

Bulgaria 918
Units of General Government in 1993

Reference Number

**Central Government Units Covered by
Republican Budget**

1. National Assembly. Office of the Council of Ministers, Office of the President
2. Government agencies
3. 15 ministries and 9 committees

**Central Government Units Covered by
Judicial Authorities Budget**

4. Constitutional Court, High Judicial Council, Ministry of Justice, Office of the Chief Prosecutor, Supreme Court, supreme government arbitration

**Central Government Units with individual
Budgets**

5. 13 state special funds and 17 extra-budgetary accounts and agencies

Local Governments

6. 279 municipalities and 3881 communes

Fiscal year- ends December 31 Liquidation or complementary period: 2 weeks

Basis for recording receipts: cash received and bank accounts credited
Basis for recording payments: cash paid and bank accounts debited

Frequency of data: annual; some quarterly and monthly data available for budgetary accounts of central and local governments

Lag in availability of data: 5 months for annual data; 1 month for quarterly and monthly data

Notes: Unit 2 comprises: Agency for Economic Planning and Development, Agency for Privatization of Government and Municipal Property, Bulgarian Academy of Science, Commission for Protection of Competition, Council for Mutual Insurance of Members of Producers' Cooperatives, High Certifying of Commission, Main Administration - Archives, Main Administration - Economics of Defense and National Reserves, Main Administration - Social Security, National Intelligence Service, National Land Council, National Statistical Institute, and National Water Council.

Unit 5 includes: Agricultural Land Fund-Zemia, Creativity Fund, Forestry Fund, Fund for Housing Construction, Fund for Professional Skills and Development, Fund for Structural and Technological Policy, Irrigation Fund, Penitentiary Fund, Road Fund, Scientific Research Fund, State Fund for Reconstruction and Development, Special 50 Percent Dividend Account, Air Traffic Control Administration, Bureau for Services for Diplomats, Customs Administration, Foreign Aid Agency, Ministry of Defense Extra-budgetary Account, Ministry of Agriculture Extra-budgetary Account, Ministry of Environment Extra-budgetary Account, Ministry of Health Extra-budgetary Account, Ministry of Interior Extra-budgetary Account, Ministry of Finance Computer Center, Natural Disasters Account, Statistics Development Program, Population Census Program, Hydro and Aerodynamic Institute, Contributions for PSU from Extra-budgetary Account, Fund for Communication Equipment.

Table 2. Government Accounts and Funds

Reference Number

Controlled by Units of Central Government

1. Accounts of central agencies

Receipts: revenue, grants, and borrowing

Payments: expenditure and amortization

2. Budgetary revenue and expenditure accounts

Receipts: revenue, grants, intergovernmental transfers, and borrowing

Payments: expenditure, intergovernmental transfers and amortization.

3. Social insurance accounts for members of producers' cooperatives

Receipts: revenue and intergovernmental transfers

Payments: expenditure

4. State social insurance accounts

Receipts: revenue and intergovernmental transfers

Payments: expenditure

Controlled by Local Government

5. Budgetary revenue and expenditure accounts

Receipts: revenue, grants, intergovernmental transfers, and borrowing

Payments: expenditure, intergovernmental transfers, and amortization

Table 3. Sources of Data

Reference Number

Bulgarian Ministry of Finance

1. Report on execution of the state budget

2. Unpublished reports on operations of state funds, special accounts, and agencies

Bulgarian National Bank

3. Annual report

Note: All sources are annual and in Bulgarian only.

Coverage of data

Data in central government tables cover operations of units 1-5 (listed in Table 1). Unit 2 includes social security operations, and unit 5 is extra-budgetary.

XBreak symbols in central government tables indicate that, for years prior to 1991, these tables include operations of local governments.

The letter p denotes data that are preliminary or provisional and related to a period ending on or before the data on which the data were compiled.