

Bulgaria 918

Units of General Government in 1994

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. 17 state special funds and 11 extra-budgetary accounts and agencies

Local Governments

1. 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 Communication Equipment, Fund for Housing Construction, Fund for Professional Skills and Development, Fund for Structural and Technological Policy, Irrigation Fund, National Housing Compensatory Fund, Penitentiary Fund, Privatization Fund, Rehabilitation Fund, Scientific Research Fund, State Fund for Reconstruction and Development, Tobacco Fund, Special 50 Percent Dividend Account, Air Traffic Control Administration, Bureau for Services for Diplomats, Center for Professional Training, Customs Administration, Foreign Aid Agency, Ministry of Defense Extra-budgetary Account, Ministry of Education and Science Extra-budgetary Account, Ministry of Environment Extra-budgetary Account, Ministry of Health Extra-budgetary Account, Ministry of Interior Extra-budgetary Account, Natural Disasters Account, Statistics Development Program.

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.