

Table A1. Bulgaria: Summary of General Government Operations (GFS Definition)

	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000 2/	2001	2002 prelim.
(In millions of leva)															
Total revenue and grants	24	26	27	59	84	114	228	345	644	6 181	8 342	9 056	10 446	11 586	11 789
Total revenue	24	26	27	59	84	114	228	344	630	6 087	8 215	8 864	10 247	11 238	11 488
Current revenue	24	25	26	59	84	114	223	342	628	5 991	8 138	8 720	10 111	11 120	11 368
Tax revenue	19	21	20	51	66	87	171	263	472	4 757	6 545	6 992	8 005	8 516	8 862
Nontax revenue	4	5	6	8	18	27	52	78	156	1 234	1 592	1 729	2 106	2 604	2 506
Capital revenue	0	0	1	0	0	1	5	3	2	96	77	144	135	118	119
Grants				0	0		0	1	4	95	127	192	200	348	301
Total expenditure and net lending	25	26	30	65	96	150	253	391	903	5 817	7 759	8 746	10 115	10 771	11 775
Total expenditure	24	25	29	63	95	148	256	390	901	6 240	8 055	9 016	10 387	11 343	11 998
Current expenditure	21	22	27	61	89	141	245	372	872	5 711	7 196	7 964	9 294	10 106	10 773
Of which : Interest expenses	1	1	2	9	14	29	77	129	353	1 440	953	893	1 077	1 106	713
Capital expenditure	2	2	1	3	6	7	11	19	29	528	859	1 052	1 093	1 237	1 225
Net lending	2	1	1	2	0	2	-2	1	3	-423	-296	-270	-272	-571	-223
Primary balance	-1	1	-1	3	2	-7	52	83	94	1 804	1 536	1 203	1 409	1 920	727
Overall balance	-2	0	-4	-6	-12	-36	-25	-46	-260	365	583	310	332	815	14
Financing	2	0	4	6	12	36	25	46	270	-365	-583	-310	-332	-815	-14
Net external financing	-1	-1	0	4	3	-3	8	-7	-33	57	-148	273	-430	-122	478
Domestic financing	2	1	4	2	9	39	17	53	303	-421	-435	-583	98	-693	-492
(In percent of GDP)															
Total revenue and grants	61,6	64,5	59,9	44,9	41,8	38,2	43,5	39,2	36,6	35,5	37,2	38,1	39,0	39,1	35,1
Total revenue	61,6	64,5	59,9	44,8	43,2	38,2	43,5	39,1	35,8	34,9	36,6	37,3	38,3	37,9	34,2
Current revenue	61,4	64,4	58,0	44,7	43,2	38,0	42,5	38,8	35,7	34,4	36,3	36,7	37,8	37,5	33,8
Tax revenue	49,8	51,9	44,5	39,1	34,3	29,1	32,6	29,9	26,8	27,3	29,2	29,4	29,9	28,8	26,4
Nontax revenue	11,5	12,5	13,5	5,6	8,9	8,9	9,9	8,9	8,9	7,1	7,1	7,3	7,9	8,8	7,5
Capital revenue	0,2	0,2	1,9	0,1	0,0	0,2	1,0	0,3	0,1	0,5	0,3	0,6	0,5	0,4	0,4
Grants				0,1	0,0		0,0	0,1	0,2	0,5	0,6	0,8	0,7	1,2	0,9
Total expenditure and net lending	65,7	65,4	67,6	49,0	49,0	50,2	48,2	44,4	51,3	33,4	34,6	36,8	37,8	36,4	35,0
Total expenditure	61,4	62,3	64,4	47,9	49,0	49,5	48,6	44,3	51,1	35,8	35,9	37,9	38,8	38,3	35,7
Current expenditure	56,0	56,7	61,2	45,9	45,8	47,3	46,6	42,2	49,5	32,8	32,1	33,5	34,7	34,1	32,1
Of which : Interest expenses	2,2	3,7	5,3	6,5	6,9	9,8	14,6	14,6	20,1	8,3	4,3	3,8	4,0	3,7	2,1
Capital expenditure	5,4	5,6	3,2	2,0	3,1	2,2	2,0	2,1	1,6	3,0	3,8	4,4	4,1	4,2	3,6
Net lending	4,3	3,1	3,2	1,1	0,0	0,7	-0,4	0,1	0,1	-2,4	-1,3	-1,1	-1,0	-1,9	-0,7
Primary balance	-1,9	2,8	-2,5	2,3	1,2	-2,2	9,8	9,4	5,3	10,4	6,9	5,1	5,3	6,5	2,2
Overall balance	-4,1	-0,9	-7,7	-4,2	-5,7	-12,0	-4,8	-5,2	-14,7	2,1	2,6	1,3	1,2	2,8	0,0
Financing	4,1	0,9	7,7	4,2	5,7	12,0	4,8	5,2	15,3	-2,1	-2,6	-1,3	-1,2	-2,8	0,0
Net external financing	-1,3	-1,3	-0,8	2,8	1,4	-0,9	1,6	-0,8	-1,9	0,3	-0,7	1,1	-1,6	-0,4	1,4
Domestic financing	5,5	2,2	8,6	1,4	4,3	13,0	3,1	6,0	17,2	-2,4	-1,9	-2,5	0,4	-2,3	-1,5
Nominal GDP (in millions of leva)					201	299	526	880	1761	17433	22421	23790	26753	29618	33607

Sources: *Government Finance Statistics* ; and Bulgaria Ministry of Finance.

1/ Data includes units of general government presented in the table "Bulgaria 918 Units of General government" published in the IMF GFS Yearbook.

Table A2. Bulgaria: General Government Revenue (GFS Definition)

	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
	prelim.													
Total revenue and grants	26	27	59	84	114	228	345	634	6 181	8 342	9 056	10 446	11 586	11 789
Total revenue	26	27	59	84	114	228	344	630	6 087	8 215	8 864	10 247	11 238	11 488
Current revenue	25	26	59	84	114	223	342	628	5 991	8 138	8 720	10 111	11 120	11 368
Tax revenue	21	20	51	66	87	171	263	472	4 757	6 545	6 992	8 005	8 516	8 862
Taxes on income and profits	11	10	28	26	23	46	78	161	1 779	1 880	1 787	1 820	2 192	2 004
Individuals	2	2	5	11	15	23	36	70	680	1 023	1 056	1 098	1 063	1 052
Corporate	10	9	23	15	8	23	42	91	1 099	857	732	722	1 130	951
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social security contributions	4	4	10	18	25	39	58	106	1 048	1 470	1 883	2 242	2 310	2 341
Employees										95	176	435	453	588
Employers	4	4	10	17	23	33	50	97	1 023	1 334	1 507	1 428	1 439	1 392
Self-employed	0	0	0	1	1	3	5	4	22	42	89	148	189	171
Other	0	0	0	0	1	3	4	5	2	0	111	231	228	190
Payroll taxes*)	0	0	1	3	4	6	9	12	117	0	0	0	0	0
Property taxes	0	0	0	0	1	2	3	4	16	129	88	89	99	160
Taxes on goods and services	5	4	10	13	23	60	88	149	1 427	2 526	2 853	3 530	3 604	4 026
Turnover taxes, VAT	2	2	4	5	7	39	63	119	1 050	1 836	1 927	2 359	2 454	2 688
Excises	2	2	5	5	11	18	24	28	374	674	910	1 131	1 107	1 314
Other taxes on goods and services	0	0	1	2	5	2	1	2	3	16	16	40	43	25
Taxes on international trade	0	0	2	4	9	16	26	38	364	443	259	221	195	188
Import duties	0	0	1	4	8	12	19	29	351	440	258	221	195	188
Export duties	0	0	0	0	0	0	0	0	12	3	0	0	0	0
Other taxes on international trade	0	0	0	1	1	4	6	9	0	0	0	0	0	0
Other taxes	0	0	0	1	1	1	1	1	7	97	121	104	115	142
Nontax revenue	5	6	8	18	27	52	78	156	1 234	1 592	1 729	2 106	2 604	2 506
Property income	0	0	1	10	16	31	36	75	631	267	330	500	1 042	1 346
Fees and charges	1	1	2	4	8	14	29	58	319	850	847	934	1 049	787
Fines and forfeits	0	1	1	1	1	3	5	9	104	189	424	353	271	327
Other nontax revenue	3	4	5	3	2	4	9	14	180	287	128	318	242	46
Capital revenue	0	1	0	0	1	5	3	2	96	77	144	135	118	119
Grants	0	0	0	0	0	1	4	4	95	127	192	200	348	301
Total revenue and grants				42	38	43	39	36	35	37	38	39	39	35
Total revenue				42	38	43	39	36	35	37	37	38	38	34
Current revenue				42	38	42	39	36	34	36	37	38	38	34
Tax revenue				33	29	33	30	27	27	29	29	30	29	26
Taxes on income and profits				13	8	9	9	9	10	8	8	7	7	6
Individuals				5	5	4	4	4	4	5	4	4	4	3
Corporate				8	3	4	5	5	6	4	3	3	4	3
Other				0	0	0	0	0	0	0	0	0	0	0
Social security contributions				9	9	7	7	6	6	7	8	8	8	7
Employees				0	0	0	0	0	0	0	1	2	2	2
Employers				9	8	6	6	5	6	6	6	5	5	4
Self-employed				0	0	1	1	0	0	0	0	1	1	1
Other				0	0	1	0	0	0	0	0	1	1	0
Payroll taxes*)				1	1	1	1	1	1	0	0	0	0	0
Property taxes				0	0	0	0	0	0	1	0	0	0	0
Taxes on goods and services				6	8	11	10	8	8	11	11	13	12	12
Turnover taxes, VAT				3	2	7	7	7	6	8	8	9	8	8
Excises				3	4	3	3	2	2	3	3	4	4	4
Other taxes on goods and services				1	2	0	0	0	0	0	0	0	0	0
Taxes on international trade				2	3	3	3	2	2	2	1	1	1	1
Import duties				2	3	2	2	2	2	2	1	1	1	1
Export duties				0	0	0	0	0	0	0	0	0	0	0
Other taxes on international trade				0	0	1	1	1	0	0	0	0	0	0
Other taxes				1	0	0	0	0	0	0	1	0	0	0
Nontax revenue				9	9	10	9	9	7	7	7	8	9	7
Property income				5	5	6	4	4	4	1	1	2	4	4
Fees and charges				2	3	3	3	3	2	4	4	3	4	2
Fines and forfeits				0	0	1	1	1	1	1	2	1	1	1
Other nontax revenue				2	1	1	1	1	1	1	1	1	1	0
Capital revenue				0	0	1	0	0	1	0	1	1	0	0
Grants				0	0	0	0	0	1	1	1	1	1	1
Nominal GDP (in millions of leva)				201	299	526	880	1761	17433	22421	23790	26753	29618	33607

Source: *Government Finance Statistics*; and Bulgarian Ministry of Finance.

\*) Up to 1997 in this line were included the contributions for "Unemployer professional qualification" fund. Since 1997 these expenditures are reclassified in Social Security Contributions - line "Social Security Contributions From Employers".

Table A3. Bulgaria: General Government Expenditure (GFS Definition)

	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002 prelim.
Total expenditure by functions (exc. net lending)	25	29	63	95	148	256	390	901	6 240	8 055	9 016	10 387	11 343	11 998
Defense	2	2	5	6	9	14	23	41	460	580	681	644	622	572
Public order and safety	0	1	2	4	5	9	16	25	285	461	544	523	572	674
Education	2	2	7	12	16	24	36	63	651	813	820	1 052	1 111	1 353
Health	1	2	5	10	14	21	33	56	609	775	790	938	1 169	1 437
Social security and welfare	5	6	19	30	48	71	98	167	1 642	2 498	2 902	3 775	4 014	4 340
Housing and other services	2	2	4	6	6	11	13	22	153	358	395	432	504	503
Other (including natural disaster and interest)	12	14	21	28	50	105	171	527	2 439	2 569	2 884	3 023	3 351	3 118
Total expenditure and net lending by economic classifications	26	30	65	96	150	253	391	903	5 817	7 759	8 746	10 115	10 771	11 775
Total expenditure	25	29	63	95	148	256	390	901	6 240	8 055	9 016	10 387	11 343	11 998
Current expenditure	22	27	61	89	141	245	372	872	5 711	7 196	7 964	9 294	10 106	10 773
Wages and salaries	2	2	7	12	19	30	46	68	682	1 119	1 386	1 333	1 295	1 468
Operations and maintenance	8	10	21	29	37	59	88	176	1 759	2 253	2 687	2 849	2 684	3 077
Interest payments	1	2	9	14	29	77	129	353	1 440	953	893	1 077	1 106	712,8
Subsidies and other current transfers	11	12	24	33	55	79	108	275	1 831	2 871	2 941	4 039	4 987	5 515
Capital expenditure	2	1	3	6	7	11	19	29	528	859	1 052	1 093	1 237	1 225
Net lending	1	1	2	0	2	-2	1	3	-423	-296	-270	-272	-571	-223
Total expenditure by functions (exc. net lending)				48	49	49	44	51	36	36	38	39	38	36
Defense				3	3	3	3	2	3	3	3	2	2	2
Public order and safety				2	2	2	2	1	2	2	2	2	2	2
Education				6	6	5	4	4	4	4	3	4	4	4
Health				5	5	4	4	3	3	3	3	4	4	4
Social security and welfare				15	16	14	11	9	9	11	12	14	14	13
Housing and other services				3	2	2	2	1	1	2	2	2	2	1
Other (including natural disaster and interest)				14	17	20	19	30	14	11	12	11	11	9
Total expenditure and net lending by economic classifications				48	50	48	44	51	33	35	37	38	36	35
Total expenditure				48	49	49	44	51	36	36	38	39	38	36
Current expenditure				44	47	47	42	50	33	32	33	35	34	32
Wages and salaries				6	7	6	5	4	4	5	6	5	4	4
Operations and maintenance				15	12	11	10	10	10	10	11	11	9	9
Interest payments				7	10	15	15	20	8	4	4	4	4	2
Subsidies and other current transfers				17	19	15	12	16	11	13	12	15	17	16
Capital expenditure				3	2	2	2	2	3	4	4	4	4	4
Net lending				0	1	0	0	0	-2	-1	-1	-1	-2	-1
Nominal GDP (in millions of leva)				201	299	526	880	1761	17433	22421	23790	26753	29618	33607

Source: *Government Finance Statistics*; and Bulgarian Ministry of Finance.