# METHODOLOGY EXPENDITURE ON ACQUISITION OF TANGIBLE FIXED ASSETS - QUARTERLY SURVEY

#### 1. Purpose, nature and use

The purpose of the quarterly statistical survey - expenditure on acquisition of tangible fixed assets is to provide information about the expenditure on acquisition of tangible fixed assets and the acquired tangible fixed assets in the economy.

#### 2. Coverage and source of information

The statistical questionnaire for expenditure on acquisition of tangible fixed assets is filled in by non-financial enterprises on independent balance sheet, government administrations and other organizations (bodies of the legislative, executive and judicial branches, local-self government bodies and administration, autonomous state institutions), finance, insurance companies and non-profit organizations.

The quarterly statistical survey is exhaustive for all enterprises in the public sector and a sample for the private investor's enterprises, which is covered 75% from the investments in private sector. The sample is formed from the total population includes all private investors submitted annual reports on expenditure on acquisition of tangible fixed assets. The sample is representative on national level and the results and estimates for private sector's units are distributed to all population.

The enterprises' bookkeeping reports are the source of information for data filling in the quarterly statistical questionnaires on expenditure on acquisition of tangible fixed assets.

#### 3. Main statistical indicators

The expenditure on acquisition of tangible fixed assets during the period under review include the actual costs: land purchase and building construction, construction equipment and mechanisms through order and produced by own account, for delivery and installation of tangible fixed assets, for machinery, equipment and means of transport, for geological and hydrological prospecting, for research and design related to construction and other expenditure, connected with acquiring tangible fixed assets.

The current maintenance cost of existing tangible fixed assets are not included in the volume of expenditure on acquisition of tangible fixed assets.

The statistical indicators, included in the quarterly survey are expenditure on acquisition of tangible fixed assets during the quarter under review (by construction and purchase) – as a total and including buildings, construction equipment, machinery, equipment and means of transport.

### 4. Used classifications and nomenclatures

Classification of the Economic Activities (NACE.BG2008);

Classification of Types of Construction (CC).

## 5. Publicity and transparency

# Access to the methodology:

The methodology and aggregated survey results about acquisition of tangible fixed assets are publicly available on the NSI website or on request.

## Publications of NSI

Quarterly survey data are published in 'Statistical Reference Book'