

Expenditure on protection and restoration of the environment

1. Purpose, nature and relevance

The purpose of this statistical survey is to obtain information about the expenditure on protection and restoration of the environment. The expenditure on protection and restoration of the environment is measured at current prices of the corresponding year. It includes: expenditure on acquisition of tangible and intangible fixed assets with ecological use; expenditure on maintenance and exploitation of tangible fixed assets with ecological use; expenditure on implementation of undertakings on protection and restoration of the environment; expenditure on administrative activity including sums for wages and salaries, social insurance, and bonuses paid out to the personnel occupied with administrative activities related to environmental protection. Data about the Ministry of the Environment and Water, Executive Environmental Agency, regional environmental inspections and others are included too.

The expenditure on acquisition of tangible and intangible fixed assets includes: outlays invested in construction of objects; reconstruction and enlargement of existing tangible fixed assets with ecological use, as well as such invested for licenses, know-how, patents and others; expenditure on acquisition of monitoring and control equipment.

Expenditure on activities related to labour protection (acquisition of installations intended for preserving air purity, and noise and vibration reduction in the working premises) is excluded.

The expenditure on maintenance and exploitation of tangible fixed assets with ecological use and that directed on implementation of undertakings on protection and restoration of the environment include: expenditure on exploitation and maintenance of tangible fixed assets with ecological use; expenditure on activities not associated with the use of tangible fixed assets with ecological use: recultivation, chemical amelioration, biological and integrated plant protection, afforestation and planting, preserving the landscape (incl. protected natural scenery); expenditure on exploitation and maintenance of monitoring and control equipment.

Additionally, the expenditure is classified by economic elements (according to the international requirements since 2005 it does not include expenditure on depreciation which is not considered environmental expenditure).

The expenditure on protection and restoration of the environment does not include sums paid out for environmental fines and sanctions for infringement of laws and normative acts related to environmental protection and restoration.

The methods applied for collecting information about expenditure on acquisition and maintenance of tangible fixed assets with ecological use are in conformity with the Accountancy Law and the National Accounting Standards in Bulgaria.

The questionnaire for data collection is updated and consistent with the latest requirements of the European institutions - Eurostat (Statistical Office of the EU) and the OECD, whose main purpose is the collection of quality environmental comparable between the EU countries.

2. Coverage and sources of information

Expenditure on protection and restoration of the environment are reported through a comprehensive survey in the scope of which are included economic subjects (companies, organizations, ministries, municipal administrations and others) who have expended funds for protection and restoration of the environment during the relevant year. The survey is annual and is carried out through a statistical questionnaire on the expenditure for protection and restoration of the environment.

3. Definitions of indicators

Under Regulation 58/97/EC on Structural Business Statistics (SBS), equipment for environmental protection can be divided into two types:

- **Specialized equipment for the environment (end-of-pipe)** - including facilities not involved in the production process and serve only to reduce pollution resulting from production.

- **Integrated technologies** - elements of the production process/technologies, which resulted in achieving less environmental pollution compared to other similar technologies.

Expenditure on acquisition of Tangible Fixed Assets with ecological use is a part of the total expenditure on acquisition of tangible fixed assets in the country.

4. Classifications and nomenclatures used

The basic used classifications and nomenclatures are as follows:

- Classification of environmental protection activities (CEPA) - a common classification of environmental protection activities adopted by UN and European statisticians and accountants in 1994 and replaced in 2000 by an improved version (CEPA 2000);
- Nomenclature of environmental protection equipment.

5. Deadlines and ways of dissemination of the survey results

The deadline for dissemination of the results of statistical survey on the availability and movement of the tangible fixed assets with ecological use is specified in the *Calendar for presentation of the results of the statistical surveys carried out by the National Statistical Institute*. Data is published once a year as final data. The survey results are published on NSI website – www.nsi.bg and in the following publications:

- "Statistical Yearbook"
- "Statistical reference book"
- "Sustainable Development of Bulgaria"
- Publication "Environment"
- Brochure „Bulgaria”