenovo	1		6	2	6,451		299	117		117	299		18.5
<b>DISTRICT OF SILISTRA</b>													
Alfatar	1		3	3	3,453		167	76		76	167	53	12.5
Glavinitsa	1		17	5	14,405		899	320		320	899	105	29.5
Dulovo	1		23	3	38,052		2,635	1,045	44	1,045	2,846	69	45.5
Kaynardja	1		4	6	5,840		501	229		229	624	98	11
Silistra	1		8	10	64,144	7	3,854	1,381	275	2,045	5,158	534	103
Sitovo	1		6	4	6,799		349	149		149	432		12.5
Tutrakan	1		7	6	18,959		1,375	468		488	1,363	40	42
<b>DISTRICT OF SLIVEN</b>													
Kotel	1		12	9	26,045		1,633	528		528	1,803	82	41.5
Nova Zagora	1		23	8	44,127		3,673	1,175	161	1,342	4,028	147	73.5
Sliven	1		28	16	146,103	8	11,903	4,264	97	5,336	14,177	630	179
Tvarditza	1		6	2	16,285		1,519	479		501	1,519	255	16.5
<b>DISTRICT OF SMOLYAN</b>													
Banite	1		6	5	5,287		331	116	14	116	331		11
Borino	1		2	2	4,226		273	114		114	273		8
Devin	1		8	5	14,221		922	356	44	356	1,105		19.5
Dospat	1		7		9,970		829	308		308	829		9.5
Zlatograd	1		4	4	13,804		1,147	339	23	419	1,147	60	16
Madan	1		5	17	13,543		900	300		322	1,084	30	10
Nedelino	1		1	14	7,813	1	539	274		274	539		10
Rudozem	1		6	6	11,056		1,043	329		329	1,043		12
Smolyan	1		10	31	44,878	7	3,509	1,522	212	1,932	4,494	444	115

Chepelare	1		3	7	7,969		536	252		252	628	25	13.5
<b>SOPIA MUNICIPALITY</b>	1	24	32	2	1,384,334	46	89,485	41,834	102	50,062	108,693	2,808	830.5
<b>DISTRICT OF SOPIA</b>													
Anton	1				1,622		106	62		62	106		3
Bojurishte	1		3	3	7,037		625	381		381	625	10	14
Botevgrad	1		5	7	35,890	1	2,583	1,234	62	1,664	3,247	90	49
Godech	1			9	5,469		444	119		119	467		7
Gorna Malina	1		3	10	5,587		472	179		179	472		14.5
Dolna Banya	1				4,914		435	174		373	556	80	5.5
Dragoman	1		1	18	5,232		310	126		151	310	48	13
Elin Pelin	1		10	8	21,900		1,648	815		883	1,692	90	37
Etropole	1		2	4	13,543		1,555	390	311	490	1,555	22	21
Zlatitsa	1			3	6,169		510	206		242	630		11
Ihtiman	1		3	12	18,764		1,882	601		669	2,003	66	16
Koprivshitzza	1				2,506	2	199	85	26	85	199		25
Kostenetz	1		2	4	13,747		1,065	437		491	1,173		21
Kostinbrod	1		3	7	16,208		1,160	548		569	1,356	26	15
Mirkovo	1			4	2,411		112	67		67	112		7
Pirdop	1		1		9,022		800	315		341	1,090	63	7.5
Pravets	1		4	6	7,864		1,190	265	124	345	1,620	199	25
Samokov	1		12	12	40,842	1	3,433	1,135	72	1,135	3,887	186	53
Svoqe	1		9	20	21,977		1,220	507		507	1,803	106	27
Slivnitza	1		1	7	9,390		656	274		274	787		11
Chavdar	1				1,229		72	37		37	72		2
Chelopech	1				1,533		115	93		93	115		6
<b>DISTRICT OF STARA ZAGORA</b>													
Bratya askalovi	1		6	16	7,620		535	197		197	535	40	17
Gurkovo	1		2	3	5,600		532	156		156	532		8
Galabovo	1		4	6	14,082		1,120	391		480	1,120	78	16.5
Kazanlak	1		16	3	85,688	3	6,293	2,413		3,119	7,500	328	99.5
Maglij	1		6	3	12,338		856	356		356	1,015	30	15
Nikolaevo	1		3		5,046		522	225		225	522		10
Opan	1			12	2,555		111	56		56	111		12
Pavel Banya	1		10	2	17,473		1,292	495		571	1,292	50	18.5
Radnevo	1		9	12	21,424		1,611	684		769	1,770	61	26
Stara Zagora	1		17	33	180,218	6.5	13,743	4,845	106	6,635	16,931	1,123	176.5
Chirpan	1		4	15	24,227		1,922	616		974	2,123	60	35
<b>DISTRICT OF TARGOVISHTE</b>													
Antonovo	1		4	25	7,299		497	120	25	120	497		19
Omurtag	1		26	14	32,327		1,997	759	30	879	2,162	80	45.5
Opaka	1		5		7,646		560	229		229	560	60	7
Popovo	1		16	18	33,759		2,232	940		940	2,800	180	62
Targovishte	1		30	21	72,895	5.5	5,303	1,891	84	2,391	6,961	192	99
<b>DISTRICT OF HASKOVO</b>													
Dimitrovgrad	1		14	12	63,600		4,116	1,465		1,599	4,430	122	44.5
Ivaylovgrad	1		5	13	8,705		594	190	28	200	594	42	8
Lyubimets	1		2	7	10,521		910	310		430	910		8
Madjarovo	1		3	5	3,308		120	26		26	120		3

Mineralni bani	1		7	4	7,516		460	170	31	170	460		8.5
Svilengrad	1		4	15	24,405		1,844	647		983	2,165	109	19
Simeonovgrad	1		1	7	9,691		820	205		276	820	30	16
Stambolovo	1		17	8	14,397		521	185	15	185	521		10
Topolovgrad	1		8	8	12,523		939	259		304	939	125	21
Harmanli	1		6	17	28,961		2,070	777		847	2,260	40	21
Haskovo	1		26	9	116,483	6	8,304	3,466	660	4,046	11,109	452	123.5
<b>DISTRICT OF SHUMEN</b>													
Veliki Preslav	1		8	3	16,028	3	912	346		457	1,410	70	35
Venets	1		10	2	13,411		637	255		255	637		14
Varbitza	1		13	2	14,485		1,054	423		423	1,054		9
Kaolinovo	1		13	1	21,828		1,273	444		444	1,273		9
Kaspichan	1		6	2	9,131		750	271		296	750	62	16
Nikola Kozlevo	1		8	2	8,746		789	243		243	789		14.5
Novi pazar	1		8	7	22,929		1,748	611		752	1,987	128	25
Smyadovo	1		3	6	7,404		526	227		227	526	126	13.5
Hitrino	1		18	1.5	12,574		403	158		158	403		16
Shumen	1		15	11	115,473	3	8,408	3,117	237	4,199	10,840	592	209
<b>DISTRICT OF YAMBOL</b>													
Bolyarovo	1		2	17	3,893		285	98		98	285	167	14
Elhovo	1		8	10	18,091		1,320	412		465	1,640	57	28.5
Straldja	1		6	15	13,701		1,128	438		469	1,125	127	31.5
Tundja	1		24	20	23,979		1,110	544		544	1,110	60	54
Yambol	1				89,164	6	7,333	2,498	38	3,501	9,200	401	89
<b>TOTAL</b>	<b>264</b>	<b>35</b>	<b>2012</b>	<b>1857.5</b>	<b>8,477,726</b>	<b>261.5</b>	<b>604,291</b>	<b>238,271</b>	<b>8,401</b>	<b>287,158</b>	<b>712,198</b>	<b>31,874</b>	<b>9680</b>



**Appendix No 7**  
to Article 17, paragraph 1

№	NAME	AMOUNT (IN BGN THOUSAND)
1	2	3
	<b>I. SPENDERS UNDER THE EXECUTIVE BUDGET</b>	<b>336,682.0</b>
1.	President's office administration	1.0
2.	Council of Ministers	2,000.0
3.	Constitutional Court	1.0
4.	Ministry of Finance	4,500.0
5.	Ministry of Foreign Affairs	2,000.0
6.	Ministry of Defence	80,000.0
7.	Ministry of Interior	25,000.0
8.	Ministry of Justice	8,000.0
9.	Ministry of Labour and Social Policy	5,000.0
10.	Ministry of Health	33,000.0
11.	Ministry of Education, Youth and Science	3,000.0
12.	Ministry of Culture	2,000.0
13.	Ministry of Environment and Water	500.0
14.	Ministry of Economy, Energy and Tourism	4,000.0
15.	Ministry of Regional Development and Public Works	76,000.0
16.	Ministry of Agriculture and Food	10,000.0
17.	Ministry of Transport, Information Technology and Communications	80,000.0
18.	Ministry of Physical Education and Sports	1.0
19.	State Agency "National Security"	50.0
20.	Committee for disclosure of documents and announcing whether Bulgarian Citizens belonged to the State Security and the intelligence services of the Bulgarian National Army	1.0
21.	Commission for Protection Against Discrimination	10.0
22.	Commission for Personal Data Protection	7.0
23.	Commission on Establishing of Property Acquired from Criminal Activity	30.0
24.	National Security Service	130.0
25.	National Intelligence Service	50.0
26.	Ombudsman	1.0
27.	National Statistical Institute	170.0
28.	Commission for Protection of Competition	1.0
29.	Communications Regulation Commission	75.0
30.	Council for Electronic Media	1.0
31.	State Energy and Water Regulatory Commission	10.0
32.	Nuclear Regulatory Agency	10.0
33.	State Commission on Information Security	8.0
34.	State Agency "State Reserve and War-time Stocks"	100.0
35.	Aviation squad 28	1,000.0
36.	Commission for Prevention and Ascertainment of Conflict of Interest	10.0
37.	National Audit Office	10.0
38.	Financial Supervision Commission	5.0
	<b>II. OTHER SPENDERS UNDER THE STATE BUDGET</b>	<b>2,200.0</b>
39.	National Assembly	200.0
40.	Supreme Judicial Council	2,000.0

	<b>III. STATE HIGHER EDUCATION INSTITUTIONS AND BAS</b>	<b>21,500.0</b>
41.	A) State higher education institutions, financed by the Ministry of Education, Youth and Science	18,300.0
41.1.	Technical University - Sofia	930.0
41.2.	Technical University – Varna	140.0
41.3.	Technical University – Gabrovo	65.0
41.4.	Rousse University “Angel Kantchev”	140.0
41.5.	University of Food Technologies – Plovdiv	45.0
41.6.	University of Chemical Technology and Metallurgy – Sofia	150.0
41.7.	Prof. Assen Zlatarov University – Bourgas	50.0
41.8.	University of Forestry – Sofia	405.0
41.9.	University of Architecture, Civil Engineering and Geodesy – Sofia	230.0
41.10.	University of Mining and Geology “St. Ivan Rilski” – Sofia	390.0
41.11.	University of National and World Economy – Sofia	1,385.0
41.12.	University of Economics – Varna	465.0
41.13.	Academy of Economics “Dimitar A. Tsenov” – Svishtov	230.0
41.14.	Sofia University “St. Kliment Ohridski”	7,855.0
41.15.	Veliko Tarnovo University “St. St. Cyril and Methodius”	140.0
41.16.	Plovdiv University “Paisiy Hilendarski”	185.0
41.17.	South-West University “Neofit Rilski” – Blagoevgrad	925.0
41.18.	Shoumen University “Bishop Konstantin Preslavski”	70.0
41.19.	National Academy of Sports “Vassil Levski” – Sofia	645.0
41.20.	Agricultural University – Plovdiv	125.0
41.21.	Academy of Music, Dances and Arts – Plovdiv	30.0
41.22.	National Academy for Theatre and Film Arts “Kr. Sarafov” – Sofia	40.0
41.23.	State Academy of Music “Prof. Pancho Vladigerov” – Sofia	230.0
41.24.	National Academy of Arts – Sofia	35.0
41.25.	University of Library Science and Information Technologies – Sofia	30.0
41.26.	Higher College of Telecommunication and Posts – Sofia	25.0
41.27.	Medical University – Sofia	1,570.0
41.28.	Medical University “Prof. Dr. Paraskev Ivanov Stoyanov” – Varna	120.0
41.29.	Medical University – Plovdiv	795.0
41.30.	Medical University – Pleven	65.0
41.31.	Thracian University – Stara Zagora	555.0
41.32.	Higher School of Transport “Todor Kableshkov” – Sofia	140.0
41.33.	Higher School of Civil Engineering “Lyuben Karavelov” – Sofia	95.0
42.	B) State higher education institutions, financed by the Ministry of Defence	200.0
42.1.	Defense and Staff College “G. S. Rakovski”	5.0
42.2.	National Military University “V. Levski” – Veliko Tarnovo	150.0
42.3.	Naval Academy “N. Y. Vaptsarov” – Varna	45.0
43.	Bulgarian Academy of Sciences	3,000.0
	<b>IV. OTHER SPENDERS OF AUTONOMOUS BUDGETS</b>	<b>8,500.0</b>
44.	Bulgarian National Television	7,000.0
45.	Bulgarian National Radio	1,500.0
	<b>TOTAL:</b>	<b>368,882.0</b>

**List of the extra-budgetary funds and accounts that will function in 2012**

- 1.** Privatisation and Post-Privatisation Control Expenditures Fund to the Privatization and Post-Privatization Control Agency - Privatisation and Post-Privatisation Control Act.
- 2.** State Fund "Agriculture" - Agricultural Producers Support Act.
- 3.** Extra-budgetary account of the National Fund at the Minister of Finance.
- 4.** Special account to the municipal councils intended for the receipts from municipal enterprises privatisation - Privatisation and Post-Privatisation Control Act.
- 5.** Municipal fund for meeting the privatisation expenditure and post-privatisation control expenditure - Privatisation and Post-Privatisation Control Act.
- 6.** Special fund to the respective municipal councils intended for investment and long-term assets - Privatisation and Post-Privatisation Control Act.
- 7.** Teachers' Pension Fund - Social Insurance Code.
- 8.** Extra-budgetary account to the Minister of Finance for the funds from sales of assigned amount units - Environmental Protection Act.