

RECONCILIATION TABLE IN ACCORDANCE OF ARTICLE 3(2) OF DIRECTIVE 2011/85 ON BUDGETARY FRAMEWORKS FOR BULGARIA

1. MONTHLY DATA

MONTHLY FISCAL DATA

Institution – Ministry of Finance

Central Government (S 1311)

Sources - Cash reports

Timeliness – at the end of the following month

Coverage - First level spending units (FLSU):

National Assembly; President’s Administration; Council of Ministers; Constitutional court, National Audit Office; Supreme Judicial Council; ministries; departments; Central budget ; public universities; Bulgarian Academy of Science; Bulgarian national television; Bulgarian national radio; Bulgarian telegraphic agency.

Indicators – overall balance; total revenue; total expenditure

Local Government (S 1313)

Sources - Cash reports, - consolidated fiscal program

Timeliness – at the end of the following month

Coverage - 264 municipalities

Indicators – overall balance; total revenue; total expenditure

Social and health security funds (S 1314)

Sources - Cash reports, - consolidated fiscal program

Timeliness – at the end of the following month

Coverage - National Social Security Institute and National Health Insurance Fund

Indicators – overall balance; total revenue; total expenditure



MONTHLY:

Institution – BNSI

Central Government (S 1311)

Sources – estimation

Timeliness – at the end of the following month

Coverage - public hospitals and other reclassified public companies

Indicators – estimation of overall balance; total revenue; total expenditure



MONTHLY FIGURES IN ACCORDANCE WITH COUNCIL DIRECTIVE 2011/85

Central Government (S 1311)

Cash data and estimation for public hospitals and other reclassified public companies

Social and health security funds (S 1314)

Cash data

Revision policy: The monthly data will be revised after consideration of the relevant quarter.

2. QUARTERLY DATA:

QUARTERLY DATA – ESA'2010

Institution – Ministry of Finance

Central Government (S 1311)

Sources – Cash reports and trial balances on accrual basis

Timeliness – Q+60days

Coverage - First level spending units (FLSU):

National Assembly; President's Administration; Council of Ministers; Constitutional court, National Audit Office; Supreme Judicial Council; ministries; departments; Central budget; public universities; Bulgarian Academy of Science; Bulgarian national television; Bulgarian national radio; Bulgarian telegraphic agency.

Indicators – overall balance; total revenue; total expenditure

Local Government (S 1313)

Sources – Cash reports and trial balances on accrual basis

Timeliness – Q+60days

Coverage - 264 municipalities

Indicators – overall balance; total revenue; total expenditure

Social and health security funds (S 1314)

Sources – Cash reports and trial balances on accrual basis

Timeliness – Q+60days

Coverage - National Social Security Institute and National Health Insurance Fund

Indicators – overall balance; total revenue; total expenditure



QUARTERLY ACRUAL DATA – ESA'2010

Institution – BNSI

Central Government (S 1311)

Sources – quarterly statistical survey and applying time adjusted cash method for taxes

Timeliness – Q+60 days

Coverage - public hospitals and other reclassified public companies

Indicators –overall balance; total revenue; total expenditure

Local Government (S 1313)

Sources – quarterly statistical survey

Timeliness – Q+60 days

Coverage - public hospitals and other reclassified public companies

Indicators –overall balance; total revenue; total expenditure



QUARTERLY FIGURES IN ACCORDANCE WITH COUNCIL DIRECTIVE 2011/85

Central Government (S 1311)

Cash data from consolidated fiscal program and trial balances on accrual basis and statistical data for public hospitals and other reclassified public companies and applying time adjusted cash method for taxes

Local Government (S 1313)

Cash data and trial balances on accrual basis and statistical data for public hospitals and other reclassified public companies

Social and health security funds (S 1314)

Cash data and trial balances on accrual basis

Revision policy: Data for Q4 for the year t-1 will be revised with preliminary EDP data in March in year t and with final EDP data in September in year t.