

domestic enterprises, grouped into industries according to their principal activity. It is a rectangular matrix and consists of 27 rows - industries-producers, and 30 columns - commodity groups. Each row shows the commodity structure of the gross output of each industry. Each column monitors all industries-producers of a given commodity group. Accordingly, the main diagonal provides information about the characteristic production, i.e. the output of the principal activity of the enterprises and organisations, according to which they are classified by industry. Gross output of each industry is the aggregated value of all goods and services produced by the same industry. The total column of the make matrix presents the distribution of the gross output by industry-producer.

The Use matrix (Table 10.2) describes the distribution of the resource of goods and services, domestically produced and imported. It consists of two sub-matrices: intermediate consumption sub-matrix and final demand sub-matrix. The generation of value added by industry-producer is shown at the bottom of the Use matrix. The value of the gross output of each industry-producer (row 41) is a sum of the intermediate consumption (row 31) and the gross value added (row 32) by column. It corresponds to the total column in the Make matrix. The total column (37) in the Use matrix and the total row (28) in the Make matrix are identical.

The intermediate consumption sub-matrix consists of 30 rows - commodity groups, and 28 columns - industries-producers. It shows the share of the value of each commodity group used as intermediate input for the whole activity of each industry-producer. The total row (31) in this sub-matrix presents the total intermediate consumption by industry. The total column (29) shows the value of all kinds of goods and services used in the production. The financial intermediation services indirectly measured (FISIM) are shown in a cell defined by column (27) and by row (29). They are estimated as a difference between property income receivable by financial intermediaries and interest payable.

The data in the final demand sub-matrix present the allocation of the part of the resources of goods and services by final demand categories: final consumption (individual and collective), gross capital formation (gross fixed capital formation and changes in inventories) and net exports (exports minus imports of goods and services).

The data in the Make-Use matrix tables are valued at producers' prices including turnover tax and excises.

The VAT introduced in Bulgaria since April 1994 is shown as an adjustment in the Use matrix: on the row 35 'Taxes less subsidies', in column 30 'Individual consumption' and in column 32 'GFCF'. In the Use matrix the margins (transport and trade) being elements of the purchasers' prices are allocated to row 22 (transport services) and to row 24 (trade margins). In the final demand sub-matrix the exported goods are valued f.o.b. and the imported goods are valued c.i.f. The customs duties on imported goods are shown as negative adjustment in the cell determined by row 35 'Taxes less subsidies' and column 35 'Imports'.

Up to 1994 apart from the SNA '93 recommendations the estimates of the change of producer' inventories include the so called holding gains/losses, which are accumulated in the value of inventories as a result of price variation, i.e. they are not a result of the production activity. Since 1994 these estimates treat the volume change of inventories, i.e. the holding gains/losses are eliminated (the influence of price dynamics).

According to the SNA '93 recommendations, compensation of employees for 1994 and 1995 data (with eliminated holding gains/losses), includes the imputed social contributions of employees in the defence and state security. They are estimated by the value of pensions paid to the military pensioners.

As a result of re-evaluation, some changes in the published up to now data for 1994 had to be done by the following aggregated indicators at current prices:

- Gross output for the sectors 'Financial enterprises' and 'General Government';
- Intermediate consumption for the branches: Industry, Agriculture, Transport and Finance, credit and insurance;
- Consumption of fixed capital for the sectors 'Non-financial enterprises' and 'Households';
- Gross fixed capital formation and changes in inventories - including holding gains/losses in the value of inventories of finished goods and work-in-progress.

This leads to respective changes of the basic 1994 macro-economic aggregates at current prices, connected with the generation, distribution, redistribution and use of gross domestic product.

The revision of data is unavoidable until the classifications and nomenclatures corresponding to the international standards and to SNA are finally implemented in the Bulgarian statistical practice, until the restructuring and transition of economy is over, and the respective updating of time series is accomplished.