

## **QUARTERLY NON-FINANCIAL ACCOUNTS FOR GENERAL GOVERNMENT**

Bulgaria has an obligation to provide statistical information to Eurostat regarding the quarterly transactions of sector General government in accordance to the European System of Accounts (ESA'95) and corresponding to requirements of Regulation 264/2000 of February 3, 2000 and the European Commission Regulation 1221/2002 of European Parliament and Council of June 10, 2002. Eurostat prepare and publish the Guide for quarterly non-financial accounts for general government, which complements the Manual of management taxes and social payments on a quarterly basis.

General government includes three sub-sectors in accordance with ESA 95: Central government - S.1311 (includes all entities which annual reports are included in the Government budget; Bulgarian Academy of Sciences; Bulgarian National TV; Bulgarian National Radio; extra-budgetary accounts of central government; hospitals, funded from the central government and other institutional entities with separate budgets), Local government - S.1313 (includes all municipalities; hospitals, financed by them and extra-budgetary accounts and funds to municipalities) and Social security funds - S.1314 (includes National Insurance Institute and the National Health Insurance Fund).

The main source of statistical information on quarterly financial indicators general government accounts is the execution of the consolidated fiscal program provided by the Ministry of Finance. Reports on implementation of the consolidated fiscal program prepared in accordance with national budget classification.

Statistical information on quarterly financial indicators of the government is developed by the National Statistical Institute (NSI) quarterly. It is published three months after the reporting period. Respective dates of publication of statistical information are listed in the Calendar presenting the results of the statistical surveys of NSI.