

2010 State Budget of the Republic of Bulgaria Act
Promulgated,
State Gazette,
No. 99/15.12.2009, effective 1.01.2010

**Note: An update of the English text of this Act is being prepared following the amendments in SG No. 18/5.03.2010, effective 5.03.2010*

Text in Bulgarian: Закон за държавния бюджет на Република България за 2010 г.

Article 1. (1) Adopts the 2010 executive budget with revenue with a total amount of BGN 17,142,083.4 thousand as follows:

No.	Parameters	Amount (BGN thousand)
I.	REVENUE	17,142,083.4
1.	Tax revenue	15,377,602.3
1.1.	Corporation tax	1,573,267.3
1.2.	Taxes on the dividends, liquidation quotas and income of domestic and foreign legal entities	160,621.7
1.3.	Personal income tax	1,965,218.3
1.4.	Value Added Tax	6,800,000.0
1.5.	Excise duties	4,580,201.0
1.6.	Customs duties and charges	138,000.0
1.7.	Other taxes	160,294.0
2.	Non-tax revenue	1,755,889.4
2.1.	State fees	681,898.9
2.2.	Revenue and income from property	855,483.3
2.3.	Fines, sanctions and penalty interest	101,364.5
2.4.	Other non-tax revenue	117,142.7
3.	Aids, donations and other amounts received against no consideration	8,591.7

(2) Adopts the executive budget for 2010 with expenses, transfers and the contribution to the European Union budget with a total amount of BGN 18,658,692.6 thousand, of which expenses to the amount of BGN 8,065,973.9 thousand, (net) transfers to the amount of BGN 9,813,048.3 thousand and a contribution to the general budget of the European Union to the amount of BGN 779,670.4 thousand, as follows:

No.	Parameters	Amount (BGN thousand)
II.	EXPENDITURE	8,065,973.9
1.	Current expenditure	6,805,440.0
1.1.	Salaries and remuneration of personnel	2,048,965.0
1.2.	Other remuneration and payments to personnel	204,863.9
1.3.	Social security and insurance contributions	553,922.3
1.4.	Scholarships	12,077.5
1.5.	Maintenance costs	2,145,293.4
1.6.	Expenditure for membership contributions and participation in non-commercial organisations and activities	44,952.2
1.7.	Subsidies for non-financial enterprises	449,763.8
1.8.	Subsidies for non-profit legal entities	48,528.6
1.9.	Interest – total	576,134.2
1.9.1.	Interest under external loans	430,081.5
1.9.2.	Interest under domestic loans	146,052.7

1.10.	Current transfers, compensations and benefits to households	720,939.0
2.	Capital expenditure	1,093,033.9
2.1	Acquisition of long-term assets and capital repairs	958,091.0
2.2.	Capital transfers	134,942.9
3.	Growth in the state reserve (net)	80,000.0
4.	Contingencies reserve	87,500.0
	of which:	
4.1.	– for structural reforms	6,500.0
4.2.	– for prevention, gaining control of and overcoming the consequences from natural disasters	81,000.0
III.	TRANSFERS (SUBSIDIES, INSTALMENTS) – NET	9,813,048.3
1.	Granted to:	9,830,657.0
1.1.	Municipalities	2,256,724.6
1.2.	Public Social Security	4,828,578.7
1.3.	National Health Insurance Fund	945,626.0
	including:	
1.3.1.	– from the Ministry of Health	4,500.0
1.4.	Budget of the judicial system	292,705.0
1.5.	The National Assembly	50,000.0
1.6.	Bulgarian National Radio	48,053.0
1.7.	Bulgarian National Television	60,088.0
1.8.	State higher education institutions	384,533.5
1.8.1.	– from the Ministry of Education, Youth and Science	361,270.5
1.8.2.	– from the Ministry of Defence	23,263.0
1.9.	Bulgarian Academy of Sciences (from the Ministry of Education, Youth and Science)	74,695.1
1.10.	National Fund at the Ministry of Finance (net)	389,330.6
1.11.	State Fund “Agriculture”	500,322.5
2.	Amounts received:	17,608.7
2.1.	National Social Security Institute for the Ministry of Labour and Social Policy	7,150.0
2.2.	National Social Security Institute for the Ministry of Transport, Information Technology and Communications	500.0
2.3.	National Health Insurance Fund for the Ministry of Finance	3,090.0
2.4.	The enterprise for the administration of activities associated with the environmental protection for the Ministry of the Environment and Waters	6,000.0
2.5.	State Fund “Agriculture” for the central budget for the purposes of collecting the contribution to the general budget of the EU	868.7
IV.	CONTRIBUTION TO THE GENERAL BUDGET OF THE EUROPEAN UNION	779,670.4

(3) Approves the budget balance of the 2010 executive budget in the amount of BGN - 1,516,609.2 thousand.

V.	BUDGET BALANCE (I – II – III – IV)	-1,516,609.2
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(4) Approves the financing of the executive budget balance to the amount of BGN 1,516,609.2 thousand as follows:

No.	Parameters	Amount (BGN thousand)
VI.	FINANCING	1,516,609.2
1.	External financing (net)	671,090.1
2.	Domestic financing (net)	641,207.2
3.	Loans granted to final beneficiaries under state investment loans (net)	2,811.9
4.	Proceeds from privatisation	201,500.0

(5) The components of financing shall be the receipts and payments under external and domestic loans, transactions involving government securities, proceeds from privatisation, cash transactions related to the acquisition and sale of financial assets, other kinds of

financing and changes in the funds' balance.

Article 2. (1) Adopts the 2010 budget of the judicial system with revenue amounting to BGN 95,000.0 thousand, expenditure amounting to BGN 387,705.0 thousand and transfers (net) amounting to BGN 292,705.0 thousand as follows:

№	Parameters	Amount (BGN thousand)
I.	REVENUE	95,000.0
1.	Revenue from the activity of the judicial system authorities	95,000.0
	including: court fees revenue	82,000.0
II.	EXPENDITURE	387,705.0
1.	Current expenditure	384,655.0
1.1.	Salaries and remuneration of personnel	263,372.3
1.2.	Other remuneration and payments to personnel	19,107.3
1.3.	Social security and insurance contributions	64,596.0
1.4.	Maintenance costs	37,543.4
1.5.	Expenditure for membership contributions and participation in non-commercial organisations and activities	36.0
2.	Capital expenditure	2,450.0
3.	Contingencies reserve	600.0
III.	TRANSFERS (SUBSIDIES) – NET	292,705.0
1.	Subsidy received from the central budget	292,705.0
IV.	BUDGET BALANCE (I – II + III)	0.0
V.	AMOUNTS AVAILABLE IN ACCOUNTS – NET	0.0

(2) Determines the budget expenditure of the judicial system authorities for 2010 as follows:

Judicial system authorities	Amount (BGN thousand)
Supreme Judicial Council	7,711.0
Supreme Court of Cassation	13,946.0
Supreme Administrative Court	10,152.0
Prosecutor's Office of the Republic of Bulgaria	154,908.0
The courts of the Republic of Bulgaria (incl. administrative courts)	195,368.0
National Institute of Justice	2,578.0
Inspectorate with the Supreme Judicial Council	2,442.0
Contingencies reserve	600.0
Total:	387,705.0

(3) In the course of the implementation of the budget of the judicial system, the Supreme Judicial Council may, if necessary, introduce changes in the budget expenditure of the judicial system authorities.

(4) In the event of over-implementation of the revenue from the activities of judicial system authorities, the surplus shall be allocated according to a procedure, determined by the Supreme Judicial Council.

(5) Any non-implementation of the revenue from the activities of judicial system authorities shall be covered by funds available in prior-year accounts. In the event of shortage of funds available, the non-implementation shall be offset by an additional subsidy from the central budget, which shall also be granted in the cases where it can result in aggravation of the budget balance specified in Article 1, paragraph 3.

(6) In the cases when judicial system authorities are accommodated in buildings that are owned by the municipalities or the state, no rent shall be due.

(7) The revenue from the activity of the judicial system authorities referred to in paragraph 1 shall also include the revenue from notary fees collected in accordance with Article 86, item 3 of the Notaries and Notarial

Practice Act, the receivables under the writs of execution issued in favour of the judicial system authorities and collected by the National Revenue Agency under the procedure of the Tax and Social Insurance Procedure Code, and the amounts received from sales of rights and movables withdrawn by virtue of court rulings in favour of the state after deduction of the amounts referred to in Article 18, paragraph 1 of the National Revenue Agency Act.

(8) Within one month of the promulgation of the Decree on the implementation of the 2010 state budget of the Republic of Bulgaria Act, the Supreme Judicial Council shall submit to the Council of Ministers, the National Audit Office and the Ministry of Finance the approved budget accounts of the judicial system authorities.

Article 3. (1) Adopts the 2010 budget of the National Assembly with revenue amounting to BGN 3,000.0 thousand, expenditure amounting to BGN 53,000.0 thousand and transfers (net) amounting to BGN 50,000.0 thousand as follows:

No.	Parameters	Amount (BGN thousand)
I.	REVENUE	3,000.0
1.	Non-tax revenue	3,000.0
II.	EXPENDITURE	53,000.0
1.	Current expenditure	49,356.6
1.1.	Salaries and remuneration of personnel	20,697.0
1.2.	Other remuneration and payments to personnel	1,860.2
1.3.	Social security and insurance contributions	3,070.4
1.4.	Maintenance costs	23,448.7
1.5.	Expenditure for membership contributions and participation in non-commercial organisations and activities	280.3
2.	Capital expenditure	3,143.4
3.	Contingencies reserve	500.0
III.	TRANSFERS (SUBSIDIES) – NET	50,000.0
1.	Subsidy received from the central budget	50,000.0
IV.	BUDGET BALANCE (I – II + III)	0.0

(2) Approves the expenditure of the National Assembly, specified in paragraph 1, by functional areas as follows:

No.	Designation of the functional area	Amount (BGN thousand)
1.	Functional Area “Representative and Efficient Parliament”	
	(incl. Contingencies reserve)	29,444.4
2.	Functional Area “Providing Activities”	22,553.7
3.	Functional Area “Accompanying Activities”	
	(Economic and Social Council)	1,001.9
	Total:	53,000.0

(3) By 31 January 2010 the Chairperson of the National Assembly shall allocate the budget of the National Assembly by programmes within the expenditure approved by functional areas as specified in paragraph 2 and shall provide it for information to the National Audit Office and the Ministry of Finance.

(4) Any savings of funds under paragraph 1, II, items 1.1 and 1.3, in the section concerning the remuneration of the Members of the National Assembly determined under the procedures of the Rules on the Organisation and Activities of the National Assembly, resulting from a growth in the average monthly salaries of people employed under labour and official relationships in the public sector, based on information provided by the National Statistics Institute, which is lower than the growth used to estimate the amounts in paragraph 1, II, item 1.1, shall be reflected as a decrease in the corresponding expenditure by adjusting the budget relationships with the central budget.

(5) Any shortages of funds under paragraph 1, II, items 1.1 and 1.3, in the section concerning the remuneration of the Members of the National Assembly determined under the procedures of the Rules on the Organisation and Activities of the National Assembly, resulting from a growth in the average monthly salaries of people employed under labour and official relationships in the public sector, based on information provided by the National Statistics Institute, which is higher than the growth used to estimate the amounts in paragraph 1, II, item 1.1, shall be treated as follows: up to 10 percent of the shortage shall be at the expense of the contingencies reserve under paragraph 1, II, item 3, and the remaining part of the shortage shall be covered from the central budget.

(6) Within one month of the promulgation of the Decree on the implementation of the 2010 state budget of the Republic of Bulgaria Act, the Chairperson of the National Assembly shall submit to the National Audit Office and the Ministry of Finance an allocation of the approved annual amounts of revenue, expenditure, transfers, subsidies/instalments, budget balance and financing of the National Assembly budget by months in accordance with the Uniform Budget Classification.

Article 4. Adopts the budget of the National Audit Office for 2010 with expenditure amounting to BGN 16,729.0 thousand and transfers (net) amounting to BGN 16,729.0 thousand as follows:

No.	Parameters	Amount (BGN thousand)
II.	EXPENDITURE	16,729.0
1.	Current expenditure	16,374.0
1.1.	Salaries and remuneration of personnel	10,200.0
1.2.	Other remuneration and payments to personnel	545.0
1.3.	Social security and insurance contributions	1,744.2
1.4.	Maintenance costs	3,878.8
1.5.	Expenditure for membership contributions and participation in non-commercial organisations and activities	6.0
2.	Capital expenditure	355.0
III.	TRANSFERS (SUBSIDIES) – NET	16,729.0
1.	Subsidy received from the central budget	16,729.0
IV.	BUDGET BALANCE (I – II + III)	0.0

Article 5. (1) Adopts the 2010 budget of the Financial Supervision Commission with revenue amounting to BGN 4,000.0 thousand, expenditure amounting to BGN 6,460.5 thousand and transfers (net) amounting to BGN 2,460.5 thousand as follows:

No.	Parameters	Amount (BGN thousand)
I.	REVENUE	4,000.0
1.	Non-tax revenue	4,000.0
II.	EXPENDITURE	6,460.5
1.	Current expenditure	6,280.5

1.1.	Salaries and remuneration of personnel	3,553.0
1.2.	Other remuneration and payments to personnel	138.5
1.3.	Social security and insurance contributions	700.3
1.4.	Maintenance costs	1,733.7
1.5.	Expenditure for membership contributions and participation in non-commercial organisations and activities	155.0
2.	Capital expenditure	180.0
III.	TRANSFERS (SUBSIDIES) – NET	2,460.5
1.	Subsidy received from the central budget	2,460.5
IV.	BUDGET BALANCE (I – II + III)	0.0

(2) The expenditure specified in paragraph 1 shall include funds amounting to BGN 857.5 thousand for financing of the activities of the Commission for Public Oversight of Statutory Auditors.

Article 6. (1) Determines the revenue in the amount of BGN 1,196,412.8 thousand, expenditure in the amount of BGN 5,708,355.0 thousand, transfers (net) in the amount of BGN -365,288.7 thousand, subsidies from (payments to) the central budget in the amount of BGN 4,978,648.8 thousand, the budget balance and the financing in the amount of BGN 101,417.9 thousand of the public authorities, ministries and administrations for 2010 as follows:

(BGN thousand)							
No.	Public authorities, ministries and administrations	Revenue	Expenditure	Transfers (net)	Subsidies from (payments to) the central budget	Budget balance (+/-)	Financing
1		2	3	4	5	6	7
1.	President's office administration		5,232.0		5,232.0		
2.	Council of Ministers	30,000.0	87,801.0		57,801.0		
	including:						
	– Subsidy for the religious denominations		3,000.0		3,000.0		
3.	Constitutional Court		1,892.0		1,892.0		
4.	Ministry of Finance	45,200.0	300,102.0	83,090.0	171,812.0		
5.	Ministry of Foreign Affairs	44,745.2	122,635.8		77,890.6		
6.	Ministry of Defence	72,000.0	890,630.0	-23,263.0	841,893.0		
7.	Ministry of Interior	101,100.0	955,521.0		854,421.0		
8.	Ministry of Justice	74,000.0	150,024.0		76,024.0		
9.	Ministry of Labour and Social Policy	27,000.0	798,820.8	7,150.0	764,670.8		
10.	Ministry of Health	40,000.0	704,094.6	-2,800.0	666,894.6		
11.	Ministry of Education, Youth and Science	26,800.0	388,192.1	-435,965.7	797,357.7		
12.	Ministry of Culture	17,700.0	102,543.4		84,843.4		
13.	Ministry of Environment and Waters	8,500.0	49,542.7	6,000.0	35,042.7		
14.	Ministry of Economy, Energy and Tourism	114,355.7	91,968.0		43,118.5	65,506.2	-65,506.2
15.	Ministry of Regional Development and Public Works	285,955.0	310,270.2		24,315.2		
16.	Ministry of Agriculture and Foods	200,340.0	308,236.6		107,896.6		
17.	Ministry of Transport, Information Technology and Communications	27,074.0	80,157.3	8,700.0	44,383.3		
18.	Ministry of Physical Education and Sports	777.2	41,761.9		40,984.7		
19.	State Agency “National Security”	140.0	96,675.0		96,535.0		
20.	Committee for disclosure of documents and announcing whether Bulgarian Citizens belonged to the State Security		8,600.0		8,600.0		

	and the intelligence services of the Bulgarian National Army						
21.	Commission for Protection Against Discrimination		2,700.0		2,700.0		
22.	Commission for Personal Data Protection		2,650.0		2,650.0		
23.	Commission on Establishing of Property Acquired from Criminal Activity		5,310.0		5,310.0		
24.	National Security Service	250.0	31,240.0		30,990.0		
25.	National Intelligence Service		21,400.0		21,400.0		
26.	Ombudsman		2,660.0		2,660.0		
27.	National Statistical Institute	3,455.7	21,614.2		18,158.5		
28.	Commission for Protection of Competition	9,000.0	4,506.5			4,493.5	-4,493.5
29.	Communications Regulation Commission	45,570.0	10,589.9	-8,200.0	-5,900.0	20,880.1	-20,880.1
30.	Council for Electronic Media	1,000.0	1,400.0		400.0		
31.	State Energy and Water Regulatory Commission	8,400.0	3,688.1			4,711.9	-4,711.9
32.	Nuclear Regulatory Agency	11,000.0	5,173.8			5,826.2	-5,826.2
33.	State Commission on Information Security		6,200.0		6,200.0		
34.	State Agency "State Reserve and War-time Stocks"	2,050.0	94,522.3		92,472.3		
	TOTAL	1,196,412.8	5,708,355.0	-365,288.7	4,978,648.8	101,417.9	-101,417.9

(2) Determines the transfers from the budgets of the Ministry of Education, Youth and Science and the Ministry of Defence for the state higher education institutions and the Bulgarian Academy of Sciences according to appendix 1 to the total amount of BGN 459,228.7 thousand.

(3) Approves the expenditure of the Council of Ministers, the ministries, the State Agency "State Reserve and War-time Stocks" and the State Agency "National Security" under paragraph 1 by policies, by other programmes outside the policies implemented, and by "Administration" Programme, according to appendix 2.

(4) Assigns the Council of Ministers the approval of the budgets of the public authorities, ministries and administrations by types of revenue, expenditure, transfers, subsidies/instalments and financing according to paragraph 1.

(5) Assigns the Council of Ministers the approval of the budgets of the public authorities, ministries and administrations referred to in paragraph 3 by programmes within the expenditure approved in accordance with appendix 2.

(6) Within 10 days of the promulgation of the Decree on the implementation of the 2010 state budget of the Republic of Bulgaria in the State Gazette, the public authorities, ministries and administrations shall publish in their internet sites their budgets approved pursuant to paragraph 4 and paragraph 5, as well as the programme formats of their budgets, while observing the provisions of the Protection of Classified Information Act.

(7) Approves the allocation of the subsidy for the religious denominations registered under the Religious Denominations Act pursuant to appendix 3.

Article 7. (1) The Decree on the implementation of the 2010 state budget of the Republic of Bulgaria shall determine the capital expenditure of the first level spenders of budgetary appropriations under Article 6, paragraph 1 that are subject to approval by the Minister of Finance.

(2) The first level spenders of budgetary appropriations under Article 6, paragraph 1 shall envisage within the capital expenditure allocated in their 2010 budgets funds for implementing energy-saving measures and for implementing measures for providing an accessible architectural environment for people with disabilities.

Article 8. Determines the subsidies from the central budget to the Bulgarian National Radio and the Bulgarian National Television as follows:

No.	Parameters	Amount (BGN thousand)
1.	Bulgarian National Radio	48,053.0
	including:	
	– under Article 70, paragraph 4, item 2 of the Radio and Television Act	5,918.7
2.	Bulgarian National Television	60,088.0
	including:	
	– under Article 70, paragraph 4, item 2 of the Radio and Television Act	8,100.0

Article 9. (1) Adopts the subsidies for non-profit legal entities for 2010 according to appendix 4 to the total amount of BGN 10,612.6 thousand.

(2) The funds under item 27 of appendix 4 shall be allocated with an act of the Council of Ministers to non-profit legal entities entered in the central register under Article 45 of the Non-Profit Legal Entities Act.

(3) The entities referred to in paragraph 2 may apply for financing of socially significant projects in the fields specified in Article 38, paragraph 1, sub-paragraphs 1 - 4 of the Non-Profit Legal Entities Act.

(4) When the social significance of the projects referred to in paragraph 3 is considered, the following criteria shall be taken into account:

1. compliance with the fields referred to in paragraph 3;
2. efficiency of the activities proposed in view of the expected results and the impact on the target groups;
3. sustainability of results;
4. cost effectiveness;
5. capacity of the applicant.

(5) The entities under items 1 - 26 of appendix 4 cannot also receive funds under item 27 of the same appendix.

Article 10. (1) Adopts the amounts of the 2010 budget relationships between the central budget and the budgets of municipalities in the form of subsidies according to the mechanism set forth in appendix 5 as well as by types: general subsidy for financing of the state mandates BGN 1,876,907.6 thousand, transfers for municipal mandates, including general equalising subsidy BGN 242,617.0 thousand, and transfer for maintaining municipal roads in winter and cleaning the snow from these roads BGN 14,600.0 thousand, target subsidy for capital expenditure BGN 122,600.0 thousand, including for ecological sites BGN 40,000.0 thousand and for construction and general repair of municipal roads BGN 50,000.0 thousand, and by municipalities as follows:

(in BGN thousand)							
MUNICIPALITIES	Budgetary relationships	Of which:					
		General subsidy for state mandates	Transfers for municipal activities		Target subsidy for capital expenditure		
			Total equalizing subsidy	Maintaining municipal roads in winter and cleaning the snow from these roads	Total	including:	
1	2 (c. 3 + c. 4 + c. 5 + c. 6)	3	4	5	6	7	8
DISTRICT OF BLAGOEVGRAD							
Bansko	4,537.2	4,022.1	180.6	48.3	286.2		214.6
Belitsa	4,134.1	3,018.3	586.5	126.3	403.0		336.9
Blagoevgrad	27,280.1	24,660.2	2,003.8	69.6	546.5		308.6
Gotse Delchev	12,384.5	8,786.3	1,405.1	16.4	2,176.7	2,000.0	73.0
Garmen	5,202.7	4,294.4	636.3	58.4	213.6		125.3
Kresna	2,284.0	1,673.1	402.9	29.3	178.7		129.7
Petrich	16,676.1	13,078.1	2,726.0	110.8	761.2		491.1
Razlog	6,820.9	5,674.3	691.7	86.3	368.6		284.2
Sandanski	13,315.5	10,514.9	1,965.4	105.3	729.9		466.6
Satovcha	6,546.0	5,352.8	903.7	37.2	252.3		165.2
Simitli	4,999.5	3,736.9	892.1	75.6	294.9		190.6
Strumyani	2,811.1	2,099.6	290.2	78.1	343.2		263.2
Hadzhidimovo	4,176.1	3,376.4	619.4	19.0	161.3		83.8
Yakoruda	3,812.9	2,931.4	623.6	62.8	195.1		135.7
DISTRICT OF BURGAS							
Aitos	8,333.4	6,460.6	1,481.3	49.6	341.9		220.0
Burgas	63,207.1	61,179.7	1,418.7	46.0	562.7		139.7
Kameno	4,310.7	3,502.3	644.6	15.8	148.0		70.5
Karnobat	9,663.0	7,531.4	1,532.8	77.2	521.6		342.2
Malko Tarnovo	2,309.3	1,743.8	129.7	86.3	349.5		261.5
Nesebar	6,179.2	5,607.7	319.3	27.7	224.5		122.9
Pomorie	7,570.8	6,919.0	331.7	52.0	268.1		150.5
Primorsko	4,583.0	2,065.3	69.7	9.1	2,438.9	2,350.0	40.1
Ruen	8,769.6	6,531.1	1,650.2	72.4	515.9		321.0
Sozopol	5,805.2	2,758.7	137.6	38.7	2,870.2	2,605.0	172.2
Sredets	5,666.5	4,360.7	695.5	78.3	532.0		346.9
Sungurlare	5,415.1	3,958.0	1,034.5	56.2	366.4		220.9
Tsarevo	5,580.7	2,390.8	124.1	27.7	3,038.1	2,834.0	122.9
DISTRICT OF VARNA							
Avren	2,484.6	2,185.4	84.2	31.5	183.5		101.2
Aksakovo	5,317.7	4,366.2	486.7	91.1	373.7		247.1
Beloslav	4,956.9	4,519.0	354.9	9.1	73.9		40.1
Byala	1,494.4	1,390.8	39.7	6.4	57.5		28.0
Varna	89,033.8	81,732.5	2,320.7	35.0	4,945.6	4,200.0	155.6
Vetrino	1,709.0	1,286.5	220.3	27.2	175.0		120.6
Valchi dol	4,248.9	3,205.0	740.1	36.2	267.6		160.7
Devnya	3,079.3	2,737.3	199.7	20.4	121.9		90.9
Dolni Chiflik	6,759.5	5,601.7	851.8	36.5	269.5		161.7
Dalgopol	4,772.1	3,646.8	854.7	32.0	238.6		141.6

Provadiya	8,672.3	6,983.6	1,285.0	48.8	354.9		216.5
Suvorovo	2,722.6	2,173.5	368.9	24.1	156.1		106.4
DISTRICT OF VELIKO TARNOVO							
Veliko Tarnovo	32,440.3	30,191.8	1,289.2	149.2	810.1		480.8
Gorna Oryahovitsa	13,415.8	11,077.3	2,033.6	36.6	268.3		127.2
Elena	5,213.2	3,415.6	796.6	161.2	839.8		663.0
Zlataritsa	1,849.1	1,439.6	189.2	29.8	190.5		128.1
Lyaskovets	3,676.8	2,893.3	608.8	22.9	151.8		101.4
Pavlikeni	7,741.6	5,858.0	1,466.5	51.5	365.6		228.6
Polski Trambesh	4,790.0	3,945.4	631.3	21.8	191.5		96.8
Svishtov	10,871.7	8,431.3	2,110.4	30.2	299.8		134.4
Strazhitsa	6,408.7	5,078.1	926.1	71.5	333.0		220.5
Suhindol	1,749.1	1,504.9	150.2	11.5	82.5		51.7
DISTRICT OF VIDIN							
Belogradchik	3,794.7	3,309.7	246.4	35.0	203.6		118.3
Boynitsa	1,296.8	1,032.6	156.9	13.9	93.4		61.6
Bregovo	3,485.5	2,975.6	355.5	19.6	134.8		86.3
Vidin	18,855.7	15,922.1	2,430.3	48.8	454.5		216.6
Gramada	988.8	695.8	183.3	14.7	95.0		58.3
Dimovo	2,845.9	2,187.1	348.0	39.0	271.8		173.2
Kula	2,624.8	2,092.8	343.9	25.4	162.7		113.1
Makresh	966.5	696.6	192.2	7.6	70.1		34.2
Novo selo	1,722.7	1,514.9	146.6	7.3	53.9		27.9
Ruzhintsi	2,076.6	1,590.7	340.7	17.7	127.5		78.2
Chuprene	1,159.2	751.9	276.8	15.8	114.7		69.8
DISTRICT OF VRATSA							
Borovan	2,510.8	1,979.7	375.8	21.9	133.4		97.1
Byala Slatina	8,313.6	6,530.3	1,495.1	44.8	243.4		123.4
Vratsa	37,901.9	31,534.2	2,509.9	59.4	3,798.4	3,300.0	263.3
Kozloduy	10,007.1	7,013.7	897.3	5.5	2,090.6	2,000.0	21.6
Krivodol	3,300.0	2,499.3	632.5	18.4	149.8		71.6
Mezdra	7,614.6	5,920.6	1,198.3	64.4	431.3		285.4
Miziya	2,612.4	2,094.7	431.6	13.7	72.4		30.7
Oryahovo	3,672.2	2,774.5	697.6	25.7	174.4		114.5
Roman	3,570.2	2,853.1	447.3	44.4	225.4		162.2
Hayredin	2,273.5	1,830.6	327.9	14.5	100.5		63.8
DISTRICT OF GABROVO							
Gabrovo	16,496.9	13,212.3	2,067.4	148.3	1,068.9		658.1
Dryanovo	5,411.7	4,487.3	514.9	68.0	341.5		245.0
Sevlievo	12,842.1	9,625.7	2,042.6	195.2	978.6		727.2
Tryavna	4,382.6	2,945.4	536.5	190.2	710.5		622.2
DISTRICT OF DOBRICH							
Balchik	6,012.2	5,271.6	309.6	56.4	374.6		249.4
General Toshevo	5,348.7	3,782.6	1,099.6	49.3	417.2		218.8
Dobrich	26,421.7	23,634.2	2,564.9	9.9	212.7		43.9
Dobrichka	8,680.2	6,101.9	1,711.1	103.8	763.4		460.5
Kavarna	5,527.5	5,005.0	222.4	40.2	259.9		147.3
Krushari	3,353.2	2,630.8	474.0	29.9	218.5		133.0
Tervel	6,236.0	4,771.5	1,055.6	72.7	336.2		201.4
Shabla	2,073.6	1,588.4	266.3	27.4	191.5		121.8
DISTRICT OF KARDZHALI							

Ardino	5,046.7	3,601.8	718.0	116.5	610.4		439.1
Dzhebel	3,598.4	2,657.5	469.2	59.7	412.0		264.8
Kirkovo	8,424.8	5,999.6	1,241.6	215.5	968.1		714.1
Krumovgrad	8,234.2	5,878.6	1,299.3	158.7	897.6		616.1
Kardzhali	25,829.5	19,751.6	2,218.7	308.1	3,551.1	2,500.0	606.3
Momchilgrad	6,252.0	4,612.3	894.4	187.6	557.7		383.8
Chernoochene	3,897.8	2,635.0	592.8	113.4	556.6		393.1
DISTRICT OF KYUSTENDIL							
Bobov Dol	2,998.5	2,395.4	350.3	57.7	195.1		116.9
Boboshevo	,1,006.7	731.5	102.9	23.8	148.5		105.2
1	2	3	4	5	6	7	8
Dupnitsa	12,266.6	9,794.8	2,137.3	34.2	300.3		152.1
Kocherinovo	2,135.3	1,544.9	328.8	38.7	222.9		171.9
Kyustendil	18,430.2	14,937.7	2,455.6	129.8	907.1		576.0
Nevestino	1,419.5	786.5	372.5	31.1	229.4		138.1
Rila	1,534.3	1,307.6	169.2	3.1	54.4		13.5
Sapareva banya	1,804.4	1,482.4	210.5	21.8	89.7		51.6
Treklyano	960.1	514.2	182.9	36.8	226.2		163.1
DISTRICT OF LOVECH							
Apriltsi	1,503.7	1,225.7	77.0	38.1	162.9		131.9
Letnitsa	2,008.7	1,552.0	322.7	19.1	114.9		84.7
Lovech	19,474.0	14,475.2	2,217.5	98.8	2,682.5	2,000.0	438.3
Lukovit	6,361.4	4,954.8	1,128.0	36.5	242.1		149.1
Teteven	7,162.4	5,720.4	1,119.1	46.7	276.2		162.0
Troyan	10,297.2	7,592.6	1,799.0	134.8	770.8		572.8
Ugarchin	3,168.5	2,125.3	599.9	67.6	375.7		299.8
Yablanitsa	2,676.7	1,972.9	423.0	44.8	236.0		188.5
DISTRICT OF MONTANA							
Berkovitsa	8,375.6	6,761.9	1,049.2	100.0	464.5		351.5
Boychinovtsi	3,287.7	2,531.0	613.0	13.4	130.3		59.5
Brusartsi	1,911.7	1,447.0	338.7	14.3	111.7		63.5
Valchedram	3,663.1	2,804.9	701.5	29.6	127.1		53.7
Varshetz	3,117.2	2,428.7	475.4	29.3	183.8		130.4
Georgi Damyanovo	1,795.6	1,466.4	169.9	25.8	133.5		75.4
Lom	9,665.8	8,009.7	1,397.3	30.5	228.3		129.6
Medkovets	1,505.7	1,164.5	266.1	12.1	63.0		30.6
Montana	17,394.5	13,331.1	2,200.9	29.5	1,833.0	1,500.0	131.1
Chiprovtsi	1,367.4	936.1	306.1	26.4	98.8		48.3
Yakimovo	1,452.6	1,034.5	315.4	13.0	89.7		57.9
DISTRICT OF PAZARDZHIK							
Batak	2,892.7	2,337.1	342.2	28.5	184.9		126.0
Belovo	2,786.2	2,110.8	565.8	14.7	94.9		36.6
Bratsigovo	3,898.3	3,194.9	549.9	19.0	134.5		84.2
Velingrad	13,040.9	10,369.6	2,068.5	77.1	525.7		341.9
Lesichovo	2,433.5	1,894.7	368.3	23.8	146.7		105.3
Pazardzhik	31,679.6	26,833.4	4,031.9	171.4	642.9		309.4
Panagyurishte	7,060.4	5,489.0	1,312.8	27.7	230.9		123.2
Peshtera	5,565.1	4,418.2	964.4	30.5	152.0		98.7
Rakitovo	5,358.8	4,327.0	805.0	32.7	194.1		144.8
Septemvri	7,228.6	5,573.6	1,360.5	34.2	260.3		152.0
Strelcha	1,641.7	1,233.1	334.3	7.0	67.3		31.3
DISTRICT OF PERNIK							
Breznik	2,578.8	1,637.5	493.9	58.5	388.9		259.7

Zemen	1,229.5	773.7	277.6	20.0	158.2		88.7
Kovachevtsi	1,008.4	567.3	175.8	41.5	223.8		183.8
Pernik	19,784.6	17,241.6	1,890.9	188.2	463.9		204.5
Radomir	6,579.8	5,500.6	681.0	44.5	353.7		197.7
Tran	2,518.3	1,509.6	518.1	59.0	431.6		261.8
DISTRICT OF PLEVEN							
Belene	3,003.8	2,313.2	508.8	27.0	154.8		102.7
Gulyantsi	3,552.3	2,537.6	803.8	23.5	187.4		104.0
Dolna Mitropoliya	5,782.7	4,170.2	1,265.2	41.8	305.5		185.2
Dolni Dabnik	3,593.7	2,595.4	795.4	25.8	177.1		115.1
Iskar	2,295.5	1,725.0	467.8	11.7	91.0		52.3
Levski	5,444.9	4,156.6	1,112.8	14.5	161.0		63.9
Nikopol	2,994.5	2,148.3	677.6	16.1	152.5		71.4
Pleven	35,233.0	30,713.8	3,693.3	128.5	697.4		343.5
Pordim	3,127.8	2,540.0	423.0	21.5	143.3		95.2
Cherven Bryag	7,653.7	5,820.0	1,507.0	43.9	282.8		163.3
Knezha	4,233.9	3,296.4	829.1	9.8	98.6		43.2
DISTRICT OF PLOVDIV							
Asenovgrad	17,059.8	13,452.9	2,924.6	98.3	584.0		353.8
Brezovo	2,598.6	1,920.6	368.3	41.5	268.2		183.6
Kaloyanovo	3,555.6	2,679.9	643.3	27.6	204.8		122.1
Karlovo	16,738.6	11,296.1	2,815.8	73.3	2,553.4	2,000.0	324.7
Krichim	2,615.3	2,146.1	435.2	2.5	31.5		10.7
Laki	1,717.5	1,176.3	288.7	46.1	206.4		158.9
Maritsa	6,847.1	5,763.9	826.6	24.4	232.2		106.5
Perushitsa	1,596.1	1,295.4	235.9	9.2	55.6		41.1
Plovdiv	100,901.3	95,038.4	5,205.4	9.8	647.7		43.1
Parvomay	7,197.0	5,304.9	1,473.4	54.0	364.7		239.4
Rakovski	6,420.6	5,025.9	1,186.7	23.5	184.5		103.9
Rodopi	6,840.4	5,242.8	1,114.5	155.5	327.6		186.8
Sadovo	4,127.0	3,201.0	784.4	13.0	128.6		57.5
Stamboliyski	5,266.3	4,211.9	936.4	19.7	98.3		45.0
Saedinenie	2,630.7	1,844.0	629.7	17.1	139.9		75.9
Hisarya	3,760.4	2,895.2	680.6	28.2	156.4		68.6
Kuklen	1,914.6	1,427.9	264.2	48.8	173.7		137.5
Sopot	3,375.7	2,862.3	419.2	12.4	81.8		55.2
DISTRICT OF RAZGRAD							
Zavet	3,875.9	3,074.6	600.2	31.5	169.6		114.7
Isperih	8,558.0	7,094.6	1,175.5	33.3	254.6		126.0
Kubrat	6,148.0	5,036.9	797.3	43.7	270.1		163.3
Loznitsa	3,404.2	2,572.0	524.8	59.7	247.7		173.2
Razgrad	17,868.7	15,450.3	1,877.2	108.6	432.6		239.7
Samuil	3,700.4	3,049.0	449.5	35.9	166.0		100.3
Tsar Kaloyan	2,174.9	1,739.5	351.9	10.1	73.4		44.8
DISTRICT OF RUSE							
Borovo	2,893.6	2,422.5	284.4	30.2	156.5		111.0
Byala	4,748.2	3,625.4	863.6	33.6	225.6		149.0
Vetovo	4,384.2	3,326.9	817.3	32.1	207.9		142.2
Dve Mogili	3,089.1	2,203.7	626.0	34.6	224.8		154.0
Ivanovo	2,771.8	1,698.2	672.5	58.5	342.6		259.9
Ruse	51,491.6	47,654.5	3,094.7	136.2	606.2		239.6
Slivo pole	3,463.2	2,520.6	669.3	38.1	235.2		168.8
Tsenovo	1,859.5	1,269.4	414.8	22.9	152.4		101.9
DISTRICT OF							

SILISTRA							
Alfatar	1,394.9	1,121.2	148.7	15.8	109.2		69.8
Glavinitsa	4,678.2	3,596.6	813.7	39.7	228.2		115.6
Dulovo	8,884.2	7,453.6	1,137.3	25.1	268.2		112.0
Kaynardzha	2,265.9	1,626.6	419.8	27.9	191.6		123.3
Silistra	18,583.0	14,882.7	1,495.9	51.0	2,153.4	1,750.0	226.1
Sitovo	1,906.4	1,293.7	402.6	27.9	182.2		123.6
Tutrakan	5,296.1	4,122.8	940.4	25.1	207.8		111.4
DISTRICT OF SLIVEN							
Kotel	6,934.2	4,948.4	1,404.3	97.1	484.4		338.9
Nova Zagora	13,625.6	10,794.4	2,234.1	96.1	501.0		287.4
Sliven	36,646.4	30,366.6	4,833.6	262.9	1,183.3		759.5
Tvarditsa	6,566.5	5,242.7	950.0	54.5	319.3		241.5
DISTRICT OF SMOLYAN							
Banite	1,991.1	1,411.0	172.1	66.7	341.3		266.0
Borino	1,437.0	1,086.7	165.4	61.8	123.1		93.1
Devin	4,381.2	3,035.6	822.0	201.5	322.1		224.7
Dospat	4,441.5	2,693.6	570.4	47.0	1,130.5	984.0	91.7
Zlatograd	4,393.6	3,457.4	615.7	73.1	247.4		188.7
Madan	4,070.4	2,841.7	625.9	140.6	462.2		316.2
Nedelino	3,152.1	2,150.4	395.9	133.4	472.4		409.7
Rudozem	3,845.3	2,987.5	493.2	124.7	239.9		157.9
Smolyan	18,587.8	14,649.0	484.4	481.1	2,973.3	1,900.0	744.9
Chepelare	2,771.2	2,302.7	94.1	99.7	274.7		206.0
SOFIA MUNICIPALITY	254,048.7	239,185.2	11,822.6	213.7	2,827.2		507.6
DISTRICT OF SOFIA							
Anton	822.5	638.7	110.2	15.2	58.4		48.3
Bozhurishte	2,331.1	2,122.3	86.2	14.0	108.6		62.4
Botevgrad	9,501.9	7,369.3	1,359.5	119.6	653.5		529.8
Godech	2,197.4	1,423.5	414.6	50.4	308.9		223.0
Gorna Malina	2,114.1	1,681.5	219.9	26.9	185.8		119.2
Dolna Banya	1,680.9	1,509.5	126.8	5.5	39.1		24.5
Dragoman	2,278.9	1,525.3	371.9	50.5	331.2		223.7
Elin Pelin	6,228.0	5,193.5	658.4	57.4	318.7		201.8
Etropole	7,382.2	4,230.6	730.4	109.1	2,312.1	2,027.0	214.2
Zlatitsa	2,031.2	1,647.6	308.5	8.2	66.9		36.2
Ihtiman	6,024.9	4,578.8	1,006.3	58.7	381.1		260.4
Koprivshtitsa	1,198.8	1,080.7	53.9	9.1	55.1		40.1
Kostenets	3,764.4	3,121.3	392.9	37.7	212.5		150.0
Kostinbrod	4,143.9	3,402.9	455.6	47.7	237.7		154.7
Mirkovo	1,182.4	903.3	139.4	20.7	119.0		83.1
Pirdop	2,871.3	2,514.8	208.4	46.7	101.4		72.1
Pravets	5,868.0	4,676.0	268.2	158.3	765.5		702.0
Samokov	10,150.9	9,290.0	335.9	102.5	422.5		215.1
Svoге	6,299.8	4,695.4	685.4	178.1	740.9		552.9
Slivnitsa	2,574.4	1,968.3	434.8	20.9	150.4		93.1
Chavdar	609.0	515.9	44.3	7.3	41.5		32.3
Chelopech	802.1	685.6	48.1	11.1	57.3		49.0
DISTRICT OF STARA ZAGORA							
Bratya Daskalovi	2,895.5	1,902.7	693.5	35.2	264.1		156.4
Gurkovo	1,972.0	1,490.6	388.5	11.2	81.7		36.5
Galabovo	3,685.3	3,100.0	389.9	41.0	154.4		79.3
Kazanlak	21,494.2	17,895.3	3,122.7	46.4	429.8		206.0

Maglizh	3,569.0	2,552.9	775.1	29.6	211.4		132.0
Nikolaevo	2,001.0	1,607.9	294.5	13.6	85.0		60.2
Opan	1,146.0	832.6	167.1	16.5	129.8		73.3
Pavel Banya	5,029.0	3,983.2	895.2	11.0	139.6		48.5
Radnevo	6,364.8	4,850.7	1,126.0	68.3	319.8		189.9
Stara Zagora	52,367.7	47,603.7	3,633.9	119.0	1,011.1		527.4
Chirpan	6,629.2	4,908.5	1,318.7	50.8	351.2		225.4
DISTRICT OF TARGOVISHTTE							
Antonovo	3,029.8	1,933.5	534.2	72.7	489.4		322.4
Omurtag	8,477.0	6,579.9	1,322.3	72.7	502.1		322.4
Opaka	2,595.0	2,060.1	395.8	18.7	120.4		82.8
Popovo	10,078.3	7,684.6	1,671.5	96.4	625.8		427.0
Targovishte	18,959.3	15,735.2	2,249.8	125.0	849.3		554.4
DISTRICT OF HASKOVO							
Dimitrovgrad	13,107.9	10,732.6	1,858.9	57.1	459.3		253.6
Ivaylovgrad	3,571.6	2,186.0	732.6	90.7	562.3		402.2
Lyubimets	3,241.6	2,606.4	445.6	31.1	158.5		93.1
Madzharovo	978.0	688.6	63.5	30.8	195.1		136.7
Mineralni bani	2,385.3	1,932.6	252.2	31.4	169.1		112.7
Svilengrad	7,354.7	5,567.8	1,353.3	57.7	375.9		230.5
Simeonovgrad	2,871.9	2,392.2	380.2	8.9	90.6		36.9
Stambolovo	2,471.7	1,946.9	195.0	45.3	284.5		187.3
Topolovgrad	4,429.4	3,275.7	886.7	27.0	240.0		119.9
Harmanli	8,289.8	5,363.1	995.8	51.1	1,879.8	1,500.0	226.8
Haskovo	31,253.4	29,031.6	1,537.5	81.6	602.7		292.4
DISTRICT OF SHUMEN							
Veliki Preslav	5,773.9	3,686.9	795.6	30.5	1,260.9	1,050.0	135.6
Venets	2,741.1	2,088.6	429.4	30.1	193.0		133.4
Varbitsa	4,078.3	3,152.5	725.1	20.6	180.1		91.7
Kaolinovo	4,458.4	3,527.3	723.3	23.2	184.6		102.8
Kaspichan	3,343.9	2,663.6	523.6	18.5	138.2		82.1
Nikola Kozlevo	2,731.1	2,137.6	441.7	41.8	110.0		53.5
Novi pazar	6,679.8	5,411.7	930.9	87.7	249.5		155.4
Smyadovo	3,023.9	2,430.0	475.2	10.7	108.0		47.3
Hitrino	2,323.9	1,751.1	227.6	66.6	278.6		193.5
Shumen	38,168.7	31,004.1	2,954.9	90.8	4,118.9	3,500.0	332.5
DISTRICT OF YAMBOL							
Bolyarovo	2,742.1	2,320.2	137.6	33.7	250.6		149.5
Elhovo	5,266.1	3,846.1	1,047.8	53.4	318.8		188.5
Straldzha	5,223.0	3,870.6	978.5	55.9	318.0		194.8
Tundzha	6,484.0	4,093.5	1,764.6	71.4	554.5		316.8
Yambol	21,493.6	18,987.4	2,334.8	5.5	165.9		24.3
TOTAL:	2,256,724.6	1,876,907.6	242,617.0	14,600.0	122,600.0	40,000.0	50,000.0

(2) The relationships between the central budget and the municipal budgets may be changed by means of transfers for financial compensation by the state and subventions, provided the budget balance approved in Article 1, paragraph 3 is not aggravated.

Article 11. (1) In the preparation of the municipal budgets and in their approval by the municipal councils the amounts for financing the state mandates shall be allocated by functions, groups, activities and paragraphs according to the Unified Budget Classification in amounts not lower than the ones adopted in column 3 of the table to Article 10, paragraph 1.

(2) Determines the value and material indicators of municipalities for the state mandated according to appendix 6.1 and appendix 6.2.

Article 12. (1) On the basis of the itemised lists of the sites subject to construction and capital repair, for acquisition of long-term tangible and intangible assets, and for feasibility studies and project activities, the Minister of Finance shall approve the estimates for the financing of the capital expenditure of the municipalities, that are financed with funds from the target subsidy according to Article 10, paragraph 1, within which the ecological sites indicated name by name in appendix 7 shall be obligatorily provided for.

(2) The itemised lists referred to in paragraph 1 shall be presented to the Ministry of Finance under the conditions and according to the procedures, determined by the Minister of Finance.

(3) Within the approved capital expenditure, financed by the target subsidy, by proposal of the municipal council it is allowed, in compliance with the conditions set by the Minister of Finance, to make after 30 June 2010 internal compensated changes between the expenditure paragraphs, functions, groups and activities as well as between the separate sites and the other types of expenses of investment purpose, except the target subsidies for the sites according to appendix 7.

(4) Municipal councils shall approve changes under paragraph 3 only within the budget year.

(5) The funds not utilised for ecological sites under appendix 7 can be relocated by means of an act of the Council of Ministers for other ecological sites upon a proposal by the Minister of Environment and Waters.

Article 13. (1) The annual amount of the general subsidy to municipalities for state mandates shall be allocated by quarters as follows:

1. first quarter - 30%;
2. second quarter - 25%;
3. third quarter - 20%;
4. fourth quarter - 25%.

(2) The annual amount of the target subsidy to municipalities for capital repairs, excluding that for construction and general repair of municipal roads, shall be allocated by quarters as follows:

1. first quarter - 20%;
2. second quarter - 25%;
3. third quarter - 30%;
4. fourth quarter - 25%.

(3) The general equalising subsidy specified in Article 10, paragraph 1 shall be provided to the municipalities as follows: 50 percent by 31 January and the remaining 50 percent by 31 July.

(4) The funds for winter maintenance and cleaning the snow specified in Article 10, paragraph 1 shall be provided to the municipalities as follows: 75 percent by 20 January and the remaining 25 percent by 30 October.

Article 14. (1) Capital expenditure in excess of that determined under Article 10,

paragraph 1 can be made out of the municipal budgets if the source of financing is funds from local taxes and fees and other non-tax revenues.

(2) Cash receipts from the sale of municipal non-financial assets shall be spent only on financing the construction and general repair of social and technical infrastructure.

(3) As a source of financing of capital expenditure, funds from the general subsidy for state mandates in the field of education, specified in this Act, can be used, where the funds are granted in accordance with a formula to schools, kindergartens and servicing units applying the delegated budgets system, and under conditions set out in the Decree on the implementation of the 2010 state budget of the Republic of Bulgaria.

Article 15. (1) The Ministry of Finance shall finance the payments in accordance with the following priorities:

1. payments for servicing the government debt and related to the contribution of the Republic of Bulgaria to the general budget of the European Union;

2. transfers to the social security and insurance funds and to the municipalities;

3. subsidies for the budget of the judicial system;

4. payments for ministries, administrations and other budgetary organisations;

5. subsidies for non-financial enterprises.

(2) The ministries, administrations and organisations shall spend the budgetary funds by taking into account the following priorities:

1. payments for servicing the government debt;

2. salaries, social security and insurance contributions, compensations, benefits, scholarships and medicines including free-of-charge outpatient medicines supply;

3. food, heating, lighting, as well as upkeep of social, health and educational establishments.

Article 16. In the event that an additional need arises for expenditure related to the specific nature of the "Dismantling of Nuclear Facilities" Fund and "Radio-active Waste" Funds to the Minister of Economy, Energy and Tourism, as well as for financing the expenditure for returning for recycling of 240 cassettes with used nuclear fuel from the VVER-440 blocks which will terminate finally their operation in 2010, without this expenditure being recovered by "NPP Kozloduy" EAD, an additional limit for expenditure may be granted provided the budget balance approved by Article 1 paragraph 3 is not aggravated.

Article 17. In the event of economic and financial parameters and indicators, leading to assessments and forecasts for a development of the economy, which is more unfavourable than expected, the Council of Ministers may reduce the non-interest expenditure and transfers granted in accordance with Article 1, paragraph 2 below the amounts approved.

Article 18. (1) The spenders of budgetary appropriations transformed into commercial companies in 2010 shall make payment in favour of the central budget amounting to the difference between their approved revenue and expenditure for 2010.

(2) The funds referred to in paragraph 1 shall be transferred by the 25th day at the end of

each quarter on the basis of the actual execution of revenues.

TRANSITIONAL AND FINAL PROVISIONS

§ 1. (1) The public authorities and the budgetary organisations are administrators of the revenues that are planned to be paid to their own budgets unless otherwise provided for by law.

(2) If no law or act of the Council of Ministers specifies explicitly which budget the revenues from fines, financial sanctions and fees and other non-tax revenue should be paid into, or if it specified that they should be paid into the executive budget or the state budget, the said revenues shall be paid into the budget of the respective public authority or budgetary organisation.

(3) The revenues from fines under the Road Traffic Act, except the ones referred to in Article 167, paragraph 4 of this Act, shall be paid as revenues into the central budget.

(4) The revenue from fines and sanctions, imposed and/or collected by the authorities of the National Revenue Agency, shall be paid to the respective bank accounts of these authorities intended for revenue of the central budget.

§ 2. Fixes the coefficient for determining the monthly advance payments for corporation tax under the procedure of the Corporate Income Tax Act to the amount of 1.0.

§ 3. The funds envisaged in the contingencies reserve shall be provided for spending into the corresponding budgets by means of adjusting their budget relationships with the central budget. The funds specified in Article 1, paragraph 2, item 4.1 and item 4.2 shall be spend on the basis of an act of the Council of Ministers.

§ 4. (1) The difference between revenue, expenditure, transfers and net transactions for financing in the budgets of ministries and administrations referred to in Article 4, Article 5 and Article 6, paragraph 1 shall be at the expense of the budgetary relationship with the central budget.

(2) For the purposes of the cash implementation of the budget the amount specified in paragraph 1 for the corresponding budget and for the central budget is a resultant and indicative value.

§ 5. Through the central budget transfers may be also made for municipalities, where these transfers are envisaged in the budgets of the ministries and administrations; for this purpose adjustments need to be made in accordance with the procedure specified in Article 34 of the State Budget Procedures Act between the central budget and the budget of the corresponding ministry or administration.

§ 6. The minimum amount of the fiscal reserve for 2010 is in amount of BGN 6.3 billion.

§ 7. In 2010 the payments of the Privatisation Expenditure Fund shall be financed only at the expense of the prior balance in the extra-budgetary account of the Fund and the funds not used and exceeding the payments approved in the plan of the Fund for 2010 shall be transferred as revenue into the central budget.

§ 8. (1) The amount of the budgetary relationships of the municipalities with the central budget shall be considered changed as of the date indicated in the written notice by the Minister of Finance.

(2) The amount of the municipal budgets in their revenue and expenditure parts shall be officially increased with the budgetary and extra-budgetary funds received in the form of a transfer.

(3) The changes referred to in paragraphs 1 and 2 shall be officially reflected in the budget of the respective municipality and no decision by the municipal council will be

needed.

(4) The Minister of Finance shall make changes to the budgetary relationships of the respective municipalities with the central budget resulting from changes in the administrative and territorial structure of the country.

(5) When in pursuance of a statutory instrument the physical and value indicators of the state mandates change, the Minister of Finance shall make the appropriate revisions in the relationships between the central budget and the budgets of the municipalities.

§ 9. The minimum level of the basic salary for the lowest in rank position envisaged to be occupied by a civil servant according to the Civil Servants Act shall be BGN 335 as of 1 January 2010.

§ 10. The basis for determining the minimum level of the basic salary for the lowest in rank position of the people referred to in Article 212, paragraph 3 of the Republic of Bulgaria Defence and Armed Forces Act, Article 199, paragraph 3 and Article 203, paragraph 2 of the Ministry of Interior Act, Article 22 of Implementation of Penal Sanctions and Detention Act, and Article 71, paragraph 2 and Article 73, paragraph 2 of the State Agency "National Security" Act shall be BGN 376 as of 1 January 2010.

§ 11. (1) The average monthly income for 2010 according to Article 4 of the Family Allowances Act shall be BGN 350.

(2) The amount of the monthly allowances for 2010 according to Article 7, paragraph 1 of the Family Allowances Act shall be BGN 35 for each child.

(3) When the mother gives birth simultaneously to two or more children, the allowance referred to in paragraph 2 for each child shall be set and paid to the amount of 150 percent of the amount specified in paragraph 2.

(4) The amount of the one-off pregnancy allowance for 2010 under Article 5a of the Family Allowances Act shall be BGN 150.

(5) The amount of the one-off allowance for giving birth to a live child for 2010 under Article 6, paragraph 2 of the Family Allowances Act shall be as follows.

1. for a first child - BGN 250;

2. for a second child - BGN 600;

3. for a third child and for each child in excess of three - BGN 200.

(6) The amount of the additional one-off allowance for 2010 for a child with ascertained long-term disabilities of 50% and over 50% until the child reaches the age of two under Article 6, paragraph 6 of the Family Allowances Act shall be BGN 100.

(7) The amount of the monthly allowances for 2010 for bringing up a child up to the age of one year under Article 8, paragraph 1 of the Family Allowances Act shall be BGN 100.

(8) The amount of the one-off allowance for twins for 2010 under Article 6a of the Family Allowances Act shall be BGN 1,200.

(9) The amount of the one-off allowance for 2010 under Article 8c of the Family Allowances Act shall be BGN 2,880.

§ 12. The maximum amount of the allowance awarded, which shall be paid by the state pursuant to Article 152, paragraph 1 of the Family Code for 2010 shall be BGN 60.

§ 13. In order to achieve optimisation of the servicing of the government debt, the Minister of Finance may:

1. issue government securities for redemption of external and internal obligations of the country, provided that the government debt as of the end of the year is not increased;

2. conclude agreements for lowering of the refinancing risk and settling the maturity structure of the debt, provided that the nominal value of the debt is not increased;

3. conclude agreements for currency and interest rate swap operations;

4. repay obligations under the government debt in advance.

§ 14. By virtue of a decision of the Council of Ministers the Minister of Finance can issue government securities in international markets to the amount of BGN 1,200 million or its equivalent in another currency under the conditions of subsequent ratification.

§ 15. The debt assumed by the municipalities under instruments for utilisation of funds from the European Funds shall not be included in the scope of the provision of Article 12 of the Municipal Debt Act.

§ 16. (1) Within the budget year, government investment loans and government guarantees under external credit agreements shall be proposed for approval under the procedure set by the law on the basis of a list of projects according to appendix 8 approved by the Council of Ministers.

(2) Within the current budget year the Council of Ministers may not approve or propose to the National Assembly any financing with external government loans or government guaranteed loans of investment projects that are not included in the appendix referred to in paragraph 1.

(3) Within the current budget year the Council of Ministers may issue guarantees in the name and on behalf of the state under the Crediting of Students and PHD Students Act to a total amount of BGN 40 million.

§ 17. The claims of the state against borrowers and beneficiaries of effective state guarantees, of state investment loans and other credits shall be collected by the National Revenue Agency according to the provisions of the National Revenue Agency Act.

§ 18. (1) The maximum amount of the new government debt that may be assumed in 2010 shall be BGN 2.7 billion.

(2) The maximum amount of the new government guarantees that may be issued in 2010 shall be BGN 0.3 billion.

§ 19. The maximum amount of the government debt as at the end of 2010 may not exceed BGN 12.2 billion.

§ 20. (1) For year 2010 the revenue, expenditure, transfers and elements of financing, related to the utilisation of government investment loans, and the government investment loans with commercial companies as end beneficiaries are planned as part of the central budget.

(2) In year 2010 the spenders of budgetary appropriations which administer in their budgets government investment loans and government investment loans with commercial companies as end beneficiaries shall execute and report transactions involving these loans, including at the expense of the national co-financing. The total limit of the expenditure shall

be up to BGN 437,997.0 thousand.

(3) Following proposals by the respective spenders of budgetary appropriations, the Minister of Finance shall make on a current basis compensated changes between the central budget and the budgets of the respective spenders of budgetary appropriations based on the transactions referred to in paragraph 2 that have been actually executed and reported.

(4) The compensated changes under paragraph 3 can also be made in advance when payments are concerned related to repayment of obligations to the creditor, interest paid and commitment fees.

(5) The provisions of paragraphs 2 - 4 shall be applied provided that the provisions of the respective agreements are not violated.

(6) Additional budgetary credits related to government investment loans for 2010 can be also approved under the procedure of Articles 34 and 35 of the State Budget Procedures Act.

(7) The provisions of paragraphs 1 - 6 shall not apply to the National Social Security Institute.

§ 21. (1) The amounts in the budgetary, extra-budgetary, deposit accounts and the accounts for others' funds in BGN and in foreign currency with the Bulgarian National Bank that are opened for the central budget, the ministries, administrations, the National Assembly, the National Audit Office, the Financial Supervision Commission, the Bulgarian National Television, the Bulgarian National Radio, the Bulgarian Academy of Sciences, the state higher education institutions, the judicial system authorities, the National Social Security Institute, and the National Health Insurance Fund shall be organised and serviced in a unified system of accumulation, storing, payment and accounting hereinafter referred to as the "Single Account".

(2) The funds of the judicial system authorities, as well as the Bulgarian National Television, the Bulgarian National Radio, the Bulgarian Academy of Sciences, the state higher education institutions, the National Social Security Institute, and the National Health Insurance Fund, and of the other budgetary organisations the budgets of which are not part of the state budget, shall be included in the Single Account while preserving their financial autonomy for the management of the funds.

(3) The funds from international programmes and agreements shall be included in the single account in a manner, complying with the provisions of the agreements on the basis of which they have been provided.

(4) All budget payments in BGN on behalf of the ministries, administrations, the National Assembly, the National Audit Office, the Financial Supervision Commission, the Bulgarian National Television, the Bulgarian National Radio, the judicial system authorities, the National Social Security Institute and the National Health Insurance Fund and their lower-level spenders of budgetary appropriations shall be executed through the accounts of the respective first level spenders with the Bulgarian National Bank that are included in the single account. The Minister of Finance shall determine the procedure, the terms and the deadlines for a stage-by-stage inclusion of the spenders of budgetary appropriations in the electronic budget payments system.

(5) The budget revenue and the expenditure in BGN refunded to the budgetary organisations referred to in paragraph 4 shall be centralised within the single account by

means of transit accounts. Article 29, paragraph 3 of the State Budget Procedures Act shall not apply to the bank servicing of the transit accounts.

(6) The servicing of the transit accounts and payments under paragraphs 4 and 5 by banks in the country shall be performed on the grounds of agreements concluded between the Ministry of Finance and the banks. The agreements shall include unified provisions and prices, applicable to all banks.

(7) The servicing and the software provision of the electronic budget payments system shall be performed by the national operator of the bank integrated system for electronic payments on the grounds of an agreement concluded with the Ministry of Finance.

(8) The Bulgarian National Bank shall service on behalf of, and at the expense of, the Ministry of Finance the accounts of the spenders of budgetary appropriations included in the single account according to paragraph 1. On the basis of an agreement the Ministry of Finance shall pay to the Bulgarian National Bank for the services provided in connection with the single account and the information servicing of the state budget.

(9) On the basis of information provided by the corresponding first-level spenders of budgetary appropriations, the limits for payments from the budgets and extra-budgetary accounts and funds of the National Assembly, the Supreme Judicial Council, the National Audit Office, the Financial Supervision Commission, the ministries and other first-level spenders referred to in paragraph 1, the Bulgarian Academy of Sciences and the state higher education institutions shall be defined and periodically updated by the Ministry of Finance.

(10) With regard to accounts for others' funds, as well as the accounts of budgetary organisations the budgets of which are not part of the state budget, except for these referred to in paragraph 9, the limits shall be defined automatically on the basis of the total amount of revenue into the corresponding account with the Bulgarian National Bank for which the limit is set, as far as the provision of paragraph 9 is not applied to them.

(11) The budget relationships between the state authorities, ministries and administrations and the central budget according to Article 2, paragraph 1, Article 3, paragraph 1, Article 4, Article 5, paragraph 1 and Article 6, paragraph 1 may be adjusted for payments and receipts that are elements of the financing in the meaning of Article 1, paragraph 5 and the Unified Budget Classification for 2010, as well as when applying Article 39, paragraph 2 of the State Budget Procedures Act, provided that the state budget balance is not aggravated and the payments for expenditure and transfers envisaged under the respective budgets are not decreased.

(12) The Minister of Finance may determine, under the procedure specified in paragraph 4 and/or paragraph 5, that the funds, proceeds to and payments from the central budget, the state higher education institutions from the country, extra-budgetary accounts and funds, and accounts for others' funds, as well as of other budgetary organisations outside these specified in paragraphs 1, 4 and 5, including payments related to the reimbursement of overpaid or wrongly paid public receivables to the central budget and social security contributions, shall be included in the single account and/or the electronic budget payments system.

(13) The budget payments of the organisations, included in the electronic budget payments system according to paragraph 2, and their lower-level spending units, shall be executed within the respective limits according to paragraphs 9 and 10, and if the approved payments exceed the amounts available in the budgetary account of the respective spending

unit with the Bulgarian National Bank, the difference shall be automatically financed from an account of the central budget.

(14) The liability to the central budget incurred under paragraph 13 shall be repaid by automatic transfers of subsequent receivables from the budgetary account of the respective spending unit to the central budget account, and the accounts related to this liability that are not settled as of the end of the reporting period shall be reported in the respective statements on the cash implementation of the budget in the section for internal financing.

(15) The procedure under paragraphs 13 and 14 may also be applied to the extra-budgetary accounts and funds and accounts for others' funds, included in the electronic budget payments system.

(16) For the purposes of control, reporting and statistics of the public finances, information about revenue, expenditure, other transactions, assets and liabilities, overdue receivables and payables, commitments made, as well as other budgetary, reporting and statistical indicators on cash and accruals basis, related to the consolidated fiscal programme, can be reflected, reported and summarised in the electronic budget payments system.

(17) The payments within the single account system shall be executed up to the amount of the total balance in the respective currency of the single account and within the respective balances and limits according to paragraphs 1, 9 and 10. The Bulgarian National Bank shall not be responsible for payments which have not been executed or have been delayed due to shortage of money in the single account.

(18) The amounts under paragraphs 2 and 3 of the budgetary organisations referred to in paragraph 1 and the state higher education institutions, included in the single account, as well as the balances in the accounts for extra-budgetary and others' funds may only be deposited in deposit accounts according to the terms and procedure, defined by the Minister of Finance. These deposit accounts shall be opened in the name of the budgetary organisations and shall be serviced by the Bulgarian National Bank on behalf and at the expense of the Ministry of Finance and the interest accrued thereon shall be accounted for as a decrease in the interest revenue to the central budget.

(19) The Minister of Finance shall exercise overall control, manage the liquidity and dispose of the amounts in the single account, including by making deposits with the Bulgarian National Bank and the banks, executing transactions on the secondary government securities market and other transactions involving liquid and low-risk securities of other countries after consultations with the Bulgarian National Bank.

§ 22. (1) The bank servicing of the accounts and payments of the budgetary organisations shall be performed by the Bulgarian National Bank and the banks.

(2) The cash available in all accounts, deposits and letters of credit in both BGN and in foreign currency of the budget organisations, including of municipalities, in banks, except for the funds referred to in Article 19 of the Bulgarian Development Bank Act, shall be secured by the servicing banks in favour of the Ministry of Finance by means of freezing government securities under the foreign and domestic debt of the Republic of Bulgaria. The freezing of the government securities shall be made at the Bulgarian National Bank and shall have the effect of a legal special pledge thereon in favour of the Ministry of Finance. Subject to freezing shall be government securities free of any charges and security encumbrances. Banks shall unfreeze government securities only provided that this does not result in temporary shortage of security for the cash budgetary organisations available in accounts held with the said banks.

(3) The government securities referred to in paragraph 2, which are registered in the electronic system for registration and service of trade in dematerialised government securities in the Bulgarian National Bank, shall be frozen, respectively unfrozen, on the basis of a request for this addressed by the servicing banks depending on the amount of the cash in the accounts held with them.

(4) The government securities referred to in paragraph 2 which are not registered in the electronic system for registration and service of trade in dematerialised government securities in the Bulgarian National Bank shall be frozen by means of being transferred from the servicing banks to their specially opened accounts with the Bulgarian National Bank. The securities may be disposed of only with the approval of the Ministry of Finance.

(5) The Minister of Finance and the Governor of the Bulgarian National Bank can change the amount and type of banks' assets serving as security, as well as the terms and procedures for the provision of security under paragraphs 1 - 4, and shall notify the servicing banks of any such changes.

(6) In the event that a bank that services budgetary organisations, including municipalities, goes bankrupt, the government securities and the other assets pledged as security under the procedure of paragraphs 2 - 5 shall not be included in the bankruptcy estate, but shall pass at the full disposal of the Minister of Finance. The cash that remains after the claims, secured by securities, receivables from accounts and other assets in accordance with the procedure of paragraphs 2 - 5, are satisfied shall be included in the bankruptcy estate.

(7) All and any encumbrances and security on the government securities and other assets frozen in accordance with paragraph 5 shall be invalid for the period during which they are pledged under the terms and by the procedure of this law.

(8) The activities referred to Article 2, paragraph 2, item 9 of the Credit Institutions Act, including the transactions under Article 5, paragraphs 2 and 3 of the Markets in Financial Instruments Act shall be included in the licence of banks that accept for servicing accounts of budgetary organisations.

(9) The Minister of Finance and the Governor of the Bulgarian National Bank shall specify the terms and procedure for the implementation of paragraphs 1 - 6, including the preparation and submission of regular information on the transactions and balances of the accounts of budgetary organisations by the banks.

§ 23. (1) The budgetary, extra-budgetary, deposit accounts and accounts for others' funds in BGN and in foreign currency of the ministries and the administrations - first level spending units, the National Assembly, the National Audit Office, the Financial Supervision Commission, the Supreme Judicial Council, the state higher education institutions in Sofia, the Bulgarian Academy of Sciences, the Bulgarian National Television, the Bulgarian National Radio, the National Social Security Institute and the National Health Insurance Fund shall be serviced by the Bulgarian National Bank. The budgetary, extra-budgetary, deposit accounts and accounts for others' funds in BGN and in foreign currency of their second level spending units and other structural units, held with the Bulgarian National Bank as at 31 December 2009 may not be transferred for servicing to other banks.

(2) The Minister of Finance may permit the budgetary organisations referred to in paragraph 1 to open temporary accounts in other banks when this is needed for card payments in foreign currency and other bank operations that are not performed by the Bulgarian

National Bank, as well as for the opening of letters of credit. When the operations are completed, these accounts shall be closed and the balances thereof shall be restored to the respective accounts in the Bulgarian National Bank.

(3) The funds from loans and grants intended for the budgetary organisations referred to in paragraph 1 shall be serviced by the Bulgarian National Bank as far as the provisions of the contracts under international programmes and agreements do not explicitly provide otherwise.

(4) The Minister of Finance may determine that funds under government guaranteed loans and government loans the end beneficiaries of which are commercial companies are to be also serviced by the Bulgarian National Bank under the procedure of paragraph 3.

(5) The Minister of Finance and the Governor of the Bulgarian National Bank shall stipulate the scope of accounts and the payments of the budgetary organisations referred to in paragraph 1, which must be serviced by the electronic banking system of the Bulgarian National Bank, as well as the procedure, manner and term for their step-by-step inclusion in the system.

§ 24. (1) The budgetary organisations shall publish information from their annual financial statements in the internet in accordance with a procedure, manner and deadlines set by the Minister of Finance in co-ordination with the Chairman of the National Audit Office.

(2) The information referred to in paragraph 1 from the annual financial statements audited by the National Audit Office shall be also published in the internet site of the latter together with the audit report and/or audit opinion of the National Audit Office pursuant to Article 45 of the National Audit Office Act.

§ 25. (1) The contributions owed for public social security, health insurance, the Teachers' Pension Fund and additional mandatory pension insurance by budgetary organisations in the meaning of § 1, item 1 of the Additional Provisions to the Accountancy Act, excluding municipalities, shall be charged, paid in and reported in accordance with the already existing procedure through centralised payments between the central budget, the National Social Security Institute, the National Health Insurance Fund, the National Revenue Agency and the corresponding budgets, accounts and funds.

(2) The annual planning of the amounts referred to in paragraph 1 between the central budget, the National Social Security Institute, the National Health Insurance Fund, the National Revenue Agency and the corresponding budgets, accounts and funds shall be made on the basis of the information from the annual statements on the cash implementation of the budgets and extra-budgetary accounts and funds of the budgetary organisations.

(3) The Minister of Finance gives instructions on the application of paragraphs 1 and 2.

§ 26. In the event of non-execution of the revenue in the budget of the National Health Insurance Fund for 2010, the payments of the National Health Insurance Fund shall be made at the expense of amending the funds by accounts.

§ 27. (1) Any non-implementation of the revenue in the budget of the public social security for 2010, as well as any spending exceeding the envisaged pension, benefit and compensation expenditure paid out of the budget of the public social security, may be financed at the expense of the central budget in accordance with a procedure specified by the Council of Ministers.

(2) The Council of Ministers may approve an additional transfer to the budget of the public social security under the procedure set out in paragraph 1, including in the cases where this additional transfer may result in an aggravation of the budget balance specified in Article

1, paragraph 3.

§ 28. In the instances where the budgetary organisations, financed from the state budget, municipal budgets or extra-budgetary funds, are accommodated in buildings owned by the state or the municipalities, no rent shall be owed.

§ 29. (1) The municipal budgets in the part related to the state mandates shall be prepared on the basis of the state transfers according to Article 10, paragraph 1 and the part of the target subsidy for capital expenditure.

(2) Any savings of funds for financing of state mandates as at the end of the year shall remain as a transferable balance in the budget of the municipality and shall be used to finance the same activities.

(3) In the event of temporary shortages of funds for financing of the state mandates, the Minister of Finance shall grant an advance payment from the approved subsidy after a reasoned request and following a decision made by the municipal council.

(4) The amount of the general equalising subsidy may be increased / reduced in the event of structural changes by means of a compensated change between the respective budgets.

§ 30. After 30 June 2010 funds can be transferred with a decision of the municipal council from one type of expenditure to another type of expenditure within the state mandates within one and the same function, except for the expenditure for state mandates in the field of education, provided that there are no overdue liabilities in the corresponding delegated activity from which funds are transferred.

§ 31. For activities within the system of the culture, by a decision of the municipal councils the right can be granted to second-level spenders of budgetary appropriations with a capacity to prepare budgets.

§ 32. Determines the extra-budgetary accounts and funds for 2010 according to appendix 9.

§ 33. (1) The payments in BGN of the State Fund "Agriculture", including the payments of the Paying Agency, as well as from the extra-budgetary account of the National Fund at the Minister of Finance for the funds from the Structural Funds of the European Union and the Cohesion Fund, including the payments from the national co-financing related to them and the advance financing from the central budget, shall be executed through the electronic budget payments system.

(2) In addition to transfers, the advance financing from the central budget may be executed in accordance with the procedures, to the amount and within the deadlines, set for the financing of payments from the extra-budgetary accounts and funds, included in the electronic budget payments system, upon a shortage of funds on the respective account.

(3) The funds from the European Union referred to in paragraph 1 shall be credited to accounts with the Bulgarian National Bank. The Minister of Finance in coordination with the Governor of the Bulgarian National Bank shall determine the procedure and manner of servicing these accounts and the performance of operations related to them.

(4) The funds under the Schengen part of the temporary Cash Flow and Schengen Facility shall be provided for spending through the extra-budgetary account of the National Fund to the Minister of Finance in accordance with the mechanism established for their spending.

(5) In the event that some of the expenditure on value added tax for the implementation of projects financed under the Schengen part of the temporary Cash Flow and Schengen

Facility is not recognised as eligible, the funds necessary for covering them shall be provided into the extra-budgetary account of the National Fund to the Minister of Finance by means of an adjustment of its budgetary relationships with the central budget.

§ 34. (1) The amounts in the extra-budgetary account of the National Fund to the Minister of Finance shall be received, spent and reported in compliance with the requirements of the European Union under the procedure stipulated in Article 45, paragraph 2 of the State Budget Procedures Act.

(2) The annual estimates of the extra-budgetary funds referred to in paragraph 1 shall be approved and updated by the Council of Ministers.

(3) Through the extra-budgetary account referred to in paragraph 1, the receipt, spending and management of the funding from the assistance granted to the Republic of Bulgaria by the European Union under the pre-accession instruments PHARE, Cohesion Fund (Regulation (EC) 1164/94) and SAPARD, the Structural Funds and the Cohesion Fund of the European Union, the Schengen part of the temporary Cash Flow and Schengen Facility, the Transition Facility and the EEA Financial Mechanism, as well as the corresponding co-financing from the state budget are carried out.

§ 35. (1) The transfer referred to in Article 1, paragraph 2, section III, item 1.10 shall be provided from the executive budget into the extra-budgetary account of the National Fund to the Minister of Finance for co-financing of the funding from the assistance granted to the Republic of Bulgaria by the European Union under the pre-accession instruments PHARE, Cohesion Fund (Regulation (EC) 1164/94) and SAPARD, the Structural Funds and the Cohesion Fund of the European Union, , the Transition Facility and the EEA Financial Mechanism, as well as for the funds received into the central budget from the European Union during the period 2007 - 2009 under the Schengen part of the temporary Cash Flow and Schengen Facility.

(2) In order to cover the higher than planned absorption of the funds from the assistance, granted to the Republic of Bulgaria by the European Union, the Council of Ministers may approve the provision of additional financing from the executive budget into the extra-budgetary account of the National Fund to the Minister of Finance.

(3) The additional financing referred to in paragraph 2 may not exceed the amount of the corresponding national co-financing and the payments at the expense of the funds from the European Union received into the central budget during the period 2007 - 2009 under the Schengen part of the temporary Cash Flow and Schengen Facility.

§ 36. (1) The Implementing Agencies of the pre-accession financing instruments and the Managing Authorities of Operational Programmes shall be obliged to undertake the actions necessary for the collection of the amounts paid unduly and the amounts paid in excess, as well as the funds used illegally under projects, financed from the pre-accession financial instruments, the Structural Funds and the Cohesion Fund of the European Union, the European Agricultural Funds and the European Fisheries Fund, the Schengen part of the temporary Cash Flow and Schengen Facility, the Transition Facility and the EEA Financial Mechanism, including the national co-financing related to them, as well as the fines and the other financial sanctions envisaged in the national legislation and the European union law.

(2) The receivables of the Implementing Agencies of the pre-accession financing instruments and the Managing Authorities of Operational Programmes, originating on the grounds of administrative acts, are public state receivables and shall be collected under the procedure of the Tax and Social Insurance Procedure Code.

(3) The receivables of the Implementing Agencies of the pre-accession financing instruments and the Managing Authorities of Operational Programmes, originating on the grounds of contracts, are private state receivables and shall be collected by the National Revenue Agency under the procedure of the National Revenue Agency Act.

(4) In the cases referred to in paragraph 3 the provisions of Article 18, paragraph 1, item 2 in connection with Article 3, paragraph 7, item 6 of the National Revenue Agency Act shall apply.

§ 37. (1) The Ministry of Finance may offset subsidies subject to granting to municipalities against the temporary non-interest loans granted by the central budget and owed by them.

(2) The Executive Director of State Fund "Agriculture" shall be obliged to undertake the action necessary for collecting the temporary interest-free loans, extended in accordance with Article 6, paragraph 1, item 7 of Council of Ministers Decree No. 40 of 2005 on the conditions and procedure for extending temporary interest-free loans to municipalities from the central budget for financing of expenditure related to projects approved under the Special accession programme of the European Union for agriculture and rural development (SAPARD) and for their repayment (promulgated, SG, No. 24 of 2005; amended, No. 81 of 2005 and No. 16 of 2008), which have not been repaid by the municipalities.

(3) In the event that the funds are not collected in accordance with the procedure set out in paragraph 2, upon a proposal by the Executive Director of State Fund "Agriculture" the Minister of Finance can withhold the loans that have not been repaid from subsidies and transfers due to be provided to municipalities, except for the general subsidy for state mandates, including in accordance with a repayment plan adopted by the Municipal Council and approved by the Minister of Finance.

§ 38. (1) The target amounts granted from the executive budget to the non-financial enterprises for subsidies, compensations, capital transfers and financing of activities related to the technical liquidation, the betterment of the environment in the mining sector and the elimination of past ecological damages cannot be used as a security.

(2) The amounts referred to in paragraph 1 cannot be used for forced repayment of public and private state receivables as well as of receivables of third persons.

(3) Any illegally received or illegally used funds as per paragraph 1 may be fully offset against transfers, subsidies and compensations, including these intended for municipalities, which are due to be granted from the executive budget.

§ 39. Upon a proposal by the Minister of Education, Youth and Science, the Minister of Finance may redistribute, after 30 June 2010, the amounts for scientific research activities, allocated to the state higher education institutions, the Bulgarian Academy of Sciences and the Ministry of Education, Youth and Science on the basis of the results from an independent expert appraisal of the officially submitted reports on scientific activity.

§ 40. The funds envisaged in Article 1, paragraph 2, item 2.1 amounting to BGN 5,000 thousand for municipalities' co-financing of specific projects of the Social and Investment Fund, Beautiful Bulgaria Project and other programmes shall be allocated according to a procedure stipulated by the Minister of Finance together with the National Association of Municipalities in the Republic of Bulgaria.

§ 41. (1) The amounts paid to the budgets as a result of donations, international programmes and agreements, including from previous years, shall be spent by the budget organisations in accordance with the provisions of the contracts and the donors' will.

(2) For expenses on donations, aids and other grants that have not been absorbed in previous years and have not been envisaged in the budgets of the ministries and administrations referred to in Articles 4, 5 and 6, the Minister of Finance may provide funds pursuant to Article 34 and Article 35, paragraph 5 of the State Budget Procedures Act.

(3) The procedure referred to in paragraph 2 can be also applied for prefinancing (advance financing) from the executive budget of expenses that are eligible for subsequent grant financing under international programmes and agreements.

(4) The unspent funds from previous years and the receipts raised on a current basis in 2010 in connection with the activity of the Centre "Fund for the Treatment of Children" shall be spent by the Centre "Fund for the Treatment of Children" in excess of the total expenditure, approved in the budget of the Ministry of Health, according to the procedure of Article 34 and Article 35, paragraph 5 of the State Budget Procedures Act.

§ 42. The funds from the general budget of the European Communities for reimbursement of travel expenses of delegates of the Republic of Bulgaria for participation in working formats of the EU Council shall be received in a specially opened account of the central budget in the Bulgarian National Bank and shall be reported as a decrease in the expenditure of the central budget.

§ 43. Together with the draft 2011 State Budget of the Republic of Bulgaria Act the Council of Ministers shall submit to the National Assembly for discussion and approval the draft programme budgets for 2011 of the Council of Ministers, the ministries and the state agencies - first-level spenders of budgetary appropriations, as part of the draft act. Together with the draft 2011 State Budget of the Republic of Bulgaria Act the Council of Ministers shall submit to the National Assembly for discussion and approval the draft budget of the National Assembly, including the expenditure by programmes, as part of the draft act.

§ 44. (1) Simultaneously with the adjustments pursuant to the State Budget Procedures Act, the Minister of Finance makes also adjustments to the budgets of the programmes approved by the Council of Ministers under the programmes of the Council of Ministers, the ministries and the state agencies - first-level spenders of budgetary appropriations for 2010.

(2) The Minister of Finance can give permission for internal compensated changes in the expenditure among the expenditure approved with appendix 2 in the budgets for 2010 of the Council of Ministers, the ministries and the state agencies - first-level spenders of budgetary appropriations by policies, under other programmes not included in the policies implemented, and under the "Administration" Programme under the procedure of Article 34, paragraph 3 of the State Budget Procedures Act.

§ 45. (1) The Council of Ministers, the ministries and the state agencies - first-level spenders of budgetary appropriations shall prepare and present to the National Assembly, the National Audit Office and the Ministry of Finance reports on the implementation of their programmes and policies during the first six months of the year and annual reports within 45 working days after the end of the reporting period. The six-monthly reports and annual reports shall contain information about the degree of implementation of the policies and the expenditures related to this implementation.

(2) The structure and format in which the reports referred to in paragraph 1 shall be presented, shall be determined by the Minister of Finance.

(3) The reports referred to in paragraph 1 shall be published in the internet sites of the corresponding government authorities, ministries and departments within 10 days of their submission, while observing the provisions of the Protection of Classified Information Act.

(4) Together with their annual reports on the implementation of their policies and programmes, the first-level spenders of budgetary appropriations specified in paragraph 1 shall submit to the National Assembly a summary report for discussion in the Public Sector Accountability Sub-committee of the Budget and Finance Committee.

(5) The procedure for reporting and discussion under paragraph 4 shall be determined by the Chairperson of the Budget and Finance Committee to the National Assembly.

(6) By 1 September 2010 the Council of Ministers shall submit to the National Assembly a Report on the implementation of the consolidated fiscal programme as at 30 June 2010.

§ 46. (1) The liabilities of the Republic of Bulgaria under the agreements ratified by the National Assembly related to the assuming of the rights and obligations of the Bank Consolidation Company by the state shall be repaid from the central budget.

(2) The amounts paid from the central budget according to paragraph 1 shall be reported as a reduction of the receipts from privatisation.

§ 47. (1) The medical equipment and other long-term assets acquired in 2010 with funds from the Revolving Investment Fund under the "Reform in the Healthcare Sector-Loan BUL 4565" Project shall be provided by the Ministry of Health to the state and municipal medical treatment facilities-companies and medical treatment facilities with joint state or municipal participation in the capital against a consideration, on the basis of concluded contracts to the effect that the medical equipment and the other fixed assets are to be paid for in monthly instalments.

(2) The funds not spent in prior years and the raised on current basis in 2010 revenues and receipts under the Revolving Investment Fund may be spent by the Ministry of Health on capital expenditure above the total expenses approved in the 2010 budget of the Ministry of Health according to the procedure of Article 35, paragraph 5 of the State Budget Procedures Act.

§ 48. The medical equipment, hardware, software and other long-term assets acquired under the "Reform in the Healthcare Sector-Loan BUL 4565" Project and the construction and assembly works completed under the project shall be provided by the Ministry of Health free of charge to state and municipal medical treatment facilities - companies and medical treatment facilities - companies with joint state or municipal participation in the capital, medical treatment facilities referred to in Article 5, paragraph 1 of the Medical-Treatment Facilities Act, regional healthcare centres and the National Health Insurance Fund in accordance with their use.

§ 49. The medical equipment and other long-term tangible assets acquired under centralised supply contracts shall be provided by the Ministry of Health in accordance with their use to state and municipal medical treatment facilities - companies and medical treatment facilities - companies with joint state or municipal participation in the capital.

§ 50. (1) The Ministry of Health shall subsidise the transformed state and municipal medical treatment facilities for hospital care and the medical treatment facilities for hospital care with a state or municipal participation in the capital on the basis of one-year agreements for activities, which are to be financed from the state budget according to a law or another statutory instrument, according to a procedure and methodology, stipulated by the Minister of Health.

(2) In addition to the cases described in paragraph 1, the Ministry of Health shall subsidise medical treatment facilities for hospital care on the basis of one-year agreements for activities related to haemodialysis, which are to be financed from the state budget according

to a law or another statutory instrument, according to a procedure and criteria specified in the methodology referred to in paragraph 1.

(3) Within one month of the adoption of the Decree on the implementation of the State Budget of the Republic of Bulgaria for Year 2010, the Minister of Health shall enter into the agreements with the medical treatment facilities for hospital care referred to in paragraphs 1 and 2.

(4) The agreements referred to in paragraph 3 shall be one-year agreements and their total value must not exceed the amounts approved for the activities referred to in paragraphs 1 and 2 under the budget of the Ministry of Health for 2010.

(5) The funds provided from the budget for repaying of liabilities of state medical treatment facilities - companies and medical treatment facilities - companies with joint state or municipal participation in the capital shall be reflected as an increase in their capital. The capital of the medical treatment facility shall be increased with the value of the funds provided from the budget for the repayment of the liabilities of the corresponding state medical treatment facility or medical treatment facility with joint state or municipal participation in the capital, and the State shall subscribe new shares in its name.

(6) In the cases referred to in paragraph 5 the provisions of the Commerce Act about the capital increase shall not apply. The Minister of Health or any person authorised by him/her may request registration of the capital increase in the Commercial Register.

§ 51. (1) In the cases under § 49, if within three months of the provision of the medical equipment, respectively other long-term tangible assets, the medical treatment facility does not pay their price, the capital of the medical treatment facility shall be increased with the value of the equipment or the long-term tangible assets estimated at their acquisition cost, whereas the State shall subscribe all new shares in its name.

(2) The funds provided from the budget for capital expenditure of state medical treatment facilities - companies and medical treatment facilities - companies with joint state or municipal participation in the capital shall be reflected as an increase in their capital. The capital of the medical treatment facility shall be increased with the value of the funds provided from the budget for capital expenditure of the corresponding state medical treatment facility or medical treatment facility with joint state or municipal participation in the capital, and the State shall subscribe new shares in its name.

(3) In the cases referred to in paragraphs 1 and 2 the provisions of the Commerce Act about the capital increase shall not apply. The Minister of Health or any person authorised by him/her may request registration of the capital increase in the Commercial Register.

§ 52. (1) The funds from the state budget for the activities related to the education, preparation and training of children and pupils in the state and municipal schools, kindergartens, and servicing units in the system of national education shall be determined for first-level spenders of budgetary appropriations on the basis of uniform expenditure standards for one child and one pupil, approved by the Council of Ministers.

(2) The first-level spenders of budgetary appropriations shall allocate the funds, received on the basis of uniform expenditure standards, among the schools, kindergartens and servicing units on the basis of formulae for each separate activity.

(3) The first-level spenders of budgetary appropriations shall endorse the formulae referred to in paragraph 2 by 28 February 2010 after discussions with the headmasters of the

kindergartens, schools and servicing units in the corresponding activity. The formulae endorsed shall be applied from the start of the budgetary year and cannot be changed before its end.

(4) The main components of each of the formulae referred to in paragraph 2 shall be the uniform expenditure standard and the number of children and pupils in the kindergartens, schools and servicing units in the corresponding activity. Objective geographical and demographic factors and infrastructural indicators, determining differences in the expenditure on one child or one pupil or indicators reflecting the national and municipal education policy can be additional components of each formula. The number of staff and the number of the groups or classes cannot be components of the formulae referred to in paragraph 2.

(5) The funds referred to in paragraph 2 for each activity shall be allocated as follows:

1. not less than 80 percent - on the basis of the main components of the formula;
2. the remaining 20 percent - on the basis of additional components of the formula.

(6) First-level spenders of budgetary appropriations, financing schools, kindergartens and servicing units, may, as part of the additional components of the formula for the corresponding activity, envisage a reserve for unregulated expenditure in the amount of up to 5% of the funds for the corresponding activity. The funds from the reserve which have not been allocated as at 15 November 2010 shall be provided to the schools, kindergartens and servicing units for the corresponding activity and shall be allocated proportionally to the number of children and pupils.

(7) First-level spenders of budgetary appropriations may, as part of the additional components of the formulae, envisage a reserve of up to 0.5 percent for financing of logopaedic consulting offices.

(8) As part of the formulae for allocation of funds first-level spenders of budgetary appropriations shall also approve:

1. the conditions and procedure for allocating the funds under the individual additional components, included in the corresponding formula, including the reserve;
2. rules for changes in the allocation of funds among schools, kindergartens and servicing units in the event of changes in the number of children or pupils or the values under some of the other components of the formula on the basis of which the funds are allocated.

(9) In addition to the funds referred to in paragraph 2, the first-level spenders of budgetary appropriations shall also include in the 2010 budgets of schools expenditure at the expense of:

1. the excess of the receipts over the payments in the budget of the corresponding school, established as at the end of 2009;
2. the own revenue of the school;
3. additional financing for small-size or merged classes, defined as an amount with an act of the Minister of Education, Youth and Science;

4. the funds due to be paid to the budget of the school which have not been transferred to the school by the first-level spender of budgetary appropriations as at 31 December 2009.

(10) The first-level spender of budgetary appropriations shall not approve formulae concerning activities, for which the recipient of the funds is only one school, one kindergarten or one servicing unit.

(11) In addition to the funds referred to in paragraph 1, additional financing for the activities related to the training of pupils within the mandatory school age shall be received by protected schools, determined in accordance with § 6f of the additional provisions of the National Education Act.

(12) By 31 January 2010 the Ministry of Education, Youth and Science shall publish in its internet site information by types of uniform expenditure standards and by first-level spenders of budgetary appropriations about:

1. the number of children and pupils as at 1 January 2010 according to the information system "AdminM" of the Ministry;

2. the number of children and pupils on the basis of which the funds for education received by the first-level spenders of budgetary appropriations under this Act have been estimated.

§ 53. (1) The schools within the national education system shall apply a system of delegated budgets entitling the headmaster of the school:

1. to be a second-level spender of budgetary appropriations, and in the municipalities which are divided by regions - a second-level or a third-level spender of budgetary appropriations depending on the decision of the Mayor of the municipality, provided that the mayor of the region is the second-level spender of budgetary appropriations;

2. to make compensated changes in the revenue and expenditure plan, including by activities, and notify the first-level spender of budgetary appropriations of these changes;

3. to dispose of the funds of the school;

4. to determine the individual pay, the workload of the teachers and the number of pupils in groups and classes in compliance with the norms specified in the secondary statutory instruments;

5. to independently decide on the number of staff, while ensuring that the curricula are implemented and in line with the approved budget of the school.

(2) The first-level spenders of budgetary appropriations shall delegate to the headmasters of schools the rights to realise their own revenue, including property revenue. By way of exception the first-level spender of budgetary appropriations may not delegate property revenue, where the property is a unit, relatively independent from a territorial point of view, which has independent accounting for expenditure and does not represent part of the activity inherent to the school.

(3) The Council of Ministers can approve additional requirements to be met by the systems of delegated budgets.

(4) The Council of Ministers shall provide funds in the amount of BGN 23,400 thousand, of which:

1. BGN 3,600 thousand for encouraging the introduction of delegated budgets in kindergartens and servicing units;

2. BGN 19,800 thousand for supporting the application of the system of delegated budgets in schools.

(5) The funds referred to in paragraph 4 shall be provided only to first-level spenders of budgetary appropriations which satisfy the requirements of § 52, paragraphs 2 - 9 and apply a system of delegated budgets, meeting the requirements of paragraphs 1 - 3.

(6) The Council of Ministers shall adopt criteria and procedures for assessing the compliance of the systems of delegated budgets introduced with the requirements set out in paragraph 5.

(7) The first-level spenders of budgetary appropriations may not finance the expenditure of units outside the system of national education at the expense of the funds received on the basis of the uniform expenditure standards.

(8) The surplus of receipts over payments under the budgets of the state and municipal schools, established at the end of the year, shall be included in their budgets for the following year.

(9) The Minister of Finance, upon a proposal by the Minister of Education, Youth and Science, may decrease the amount of the transfer from the central budget to the budget of the first-level spender of budgetary appropriations by the corresponding amount of the non-implementation in the event of:

1. established cases of failure to refund the excess of receipts over payments in the budgets of state and municipal schools, kindergartens and servicing units;

2. non-implementation of delegated funds with a source the uniform expenditure standards;

3. failure to refund own revenue of schools, kindergartens and servicing units.

§ 54. (1) By 31 March 2010 the Minister of Finance, upon a proposal by the Minister of Education, Youth and Science, shall make changes in the subsidies of the state higher education institutions in the event that there is a difference between the number of the undergraduate and post-graduate students enrolled according to the register referred to in Article 10, paragraph 2, item 3, letter "c" of the Higher Education Act, and the number of the undergraduate and post-graduate students on which the amount of subsidies for education, included in the transfers to state higher education institutions under Article 6, paragraph 2, is based.

(2) The funds made available in accordance with paragraph 1 shall be allocated by the Minister of Education, Youth and Science for financing of activities for the development of the higher education institutions.

§ 55. The funds in the amount of BGN 105,200 thousand, envisaged in the central budget, shall be spent on financing of national programmes for the development of secondary education, approved by the Council of Ministers. The allocation of the funds by programmes

shall be approved with the Decree on the implementation of the 2010 state budget of the Republic of Bulgaria.

§ 56. The funds in the amount of up to 95 percent of the public financing of municipal projects, implemented under the Structural Funds and the Cohesion Fund of the European Union, envisaged in the Operational Programmes, are envisaged in the framework of the financing planned for the corresponding Operational Programmes.

§ 57. The financial provision of the activities related to the participation of the Republic of Bulgaria in NATO in 2010 shall be ensured within the expenditure in the budgets of the corresponding state authorities, ministries and administrations, responsible for these activities, approved under Article 6, paragraph 1.

§ 58. The internal accounts between the state budget and the Bulgarian companies, beneficiaries of receivables from contracting parties with a domicile in countries, with which the government of the Republic of Bulgaria has concluded agreements for final settlement of receivables, originating from intergovernmental agreements for granting credit relief or a government loan, shall be settled in proportion to the amount of funds received in the budget from the implementation of the agreements for final settlement or from the realisation of financial instruments, provided that the receivables originate from implemented commercial contracts, included in the scope of the agreements.

§ 59. The temporarily idle funds of the "Guaranteed Receivables of Workers and Employees" Fund shall be invested pursuant to Article 28 of the Social Insurance Code.

§ 60. (1) The Council of Ministers shall approve the monthly allocation of the salary costs for 2010 for the first-level spenders of budgetary appropriations referred to in Article 6, paragraph 1, except these referred to in items 1, 3 and 25, upon the proposal of the corresponding first-level spenders of budgetary appropriations.

(2) The salary costs for the corresponding month shall be incurred up to the monthly amount approved by the Council of Ministers for payment of the basic salaries, the additional and other labour remuneration under the Labour Code, the Civil Servant Act or another act or statutory instrument, the collective labour agreement and/or internal rules on the salary, and/or individual labour agreement.

(3) Compensated changes between salary costs and other elements of the appropriations in the 2010 budget of the corresponding first-level spender of budgetary appropriations may be made only by means of a statutory instrument of the Council of Ministers where their monthly breakdown is changed.

(4) Any savings of salary costs may be used on a current basis or with accumulation for paying monetary or in-kind awards or additional remuneration for results achieved in accordance with the extant legislation.

(5) In the event of a decrease in the number of staff, other than the cases of transferring of activities from budgetary to other financing and the cases of decrease in staff as a result of transferring of functions and staff to another budgetary organisation, the savings of salary costs may be used to increase the individual monthly basic salaries to the maximum amount for the corresponding position and/or for maintenance costs for the corresponding administrative structure or budgetary organisation. The reduced number of staff shall not be reflected in the estimating of the annual amount of salary costs for the following year.

(6) By the time the Council of Ministers approves the monthly breakdown of salary costs for 2010, the first-level spenders of budgetary appropriations referred to in Article 6, paragraph 1, except these referred to in items 1, 3 and 25, may incur monthly costs of up to one-twelfth of the annual amount for 2010.

(7) Paragraphs 1 - 6 shall not apply to the expenditure on additional monetary stimulation, envisaged by law, and the expenditure based on uniform expenditure standards in the system of secondary education.

§ 61. (1) For expenditure at the expense of the funds which have not been used up for the establishing and starting the operation of Centre "Transplant Fund" under § 1 of the transitional and final provisions of Council of Ministers Decree 216 of 2009 on the establishing of Centre "Transplant Fund" (SG, No. 72 of 2009), which is not envisaged in the 2010 budget of the Ministry of Health, the Minister of Finance may provide funds in accordance with the procedure of Article 34 and Article 35, paragraph 5 of the State Budget Procedures Act.

(2) In 2010, in order to ensure the operation of Centre "Fund for Assisted Reproduction", funds shall be provided with priority from the budget of the Ministry of Health.

§ 62. (1) The Council of Ministers can entitle State Fund "Agriculture", respectively the Paying Agency to it, to execute in 2010 additional payments in the field of agriculture - under national programmes, assistance and national additional payments to the direct payments to agricultural producers after 30 October 2010 to the amount of BGN 150 million, provided that the budget balance of the executive budget, approved in Article 1, paragraph 3, is not aggravated.

(2) The budgetary appropriations referred to in paragraph 1 shall not be included in the amount of the additional budgetary appropriations under Article 35, paragraph 2 of the State Budget Procedures Act.

(3) The amount of the additional payments referred to in paragraph 1 and the sources for their financing shall be defined in an act of the Council of Ministers after the Ministry of Agriculture and Food submits a proposal, accompanied by an analysis of the impact of the provision of the additional funds specified in paragraph 1 in the industry and the end beneficiaries. The analysis shall also identify the effects and benefits which will be achieved, as well as the expected impact on the competitiveness in the industry.

§ 63. § 63. Private state receivables, related to payments of commercial companies with state participation in the capital for dividends and share of the profit owed, shall be collected by the National Revenue Agency under the procedure of the National Revenue Agency Act.

§ 64. (1) For the purposes of collection by the National Revenue Agency of public and private receivables, which were within the scope of the closed down State Receivables Collection Agency, the National Revenue Agency shall open and use accounts for others' funds.

(2) The amounts collected under paragraph 1 and due to be transferred to the benefit of budgets which are not part of the executive budget, shall be transferred to the corresponding accounts at least once a quarter, and the remaining funds collected shall be transferred to the accounts of the National Revenue Agency for collecting of revenue for the central budget.

(3) The provision of paragraph 2 shall also apply to the receivables collected by the National Revenue Agency and representing amounts unduly paid and the amounts paid in excess, as well as funds received or used illegally at the expense of the pre-accession financial instruments, the Structural Funds and the Cohesion Fund of the European Union, the European Agricultural Funds and the European Fisheries Fund, the European Union Solidarity Fund, the Schengen Facility, the Transition Facility, other international programmes and agreements and the national co-financing related to them, to the extent that this procedure is in compliance with the international agreements related to this funds and

nothing else has been specified by a statutory instrument.

(4) The bank accounts used by the closed down State Receivables Collection Agency for collecting public and private receivables shall be closed and the amounts in them shall be transferred to the corresponding accounts of the National Revenue Agency for collecting the revenue to the central budget.

(5) In the event that at the time of closing the accounts of the State Receivables Collection Agency there are funds which have not been transferred to the budgets referred to in paragraph 2, these funds shall be transferred through the corresponding accounts of the National Revenue Agency, into which the funds available in the closed accounts referred to in paragraph 4 have been received.

§ 65. (1) The Council of Ministers may provide after 30 June 2010 into the budget of the State Agency "State Reserve and War-time Stocks" up to BGN 250 million for the establishing and maintaining of mandatory stocks of oil products by categories of fuels for 60 days and for increasing the stock of wheat for human consumption to 85 thousand tons in accordance with the procedure set out in Article 34 and/or Article 35, paragraph 2 of the State Budget Procedures Act, provided that the budget balance of the executive budget, approved in Article 1, paragraph 3, is not aggravated.

(2) The budgetary appropriations referred to in paragraph 1 shall not be included in the amount of the additional budgetary appropriations under Article 35, paragraph 2 of the State Budget Procedures Act.

§ 66. (1) The Council of Ministers may provide after 30 June 2010 into the budget of the Ministry of Agriculture and Foods up to BGN 80 million for bonuses for tobacco producers from the "Tobacco" Fund in accordance with the procedure set out in Article 34 and/or Article 35, paragraph 2 of the State Budget Procedures Act, provided that the budget balance of the executive budget, approved in Article 1, paragraph 3, is not aggravated.

(2) The budgetary appropriations referred to in paragraph 1 shall not be included in the amount of the additional budgetary appropriations under Article 35, paragraph 2 of the State Budget Procedures Act.

§ 67. The following amendments and supplements are made to the Personal Income Taxation Act (promulgated, SG, No. 95 of 2006; amended, Nos. 52, 64 and 113 of 2007, Nos. 28, 43 and 106 of 2008, and Nos. 25, 32, 35, 41, 82 and 95 of 2009) :

1. Article 22a is created:

"Tax Relief for Young Families"

Article 22a. (1) Local natural persons may use a tax relief for young families by deducting from the sum total of the annual tax bases under Article 17 the interest payments made in the course of the year under mortgage credits for purchasing a home, where the following conditions are met simultaneously:

1. the mortgage credit agreement has been concluded by the taxable person and/or by a spouse with whom they have civil marriage;

2. the tax liable person and/or the spouse have been below the age of 35 at the time of conclusion of the mortgage credit agreement;

3. the mortgaged home has been the only home for the family during the tax year.

(2) Where the amount of the mortgage credit exceeds BGN 100,000, the tax relief referred to in paragraph 1 can be used for interest payments made in the course of the year in connection with the first BGN 100,000 of the principal.

(3) The tax relief shall be used up to the sum total of the annual tax bases under Article 17 and under the condition that the tax liable person submits a written declaration by his/her spouse that she/he will not use the tax relief for the corresponding tax year.

(4) The circumstances and conditions under paragraphs 1 - 3 shall be declared by the person in the annual tax return under Article 50."

2. A new item 5 is created in Article 23:

"5. document issued by the lending bank, certifying the amount of the interest payments made in the course of the year in connection with the first BGN 100,000 of the principal of the mortgage credit for purchase of a home - for the tax relief referred to in Article 22a."

3. In Article 50:

(a) In paragraph 1:

aa) item 2 is amended as follows:

"2. the income subject to taxation with a patent tax under the procedure of the Local Taxes and Fees Act;";

bb) item 5 is created:

"5. the monetary loans extended/received, as follows:

a) the outstanding portion of the monetary loans extended during the tax year, if their total amount exceeds BGN 10,000;

b) the outstanding as at the end of the tax year remaining portions of monetary loans, extended during the current and the previous five tax years, if the total amount of these remaining portions exceeds BGN 40,000;

c) the outstanding portion of the monetary loans received during the tax year, if their total amount exceeds BGN 10,000, with the exception of the credits received, extended by credit institutions in the meaning of the Credit Institutions Act;

d) the outstanding as at the end of the tax year remaining portions of monetary loans, received during the current and the previous five tax years, with the exception of the credits received, extended by credit institutions in the meaning of the Credit Institutions Act, if the total amount of these remaining portions exceeds BGN 40,000.";

b) at the end of paragraph 2 the text "and in the cases referred to in Article 37a" is added;

c) in paragraph 3 the words "letter 'f'" are replaced by "letters 'f' and 'i'".

4. Article 80a is created:

"Article 80a. (1) Any natural person who, having been obliged to, has failed to declare or has wrongly declared the information referred to in Article 50, paragraph 1, item 5, shall be punished with a fine amounting to 10 percent of the amounts not declared.

(2) In the event of a repeated violation the fine referred to in paragraph 1 shall amount to 15 percent of the amounts not declared, if the person is not subject to a graver sanction."

5. § 29a is created in the transitional and final provisions of the Law Amending and Supplementing the Personal Income Taxation Act (SG, No. 95 of 2009):

"§ 29a. In the annual tax return under Article 50 for 2009 the monetary loans under Article 50, paragraph 1, item 5 shall also be declared."

§ 68. In Article 1, paragraph 3 of the Agricultural Academy Act (Promulgated, SG, No. 113 of 1999; amended, No. 15 of 2003, Nos. 43 and 54 of 2008 and Nos. 10 and 74 of 2009) the words "and independent budget" are deleted.

§ 69. The following amendments are made to § 2 of the transitional and final provisions of the Radio and Television Act (promulgated, SG, No. 138 of 1998; Ruling No. 10 of the Constitutional Court of 1999 - No. 60 of 1999; amended, No. 81 of 1999, No. 79 of 2000, Nos. 96 and 112 of 2001, Nos. 77 and 120 of 2002, Nos. 99 and 114 of 2003, Nos. 99 and 115 of 2004, Nos. 88, 93 and 105 of 2005, Nos. 21, 34, 70, 80, 105 and 108 of 2006, Nos. 10, 41, 53 and 113 of 2007, No. 110 of 2008 and Nos. 14, 37 and 42 of 2009):

1. In paragraphs 1 and 2 the word "2009" is replaced with "2010".

2. In paragraph 4 the word "2010" is replaced with "2011".

§ 70. In § 5, item 2 of the transitional and final provisions of the Medical Institutions Act (promulgated, SG, No. 62 of 1999; amended, Nos. 88 and 113 of 1999; corrected, No. 114 of 1999; amended, Nos. 36, 65 and 108 of 2000; Ruling No. 11 of the Constitutional Court from 2001 - No. 51 of 2001; amended, Nos. 28 and 62 of 2002, Nos. 83, 102 and 114 of 2003, No. 70 of 2004, Nos. 46, 76, 85, 88 and 105 of 2005, Nos. 30, 34, 59, 80 and 105 of 2006, Nos. 31, 53 and 59 of 2007, No. 110 of 2008 and Nos. 36 and 41 of 2009) the words "Minister of State Administration and Administrative Reform" are replaced by "first-level spender of budgetary appropriations under the budget of the Council of Ministers".

§ 71. The following amendments are made to the Ownership and Use of Agricultural Land Act (promulgated, SG, No. 17 of 1991; corrected, No. 20 of 1991; amended, No. 74 of 1991, Nos. 18, 28, 46 and 105 of 1992, No. 48 of 1993; Ruling No. 12 of the Constitutional Court of 1993 - No. 64 of 1993; amended, No. 83 of 1993, No. 80 of 1994, Nos. 45 and 57 of 1995; Rulings Nos. 7 and 8 of the Constitutional Court of 1995 - No. 59 of 1995; amended, No. 79 of 1996; Ruling No. 20 of the Constitutional Court of 1996 - No. 103 of 1996; amended, No. 104 of 1996; Ruling No. 3 of the Constitutional Court of 1997 - No. 15 of 1997; amended, Nos. 62, 87, 98, 123 and 124 of 1997, Nos. 36, 59, 88 and 133 of 1998, No. 68 of 1999, Nos. 34 and 106 of 2000, Nos. 28, 47 and 99 of 2002, No. 16 of 2003, Nos. 36 and 38 of 2004, No. 87 of 2005, Nos. 17 and 30 of 2006, Nos. 13, 24 and 59 of 2007, Nos. 36 and 43 of 2008 and Nos. 6, 10, 19 and 44 of 2009):

1. In Article 34, paragraph 6 and Article 37c, paragraph 7 the words "special extra-budgetary account" are replaced by "bank account for others' funds".

2. In § 4g of the transitional and final provisions the words "to an extra-budgetary account" are replaced by "to a bank account for others' funds".

§ 72. The following amendments and supplements are made to the Privatisation and Post-privatisation Control Act (promulgated, SG, No. 28 of 2002; amended, No. 78 of 2002,

Nos. 20 and 31 of 2003; Ruling No. 5 of the Constitutional Court of 2003 - No. 39 of 2003; amended, Nos. 46 and 84 of 2003, Nos. 55 and 115 of 2004, Nos. 28, 39, 88, 94, 103 and 105 of 2005, Nos. 36, 53, 72 and 105 of 2006, No. 59 of 2007, Nos. 36, 65, 94, 98 and 110 of 2008 and Nos. 24, 42 and 82 of 2009):

1. Article 8 is amended as follows:

"Article 8. (1) The monetary proceeds from the privatisation of the state participation in the capital of commercial companies, as well as of detached shares of the property of sole proprietor commercial companies with state participation in the capital, including the proceeds from the privatisation of the state participation in the capital of medical treatment facilities under Article 10a, paragraph 2, item 1, shall be paid into and reported under the central budget and shall be fully allocated to the benefit of the State Fund for Guaranteeing the Stability of the State Pension System.

(2) The monetary proceeds from the privatisation of detached shares of the property of sole proprietor commercial companies with state participation in the capital or parts thereof may be transferred to an account of the company by the virtue of a decision of the Privatisation Agency following co-ordination with the authority exercising the rights of sole owner of the capital, and shall remain property of the company.

(3) The monetary proceeds from the privatisation of detached shares of the property of commercial companies, in which the state is not the sole proprietor, shall be transferred to an account of the company and remain its property.

(4) The monetary proceeds from activities accompanying the process of privatisation of commercial companies with state participation in the capital and of detached shares of the property of commercial companies with over 50 percent state participation in the capital, as well as the forfeits under their privatisation agreements, shall be allocated as follows:

1. cash proceeds from memoranda, tender and bidding documentation, deposits kept as a sanction for failure to conclude contracts in the event of participation in a tender or competition, and other similar amounts, shall be paid as revenue into the budget of the Privatisation Agency;

2. the amounts from fines, property sanctions and forfeits related to the privatisation process shall be transferred to and reported under the central budget and shall be fully allocated to the benefit of the State Fund for Guaranteeing the Stability of the State Pension System."

2. Article 9 is amended as follows:

"Article 9. (1) The expenditure related to privatisation and post-privatisation control shall be incurred through the budget of the Privatisation Agency and the Agency for Post-privatisation Control, and the Privatisation Expenditures Fund.

(2) In the state budget act for the corresponding year the amount of the transfer from the central budget for financing the payments of the Privatisation Expenditures Fund shall be determined. Part of the funds in the Fund shall be spent on the acquisition of long-term and short-term tangible and intangible assets, for paying remuneration in the cases referred to in Article 5, and for additional stimulation of the officials from the Privatisation Agency."

3. In Article 10, paragraphs 6 and 7 are introduced:

"(6) By a decision of the municipal council the funds referred to in paragraph 1, item 1 and 2 may be spent for investment purposes, including for the acquisition of long-term tangible assets for social and healthcare use, and for repaying the credits for uncompleted projects in construction.

(7) By a decision of the municipal council the temporarily idle funds referred to in paragraph 1 may be used as a temporary interest-free loan for payments under the municipality budget, as well as for municipal co-financing of projects under programmes financed under the European Union Funds and other international programmes and agreements."

4. In Article 10a, paragraph 2, item 1 is amended as follows:

"1. twenty percent - to the central budget;"

§ 73. The following amendments and supplements are made to the State Fund for Guaranteeing the Stability of the State Pension System Act (SG, No. 98 of 2008):

1. In Article 2, paragraph 4 at the end the text "within a deadline specified by the Minister of Finance" is added and a second sentence is introduced: "In the event that the managing bodies do not designate representatives within the deadline referred to in the first sentence, the Council of Ministers, upon a proposal of the Minister of Finance, shall determine on the principle of rotation for a term of one year the organisations with national representation under paragraph 3, items 3 and 4, which will have their representative in the Management Board."

2. In Article 11, paragraph 1, item 1 is amended as follows:

"1. monetary proceeds from privatisation, reported into the executive budget;"

§ 74. The following amendments and supplements are made to Article 81 of the Concessions Act (promulgated, SG, No. 36 of 2006; amended, Nos. 53, 65 and 105 of 2006, Nos. 41, 59 and 109 of 2007, Nos. 50, 67 and 102 of 2008 and No. 47 of 2009):

1. Paragraph 1 is amended as follows:

"(1) Where not envisaged otherwise in law, the cash proceeds from concession payments for state concessions and from forfeits, guarantees, compensations and sale of tender documentation shall be transferred as revenue to the budget of the corresponding ministry or administration."

2. Paragraph 2 is repealed.

3. Paragraphs 4, 5 and 6 are created:

"(4) The expenditure related to concession activities shall be envisaged in the budget of the Ministry of Finance in the amount of up to 15 percent of the funds referred to in paragraph 1.

(5) The amounts referred to in paragraph 4 shall be spent through the budgets of the corresponding ministries and administrations on the basis of corrections between these budgets and the budget of the Ministry of Finance made in accordance with the procedure of

Article 34 of the State Budget Procedures Act.

(6) The requirements for the reports by the ministries and administrations on the concession revenues collected by them and the expenditure incurred by them shall be specified in the Implementing Regulation of the Act."

§ 75. In Article 120, paragraph 5 of the Health Act (promulgated, SG, No. 70 of 2004; amended, Nos. 46, 76, 85, 88, 94 and 103 of 2005, Nos. 18, 30, 34, 59, 71, 75, 80, 81, 95 and 102 of 2006, Nos. 31, 41, 46, 53, 59, 82 and 95 of 2007, Nos. 13, 102 and 110 of 2008 and Nos. 36, 41, 74, 82 and 93 of 2009) the first sentence is amended as follows: "The financing of the activities of the medical cabinets in the municipal and state schools, municipal and state kindergartens and the children's establishments under Article 26, paragraph 1, sub-paragraph 3 shall be carried out with funds from the municipal budgets as a state mandate."

§ 76. Article 75 of the Republic of Bulgaria Defence and Armed Forces Act (promulgated, SG, No. 35 of 2009; amended, Nos. 74, 82 and 93 of 2009) is amended as follows:

"Article 75. The financial resources for the participation of the Republic of Bulgaria in operations and missions outside the territory of the country shall be provided from the state budget through the approved budget of the Ministry of Defence for the corresponding year."

§ 77. In Article 40, paragraph 1, item 1 of the Health Insurance Act (promulgated, SG, No. 70 of 1998; amended, Nos. 93 and 153 of 1998, Nos. 62, 65, 67, 69, 110 and 113 of 1999, No. 64 of 2000, No. 41 of 2001, Nos. 1, 54, 74, 107, 112, 119 and 120 of 2002, Nos. 8, 50, 107 and 114 of 2003, Nos. 28, 38, 49, 70, 85 and 111 of 2004, Nos. 39, 45, 76, 99, 102, 103 and 105 of 2005, Nos. 17, 18, 30, 33, 34, 59, 80, 95 and 105 of 2006, No. 11 of 2007, Ruling No. 3 of the Constitutional Court of 2007 - No. 26 of 2007; amended, Nos. 31, 46, 53, 59, 97, 100 and 113 of 2007, Nos. 37, 71 and 110 of 2008 and Nos. 35, 41, 42 and 93 of 2009) the words "50:50" are replaced by "60:40".

§ 78. In the appendix to Article 12, paragraph 1, sub-paragraph 5 of the Internal Audit in the Public Sector Act (promulgated, SG, No. 27 of 2006; amended, Nos. 64 and 102 of 2006, Nos. 43, 69, 71 and 110 of 2008 and Nos. 42, 44, 78, 80 and 82 of 2009) item 16 is created:

"16. Road Infrastructure Agency".

§ 79. In the Settlement of the Rights of Citizens with Long-term Residential Savings Deposits Act (promulgated, SG, No. 82 of 1991; amended, Nos. 62 and 94 of 1992; corrected, No. 9 of 1993; amended, No. 90 of 1993, No. 16 of 1996, No. 123 of 1997, No. 33 of 1998, Nos. 9 and 34 of 2000, No. 31 of 2003, No. 30 of 2006, No. 100 of 2008 and No. 44 of 2009), in § 11, sub-paragraph 4 of the Law Amending and Supplementing the Settlement of the Rights of Citizens with Long-term Residential Savings Deposits Act (promulgated, GS, No. 100 of 2008; amended, No. 44 of 2009) the text "by 31 December 2019" is added at the end.

§ 80. (Effective as of 15 December 2009 - SG, No. 99 of 2009) The following amendments are made in the transitional and final provisions of the 2009 State Budget of the Republic of Bulgaria Act (promulgated, SG, No. 110 of 2008; amended, No. 12 and 32 of 2009):

1. In § 28:

a) paragraph 1 is amended as follows:

"(1) Any non-implementation of the revenue in the budget of the public social security and the budget of the National Health Insurance Fund shall be at the expense of the funds in their accounts in BGN, and in the event of shortage of such funds the non-implementation may be compensated at the expense of the central budget.";

b) paragraph 2 is repealed.

2. In § 29 the words "at the expense of the executive budget" are deleted.

§ 81. The following amendments and supplements are made to the Higher Education Act (promulgated, SG, No. 112 of 1995; amended, No. 28 of 1996 and No. 56 of 1997; corrected, No. 57 of 1997; amended, No. 58 of 1997 and No. 60 of 1999; corrected, No. 66 of 1999; amended, Nos. 111 and 113 of 1999, No. 54 of 2000, No. 22 of 2001, Nos. 40 and 53 of 2002, Nos. 48 and 70 of 2004, Nos. 77, 83 and 103 of 2005, Nos. 30, 36, 62 and 108 of 2006, No. 41 of 2007, Nos. 13, 43 and 69 of 2008, Nos. 42 and 74 of 2009):

1. In Article 21, paragraph 6 is created.

"(6) Higher schools may also deliver educational services against payment in the event of directing students, PhD students and post-graduate students in accordance with the procedure of Article 18, paragraphs 3 and 5, as a result of the closing down of a private higher school, where the directing to a state higher school is the only possibility for continuing their education."

2. In Article 95:

a) in paragraph 3 the words "30 percent" are replaced by "one third";

b) a new paragraph 5 is created:

"(5) The tuition fees under Article 21, paragraph 6 shall be in the amount paid by the students, PhD students and post-graduate students before they were directed to the state higher school.";

c) the former paragraphs 5, 6 and 7 become paragraphs 6, 7 and 8 respectively;

d) the former paragraphs 8 and 9 become paragraphs 9 and 10 respectively, and the words "paragraph 6" in them are replaced by "paragraph 7";

e) the former paragraph 10 becomes paragraph 11.

3. § 10a is created in the transitional and final provisions:

"§ 10a. The semester fees paid by the students until 1 January 2010 shall not be recalculated in accordance with the procedure specified in Article 95, paragraph 3."

§ 82. The following amendments and supplements are made in the Crediting of Students and PhD Students Act (promulgated, SG, No. 69 of 2008; amended, Nos. 12, 32 and 74 of 2009):

1. In Article 4, item 1 after the word "interest" the text "(interest agreed and interest for delay)" is added.

2. In Article 13, paragraph 1 after the word "interest" the text "(interest agreed and interest for delay)" is added.

3. In the second sentence of Article 14, paragraph 2 the words "including with the help of the devices of forced execution in accordance with the procedure of the Civil Procedure Code,

and have remained unsatisfied" are deleted and a third sentence is created: "The specific conditions, the procedure and the documents necessary for claiming the amount owed to the state shall be regulated in the sample agreement referred to in Article 7."

4. In Article 20, paragraph 1 the words "the base interest rate defined by the Bulgarian National Bank, increased by two points" are replaced by "seven percentage points".

5. In Article 27, paragraph 1 in the text before sub-paragraph 1 after the word "obligation" the text "(principal and interest)" is added.

§ 83. The implementation of the present Act is assigned to the Council of Ministers.

§ 84. This act enters into force on 1 January 2010, except for § 80, which enters into force on 15 December 2009.

The present Act was passed by the 41st National Assembly on 2 December 2009 and bears the official seal of the National Assembly.

Transfers from the budgets of the Ministry of Education, Youth and Science and the Ministry of Defence to the state higher education institutions and the Bulgarian Academy of Sciences for 2010	
Name	Amount (BGN thousand)
Bulgarian Academy of Sciences	74,695.1
Technical University - Sofia	33,224.0
Technical University – Varna	10,645.3
Technical University – Gabrovo	7,158.2
Ruse University “Angel Kantchev” – Ruse	14,640.7
University of Food Technologies – Plovdiv	5,600.4
University of Chemical Technology and Metallurgy – Sofia	7,463.0
Prof. Assen Zlatarov University – Burgas	5,988.5
University of Forestry – Sofia	6,932.6
University of Architecture, Civil Engineering and Geodesy – Sofia	10,997.1
University of Mining and Geology “St. Ivan Rilski” – Sofia	4,714.6
University of National and World Economy – Sofia	18,335.7
University of Economics – Varna	10,837.9
Academy of Economics “Dimitar A. Tsenov” – Svishtov	8,606.0
Sofia University “St. Kliment Ohridski”	41,512.0
Veliko Tarnovo University “St. St. Cyril and Methodius”	10,684.9
Plovdiv University “Paisiy Hilendarski”	18,754.9
South-West University “Neofit Rilski” – Blagoevgrad	15,545.1
Shumen University “Bishop Konstantin Preslavski”	8,106.0
National Academy of Sports “Vassil Levski” – Sofia	12,254.1
Agricultural University – Plovdiv	7,827.4
Academy of Music, Dances and Arts – Plovdiv	2,606.9
National Academy for Theatre and Film Arts “Kr. Sarafov” – Sofia	3,150.0
State Academy of Music “Prof. Pancho Vladigerov” – Sofia	3,796.4
National Academy of Arts – Sofia	4,558.3
Higher College of Library Science and Information Technologies – Sofia	2,285.9
Higher College of Telecommunication and Posts – Sofia	1,271.8
Medical University – Sofia	29,529.4
Medical University “Prof. Dr. Paraskev Ivanov Stoyanov” – Varna	9,313.4
Medical University – Plovdiv	14,994.3
Medical University – Pleven	7,491.0
Thracian University – Stara Zagora	16,225.4
Higher School of Transport “Todor Kableshkov” – Sofia	4,121.2
Higher School of Civil Engineering “Lyuben Karavelov” – Sofia	2,098.1
Military Academy “G. S. Rakovski”	5,136.0
National Military University “V. Levski”	13,122.0
Naval Academy “N. Y. Vaptsarov”	5,005.0
Total:	459,228.7

Expenditure in the budgets of the Council of Ministers, the ministries, the State Agency "State Reserve and War-time Stocks" and the State Agency "National Security" for 2010 by policies, by other programmes outside the policies implemented, and by "Administration" Programme		
I. Expenditure in the budget of the Council of Ministers for year 2010		
No.	Name of the policy / the other programme / "Administration" programme	Expenditure (BGN thousand)
1	"Defining of national priorities and policy co-ordination" Policy	12,801.5
2	"Carrying out of state functions in the territories of the regions in Bulgaria" Policy	22,639.0
3	Other programmes (total), including:	44,676.7
	"Religious denominations" Programme	3,101.5
	"Fight against human trafficking" Programme	370.0
	"Management of the national archive fund" Programme	6,500.0
	"National compensatory residential fund" Programme	12,923.1
	"Healthcare – "Lozenets" Hospital" Programme	14,474.6
	"Fight against anti-social activities of minors and underage" Programme	198.5
	"Sites with representative and social activities" Programme	6,183.0
	"Preserving and strengthening the identity and culture of Bulgarian communities abroad" Programme	426.0
	"Elections – upkeep of the CEC and new elections" Programme	500.0
4	"Administration" Programme	7,683.8
	TOTAL:	87,801.0
II. Expenditure in the budget of the Ministry of Finance for year 2010		
No.	Name of the policy / the other programme / "Administration" programme	Expenditure (BGN thousand)
1	"Sustainable and transparent public finances" Policy	23,131.5
2	"Efficient collection of all state revenues" Policy	235,345.5
3	"Protection of society and economy from financial fraud, smuggling of goods, human trafficking, money laundering and financing of terrorism" Policy	24,348.4
4	"Debt Management" Policy	2,493.6
5	"Administrative Capacity" Operational Programme	1,872.4
6	"Administration" Programme	12,910.6
	TOTAL:	300,102.0
III. Expenditure in the budget of the Ministry of Foreign Affairs for year 2010		
No.	Name of the policy / the other programmes / "Administration" programme	Expenditure (BGN thousand)
1	"Promoting the security, stability and co-operation in the world" Policy	43,115.0
2	"Promoting the participation of Bulgaria in the processes of globalisation in the social and economic area" Policy	1,218.2
3	"European integration" Policy	26,406.7
4	"Promoting the stability and security in the region" Policy	15,900.8
5	"Protection of the Bulgarian citizens abroad and strengthening the positive image of Bulgaria" Policy	15,234.6
6	"Provision and maintaining of an efficient diplomatic service" Policy	20,760.4
	including "Administration" Programme	9,066.5
	TOTAL:	122,635.8
IV. Expenditure in the budget of the Ministry of Defence for year 2010		
No.	Name of the policy / the other programmes / "Administration" programme	Expenditure (BGN thousand)

1	“Defence capacity” Policy	646,003.6
2	“National and Euro-Atlantic security and defence, international peace and stability” Policy	83,081.0
3	“People in defence” Policy	88,359.0
4	“Maintaining and providing defence”	73,186.4
	TOTAL:	890,630.0
V. Expenditure in the budget of the Ministry of Interior for year 2010		
No.	Name of the policy / the other programmes / “Administration” programme	Expenditure (BGN thousand)
1	“Maintaining the public order and countering crime” Policy	659,517.5
2	“Ensuring state fire-safety control, fire-extinguishing and emergency reaction activities” Policy	107,628.5
3	“General insurance activities” Policy	147,604.7
4	“Prevention of disasters and accidents” Policy	3,364.8
5	“Protection in the event of disasters” Policy	28,995.3
6	“Asylum and refugees” Programme	3,200.0
7	“Special courier service” Programme	4,240.0
8	“Administration” Programme	970.2
	TOTAL:	955,521.0
VI. Expenditure in the budget of the Ministry of Justice for year 2010		
No.	Name of the policy / the other programmes / “Administration” programme	Expenditure (BGN thousand)
1	Policy in the field of justice	58,068.2
2	“Execution of punishments” Policy	87,800.0
3	“Administration” Programme	4,155.8
	TOTAL:	150,024.0
VII. Expenditure in the budget of the Ministry of Labour and Social Policy for year 2010		
No.	Name of the policy / the other programmes / “Administration” programme	Expenditure (BGN thousand)
1	Policy in the field of employment	90,505.0
2	Policy in the field of employment relations	10,105.8
3	Policy in the field of social assistance	156,843.5
4	Policy in the field of demographic development and equal opportunities	533,210.0
5	Policy in the field of the standard of life and incomes	160.5
6	Policy in the field of migration of labour force	1,286.7
7	“Administration” Programme	6,709.3
	TOTAL:	798,820.8
VIII. Expenditure in the budget of the Ministry of Health for year 2010		
No.	Name of the policy / the other programmes / “Administration” programme	Expenditure (BGN thousand)
1	Policy in the field of promotion, prevention and control of public health	83,983.1
2	Policy in the field of diagnostics and treatment	458,269.6
3	Policy in the field of drug products and medical products	144,692.5
4	“Administration” Programme	17,149.4
	TOTAL:	704,094.6
IX. Expenditure in the budget of the Ministry of Education, Youth and Science for year 2010		
No.	Name of the policy / the other programmes / “Administration” programme	Expenditure (BGN thousand)
1	Policy for all-covering, accessible and quality education and training in the school education and pre-school education and training	285,825.9
2	Policy for an equal access to quality higher education	6,393.5
3	Policy for life-long learning	8,749.4
4	Policy for the development of the scientific potential – a basis for sustainable development	76,882.6
5	Policy in the field of young people	4,600.9
6	“Administration” Programme	5,739.8

	TOTAL:	388,192.1
X. Expenditure in the budget of the Ministry of Culture for year 2010		
No.	Name of the policy / the other programmes / "Administration" programme	Expenditure (BGN thousand)
1	Policy in the field of preserving the cultural heritage and supporting the creation and propagation of arts, of cultural products and services	72,592.7
2	Policy in the field of culture promotion	3,808.3
3	Policy in the field of quality education in arts and culture	20,655.5
4	"Administration" Programme	5,486.9
	TOTAL:	102,543.4
XI. Expenditures in the budget of the Ministry of Environment and Waters for 2010		
No.	Name of the policy / the other programmes / "Administration" programme	Expenditure (BGN thousand)
1	Policy in the field of water management	8,364.2
2	Policy in the field of waste management	2,643.4
3	Policy in the field of preserving the pureness of atmospheric air	988.0
4	Policy in the field of conservation of biological diversity	8,020.1
5	Policy in the field of managing hazardous chemical substances and preparations	672.8
6	Policy in the field of the National system for monitoring of the environment and information availability	14,388.1
7	Policy for information availability, participation of the public in the process of decision making and increasing the public awareness and culture with regard to the environment and sustainable development	1,216.8
8	Policy for complex prevention and control of pollution	2,303.8
9	Policy in the field of the management of activities, associated with climate changes	1,036.7
10	Policy in the field of geology, mineral resources, preservation of the inner depths and soils	1,733.1
11	"Administration" Programme	8,175.7
	TOTAL:	49,542.7
XII. Expenditure in the budget of the Ministry of Economy, Energy and Tourism for year 2010		
No.	Name of the policy / the other programmes / "Administration" programme	Expenditure (BGN thousand)
1	"Sustainable economic development and competitiveness" Policy	39,112.9
2	"Sustainable development of tourism and efficient foreign economic cooperation" Policy	18,255.5
3	"Sustainable and competitive energy development" Policy	24,718.2
4	"Administration" Programme	9,881.3
	TOTAL:	91,968.0
XIII. Expenditure in the budget of the Ministry of Regional Development and Public Works for year 2010		
No.	Name of the policy / the other programmes / "Administration" programme	Expenditure (BGN thousand)
1	Policy for creating conditions for balanced and sustainable regional development, applying the strategic approach to planning, monitoring and assessment, implementation of the decentralisation process and strengthening of local self-governance	586.0
2	Policy for improving the investment process through developing the regional planning, improving the information systems of cadastre and property register, providing incentives for public-private partnership, improving the quality of preventative and current control and applying the European standards	21,337.5
3	Policy for efficient and effective utilisation of the funds from the European Union Funds and of public investments and strengthening the trust of European partners	3,182.6
4	Policy for maintaining, modernisation and development of technical infrastructure related to the improvement of transport access and integrated management of the water resources	274,739.2
5	Policy for development and implementation of a national programme for prevention and limiting the impact of landslide processes, erosion and abrasion	1,862.1
6	Policy for improving the quality of the living environment for the Bulgarian citizens through developing urban settlements and enhancing the management and maintenance of the housing fund	159.0

7	Other programmes	8,403.8
	TOTAL:	310,270.2
XIV. Expenditure in the budget of the Ministry of Agriculture and Foods for year 2010		
No.	Name of the policy / the other programmes / "Administration" programme	Expenditure (BGN thousand)
1	Policy in the field of agriculture and rural regions	209,460.0
2	Policy in the field of fisheries and aquacultures	6,308.5
3	Policy in the field of preservation and increasing of forests and game	56,417.4
4	"Administration" Programme	36,050.7
	TOTAL:	308,236.6
XV. Expenditure in the budget of the Ministry of Transport, Information Technology and Communications for year 2010		
No.	Name of the policy / the other programmes / "Administration" programme	Expenditure (BGN thousand)
1	Policy for the modernisation of the transport infrastructure	11,569.5
2	Policy for improving the organisation and administration of transport	2,530.6
3	Policy for safety, security and environmental compliance in transport	26,464.0
4	Policy in the field of electronic communication	13,693.5
5	Policy in the field of the development of an information society	3,581.3
6	Policy in the field of the sustainable development of the postal sector	154.1
7	"Aviation Squad 28" Programme	9,047.4
8	"Administration" Programme	13,116.9
	TOTAL:	80,157.3
XVI. Expenditure in the budget of the Ministry of Physical Education and Sports for year 2010		
No.	Name of the policy / the other programmes / "Administration" programme	Expenditure (BGN thousand)
1	Policy in the field of sport for students and sport in the free time	5,573.0
2	Policy in the field of sport for high achievements	32,016.9
3	Policy for bringing the sports sites and facilities in a condition, which corresponds to the contemporary international standards	2,117.0
4	Policy for introduction of good practices, media provision and electronic services for sport	619.3
5	"Administration" Programme	1,435.7
	TOTAL:	41,761.9
XVII. Expenditure in the budget of State Agency "State Reserve and War-time Stocks" for year 2010		
No.	Name of the policy / the other programmes / "Administration" programme	Expenditure (BGN thousand)
1	Policy in the field of the state reserve and war-time stocks	94,522.3
	TOTAL:	94,522.3
XVIII. Expenditure in the budget of State Agency "National Security" for year 2010		
No.	Name of the policy / the other programmes / "Administration" programme	Expenditure (BGN thousand)
1	"Protection of national security" Policy	96,675.0
	TOTAL:	96,675.0

Appendix No. 3
to Article 6,
paragraph 7

Subsidies for the religious denominations registered pursuant to the Religious Denominations Act for 2010		
No.	Name	Amount (BGN thousand)
1.	For the repair of churches, maintenance of the Bulgarian orthodox church communities abroad and the clergymen, working abroad	750.0
2.	For the Bulgarian Orthodox Church (in the country)	1,560.0
3.	For the Muslim denomination in the Republic of Bulgaria	180.0
4.	For the Central Jewish Religious Council	30.0
5.	For the Armenian Apostolic Orthodox Church	40.0
6.	For other registered religious denominations	40.0
7.	For the publishing of religious publications, scientific and sociological surveys	100.0
8.	For the repair of church buildings of national significance	200.0
9.	Contingency reserve	100.0
	Total:	3,000.0

Subsidies from the 2010 central budget for non-profit legal entities		
No.	Name	Amount (BGN thousand)
1.	Bulgarian Red Cross – National Committee	3,000.0
2.	Union of the Disabled in Bulgaria	600.0
3.	Union of War Invalids and Persons Injured in the War	238.8
4.	Union of the Blind in Bulgaria	610.0
5.	Bulgarian Association of the People with Intellectual Difficulties	180.0
6.	National Association of Producers' Co-operative Societies	404.4
7.	National Centre for Social Rehabilitation	300.0
8.	Association of the Parents of Children with Impaired Hearing	94.8
9.	Union of the Deaf in Bulgaria	314.4
10.	Bulgarian Association "Diabetes"	343.2
11.	Association of the Parents of Children with Impaired Eyesight	78.0
12.	National Association of the Deaf and Blind in Bulgaria	163.2
13.	National Consumer Co-operative of the Blind in Bulgaria	96.0
14.	Union of War Veterans in Bulgaria	255.0
15.	Association of National Union of Co-operatives of Disabled, National Federation of Employers of Disabled and Union of Co-operatives of War Invalids in Bulgaria	264.0
16.	Association "Committee for Integration of People with Long-Term Disabilities"	54.0
17.	Centre for Psychological Research	168.0
18.	Bulgarian Association for Neuro-Muscular Diseases	50.4
19.	National Organisation "Small Bulgarian People"	40.0
20.	Association of the Parents of Children with Epilepsy	50.4
21.	Union of People's Chitalishte	84.0
22.	Rila Holy Cloister – Rila Monastery	580.0
23.	Bulgarian Institute for Standardisation	1,074.0
24.	National Donation Fund "13 Centuries of Bulgaria"	220.0
25.	Regional Centre for the Safeguarding of the Intangible Cultural Heritage	400.0
26.	Association "National Centre for Rehabilitation of Blind People"	150.0
27.	Reserve for financing projects of non-profit legal entities entered in the central register under Article 45 of the Non-Profit Legal Entities Act	800.0
	Total:	10,612.6

Mechanism for determining the subsidies for municipalities from the central budget for 2010
Municipalities' subsidies from the 2010 central budget are calculated by the following formula:
$S = S1 + S2 + S3$, where:
S is the amount of the subsidy from the central budget for the specific municipality;
S1 is the amount of the general subsidy from the central budget for the specific municipality for activities delegated by the state; it shall be calculated as the sum total of all expenditure on activities delegated by the state, estimated on the basis of standards.
S2 is the amount of the general equalising subsidy from the central budget for the specific municipality;
The equalising subsidy for municipalities from the 2010 central budget shall be calculated using the following formula:
$S2 = A1 + A2 + A3$, where
A1 is the first part of the amount of the general equalising subsidy from the central budget for the specific municipality. It is formed from introducing standards for two types of services – childcare institutions and home social patronage.
$A1 = Schi + Shsp$, where
Schi is calculated on the basis of a standard for the costs of upkeep of one child in a childcare institution amounting to BGN 400 per child, multiplied by the provided coverage of access to the service, which is 43% of the children under the age of 5 in the territory of the corresponding municipality;
Shsp is calculated on the basis of a standard amounting to BGN 555 per person to which services are provided under the home social patronage, multiplied by the provided coverage of access to the service, which is 3% of the people aged 65 and over in the territory of the corresponding municipality.
Municipalities the current expenditure of which for local activities as at 31 December 2008 per resident (excluding the salary, remuneration, social security contributions and sanitation costs) have been lower than the average expenditure per resident for the country ($CLEx1 < CLEave$) have full access (100%) to this part of the subsidy. The remaining municipalities shall have a limited access – 50%.
$CLEx1$ is the current local expenditure as at 31 December 2008 (excluding the salary, remuneration, social security contributions and sanitation costs) per one resident of the corresponding municipality; $CLEave$ is the average amount for the country of the current local expenditure as at 31 December 2008 (excluding the salary, remuneration, social security contributions and sanitation costs) per one resident.
A2 is the second portion of the amount of the general equalising subsidy from the central budget for the specific municipality. The right to this portion of subsidy belongs to the municipalities, whose revenues from property and other taxes for 2008 are below the average level for the country per resident ($LTx1 < LTave$). The equalisation amounts to 40% of the difference between the average level for the country and the property tax revenues per resident for the specific municipality, multiplied by the number of residents.
A2 shall be calculated using the following formula:
$A2 = (LTave - LTx1) \times 0.40 \times Px1$, where
$LTx1$ is the amount of the revenues from local taxes (property and other taxes) per one resident of the specific municipality as at 31 December 2008;
$LTave$ is the amount of the revenues from local taxes (property and other taxes) per one resident – average for the country as at 31 December 2008;
$Px1$ is the population of the corresponding municipality as at 31 December 2008 according to NSI data.
A3 is an additional component of the general equalising subsidy from the central budget for the corresponding municipality, which ensures the amount of the general equalising subsidy during the previous year 2009. The municipalities with negative difference and tax capacity per resident lower than the average for the country ($LTx1 < LTave$) shall have full access (100 %) to this part of the subsidy. The remaining municipalities with negative difference and tax capacity per resident higher than the average for the country shall have limited access – 89.7%.
S3 is the amount of the target subsidy for capital expenditure.
The criteria for the allocation of amounts from the target subsidy for capital expenditure to the amount of BGN 32,600.0 thousand shall be as follows:
a) population – with a weight of 40 %;
b) number of settlements – with a weight of 40 %;
c) territory – with a weight of 20%.

The allocation of amounts according to the three criteria for a particular municipality shall be based on the relative share of each one of these parameters in the total for the country.
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The allocation of amounts from the target subsidy for capital expenditure for the construction and capital repair of local municipal roads to the amount of BGN 45,000.0 shall be based on the length of the road network.
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I. Cost indicators of the municipalities for the activities delegated by the state for 2010 (capital expenditure not included)								
(in BGN thousand)								
Municipalities	Expenditure on state mandates in 2010	including						
		Municipal administration	defence	education	healthcare	social care	culture	economic activities and services
	1(2+3+4+5+6+7+8)	2	3	4	5	6	7	8
DISTRICT OF BLAGOEVGRAD								
Bansko	4,022.1	535.6	61.6	1,770.1	138.6	1,257.6	258.6	
Belitsa	3,018.3	550.3	59.3	2,249.4	88.7		70.6	
Blagoevgrad	24,660.2	1,758.4	176.4	13,385.8	6,720.5	1,565.9	1,053.2	
Gotse Delchev	8,786.3	904.0	78.7	6,250.4	472.0	874.9	206.3	
Garmen	4,294.4	697.3	56.9	3,172.6	109.2	168.6	89.8	
Kresna	1,673.1	390.0	64.3	936.4	243.9		38.5	
Petrich	13,078.1	1,770.7	80.8	9,488.7	935.9	558.2	243.8	
Razlog	5,674.3	691.4	62.3	3,522.5	251.0	941.8	205.3	
Sandanski	10,514.9	1,229.3	88.2	7,208.1	670.9	1,000.3	318.1	
Satovcha	5,352.8	719.1	59.9	4,022.5	455.0		96.3	
Simitli	3,736.9	637.1	59.6	2,429.3	152.8	361.8	96.3	
Strumyani	2,099.6	505.0	66.9	777.6	42.4	643.5	64.2	
Hadzhidimovo	3,376.4	578.7	63.2	2,323.2	150.6	190.1	70.6	
Yakoruda	2,931.4	517.8	60.7	1,834.9	65.8	394.4	57.8	
DISTRICT OF BURGAS								
Aitos	6,460.6	988.6	78.7	4,674.4	169.9	407.8	141.2	
Burgas	61,179.7	4,253.2	245.9	43,257.1	10,596.3	1,660.3	1,166.9	
Kameno	3,502.3	605.3	84.2	1,749.2	56.2	879.1	128.3	
Karnobat	7,531.4	1,032.4	94.5	5,072.3	227.3	867.5	237.4	
Malko Tarnovo	1,743.8	377.6	66.5	587.4	30.8	623.7	57.8	
Nesebar	5,607.7	719.1	99.1	4,156.2	246.1	278.1	109.1	

Pomorie	6,919.0	883.3	73.9	4,455.1	214.5	1,074.0	218.2	
Primorsko	2,065.3	408.6	78.9	1,141.4	50.9	321.3	64.2	
Ruen	6,531.1	1,289.7	64.4	5,015.9	64.8		96.3	
Sozopol	2,758.7	608.6	100.7	1,794.6	82.4		172.4	
Sredets	4,360.7	744.7	69.6	2,362.5	160.3	849.4	174.2	
Sungurlare	3,958.0	740.2	66.8	2,277.1	89.6	617.5	166.8	
Tsarevo	2,390.8	475.4	69.0	1,649.3	94.4		102.7	
DISTRICT OF VARNA								
Avren	2,185.4	546.7	58.3	1,450.6	40.0		89.8	
Aksakovo	4,366.2	754.2	70.1	3,110.1	181.8	108.8	141.2	
Beloslav	4,519.0	469.4	63.1	2,455.3	176.6		70.6	1,284.0
Byala	1,390.8	349.0	61.8	620.3	21.1	287.3	51.3	
Varna	81,732.5	7,313.8	714.8	52,567.2	14,646.1	4,245.3	2,245.3	
Vetrino	1,286.5	448.0	67.2	593.3	28.0	53.7	96.3	
Valchi dol	3,205.0	675.3	59.8	1,699.8	41.3	594.0	134.8	
Devnya	2,737.3	423.9	71.1	2,022.2	103.7		116.4	
Dolni Chiflik	5,601.7	764.1	72.1	3,639.6	122.1	837.0	166.8	
Dalgopol	3,646.8	671.8	68.2	2,667.7	65.8		173.3	
Provadiya	6,983.6	936.9	70.1	4,338.5	169.1	1,170.1	298.9	
Suvorovo	2,173.5	435.5	60.2	1,443.8	63.0	119.7	51.3	
DISTRICT OF VELIKO TARNOVO								
Veliko Tarnovo	30,191.8	1,959.3	148.5	13,564.7	8,680.8	3,602.0	2,236.5	
Gorna Oryahovitsa	11,077.3	1,243.2	87.5	7,074.4	615.5	1,671.7	385.0	
Elena	3,415.6	585.0	65.2	1,834.7	137.3	618.3	175.1	
Zlataritsa	1,439.6	414.1	59.3	763.5	22.5	128.9	51.3	
Lyaskovets	2,893.3	547.9	58.5	1,846.7	281.6	30.3	128.3	
Pavlikeni	5,858.0	922.6	61.9	3,526.4	232.9	748.4	365.8	
Polski Trambesh	3,945.4	692.3	70.3	2,536.9	65.9	438.8	141.2	
Svishtov	8,431.3	1,057.6	81.6	5,279.6	330.3	1,321.0	361.2	
Strazhitsa	5,078.1	721.4	69.7	2,923.2	132.3	1,077.5	154.0	

Suhindol	1,504.9	338.8	57.6	576.0	48.1	426.6	57.8	
DISTRICT OF VIDIN								
Belogradchik	3,309.7	483.6	62.7	1,251.9	48.5	1,232.9	230.1	
Boynitsa	1,032.6	342.4	57.7	181.1	5.9	394.2	51.3	
Bregovo	2,975.6	437.5	65.7	756.4	63.1	1,550.2	102.7	
Vidin	15,922.1	1,824.1	155.1	10,998.6	867.7	1,338.6	738.0	
Gramada	695.8	339.0	57.6	233.0	21.3		44.9	
Dimovo	2,187.1	545.0	65.8	1,035.0	69.4	356.4	115.5	
Kula	2,092.8	406.9	60.1	644.2	38.5	846.8	96.3	
Makresh	696.6	346.4	57.9	216.7	5.0		70.6	
Novo selo	1,514.9	353.9	57.4	473.3	20.9	551.6	57.8	
Ruzhintzi	1,590.7	423.6	67.9	896.7	34.1	123.5	44.9	
Chuprene	751.9	370.9	59.0	205.2	6.5	59.0	51.3	
DISTRICT OF VRATSA								
Borovan	1,979.7	390.9	59.6	995.9	72.7	383.6	77.0	
Byala Slatina	6,530.3	875.1	68.8	4,270.4	325.1	772.7	218.2	
Vratsa	31,534.2	1,826.4	168.5	15,392.8	11,497.0	1,543.5	1,106.0	
Kozloduy	7,013.7	650.0	96.5	4,516.4	362.2	1,285.9	102.7	
Krivodol	2,499.3	576.9	58.1	1,424.1	74.1	244.2	121.9	
Mezdra	5,920.6	950.4	83.5	3,758.0	260.8	643.3	224.6	
Miziya	2,094.7	435.5	70.8	1,178.6	157.7	187.9	64.2	
Oryahovo	2,774.5	545.2	64.2	1,916.9	164.8		83.4	
Roman	2,853.1	478.7	66.1	1,149.2	78.3	978.1	102.7	
Hayredin	1,830.6	389.9	62.6	733.8	43.3	530.4	70.6	
DISTRICT OF GABROVO								
Gabrovo	13,212.3	1,691.9	147.4	7,707.8	929.0	1,101.8	1,634.4	
Dryanovo	4,487.3	497.9	66.4	1,798.9	164.0	1,687.8	272.3	
Sevlievo	9,625.7	1,268.3	98.0	5,427.3	343.2	2,068.1	420.8	
Tryavna	2,945.4	503.7	64.4	1,617.6	78.6	307.9	373.2	
DISTRICT OF DOBRICH								

Balchik	5,271.6	840.5	73.3	3,785.9	142.5	134.2	295.2	
General Toshevo	3,782.6	879.9	67.7	2,433.4	111.9		289.7	
Dobrich (Tx)	23,634.2	1,771.0	150.1	16,395.6	2,229.2	2,181.4	906.9	
Dobrich	6,101.9	1,383.5	75.9	3,571.6	121.3	660.8	288.8	
Kavarna	5,005.0	701.9	83.2	2,959.1	232.8	772.2	255.8	
Krushari	2,630.8	545.0	62.2	966.7	32.8	934.3	89.8	
Tervel	4,771.5	965.3	66.6	3,306.4	247.1		186.1	
Shabla	1,588.4	448.0	60.0	825.9	92.4	46.6	115.5	
DISTRICT OF KARDZHALI								
Ardino	3,601.8	1,039.9	61.7	2,099.7	76.3	163.8	160.4	
Dzhebel	2,657.5	941.6	63.4	1,468.7	87.5		96.3	
Kirkovo	5,999.6	1,516.3	63.7	4,073.0	124.4	125.9	96.3	
Krumovgrad	5,878.6	1,574.7	62.9	3,517.4	108.6	538.0	77.0	
Kardzhali	19,751.6	2,504.4	141.4	14,229.9	1,829.8	318.4	727.7	
Momchilgrad	4,612.3	1,205.8	65.8	2,886.7	276.8	125.9	51.3	
Chernoochene	2,635.0	765.6	57.9	1,653.5	40.2	47.2	70.6	
DISTRICT OF KYUSTENDIL								
Bobov Dol	2,395.4	577.0	61.8	1,070.5	58.3	486.6	141.2	
Boboshevo	731.5	382.0	59.8	190.4	6.7	41.3	51.3	
Dupnitsa	9,794.8	1,253.3	84.4	6,888.9	816.0	514.8	237.4	
Kocherinovo	1,544.9	416.7	59.6	593.7	34.9	375.8	64.2	
Kyustendil	14,937.7	1,918.1	135.0	9,382.9	672.6	1,665.9	1,163.2	
Nevestino	786.5	429.0	58.4	235.3	6.0		57.8	
Rila	1,307.6	337.2	62.7	285.1	24.6	553.1	44.9	
Sapareva banya	1,482.4	411.4	59.5	825.8	147.2		38.5	
Treklyano	514.2	359.1	57.2	59.1	0.3		38.5	
DISTRICT OF LOVECH								
Apriltsi	1,225.7	330.8	60.9	582.1	13.8	161.1	77.0	
Letnitsa	1,552.0	362.1	59.7	720.4	41.8	291.0	77.0	
Lovech	14,475.2	1,541.3	138.4	9,450.7	908.1	1,521.9	914.8	

Lukovit	4,954.8	709.7	74.2	3,007.3	207.9	820.9	134.8	
Teteven	5,720.4	767.2	71.9	4,075.9	263.1	381.9	160.4	
Troyan	7,592.6	1,044.9	71.7	5,412.3	521.1	173.1	369.5	
Ugarchin	2,125.3	472.8	57.2	1,203.0	73.7	235.2	83.4	
Yablanitsa	1,972.9	424.8	57.3	1,299.5	107.9		83.4	
DISTRICT OF MONTANA								
Berkovitsa	6,761.9	759.2	66.1	3,146.9	279.0	2,414.4	96.3	
Boychinovtsi	2,531.0	548.1	63.7	1,398.0	115.8	289.9	115.5	
Brusartsi	1,447.0	429.0	57.7	841.3	42.0		77.0	
Valchedram	2,804.9	537.9	60.1	1,753.9	101.6	261.6	89.8	
Varshets	2,428.7	467.5	59.5	1,792.0	45.5		64.2	
Georgi Damyanovo	1,466.4	406.6	61.2	157.3	5.5	765.2	70.6	
Lom	8,009.7	874.0	90.9	4,799.0	333.9	1,713.0	198.9	
Medkovets	1,164.5	60.9	62.0	617.2	39.1	27.5	57.8	
Montana	13,331.1	1,505.4	143.9	9,162.6	836.8	933.4	749.0	
Chiprovtsi	936.1	408.2	58.2	291.8	32.1		145.8	
Yakimovo	1,034.5	355.2	64.3	543.3	20.4		51.3	
DISTRICT OF PAZARDJIK								
Batak	2,337.1	382.9	61.8	1,022.2	54.8	609.1	206.3	
Belovo	2,110.8	502.7	69.3	1,361.9	55.0		121.9	
Bratsigovo	3,194.9	483.9	59.3	1,728.7	98.4	741.2	83.4	
Velingrad	10,369.6	1,153.5	70.1	7,722.5	261.5	851.2	310.8	
Lesichovo	1,894.7	408.5	62.1	735.2	12.6	599.3	77.0	
Pazardzhik	26,833.4	2,404.6	153.9	18,727.0	1,468.7	2,933.5	1,145.7	
Panagyurishte	5,489.0	786.7	82.0	3,683.4	198.9	449.2	288.8	
Peshtera	4,418.2	645.1	79.7	3,144.8	183.5	275.3	89.8	
Rakitovo	4,327.0	533.5	62.1	3,183.0	171.9	293.1	83.4	
Septemvri	5,573.6	848.1	70.9	4,017.5	158.6	297.0	181.5	
Strelcha	1,233.1	379.7	63.1	737.8	14.0		38.5	
DISTRICT OF PERNIK								

Breznik	1,637.5	505.4	67.0	894.5	19.3	55.0	96.3
Zemen	773.7	396.5	57.6	253.5	14.8		51.3
Kovachevtsi	567.3	365.0	58.7	64.5	2.1		77.0
Pernik	17,241.6	1,981.7	148.9	12,785.6	872.0	672.6	780.8
Radomir	5,500.6	867.7	81.1	2,995.6	104.6	1,271.9	179.7
Tran	1,509.6	441.6	62.8	614.5	29.6	252.0	109.1
DISTRICT OF PLEVEN							
Belene	2,313.2	492.6	63.1	1,475.9	166.1		115.5
Gulyantsi	2,537.6	621.0	57.8	1,633.0	116.7		109.1
Dolna Mitropoliya	4,170.2	793.3	76.4	2,876.7	143.1	107.4	173.3
Dolni Dabnik	2,595.4	569.1	72.8	1,812.8	63.7		77.0
Iskar	1,725.0	410.8	60.7	1,135.4	41.1		77.0
Levski	4,156.6	765.3	82.3	2,795.8	295.0		218.2
Nikopol	2,148.3	592.7	68.6	1,280.1	40.1		166.8
Pleven	30,713.8	2,619.1	163.4	22,684.8	2,603.7	1,071.5	1,571.3
Pordim	2,540.0	433.9	57.4	1,121.9	36.8	825.8	64.2
Cherven Bryag	5,820.0	932.5	80.3	4,205.1	290.1	125.9	186.1
Knezha	3,296.4	533.2	62.3	2,328.9	275.7		96.3
DISTRICT OF PLOVDIV							
Asenovgrad	13,452.9	1,643.7	92.9	9,931.2	644.4	895.0	245.7
Brezovo	1,920.6	522.7	57.2	970.4	24.3	262.6	83.4
Kaloyanovo	2,679.9	618.9	58.7	1,409.3	74.7	454.1	64.2
Karlovo	11,296.1	1,492.8	118.7	7,686.2	504.7	1,142.6	351.1
Krichim	2,146.1	393.7	65.1	1,457.0	78.6	126.0	25.7
Laki	1,176.3	372.3	61.2	436.1	24.2	237.6	44.9
Maritsa	5,763.9	962.0	74.1	4,282.4	143.8		301.6
Perushtitsa	1,295.4	327.1	59.5	748.1	78.2		82.5
Plovdiv	95,038.4	7,626.2	809.0	57,181.1	20,207.4	6,241.6	2,973.1
Parvomay	5,304.9	912.9	69.8	3,682.5	144.4	283.5	211.8
Rakovski	5,025.9	759.9	65.1	3,803.7	190.7	116.7	89.8

Rodopi	5,242.8	972.0	79.6	3,694.1	317.5		179.6	
Sadovo	3,201.0	636.4	57.4	2,272.1	73.9	77.8	83.4	
Stamboliyski	4,211.9	657.6	68.5	3,077.7	305.5		102.6	
Saedinenie	1,844.0	531.4	59.0	947.6	151.6	51.7	102.7	
Hisarya	2,895.2	606.3	60.7	1,684.4	71.2	284.6	188.0	
Kuklen	1,427.9	396.0	57.1	852.1	71.4		51.3	
Sopot	2,862.3	442.0	78.2	1,794.5	172.9	287.6	87.1	
DISTRICT OF RAZGRAD								
Zavet	3,074.6	561.6	64.4	2,200.5	100.5		147.6	
Isperih	7,094.6	1,067.4	66.0	4,611.6	198.3	670.9	480.4	
Kubrat	5,036.9	853.9	62.4	3,086.4	304.5	479.4	250.3	
Loznitsa	2,572.0	657.3	57.9	1,468.8	45.6	220.5	121.9	
Razgrad	15,450.3	1,588.0	143.3	10,579.4	773.7	1,461.0	904.9	
Samuil	3,049.0	601.8	61.4	1,260.6	35.7	999.7	89.8	
Tsar Kaloyan	1,739.5	402.2	58.1	1,159.8	55.2		64.2	
DISTRICT OF RUSE								
Borovo	2,422.5	434.6	58.5	821.3	36.0	982.3	89.8	
Byala	3,625.4	632.8	68.6	2,158.8	105.2	537.1	122.9	
Vetovo	3,326.9	602.5	68.0	2,398.4	136.1		121.9	
Dve Mogili	2,203.7	553.5	59.7	1,239.3	80.8	167.8	102.6	
Ivanovo	1,698.2	542.4	59.4	913.8	35.0		147.6	
Ruse	47,654.5	3,265.4	214.1	24,904.7	12,539.6	5,360.1	1,370.6	
Slivo pole	2,520.6	611.6	60.4	1,566.8	91.2	81.5	109.1	
Tsenovo	1,269.4	455.6	59.7	632.5	18.9		102.7	
DISTRICT OF SILISTRA								
Alfatar	1,121.2	366.6	58.3	355.0	11.5	252.8	77.0	
Glavinitsa	3,596.6	761.8	59.9	1,782.6	47.0	772.0	173.3	
Dulovo	7,453.6	1,154.3	70.6	5,312.3	193.4	459.9	263.1	
Kaynardzha	1,626.6	454.8	57.7	977.7	23.6	55.0	57.8	
Silistra	14,882.7	1,449.6	179.2	8,511.0	992.3	2,909.7	840.9	

Sitovo	1,293.7	467.4	60.7	681.1	26.7		57.8	
Tutrakan	4,122.8	701.1	71.5	2,723.9	97.9	214.8	313.6	
DISTRICT OF SLIVEN								
Kotel	4,948.4	904.5	67.8	3,173.6	62.3	402.8	337.4	
Nova Zagora	10,794.4	1,322.1	92.9	7,659.3	346.6	895.9	477.6	
Sliven	30,366.6	2,715.0	171.7	20,494.7	2,054.2	3,504.5	1,426.5	
Tvarditsa	5,242.7	605.7	65.2	2,945.2	112.6	1,430.6	83.4	
DISTRICT OF SMOLYAN								
Banite	1,411.0	465.2	60.1	797.0	18.1		70.6	
Borino	1,086.7	360.5	59.6	605.7	16.0		44.9	
Devin	3,035.6	637.3	67.0	2,105.5	116.7		109.1	
Dospat	2,693.6	500.6	61.1	2,026.9	47.2		57.8	
Zlatograd	3,457.4	551.0	65.1	2,351.5	207.1	186.4	96.3	
Madan	2,841.7	724.6	63.2	1,857.1	69.2	69.8	57.8	
Nedelino	2,150.4	546.3	71.4	1,381.7	93.2		57.8	
Rudozem	2,987.5	575.8	75.6	2,195.0	64.1		77.0	
Smolyan	14,649.0	1,361.4	144.4	8,057.5	1,482.6	2,622.6	980.5	
Chepelare	2,302.7	480.3	64.6	1,472.4	72.1	136.3	77.0	
SOFIA MUNICIPALITY	239,185.2	22,424.7	3,233.0	171,114.2	22,982.7	13,499.2	5,931.4	
DISTRICT OF SOFIA								
Anton	638.7	284.9	59.8	265.6	9.1		19.3	
Bozhurishte	2,122.3	422.5	68.8	1,402.4	86.2	59.0	83.4	
Botevgrad	7,369.3	916.4	69.6	5,135.8	794.8	183.2	269.5	
Godech	1,423.5	407.6	59.9	871.0	40.1		44.9	
Gorna Malina	1,681.5	497.0	57.8	995.9	53.8		77.0	
Dolna Banya	1,509.5	319.8	60.1	783.9	55.0	258.6	32.1	
Dragoman	1,525.3	480.5	58.9	668.0	74.0	160.5	83.4	
Elin Pelin	5,193.5	797.9	69.0	3,520.4	161.3	420.3	224.6	
Etropole	4,230.6	550.5	70.7	3,139.3	198.9	118.1	153.1	
Zlatitsa	1,647.6	380.7	62.9	1,080.5	59.3		64.2	

Ihtiman	4,578.8	694.8	65.5	3,401.3	132.1	188.8	96.3
Koprivshitsa	1,080.7	294.6	66.9	453.8	13.2		252.2
Kostenets	3,121.3	536.5	68.5	2,247.7	133.8		134.8
Kostinbrod	3,402.9	615.6	62.1	2,334.6	138.7	155.6	96.3
Mirkovo	903.3	335.0	58.3	437.7	27.4		44.9
Pirdop	2,514.8	396.0	67.9	1,676.3	72.1	257.6	44.9
Pravets	4,676.0	487.8	65.6	2,570.6	123.7	1,255.9	172.4
Samokov	9,290.0	1,168.3	97.8	6,765.0	233.4	656.9	368.6
Svoге	4,695.4	907.6	65.6	2,752.8	119.3	689.7	160.4
Slivnitsa	1,968.3	457.0	63.0	1,329.3	54.8		64.2
Chavdar	515.9	280.8	58.1	159.6	4.6		12.8
Chelopech	685.6	284.1	56.0	277.5	29.5		38.5
DISTRICT OF STARA ZAGORA							
Bratya Daskalovi	1,902.7	603.8	58.0	1,039.2	37.6	55.0	109.1
Gurkovo	1,490.6	371.4	60.0	972.4	41.9		44.9
Galabovo	3,100.0	596.2	59.1	1,829.6	106.1	419.2	89.8
Kazanlak	17,895.3	1,763.5	105.8	12,349.9	1,246.9	1,710.4	718.8
Maglzh	2,552.9	549.8	68.0	1,700.6	96.9	41.3	96.3
Nikolaevo	1,607.9	360.8	59.1	1,074.1	62.6		51.3
Opan	832.6	430.4	58.9	264.2	8.5		70.6
Pavel Banya	3,983.2	675.8	64.8	2,739.6	245.2	148.7	109.1
Radnevo	4,850.7	811.3	76.3	3,345.3	200.2	234.2	183.4
Stara Zagora	47,603.7	3,402.7	189.6	24,910.0	11,353.1	6,420.4	1,327.9
Chirpan	4,908.5	830.8	79.0	3,394.6	223.9	155.6	224.6
DISTRICT OF TARGOVISHTЕ							
Antonovo	1,933.5	635.0	59.0	1,099.3	24.7		115.5
Omurtag	6,579.9	1,253.0	59.2	4,353.5	278.3	366.4	269.5
Opaka	2,060.1	433.4	58.8	1,170.1	30.8	322.1	44.9
Popovo	7,684.6	1,154.4	77.3	4,931.5	202.7	899.7	419.0
Targovishte	15,735.2	2,037.8	130.5	10,736.9	953.7	1,089.8	786.5

DISTRICT OF HASKOVO								
Dimitrovgrad	10,732.6	1,564.2	95.0	7,806.2	469.7	528.0	269.5	
Ivaylovgrad	2,186.0	575.2	60.3	1,286.1	50.6	162.5	51.3	
Lyubimets	2,606.4	517.5	58.0	1,756.4	223.2		51.3	
Madzharovo	688.6	384.2	57.5	230.7	3.4		12.8	
Mineralni bani	1,932.6	501.6	58.1	1,298.4	29.6		44.9	
Svilengrad	5,567.8	837.3	85.5	3,542.6	340.5	646.4	115.5	
Simeonovgrad	2,392.2	499.9	61.1	1,446.1	125.1	157.3	102.7	
Stambolovo	1,946.9	793.1	67.8	993.0	28.8		64.2	
Topolovgrad	3,275.7	649.4	66.8	1,760.9	61.1	609.2	128.3	
Harmanli	5,363.1	967.7	75.5	3,798.5	158.1	214.8	148.5	
Haskovo	29,031.6	2,259.6	166.0	16,579.9	6,693.0	2,354.6	978.5	
DISTRICT OF SHUMEN								
Veliki Preslav	3,686.9	642.9	74.2	1,949.0	146.1	614.3	260.4	
Venets	2,088.6	615.6	55.4	1,309.3	37.7		70.6	
Varbitsa	3,152.5	669.2	59.8	2,312.9	65.7		44.9	
Kaolinovo	3,527.3	763.2	59.2	2,582.1	71.5		51.3	
Kaspichan	2,663.6	497.2	65.3	1,453.9	64.2	493.2	89.8	
Nikola Kozlevo	2,137.6	501.0	60.4	1,459.4	39.8		77.0	
Novi pazar	5,411.7	788.3	70.4	3,778.0	216.0	405.0	154.0	
Smyadovo	2,430.0	451.6	63.1	1,146.4	100.6	591.3	77.0	
Hitrino	1,751.1	707.8	58.9	868.4	26.2		89.8	
Shumen	31,004.1	2,117.3	147.4	15,875.6	8,202.8	2,909.6	1,751.4	
DISTRICT OF YAMBOL								
Bolyarovo	2,320.2	490.1	64.6	558.2	13.9	1,103.6	89.8	
Elhovo	3,846.1	745.5	71.3	2,536.7	98.2	202.8	191.6	
Straldzha	3,870.6	717.1	66.3	2,180.7	135.4	585.0	186.1	
Tundzha	4,093.5	1,176.3	81.1	2,243.8	95.9	175.5	320.9	
Yambol	18,987.4	1,539.0	144.0	12,904.7	1,502.0	2,135.2	762.5	
TOTAL	1,876,907.6	242,792.6	24,461.8	1,189,192.4	187,520.1	161,300.2	70,356.5	1,284.0

II. Material indicators of the municipalities for the activities delegated by the state for 2010

Municipalities	Municipal administration					De- fence	Education			Healthcare			Social welfare	Cultur e	
	Number of staff				Population with permanent address		Number of staff	Number of pupils at schools	Number of children in the kindergartens	Number of pupils at schools	Throughput of sick persons	Number of children in nursery	Number of pupils at schools	number of positions at SSE	Subsidized number of number of
	Mayors of municipali- ties	Mayors of regions of settlements	Deputy mayors												
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
DISTRICT OF BLAGOEVGRAD															
Bansko	1		4	3	13,565		765	459			459	1,166	253	31	
Belitsa	1		10	1	10,364		1,118	287	32		287	1,108		11	
Blagoevgrad	1		12	10	89,000	8	7,362	2,659	216	7,560	3,601	9,791	305	118	
Gotse Delchev	1		8	2	35,869		3,376	1,293			1,485	4,395	198	30	
Garmen	1		14		16,800		1,682	509			509	1,658	40	14	
Kresna	1		3	2	5,947		426	203			297	424		6	
Petrich	1		31	17	64,444		5,077	2,094			2,500	6,193	92	38	
Razlog	1		7		22,629		1,795	758			758	2,623	198	32	
Sandanski	1		21	4	45,682		3,464	1,454	152		1,669	3,682	161	46	
Satovcha	1		13		19,030		2,059	642			784	2,248		15	
Simitli	1		8	5	15,744		1,160	527			527	1,131	69	15	
Strumiani	1		7	10	6,248		353	173			173	353	100	10	
Hadzhidimovo	1		9	5	11,188		1,099	448			484	1,084	48	11	
Yakoruda	1		7		11,277		949	283			283	948	61	9	
DISTRICT OF BURGAS															
Aitos	1		15	1	35,806		2,636	897			1,047	2,707	77	22	
Burgas	1		13	2	230,668	9	24,943	7,706	54	11,850	9,442	26,081	353	139	
Kameno	1		12		12,628		870	346			376	854	148	20	
Karnobat	1		20	10	29,674	2	2,738	826			946	2,918	145	37	

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Velingrad	1		17	1	45,585		4,372	1,183			1,183	5,088	161	42
Lesichovo	1		6		5,524		444	93			93	388	95	12
Pazardzhik	1		31		132,136	6	11,415	3,141	374	770	3,141	14,516	649	134
Panagyurishte	1		8		28,562		1,925	723			823	2,826	74	35
Peshtera	1		2		24,063		1,780	628			708	1,922	48	14
Rakitovo	1		2		16,477		1,591	574			694	1,648	104	13
Septemvri	1		12	1	28,653		2,252	670	51		770	2,186	50	24
Strelcha	1		4		5,381		408	93			93	408		6
DISTRICT OF PERNIK														
Breznik	1		5	12	7,018		487	111			111	514	40	15
Zemen	1		1	12	2,822		148	28			28	140		8
Kovachevtsi	1		4	4	1,505		29	14			14	29		12
Pernik	1		19	6	106,403	7	7,417	2,491	41		2,901	10,353	170	93.5
Radomir	1		14	13	21,955		1,567	514	38		514	2,176	250	28
Tran	1		1	16	4,366		332	89			89	326	40	17
DISTRICT OF PLEVEN														
Belene	1		5		11,352		662	407			492	1,001		18
Gulyantsi	1		11		14,472		873	301			333	862		17
Dolna Mitropoliya	1		15		22,346		1,466	592			592	1,459	20	27
Dolni Dabnik	1		6		15,379		963	315	28		315	1,105		12
Iskar	1		3		8,104		646	191			191	630		12
Levski	1		10	2	24,071		1,428	589			719	1,701		34
Nikopol	1		11	2	11,765		636	261			261	632		26
Pleven	1		21	3	159,397	8	12,895	4,272	391		6,242	16,667	210	184.5
Pordim	1		6	1	6,647		549	169	57		169	577	126	10
Cherven Bryag	1		13		34,218		2,343	797			867	3,048	24	29
Knezha	1		3		15,616		1,215	485			591	1,509		15
DISTRICT OF PLOVDIV														
Asenovgrad	1		16	5	73,422		5,538	1,986			2,498	6,426	142	34

Brezovo	1		10	5	7,095		568	130			130	709	43	13
Kaloyanovo	1		14		11,813		704	332			332	662	80	10
Karlovo	1		25	1	59,640	2	4,171	1,394			1,585	5,073	187	49
Krichim	1				9,488		860	260			260	855	65	4
Laki	1		2	6	3,339		222	72			72	221	40	7
Maritsa	1		19		30,699		2,259	988			988	2,164		47
Perushtitsa	1				5,396		324	239			239	374		10
Plovdiv	1	6			379,882	10	33,331	9,804	980	21,930	14,114	42,055	1,222	304
Parvomay	1		15	1	30,462		2,009	676			676	2,163	45	33
Rakovski	1		6		28,534		2,186	766			766	2,089	45	14
Rodopi	1		14	6	33,041		1,583	985			1,075	1,564		28
Sadovo	1		11		15,453		1,239	473			473	1,260	30	13
Stamboliyski	1		4		23,053		1,705	650			798	1,670		16
Saedinenie	1		9		10,455		460	233			287	457	20	16
Hisarya	1		10	1	13,923		902	313			313	825	96	25
Kuklen	1			5	7,434		438	192			242	496		8
Sopot	1		1		11,501	1	964	359			453	1,867	70	10
DISTRICT OF RAZGRAD														
Zavet	1		6		14,899		1,161	389	19		401	1,187		23
Isperih	1		22	1	34,836		2,387	879			929	2,474	117	57
Kubrat	1		16		25,767		1,453	669	68		815	1,724	90	39
Loznitsa	1		15		13,413		734	302			302	817	35	19
Razgrad	1		19	2	69,202	6	5,121	2,128	502		2,780	7,327	266	109.5
Samuil	1		12	1	11,953		666	225			225	648	166	14
Tsar Kaloyan	1		2		8,384		553	265			265	548		10
DISTRICT OF RUSE														
Borovo	1		6		7,126		468	120			120	468	214	14
Byala	1		9	1	16,449		1,196	414			449	1,293	89	17
Vetovo	1		6		17,498		1,327	462			507	1,186		19

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Chepelare	1		6	4	8,179		618	267	97		267	643	35	12
SOFIA MUNICIPALITY	1	24	32	2	1,362,621	46	94,651	38,204	96	11,940	45,549	116,497	2,995	821
DISTRICT OF SOFIA														
Anton	1				1,640		127	61			61	126		3
Bozhurishte	1		5	1	6,756		714	304			304	704	10	13
Botevgrad	1		7	5	36,163	1	2,655	1,125	59		1,555	3,620	30	42
Godech	1		2	7	5,645		454	146			146	479		7
Gorna Malina	1		12	1	5,646		488	192			192	488		12
Dolna Banya	1				4,919		455	145			145	594	40	5
Dragoman	1		3	16	5,349		341	112			137	340	48	13
Elin Pelin	1		13	5	22,007		1,722	741			741	1,870	65	35
Etropole	1		6	1	13,741		1,611	339	284		439	1,579	22	21
Zlatitsa	1		3		6,251		541	193			193	598		10
Ihtiman	1		7	8	18,890		1,916	592			592	2,126	36	15
Koprivshtitsa	1				2,547	2	237	85	19		85	221		25
Kostenets	1		4	2	14,077		1,113	411			411	1,306		21
Kostinbrod	1		7	3	16,130		1,226	545			545	1,293	26	15
Mirkovo	1		2	2	2,520		189	77	42		77	189		7
Pirdop	1			1	9,190		871	327			327	1,255	63	7
Pravets	1		8	2	7,890		1,396	237	141		267	1,341	194	24
Samokov	1		22	2	41,452	1	3,677	1,055	66		1,055	4,338	145	51
Svoge	1		17	12	22,491		1,421	446			446	2,119	106	25
Slivnitsa	1		1	7	9,492		665	242			242	792		10
Chavdar	1				1,246		80	37			37	78		2
Chelopech	1				1,566		119	84			84	119		6
DISTRICT OF STARA ZAGORA														
Bratya Daskalovi	1		13	9	7,876		584	164			164	584	40	17
Gurkovo	1		2	2	5,614		544	133			178	541		7
Galabovo	1		8	2	14,506		1,061	365			460	1,256	78	14

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Venets	1		12		13,290		679	238			238	678		11
Varbitsa	1		14	1	14,558		1,121	423			423	1,088		7
Kaolinovo	1		13	1	21,564		1,403	476			476	1,339		8
Kaspichan	1		8		9,349		777	275			300	767	85	14
Nikola Kozlevo	1		8	2	8,702		831	213			213	793		12
Novi pazar	1		12	3	23,299		1,841	587			717	2,068	108	24
Smyadovo	1		4	5	7,601		567	192			242	560	90	12
Hitrino	1		20		12,424		443	168			168	438		14
Shumen	1		22	2	116,844	3	8,929	3,034	245	8,380	4,170	12,036	584	201
DISTRICT OF YAMBOL														
Bolyarovo	1		7	12	4,159		317	82			82	309	209	14
Elhovo	1		12	6	18,820		1,408	419			469	1,745	57	27
Straldzha	1		16	5	14,104		1,212	384			414	1,198	152	29
Tundzha	1		39	4	25,017		1,190	490			490	1,093	55	50
Yambol	1				90,466	6	7,799	2,280	40		3,248	9,913	420	86
TOTAL:	264	35	2,919	934	8,518,919	259.5	648,394	226,634	9,740	138,470	272,281	771,818	30,988	9,241

List of the ecological sites planned for construction in 2010		
Name and location of the site	Years of construction	Expenditure for 2010
DISTRICT OF BLAGOEVGRAD		
Municipality of Gotse Delchev		
Reconstruction, modernisation and extension of a landfill for non-hazardous waste – town of Gotse Delchev	2010 – 2011	2,000.0
DISTRICT OF BURGAS		
Municipality of Primorsko		
Road junction “Kiten” – extension and modernisation in connection with the operation of the Regional landfill for municipal solid waste	2010 – 2010	1,026.0
Rehabilitation of the road from the village of Ravadinovo to the village of Veselie, section from the end of the Sozopol municipality to the village of Veselie, from km 3+600.05 to km 7+245.83	2010 – 2010	1,324.0
Municipality of Sozopol		
Rehabilitation of the road from the village of Ravadinovo to the village of Veselie, section from the village of Ravadinovo to the end of the Sozopol municipality, from km 0+000 to km 3+600.05	2010 – 2010	1,405.0
Local road from km 0+000 to km 2+581.0 – section from the landfill for municipal solid waste – Sozopol, to the junction of the road from the village of Ravadinovo to the village of Veselie at km 3+600.05	2010 – 2010	1,200.0
Municipality of Tsarevo		
Sewage - town of Tsarevo: Sub-stage 1: Sewage pumping station No. 2 and pusher to a spill-over shaft; Sub-stage 2: Sewage pumping station No. 6 and pusher to a spill-over shaft	2010 – 2010	2,834.0
DISTRICT OF VARNA		
Municipality of Varna		
Leading collector for domestic waste waters to remove the discharge in the zone between point 109 and the point at the yacht marina Resort Complex “St. St. Konstantin and Elena”	2007 – 2010	4,200.0
DISTRICT OF VRATSA		
Municipality of Vratsa		
Separating installation for municipal waste at the Regional landfill for municipal solid waste of the municipalities of Vratsa and Mezdra	2010 – 2011	1,400.0
Construction of cells 2.1 and 2.2 of the Regional landfill for municipal solid waste of the municipalities of Vratsa and Mezdra	2010 – 2011	1,900.0
Municipality of Kozloduy		
Waste water treatment plant – town of Kozloduy	2007 – 2011	2,000.0
DISTRICT OF KARDZHALI		
Municipality of Kardzhali		
Roundabout road to the Regional landfill for municipal solid waste – Kardzhali	2010 – 2010	2,500.0
DISTRICT OF LOVECH		
Municipality of Lovech		
Supply of equipment for servicing the new Regional landfill for waste – Lovech	2010 – 2010	2,000.0
DISTRICT OF MONTANA		
Municipality of Montana		
Separating installation for municipal waste and composting of biodegradable waste – Montana	2010 – 2011	1,500.0
DISTRICT OF PLOVDIV		
Municipality of Karlovo		
Waste water treatment plant with a lead collector – Karlovo	2008 – 2012	2,000.0
DISTRICT OF SILISTRA		

Municipality of Silistra		
Construction of an installation for preliminary treatment of municipal waste (incl. composting of green waste)	2010 – 2011	1,750.0
DISTRICT OF SMOLYAN		
Municipality of Dospat		
Extension of a landfill for non-hazardous waste of the municipalities of Dospat, Devin, Borino and Satovcha	2010 – 2010	984.0
Municipality of Smolyan		
Completion of the construction of Regional landfill – Teklen dol – Smolyan	2005 – 2013	1,900.0
DISTRICT OF SOFIA		
Municipality of Etropole		
Town waste water treatment plant – Etropole, Stage I – mechanical foundation	2004 – 2011	2,027.0
DISTRICT OF HASKOVO		
Municipality of Harmanli		
Separating installation for municipal waste at the Regional landfill for municipal solid waste – Harmanly	2010 – 2011	1,500.0
DISTRICT OF SHUMEN		
Municipality of Veliki Preslav		
Town waste water treatment plant – town of Veliki Preslav	2002 – 2010	1,050.0
Municipality of Shumen		
Regional landfill for non-hazardous domestic waste – Stage II, Divdyadovo, Shumen	2010 – 2012	3,500.0
TOTAL:		40,000.0

List of the government investment loans and government guarantees under external credit agreements in 2010

Lending bank	Borrower	Type of the loan	Amount of the loan (in EUR equivalent)	Amount of the loan (in BGN equivalent)	Title of the project
Kreditanstalt für Wiederaufbau (KfW)	Ministry of Regional Development and Public Works (MoRDPW)	Government loan	34,373,000.00	67,227,744.59	Technical infrastructure 2010 – 2013
International Bank for Reconstruction and Development (IBRD)	Ministry of Regional Development and Public Works (MoRDPW)	Government loan	up to 81,000,000.00	up to 158,422,230.00	Development of municipal infrastructure
European Investment Bank	Ministry of Regional Development and Public Works (MoRDPW)	Government loan	8,000,000.00	15,646,640.00	“Sofia Ring Road – South Arc”, km 42+800 to km 44+720
European Investment Bank	Ministry of Regional Development and Public Works (MoRDPW)	Government loan	7,000,000.00	13,690,810.00	Road junction “Burgas – Meden Rudnik”, road I-9 and road II-79
International Bank for Reconstruction and Development (IBRD)	National Railway Infrastructure Company	Government guarantee	up to 127,822,970.30	up to 250,000,000.00	Stabilisation of the railway infrastructure during the period 2009 – 2011

List of the extra-budgetary funds and accounts that will function in 2010

1. Privatisation Expenditures Fund at the Privatization Agency -Privatization and Post-Privatization Control Act.
2. State Fund "Agriculture" - Agricultural Producers Support Act.
3. Extra-budgetary account of the National Fund at the Minister of Finance.
4. Special account to the municipal councils intended for the proceeds from privatisation of municipal enterprises - Privatization and Post-Privatization Control Act.
5. Municipal Privatisation and Post-Privatisation Control Expenditures Fund - Privatization and Post-Privatization Control Act.
6. Special fund to the respective municipal councils intended for investment and fixed assets - Privatization and Post-Privatization Control Act.
7. Teachers' Pension Fund - Social Insurance Code.