

Table A4. Bulgaria: Consolidated Central Government Revenue (GFS Definition)

	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000*)	2001	2002
	prelim.													
(In millions of leva)														
Total revenue and grants	22	23	50	72	100	209	316	574	5 662	7 531	8 220	9 340	10 268	10 639
Total revenue	21	22	49	72	100	209	315	569	5 558	7 380	8 015	9 125	9 874	10 220
Current revenue	21	21	49	72	100	205	313	568	5 473	7 319	7 891	9 013	9 806	10 153
Tax revenue	16	16	42	55	75	157	243	424	4 303	5 828	6 144	7 141	7 495	7 991
Taxes on income and profits	7	6	19	15	13	30	53	108	1 222	1 105	1 029	1 045	1 277	1 088
Individuals	0	0	0	3	6	12	18	35	340	514	548	574	541	532
Corporate	7	6	19	12	6	18	34	73	882	590	480	471	736	556
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Social and health insurance contributions	4	5	12	21	30	45	67	118	1 171	1 663	1 883	2 242	2 310	2 553
Employees										95	176	435	453	588
Employers	4	5	11	20	27	39	59	109	1 147	1 527	1 507	1 428	1 439	1 604
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	0	0	1	0	0	0	0	0	0	0
Taxes on goods and services:	4	4	8	10	18	58	87	147	1 424	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	0	0	0	0	0	0	0	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	5	91	120	104	109	135
Nontax revenue	5	6	7	16	24	48	70	144	1 170	1 491	1 747	1 872	2 310	2 162
Capital revenue	0	1	0	0	0	5	2	1	85	62	124	112	68	67
Grants	1	0	0	0	0	0	1	4	104	150	205	215	394	419
(In percent of GDP)														
Total revenue and grants	65	60	45	36	33	40	36	33	32	34	35	35	35	32
Total revenue	65	60	45	36	33	40	36	32	32	33	34	34	33	30
Current revenue	64	58	45	36	33	39	36	32	31	33	33	34	33	30
Tax revenue	52	44	39	27	25	30	28	24	25	26	26	27	25	24
Taxes on income and profits	28	23	21	8	4	6	6	6	7	5	4	4	4	3
Individuals	4	4	4	2	2	2	2	2	2	2	2	2	2	2
Corporate	18	14	14	6	2	3	4	4	5	3	2	2	2	2
Other	6	5	3	0	0	0	0	0	0	0	0	0	0	0
Social and health insurance contributions	11	11	9	11	10	9	8	7	7	7	8	8	8	8
Employees				0	0	0	0	0	0	0	1	2	2	2
Employers	10	11	8	10	9	7	7	6	7	7	6	5	5	5
Self-employed	0	0	0	0	0	1	1	0	0	0	0	1	1	1
Other	0	0	0	0	0	1	0	0	0	0	0	1	1	1
Payroll taxes	0	0	1	1	1	1	1	1	1	0	0	0	0	0
Property taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Taxes on goods and services:	11	9	7	5	6	11	10	8	8	11	11	13	12	12
Turnover taxes, VAT	4	4	3	3	2	7	7	7	6	8	8	9	8	8
Excises	6	5	3	3	4	3	3	2	2	3	3	4	4	4
Other taxes on goods and services	1	1	1	0	0	0	0	0	0	0	0	0	0	0
Taxes on international trade	1	1	1	2	3	3	3	2	2	2	1	1	1	1
Import duties	1	1	1	2	3	2	2	2	2	2	1	1	1	1
Export duties	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other taxes on international trade	0	0	0	0	0	1	1	1	0	0	0	0	0	0
Other taxes	0	0	0	1	0	0	0	0	0	0	1	0	0	0
Nontax revenue	12	14	6	8	8	9	8	8	7	7	7	7	8	6
Capital revenue	0	2	0	0	0	1	0	0	0	0	1	0	0	0
Grants	0	0	0	0	0	0	0	0	1	1	1	1	1	1
Nominal GDP (in millions of leva)														
Sources: <i>Government Finance Statistics</i> ; and Bulgarian Ministry of Finance.														
201 299 526 880 1 761 17 433 22 421 23 790 26 753 29 618 33 607														

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

Table A5. Bulgaria: Consolidated Central Government Expenditure (GFS Definition)

	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000*)	2001	2002										
														prelim.										
	(In millions of leva)																							
Total expenditure by functions (exc. net lending)	21	25	54	82	134	236	361	841	5 733	7 228	8 123	9 445	10 213	11 688										
General public services	1	1	1	3	5	9	13	20	328	519	729	732	673	686										
Defense	2	2	5	6	8	14	23	41	460	580	681	644	622	565										
Public order and safety	0	0	2	4	5	9	16	24	279	453	533	509	554	660										
Education	1	1	2	3	5	8	14	29	324	319	348	426	456	568										
Health	0	0	2	3	4	7	12	23	327	342	410	524	985	1 228										
Social security and welfare	5	6	18	28	44	66	91	157	1 552	2 344	2 689	3 461	3 622	3 898										
Housing and other services	1	1	3	2	2	4	4	4	25	116	109	134	193	105										
Recreational and cultural services	0	0	1	1	1	3	4	6	62	104	142	154	143	151										
Fuel and energy	0	0	4	2	4	3	4	6	184	280	179	104	96	55										
Agriculture, forestry, fishing, hunting	4	4	1	2	2	5	7	11	146	146	148	165	202	322										
Nonfuels mining and mineral	2	2	0	2	2	2	2	3	24	18	1	0	0	0										
Transport and communications	1	1	1	2	5	5	10	13	167	330	327	516	490	515										
Other economic activities	1	3	2	1	1	1	3	94	413	196	152	130	369	380										
Other (including natural disaster and interest)	2	3	13	23	45	99	158	409	1 442	1 481	1 675	1 946	1 807	2 557										
Total expenditure and net lending by economic classifications	22	26	56	82	136	234	362	843	5 309	6 931	7 871	9 185	9 712	11 515										
Total expenditure	21	25	54	82	134	236	361	841	5 733	7 228	8 123	9 445	10 213	11 688										
Current expenditure	20	24	53	79	131	230	347	818	5 284	6 580	7 244	8 437	9 136	10 722										
Wages and salaries	1	1	2	5	8	14	23	34	347	601	645	740	783	856										
Operations and maintenance	6	8	15	19	25	42	62	129	1 399	1 678	2 068	2 112	2 088	3 181										
Interest payments	1	2	9	14	29	76	129	353	1 439	952	893	1 067	1 096	702										
Subsidies and other current transfers	11	13	27	41	69	97	133	303	2 098	3 349	3 638	4 517	5 169	5 982										
Subsidies	6	7	5	4	9	8	11	107	234	393	388	255	543	587										
Transfers to other levels of government	1	1	4	9	15	22	29	38	358	638	722	763	630	999										
Transfers to households and NPOs	5	6	18	28	44	67	93	158	1 493	2 292	2 514	3 491	3 945	4 354										
Transfers abroad	0	0	0	0	1	0	0	0	12	25	14	8	51	42										
Capital expenditure	1	1	1	3	3	6	14	22	449	647	879	1 008	1 076	966										
Net lending	1	1	2	0	2	-2	1	3	-424	-296	-251	-260	-500	-173										
	(In percent of GDP)																							
Total expenditure by functions (exc. net lending)	66	67	51	41	45	45	41	48	33	32	34	35	34	35										
General public services	3	2	1	2	2	2	1	1	2	2	3	3	2	2										
Defense	5	4	3	3	3	3	3	2	3	3	3	2	2	2										
Public order and safety	1	1	1	2	2	2	2	1	2	2	2	2	2	2										
Education	5	5	5	2	2	2	2	2	2	1	1	2	2	2										
Health	3	4	4	2	1	1	1	1	2	2	2	2	3	4										
Social security and welfare	12	13	14	14	15	13	10	9	9	10	11	13	12	12										
Housing and other services	6	5	3	1	1	1	0	0	0	1	0	1	1	0										
Recreational and cultural services	2	1	1	1	0	0	0	0	0	0	1	1	0	0										
Fuel and energy	0	1	3	1	1	1	0	0	1	1	1	0	0	0										
Agriculture, forestry, fishing, hunting	10	9	1	1	1	1	1	1	1	1	1	1	1	1										
Nonfuels mining and mineral	6	5	0	1	1	0	0	0	0	0	0	0	0	0										
Transport and communications	2	2	1	1	2	1	1	1	1	1	1	2	2	2										
Other economic activities	4	7	3	0	0	0	0	5	2	1	1	0	1	1										
Other (including natural disaster and interest)	7	9	10	12	15	19	18	23	8	7	7	7	6	8										
Total expenditure and net lending by economic classifications	65	68	49	41	46	44	41	48	30	31	33	34	33	34										
Total expenditure	62	64	48	41	45	45	41	48	33	32	34	35	34	35										
Current expenditure	57	61	46	39	44	44	39	46	30	29	30	32	31	32										
Wages and salaries	5	6	6	2	3	3	3	2	2	3	3	3	3	3										
Operations and maintenance	20	22	16	9	8	8	7	7	8	7	9	8	7	9										
Interest payments	4	5	6	7	10	15	15	20	8	4	4	4	4	2										
Subsidies and other current transfers	28	27	18	20	23	19	15	17	12	15	15	17	17	18										
Subsidies	16	15	4	2	3	2	1	6	1	2	2	1	2	2										
Transfers to other levels of government	0	0	0	5	5	4	3	2	2	3	3	3	2	3										
Transfers to households and NPOs	12	12	13	14	15	13	11	9	9	10	11	13	13	13										
Transfers abroad	0	0	0	0	0	0	0	0	0	0	0	0	0	0										
Capital expenditure	6	3	2	1	1	1	2	1	3	3	4	4	4	3										
Net lending	3	3	1	0	1	0	0	0	-2	-1	-1	-1	-2	-1										
Nominal GDP (in millions of leva)														201	299	526	880	1 761	17 433	22 421	23 790	26 753	29 618	33 607
Sources: Government Finance Statistics ; and Bulgarian 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.																								
NOTE: Nominal GDP data is revised by the NSI.																								
2001 net lending includes receipts from Bulbank privatisation (443,5 mln.leva).																								
*) 2000 GFS data is revised. Social security contributions of Defence and Public Order and Safety (218,3 mln leva are eliminated in general government, consolidated central government, central government and social security funds).																								