

METHODOLOGY

EXPENDITURE ON ACQUISITION OF TANGIBLE FIXED ASSETS - ANNUAL SURVEY

1. Purpose, nature and use

The purpose of the annual statistical survey is to provide detailed information about the investment activity of all economic subjects. The survey covers statistical information about the expenditure on acquisition of tangible fixed assets, the acquired tangible fixed assets by kind and investment purpose broken down by economic activities and data for the expenditure on acquisition of tangible fixed assets (uncompleted construction) by kind at the beginning and at the end of the year under review.

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 annual statistical questionnaire is filled in by all investors on independent balance sheet, which have actually done expenditure on acquisition of tangible fixed assets and have acquired tangible fixed assets (by construction and purchase).

The annual statistical survey on expenditure on acquisition of tangible fixed assets is exhaustive.

The enterprises' bookkeeping reports are the source of information for data filling in the 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 acquired tangible fixed assets during the period under review include the value of tangible fixed assets, acquired by the enterprise through construction (after commissioning under the established regulations of the Ministry of Regional Development and Public Works) and by purchase.

The main statistical indicators of the annual survey are:

- Expenditure on acquisition of tangible fixed assets (by construction and purchase) – total and including used; tangible fixed assets
- Expenditure on land purchasing;
- Distribution of the expenditure on acquisition of by kind of buildings (residential and non-residential) and civil engineering;
- Expenditure on acquisition of machinery, equipment and means of transport;
- Acquired tangible fixed assets (by construction and purchase) – total and by kind;
- Completed non-residential buildings and construction equipment in the year under review, according to their purpose;
- Expenditure on acquisition of tangible fixed assets in the beginning and end of the year under review (non-completed construction) – total and by kind.

4. Organization of the survey

Structural Business Statistics Division of NSI is responsible for elaboration of the methodology, statistical tools and organization of the carried out statistical survey on the expenditure on acquisition of tangible fixed assets

Statistical data processing is automated. Data are aggregated at national level in the NSI.

5. Used classifications and nomenclatures

National Classification of the Economic Activities (NCEA-2003), since 2008 Classification of the Economic Activities (NACE.BG-2008)

Classification of type of Construction (CC).

6. Publicity and transparency

Access to the methodology:

The methodology and aggregated survey results about expenditure on acquisition of tangible fixed assets are publicly available.

Publications of NSI

'Statistical Year Book';

'Statistical Reference Book'.

Internet

Output tables from the surveys are posted on the NSI web site.

Data provision

According to the Rules for data dissemination the results of the surveys are provided by Statistical Service Division of NSI by request or according signed agreements.