

PN-ACE-465

**CITY OF VIDIN
FINANCIAL
ADMINISTRATION**

RULES OF OPERATION

Prepared for



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**CITY OF VIDIN FINANCIAL ADMINISTRATION
RULES OF OPERATION**

SECTION A—GENERAL

MUNICIPAL BUDGET

- The municipality has an independent budget
- The municipal budget is an independent financial account for the revenues and expenditures of the municipality for a period of one budgetary year
- The budgetary year coincides with the calendar year
- The municipal budget is a vehicle for the allocation and appropriation of moneys which the municipality can spend in the performance of its tasks and functions. In doing so, the municipality observes the principles of legitimacy, economy, efficiency, transparency and comprehensiveness
- The municipal budget is open to the public and is controlled by the public, the Municipal Council and the competent bodies as set by the law

BUDGET REVENUES

- The revenue side of the budget is based on own revenues, shares of state revenues passed to municipalities, transfers and conditional grants from the Republic's budget, and from attracted resources
- The following are deemed own revenues
 - The full amount of local taxes
 - The full amount of local fees and the user fees for services rendered by the municipality
 - The full amount of taxes on profit of municipal enterprises and commercial companies
 - Revenue from municipal property management and disposal
 - Profit contributions for the municipalities
 - Fines, interest charges and punitive sanctions

- The following are deemed transfers and conditional grants from the Republic's budget
 - General transfers according to established criteria
 - Target transfers for the acquisition of long-term tangible assets and for the implementation of regional projects and projects of national importance
 - Conditional grants, i.e., amounts transferred for a specific purpose under specific conditions
- The following are deemed attracted resources
 - Security issues
 - Loans from financial institutions
 - Loans from the Republic's budget and from other sources

BUDGET EXPENDITURES

- In the expense side of the budget, budget credits are planned for
 - Health care, social aid, educational, cultural, sports and youth activities of the municipality
 - Land and urban planning and infrastructure development of the municipality, utility improvements and public works
 - Municipal property management
 - Delivery of administrative and technical services to the community
 - Environmental protection activities
 - Activities in maintaining public order and the property of the citizens and the municipality
 - Maintenance of the municipal council and the municipal administration
 - Long-term asset acquisition



- Joint undertakings with other municipalities, commercial enterprises and the state for activities of mutual interest
- Participation with property in economic activity, and support for firms, for activities related to the functions of the municipality
- Activities for the protection of the community in cases of calamities and production accidents
- Extension of temporary interest-free loans to other municipalities
- Amortization of borrowings
- Contributions from the municipal budget into the Republic's budget
- Other expenses not in contravention with the law
- In planning the expenditure part of the budget, the municipal council establishes specific budget allocations for
 - Salaries and security contributions, and maintenance of activities funded from the municipal budget and the staff involved
 - Acquisition of long-term assets with own funds
 - Salaries for the mayor, the chairman of the municipal council and the municipal administration
 - Maintenance for the municipal council
 - Training of municipal administration
 - Scholarships for students in municipal educational establishments
 - Entertainment expenses
 - Overhead on and subsidizing of student canteen food and diet food for the citizens
 - Subsidizing food at children's take-aways
 - Social spending for personnel at the various budget-funded entities
 - Social aid, benefits and services outside those allocated by a statutory act

— Other expenses

- The budget deficit of the municipality is covered through loans from financial institutions or municipal bond issues

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SECTION B—FINANCIAL ADMINISTRATION

FUNCTIONS OF THE MAYOR

The Mayor of the Municipality

- Organizes the preparation of the budget of the municipality by quartiles, activities, operation areas and mayoralties, and the projections for extrabudgetary accounts, and submits them for adoption at a Municipal Council session
- Can make proposals to the Municipal Council, in the course of the budgetary year, for amending the annual budget under an adopted procedure
- Transfers credits among budget items and activities within the sections approved for the half-year, in cases of proven savings or shortages
- Organizes and oversees the implementation of the expense side of the budget by sections, activities and operation areas as provided by Article 55 of the Local Self-Government and Local Administration Act, as follows
 - The costs, wages and social security contributions included, of municipality-supported health, social, educational, and cultural activities
 - The public utilities, construction, extension, reconstruction, maintenance, and operating repair of municipal property, and the acquisition costs for municipal property
 - Joint ventures with municipalities
 - The costs of the municipal council and municipal administration
 - The administrative and technical services for the community (when they are free of charge), the town-planning and cadastral records
 - The redemption of loans
 - Environmental protection activities
 - Capital investments in economic activities
 - Redistribution of the reserve fund for extraordinary budget expenditures

- Approves the account projections and the statements of own and earmarked transfers of extrabudgetary funds for the municipality and the budget-funded units
 - Received under a certain activity, under contracts for joint undertakings, as donations, etc
 - Transfers from ministries and other central government agencies outside the budget
- Controls the activity of extrabudgetary units funded from separate income and expense accounts, by endorsing the projection accounts and the reports for the respective year
- Organizes the production of quarterly and annual reports and presents the annual budget report and the extrabudgetary funds report to a Municipal Council session
- Represents the municipality, organizes its participation in joint ventures
- Organizes the issuance of bonds

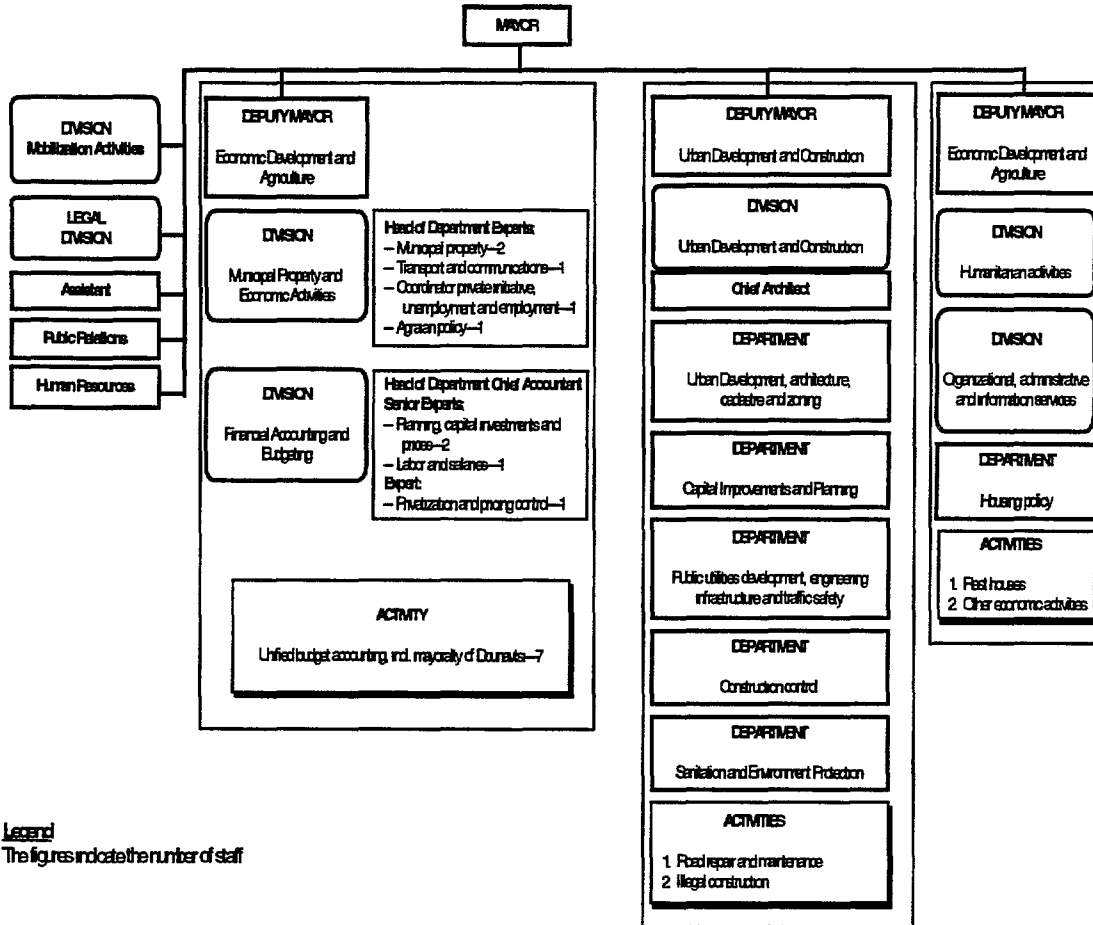
FUNCTIONS OF THE FINANCIAL ADMINISTRATION

- Organizes the development, approval and updates of budget forecasts
- Organizes the preparation, updates and implementation of municipal budget
- Organizes and ensures the efficient and rational management of municipal property
- Executes the operational management of revenue collection and spending of budget and extrabudgetary accounts and funds
- Organizes local finance reporting in compliance with reporting/accountancy laws
- Assists the Audit Office and the Ministry of Finance authorities in the execution of their tasks on the territory of the municipality



ADMINISTRATIVE STRUCTURE

Municipality of Vidin



Legend
The figures indicate the number of staff

JOB DESCRIPTIONS

Position	Deputy Mayor in Charge of Economic Development and Agriculture
Requirements for the position	
1 Working experience	University level
1 1 General	
1 2 Specialized	
2 Education	
3 Specific skills	
4 Other	
Position level	15
Grounds/method of appointment	On the grounds of a Municipal Council decision, proposed by the Mayor (Art 39 par 1 of LSGLAA)
Subordination	Reports to the Mayor of the municipality
Job Description	<ol style="list-style-type: none"> 1 Organizes the implementation of the municipal budget 2 Prepares the development of long-term programs, decisions of the Municipal Council 3 Allocates the budget funds to mayoralties 4 Controls the expenditure of municipal funds 5 Coordinates the management of municipal property and privatization process 6 Supervises the municipal economic development
Important regulatory acts concerning the activities of this position	<ul style="list-style-type: none"> • National Budget Procedures Act, • Annual State Budget Acts, • Local Self-Government and Local Administration Act, • Decrees, • Instructions of the Ministry of Finance, • Decisions of the Municipal Council etc
Relations to other municipal units and external organizations	Mayoralties, financial institutions, ministries, companies



Position	Expert on privatization and price control
Requirements for the position	
1 Working experience 1 1 General 1 2 Specialized	
2 Education	University level
3 Specific skills	
4 Other	
Position level	5
Grounds/method of appointment Subordination	Interview with the direct supervisor Reports to the Deputy Mayor of Economic Development and Agriculture
Job Description	<ol style="list-style-type: none"> 1 Develops and updates privatization programs 2 Prepares contracts for legal analyses, appraisals and purchase and sale 3 Controls privatization procedures 4 Prepares monthly and quarterly specifications for the privatization process status 5 Keeps a register of the privatization process documentation
Important regulatory acts concerning the activities of this position	<ul style="list-style-type: none"> • Transformation and Privatization of State-Owned and Municipal Enterprises Act and regulations thereto, • Decisions of the Municipal Council, • Mayor's orders, etc.
Relations to other municipal units and external organizations	Municipal Council, Privatization Agency, Regional Administration

Position	Head of Budget Department
Requirements for the position	
1 Working experience 1 1 General 1 2 Specialized 1 3 Other	Three years in a management position
2 Education	University level - economic
3 Specific skills	
4 Other	
Position level	8
Grounds/method of appointment	Competition
Subordination	Reports to the Deputy Mayor of Economic Development and Agriculture
Job Description	1 Prepares the draft budget (consolidated and of the Municipality of Vidin) 2 Controls the implementation of the budget and proposes up-dating 3 Prepares the regular reports on the implementation of the budget 4 Prepares form 15 - B and the specifications thereby
Important regulatory acts concerning the activities of this position	<ul style="list-style-type: none"> • National Budget Procedures Act, • Annual State Budget Acts, • Local Self-Government and Local Administration Act, • Decrees, • Instructions of the Ministry of Finance, • Decisions of the Municipal Council, etc
Relations to other municipal units and external organizations	Accounting departments of mayoralties financial institutions citizens



Position	Chief Expert Planning, capital investments and prices
Requirements for the position	
1 Working experience 1 1 General 1 2 Specialized	
2 Education	University level - economic
3 Specific skills	
4 Other	
Position level	7
Grounds/method of appointment	Interview with the direct supervisor
Subordination	Reports to the head of Municipal Property and Economic Activities Department and the Deputy Mayor in charge of Economic Development and Agriculture
Job Description	1 Controls the implementation of the Prices Act and the Rules thereto 2 Develops forecasts for sources of funds and capital investments 3 Supports the preparation of the list of large-scale construction projects
Important regulatory acts concerning the activities of this position	<ul style="list-style-type: none"> • Prices Act and Regulations, • Administrative Violations and Sanctions Act, • Actions Against Speculation Act, • The Annual State Budget Acts, • Mayor s orders
Relations to other municipal units and external organizations	Monitored traders, SSB, Union of Consumers, Regional Tax Office, Regional Internal Affairs Directorate

Position	Accountant
Requirements for the position	
1 Working experience	
1 1 General	
1 2 Specialized	
2 Education	Economic
3 Specific skills	
4 Other	
Position level	4
Grounds/method of appointment	Interview with the direct supervisor
Subordination	Reports to the Chief Accountant
Job Description	1 Accounts for cash and bank documents under the extrabudgetary account of the municipality
	2 Makes entries of inventories and keeps a register
	3 Prepares lists of inventory of the municipal property
	4 Prepares specifications of expenditures under the extrabudgetary account
Important regulatory acts concerning the activities of this position	• Accountancy Act,
	• Municipal Council decisions,
	• Instructions of the Ministry of Finance and the Regional Administration,
Relations to other municipal units and external organizations	• Mayor's orders
	Citizens and mayors of settlements



Position	Accountant
Requirements for the position	
1 Working experience 1 1 General 1 2 Specialized	
2 Education	Economic
3 Specific skills	
4 Other	
Position level	4
Grounds/method of appointment	Interview with the direct supervisor
Subordination	Reports to the Chief Accountant
Job Description	1 Accounts for budget income and expenses, 2 Charges off and transfers the amounts due for Income Tax, Social security 3 Accounts for and analyzes accountable persons 4 Accounts for and pays out deposited salaries
Important regulatory acts concerning the activities of this position	<ul style="list-style-type: none"> • Accountancy Act, • Municipal Council decisions • Instructions of the Ministry of Finance and the Regional Administration, • Mayor s orders
Relations to other municipal units and external organizations	Citizens and mayors of settlements

Position	Accountant
Requirements for the position	
1 Working experience 1 1 General 1 2 Specialized	
2 Education	Economic
3 Specific skills	
4 Other	
Position level	4
Grounds/method of appointment	Interview with the direct supervisor
Subordination	Reports to the Chief Accountant
Job Description	1 Accounts for cash and bank documents regarding the following accounts <ul style="list-style-type: none"> • Privatization Fund • Environment Fund • par 4 of Land Act Fund • Land Commission Fund • Fringe Benefits Fund 1 Revenues from local budgets
Important regulatory acts concerning the activities of this position	<ul style="list-style-type: none"> • Accountancy Act, • Municipal Council decisions, • Instructions of the Ministry of Finance and the Regional Administration, • Mayor's orders
Relations to other municipal units and external organizations	Lessees of municipal properties



Position	Accountant
Requirements for the position	
1 Working experience 1 1 General 1 2 Specialized	
2 Education	Economic
3 Specific skills	
4 Other	
Position level	4
Grounds/method of appointment	Interview with the direct supervisor
Subordination	Reports to the Chief Accountant
Job Description	1 Accounts for the expense documents regarding the bank account, 2 Accounts for the documents regarding the Housing Construction Fund, 3 Accounts for the documents regarding the Housing Compensations Fund
Important regulatory acts concerning the activities of this position	<ul style="list-style-type: none"> • Accountancy Act, • Municipal Council decisions, • Instructions of the Ministry of Finance and the Regional Administration, • Mayor's orders
Relations to other municipal units and external organizations	Suppliers

Position	Accountant - Cashier
Requirements for the position	
1 Working experience 1 1 General 1 2 Specialised	
2 Education	Economic
3 Specific skills	
4 Other	
Position level	4
Grounds/method of appointment	Interview with the direct supervisor
Subordination	To the Chief Accountant
Job Description	<ol style="list-style-type: none"> 1 Receives and pays out the amounts on the income and expense cash notes, 2 Pays advances and salaries to employees, 3 Pays out coupons under Fringe benefits 4 Prepares daily cash reports 5 Prepares payrolls 6 Arranges the list of the deductions for SSB 7 Issues official notes
Important regulatory acts concerning the activities of this position	<ul style="list-style-type: none"> • Accountancy Act, • Municipal Council decisions, • Instructions of the Ministry of Finance and the Regional Administration, • Mayor's orders
Relations to other municipal units and external organizations	When paying fees for services rendered by temporarily hired persons, suppliers of goods and services



Position	Accountant
Requirements for the position	
1 Working experience 1 1 General 1 2 Specialized	
2 Education	Economic
3 Specific skills	
4 Other	
Position level	4
Grounds/method of appointment	Interview with the direct supervisor
Subordination	To the Chief Accountant
Job Description	1 Accounts for the expenses for company cars fuel, 2 Prepares payrolls for the temporarily employed, 3 Keeps the books on fixed assets
Important regulatory acts concerning the activities of this position	<ul style="list-style-type: none"> • Accountancy Act, • Municipal Council decisions, • Instructions of the Ministry of Finance and the Regional Administration, • Mayor s orders
Relations to other municipal units and external organizations	Municipal Property and Economic Activities Division Employment Agency

Position	Head of Municipal Property and Economic Activities Division
Requirements for the position	
1 Working experience	
1 1 General	
1 2 Specialized	
2 Education	Three years in a management position
3 Specific skills	University level - economic
4 Other	
Position level	13
Grounds/method of appointment	Through a competition
Subordination	To the Deputy Mayor in charge of Economic Development and Agriculture
Job Description	<ol style="list-style-type: none"> 1 Carries out the operational management of the municipal property 2 Carries out operational control of the activities of municipal commercial companies and enterprises 3 Responsible for the public transport services 4 Carries out operational supervision on the municipal economy 5 Manages the process of licenses of the commercial activities
Important regulatory acts concerning the activities of this position	<ul style="list-style-type: none"> • Municipal Property Act and Rules of implementation, • Regulation on the order of acquisition, exploitation, management and disposal of municipal property, • Rules on the activity of the municipal company "Markets", • Transformation and Privatization of State-Owned and Municipal Enterprises Act and the Acts thereby, • Obligations and Contracts Act, • Municipal Council decisions
Relations to other municipal units and external organizations	Municipal Council, municipal enterprises and commercial companies, Regional Administration other legal entities and individuals, Divisions "Urban Development and Construction", "Legal e "Financial, Accounting and Budgeting"

SECTION C—FINANCIAL OPERATIONS

CASH TRANSACTIONS

Business Trips

- **Statutory regulations, Regulation on the Business Trips in the Country**
- **Procedures in the municipality** The employees fill out a free text request in order to describe the grounds for the business trip in the country, which includes
 - Full name
 - Position
 - The purpose of the business trip
 - What type of work shall be done
 - Reasons why the work can not be done in any other way
 - Duration of the business trip
 - Places or institutions where the employee will be working during the business trip
 - Accompanying documents—invitation, letters, etc

The request must be approved by the direct supervisor—deputy mayor or secretary, and on the grounds of these documents a business trip order signed by the mayor is issued. The compiled documents are submitted to the Accounting Department and an advance payment is made, its amount being determined in compliance with the Regulation. Within three days after the business trip has been completed, the employee must prepare a report for the work done, that has to be approved by the supervisor who approved the request and after that the advance payment is reported or the expenses reimbursed.

Documents and Properties

- Expense cash note—Attachment
- Advance payment statement—Attachment
- Income cash note—Attachment
- Business trip order—Attachment

Use of Company Cars

■ **Procedure in the Municipality** The company cars are distributed in two ways, by the respective divisions and for general use. The permission for their use is given and coordinated by the deputy mayor or the secretary in the first case, and by the head of the Logistics, Administrative and Information Services department (DOAIS) in the second case. The requests for cash for fuel, lubricants and spare parts for all company cars are prepared by the head of DOAIS once a week. The deadline for submitting the requests is the last business day of the week before the week for which the request is to be approved.

An additional requirement for the approval of the request is that the cash for the current week must be accounted for. Accounting for the advances is done by the head of DOAIS, based on summarized statements of transport work sheets that are filled in by the drivers of the cars and certified by the users. In case the driver was carrying out a business task without the presence of an official from the municipality, the transport work sheet is then certified by the head of DOAIS.

- **Documents and Properties** Transport work ticket–Attachment

Advance Payment for Business Expenses

- **Description** The advance payments are granted to accountable persons for the purchase of materials and payment of services. The persons that have the right to receive advances are determined by an order of the mayor.

- **Regulations** Regulation Number Three on payments–Chapter Two

- **Procedure in the Municipality** The advance may not exceed the amount of 100 000 Leva. All payments exceeding this amount shall be made as non-cash payments. The requests for cash expenses are weekly and are submitted to the Accounting department until 12 00 in the last business day preceding the week for which the request is to be approved. An additional requirement for approval is that the accountable persons do not have any un-accounted advance. The requests are signed by the deputy mayors and the secretary and are approved by the deputy mayor in charge of Economic Development and Agriculture. The following details must be described in each request: full name of the accountable person, the amount, type of expense, which structural unit will use the goods or services. All cash expenses that were not requested and occurred during the week are rejected, except in extraordinary cases and with the explicit approval by the mayor.

- **Documents and Properties**

- Expense cash note–Attachment
- Advance payment statement–Attachment
- Income cash note–Attachment
- Simplified invoices, certified by the line manager–Attachment
- Printed receipt from a cash register–Attachment



NON-CASH TRANSACTIONS

Transfers to subsidiaries—Second rank administrators of budget funds

- **Statutory Regulations** National Budget Procedures Act, State Budget Act for the current year, Decisions of the Municipal Council about adopting the municipal budget, Regulation Number Three on Payments

- **Procedure in the Municipality** According to the budget allocations by time periods, types and administrators, the Financial, Accounting and Budgeting Division (FABD), under guidance from the Deputy Mayor for Economic Development and Agriculture, disburses through non-cash transactions (by payment orders) credits to subsidiaries. Each payment order also indicates the types of expenditures payable out of the credit, additional control (over expenditures outstanding) being also exercised by the servicing bank

The respective officials prepare weekly statements of outstanding expenditures, describing the various types of expenditures in two aspects: by date when the expenditure was incurred, and by priorities as set by the adoption of the budget and by the direct supervisor's judgment

The heads of subsidiaries prepare requests for forthcoming operating costs and submit them to FABD (the Head of Budgeting Department) twice a month. The requests cover the periods from the 1st to the 15th of the month, and from the 16th to the 31st of the month, respectively. The deadline for filing requests is one week prior the beginning of the respective two-week period. Requests are prepared by establishments, types of expenditures and payment deadlines

- **Documents and Properties**

- Payment order—Attachment
- Payment order—Attachment

Expenditures Municipal Administration Operating Costs and Public Works

- **Statutory Regulations** State Budget Act for the current year, Obligations and Contracts Act, Decisions of the Municipal Council about the municipal budget, Instructions from the Ministry of Finance, Regulation Number 3 on Payments

■ **Procedure in the Municipality** Operating expenses for maintaining the operations of the municipal administration include

- Maintenance of the main office building electricity, water and sewerage, heating, telephones, janitors, etc
- The city's infrastructure street lights, landscaping, garbage collection and disposal, traffic safety

Expenses associated with the maintenance of the main office building are incurred as agreed in the procurement contracts with the providers of the respective service All payments are made by payment order, with the exception of electricity bills, for which immediate collection is required Contract performance control is exercised by FABD, and OAISD is responsible for verification of invoices Invoices are paid upon verification The Head of OAISD ensures that the municipal administrative building meets the requirements to users of the respective services

Urban infrastructure expenses are incurred in compliance with the municipal budget, contracts with providers and suppliers and the annual municipal programs for the respective activity The contractual relations are designed jointly by the Deputy Mayors in charge of Economic Development and Agriculture and of Urban Development and Construction (UDC), while performance control is the responsibility of the respective administrative units reporting to the Deputy Mayor for UDC The latter is responsible for ensuring the conditions necessary for controlling the expense justification documents of providers and suppliers Payment of invoices is authorized after a written endorsement of documents constituting grounds for payment

The Deputy Mayor for UDC prepares requests for forthcoming operating expenses, which are then filed with FABD (Head of Budgeting) twice a month The requests cover the periods from the 1st to the 15th of the month, and from the 16th to the 31st of the month, respectively The deadline for filing requests is one week prior the beginning of the respective two-week period Requests are prepared by type of activity, types of expenditure, grounds for payment (contracts) and payment deadlines

Capital Improvement Outlays and Other Special Purpose Expenditures

■ **Statutory Regulations** State Budget Act for the current year and the Decree on its enforcement, Regulations and Rules of central government agencies, Decisions of the Municipal Council about the municipal budget



■ **Procedure in the Municipality.** Sources of special purpose expenditures and capital improvements include transfers from the central budget, earmarked transfers for small water supply facilities, for the fourth-class road network, subsidizing public transportation passes, repairs to schools, etc

Expenditures for capital improvements and special purpose expenditures are incurred in accordance with the budget of the municipality and the annual municipal programs for the respective activity. The contractual relations are designed jointly by the Deputy Mayors in charge of Economic Development and Agriculture and of Urban Development and Construction (UDC), while performance control is the responsibility of the respective administrative units reporting to the Deputy Mayor for UDC. The latter is responsible for ensuring the conditions necessary for controlling the expense justification documents of providers and suppliers.

Payment of invoices is authorized after a written endorsement of documents constituting grounds for payment.

INVESTING IDLE CASH

■ **Definition** Cash flow management aims at increasing municipal non-tax revenues by investing funds which are temporarily not needed to cover current liabilities.

Note Following a request from the Municipality of Vidin, a comprehensive analysis and report on *Cash Flow Management* was developed by USAID's Local Government Initiative. The documents were made available to the local government leadership.

■ **Statutory Regulations** State Budget Act for the current year, Decision of the Municipal Council on the adoption of the municipal budget, Regulation Number 3 on Payments, tax laws, Local Self-Government and Local Administration Act.

■ **Procedure in the Municipality** The responsibility of managing cash flows is fulfilled by the Deputy Mayor for Economic development and Agriculture, while the day-to-day operations of the program is delegated to the Head of Budgeting.

The Deputy Mayor

- Evaluates the risk involved in the investment
- Makes a decision as to the liquidity of the investment
- Compares the yield of the various financial instrument
- Makes the final decisions on investment alternatives

The Head of Budgeting

- Prepares time schedules for expenditures
- Selects a time period
- Sets the number of periods in calculating cash flows
- Evaluates cash flows and the possible gains from investing
- Proposes options for making investment decisions

INDEBTEDNESS

■ **Definition** Debts are legally regulated obligations under which the municipality owes a certain amount of money to providers, financial institutions and budget-funded organizations. Debt can have interest charges attached to it, or be interest-free. In terms of its source, debt can be divided into

- Liabilities to extrabudgetary accounts and funds
- To the central government budget
- To other municipal budgets
- To financial institutions

Note This section does not deal with liabilities to providers of goods and services

■ **Statutory Regulations** 1997 State Budget of the Republic of Bulgaria Act, Local Self-Government and Local Administration Act, Obligations and Contract Act

■ **Procedure in the Municipality** Decisions to attract money resources from other sources are taken after the cash management schedule has been prepared (see Investing Idle Cash)

According to Article 21 of the Local Self-Government and Local Administration Act, the Municipal Council endorses the annual budget of the municipality, exercises control over it and adopts decisions to use bank loans and to issue bonds

Article 44 of the Local Self-Government and Local Administration Act requires the mayor of the municipality to organize the implementation of the municipal budget

Article 52 of the Local Self-Government and Local Administration Act prohibits the municipality to use loans for general cost coverage, such as payment of salaries, operating expenses, etc

§36 of the 1997 State Budget of the Republic of Bulgaria Act rules that in the event of temporary shortage of budget funds, budget credits administrators may use, in the form



of loans, idle funds from their extrabudgetary accounts and funds, which are to be retired not later than December 25, 1997

Proposals to take interest or non-interest loans are submitted to the Municipal Council by the Mayor of the municipality upon the initiative of the Deputy mayor in charge of Economic development and Agriculture, and must contain the following requisites

- The need requiring the use of funds in a loan manner
- The manner of using the borrowed funds
- The amount requested
- The source of funds
- The terms for obtaining the funds
- The source of interest payments
- Alternative sources of funds
- Redemption schedule
- Securing sources to retire the debt
- Assignment of operational loan management to the Mayor or Deputy Mayor of Economic Development and Agriculture

SECTION D—LOCAL FEES

Fees for Receipt of Property as Gifts and as Sales or Exchanges

■ Regulation

- Artical 41-45 of the Local Taxes and Fees Act
- Artical 1-2 of the Tariff to the Local Taxes and Fees Act

■ **Description.** Fees shall be paid by organizations and natural and legal persons for transfer of ownership on properties (real estate, movable properties, rights, receivables, securities, valuables, etc) as gifts and sales or exchanges for real properties, cattle, as well as for establishment of other corporeal rights on real properties

■ **Fee Rate** For gifts of real property, movable property, including money, valuables, etc , and for establishment of corporeal rights on donation, the fee collected over the price of the property shall be

	up to	10,000 Leva		2%	
from	10 000 01 to	20 000 Leva	200 Leva	+ 4% for the excess over	10 000 Leva
from	20 000 01 to	50 000 Leva	600 Leva	+ 6% for the excess over	20 000 Leva
from	50 000 01 to	100 000 Leva	2 400 Leva	+ 8% for the excess over	50 000 Leva
from	100 000 01 to	200 000 Leva	6 400 Leva	+10% for the excess over	100 000 Leva
from	200 000 01 to	300 000 Leva	16 400 Leva	+20% for the excess over	200 000 Leva
from	300 000 01 to	800 000 Leva	36 400 Leva	+30% for the excess over	300 000 Leva
over	800 000 Leva		186,400 Leva	+50% for the excess over	800 000 Leva

For sales/purchases and exchange of real properties and for establishment of corporeal right over real properties, the fee charged is 10 percent

■ Assessment Base The fees are assessed as follows

- For gifts on the market price
- In all other cases

■ For Real Property

- In the case of sale or establishment of easement or right-of-way on the agreed or assessed price, and where the agreed price is lower than the market price—on the latter
- In the case of exchange—on the value of the more expensive real property



■ **For Cattle**

- In the case of sale—on the agreed price
- In the case of exchange—on the price difference

■ **Method of Collection** Fees shall be collected by an authority of the tax administration prior to the preparation and certification of the document verifying the execution of the deal, and shall be paid in as revenue to the respective municipal council or mayoralty which has a budget, in the jurisdiction of which the real estate subject of the deal is located, and for cattle—in the jurisdiction of which the deal has been executed

All private contracts, with and without Notary Public certification, shall be filed within one month following their conclusion for registration at the municipal council, mayoralty respectively, where the property books are kept

FEEES FOR TECHNICAL SERVICES

■ **Regulation**

- Artical 46-51 of the Local Taxes and Fees Act
- Artical 3 of the Tariff to the Local Taxes and Fees Act

■ **Description** Fees shall be collected from users of technical services Technical services shall include issuance of sketch maps and copies of plans, certificates, building permits, approval of plans, granting construction lines, production of surveys, etc

■ **Fee Rate and Assessment Base** For technical services, the following fees are collected

- For approval of plans for the construction of buildings, for the reinforced concrete, wooden and iron structures of the latter, for elevator devices, heating installations, repairs and reconstruction 0 20 percent on the projected cost,
- For approval of building plans for the construction of buildings on an agricultural use land where construction has been allowed 400 Leva per square meter of built-up area,
- For issuance of sketch maps - initial, in the case of changes in the street and yard regulation, for plotting leveling and contour line lettering per parcel

- For the cities - from 700 to 3,000 Leva, according to decision 213/26 8 97 of the Municipal Council
 - For the city of Vidin - 3 000 Leva
 - For the city of Dounavtsi - 2 000 Leva
- For the villages - from 500 to 1 500 Leva, according to decision 213/26 8 97 of Municipal Council - 1 500 Leva
- For re-certification of sketch maps, 6 months or more from the date of issuance 250 Leva,
- For issuance of heliographic copies of building plans, installation layouts and others 1500 Leva per copy,
- For granting construction lines
 - For buildings—12 Leva per square meter
 - For fences—12 Leva per linear meter
- For water-supply and sewerage
 - For the survey, project plans and calculation of an inner water-supply or sewerage installation for a building with one bathroom 700 Leva, and 150 Leva for each additional bathroom,
 - For approval of a project plan for water-supply and sewerage network 0 10 percent of the value,
 - For sketch map and permit for a partial deviation of water-supply or sewerage lines 200 Leva,
 - For the survey, project plan and calculation of a yard water-supply or sewerage installation 500 Leva
- For legitimization, according to the procedure in place, of light buildings for seasonal use and for storage of implements, and of villa buildings built before April 7, 1987, without any building documents, or in deviation from them, in zones designated for agricultural use or villa zones, a separate fee is charged depending on the type and size of the buildings



- For light buildings for seasonal use and agricultural implements, including those with basement, with built-up area up to 35 sq m - from 5 000 to 15 000 Leva, *According to Decision 213/26 8 97 of the Municipal Council—15 000 Leva,*
- For light buildings for seasonal use and buildings with built-up area from 35 to 60 sq m , on one floor - from 10 000 to 25 000 Leva, *According to Decision 213/26 8 97 of the Municipal Council - 25 000 Leva,*
- For light buildings for seasonal use and buildings with built-up area from 35 to 60 sq m , on more than one floor - from 19 200 to 45 000 Leva, *According to Decision 213/26 8 97 of the Municipal Council - 45 000 Leva,*
- For light buildings for seasonal use and buildings with built-up area more than 60 sq m , on one floor - from 28 000 to 72 000 Leva, *According to Decision 213/26 8 97 of the Municipal Council - 72 000 Leva,*
- For buildings with built-up area over 60 sq m , on more than one floor - from 48 000 to 120 000 Leva, *According to Decision 213/26 8 97 of the Municipal Council - 120 000 Leva*

When for the same illegal building a fee was paid under Para 3 from the Transitional and Closing Provisions of the Territorial, Urban and Rural Development Act, the fees for legitimization under the previous items can be reduced with the amount paid

VEHICLE FEES

■ Regulations

- Artical 52 - 55 from the Local Taxes and Fees Act
- Artical 4 - 7 from the Tariff to the Local Taxes and Fees Act

■ **Description** Fees shall be paid by owners of cars, motor vehicles, motorcycles, mopeds, motor and other boats, ships and aircraft Exempt from fees shall be transportation vehicles of

- Central government establishments, military units and the Ministry of Interior which do not carry out business activities,
- Diplomatic missions and consulates on terms of reciprocity,

- Special transportation vehicles used by disabled persons for personal service,
 - The Bulgarian Red Cross, when they are used for the purposes of the organization
- **Amount and Assessment Base** For the right of use of motor vehicles, the following annual fee is charged
- For cars with engine capacity of
 - Up to and incl 800 cm³ - 450 Leva, b) up to and incl 1300 cm³ - 675 Leva
 - Up to and incl 1800 cm³ - 1125 Leva, d) up to and incl 2500 cm³ - 4 500 Leva
 - Over 2500 cm³ - 9 000 Leva
 - For cars, for which over 15 years have passed from their production date, the fee assessed shall be reduced by 30 percent
 - For trailers of automobiles
 - Freight trailer with carrying capacity up to 400 kg incl - 300 Leva
 - Freight trailer with carrying capacity over 400 kg - 1 500 Leva
 - Caravans - 750 Leva
 - Mopeds of up to 50 cm³ - 150 Leva
 - For motorcycles
 - Up to and incl 125 cm³ - 300 Leva, b) up to and incl 250 cm³ - 450 Leva
 - Up to and incl 350 cm³ - 600 Leva, d) up to and incl 490 cm³ - 1500 Leva
 - Up to and incl 750 cm³ - 3000 Leva, f) over 750 cm³ - 5000 Leva
 - For three-wheel vehicles with total weight of up to and incl 400 kg - 350 Leva



- For buses
 - With up to eleven seats, incl the driver seat, and for tourist automobiles - 1500 Leva
 - With up to and incl 22 seats - 2400 Leva
 - With up to and incl 35 seats - 3600 Leva
 - With over 35 seats - 6000 Leva
 - The fees for buses used for transportation inside the city shall be paid to the amount of 8 percent of the fees in this item
 - The fees for buses, except the ones used for transportation inside the city, are eligible to a discount as follows
 - From the eleventh to the twenty-fifth bus 15 percent
 - From the twenty-sixth to the fiftieth bus 25 percent
 - From the fifty-first to the hundredth bus 40 percent
 - From the one-hundred and first bus and above 50 percent
- For freight vehicles with carrying capacity
 - Up to and incl 1 0 t - 4 500 Leva
 - Up to and incl 1 5 t - 6 000 Leva
 - Up to and incl 3,5 t - 7 500 Leva
 - Up to and incl 6 t - 9 000 Leva
 - Up to and incl 10 t - 10 000 Leva
 - Up to and incl 16 t - 12 000 Leva
 - Over 16 t - 14 000 Leva
- For trailers and semi-trailers with carrying capacity of up to and incl 30 t - 450 Leva per ton,
- Tug vehicles - normal and saddle - 6 000 Leva,
- Special building machines (concrete trucks, concrete pumps etc), autocranes, special trailers for the transportation of heavy or extra-dimensional weights, etc ,—9 000 Leva
- Tractors (only when registered for movement on the road network)
 - From 15 to and incl 25 h p - 1 200 Leva

- Up to and incl 50 h p - 1 800 Leva
- Over 50 h p - 4 500 Leva
- Other self-propelled machines registered for movement on the road network - 2 400 Leva
- For public transportation purposes
 - For cars carrying out taxi services, the annual fee collected is
 - With the engine capacity of up to and incl 800 cm³ - 1 600 Leva,
 - Up to and incl 1300 cm³ - 2 400 Leva,
 - Up to and incl 1800 cm³ - 4 000 Leva, d) over 1800 cm³ - 6 000 Leva,
 - For buses, except the buses carrying out public transportation services along regular bus routes, the fees under Para 1 shall be paid with a ten fold increase
 - For buses doing transportation inside the city, the fees to be paid are 10 percent of the fees under Para 1,
 - The fees under items 1 and 2 shall be paid independently on the fees under Para 1
- In the case of commencing transportation activity under Para 2 during the current year, the fee due is 1/12 from the annual fee for each month from the beginning of the activity till the end of the year
- For the right of use of ships included in the register of the small ships according to Regulation Number 1 for registering ships in the ship registers of the Bulgarian harbors and in the registers of the municipalities, for ships navigating in hinterland waterways without access to the Black Sea and the Danube river, the annual fee for each gross ton or any fraction of a ton is 90 Leva
- For the right of use of aircraft, the following fees are charged
- For airplanes with maximum take off mass
 - up to and incl 10 t - 600 Leva,
 - up to and incl 20 t - 1 000 Leva,
 - up to and incl 40 t - 1 800 Leva,
 - up to and incl 60 t - 3 000 Leva,
 - up to and incl 100 t - 4 500 Leva,
 - up to and incl 150 t - 5 200 Leva,
 - up to and incl 200 t - 6 000 Leva,
 - up to and incl 250 t - 7 500 Leva,
 - over 250 t - 10 500 Leva,



- For para glider- 750 Leva,
- For delta plane - 750 Leva,
- For motor delta plane - 1 000 Leva,
- For free-flying balloon - 3 600 Leva,
- For glider - 3 600 Leva

- For a motor vehicle which will not be used during the following year, the fee is not collected, provided that by the end of the current year its owner returns the registration card of the motor vehicle to the Automobile Control Agency

- For unfit motor vehicles purchased, the fee is collected under the terms and in the amount determined for new motor vehicles, adjusted for the time when they will be allowed in motion

- The payment of fees under this chapter is a prerequisite for allowing them in motion and for granting a good working order certificate at the annual technical inspection of the motor vehicles

■ **Method of Collection**

- The fees are assessed annually and are payable not later than March 31st of the year

- For vehicles acquired during the current year, the fees shall be paid within one month and in the amount of one twelfth of the annual fee for each month from the moment of acquisition till the end of the year

- In the case of transferring the ownership of the motor vehicle, the new owner does not pay the fees under Para 1 and 2, if the previous owner has paid them for the time remaining until the end of the calendar year

- In the case of allowing in motion a restrained motor vehicle, the fees shall be paid in the order set under Para 2

- For a destroyed vehicle, the fees paid are not reimbursable

- Fees shall be collected by the tax authorities and shall be paid in as revenue to the respective municipal council or mayoralty which has a budget, according to the residence of the owner of the transportation vehicle

FEES FOR USE OF QUARRY MATERIALS

■ Regulation

- Artical 56 - 59 of the Local Taxes and Fees Act
- Artical 8 of the Tariff to the Local Taxes and Fees Act

■ **Description** Fees shall be paid by users of quarry materials all types of solid rock, clay, sandstone, limestone, sand, gravel, stones and the like

■ Exempt from Fees Shall be

- Sand, sandy argylliferous materials for the manufacture of bricks, roof tiles and ridge tiles, gravel and stones used by the local population for their own needs for construction and utility purposes and in agricultural cooperatives, by permission of the executive committee of the municipal council or the mayoralty having a budget
- Materials designated and used for construction and for purposes directly provided and paid by departments funded by the entities under the unified budget and by permission of the respective central government authority, as well as by the respective municipal council or mayoralty having a budget, which own the quarry
- Materials excavated by mining enterprises themselves within the territory of the mines or in adjacent places, needed to build, maintain, support and fill pits and surface grounds
- Materials designated for road, railway and port construction
- Materials utilized in the construction of reservoir dams, irrigation canals and other hydro-melioration structures

■ **Fee Rate** According to a Decision of the Municipal Council of Vidin, the following fees are collected for use of quarry materials

- For river, quarry and sea sand, gravel and ballast - from 25 to 120 Leva per cubic meter
- For quartz sand for the glass industry and for sand for cleaning metal objects (for savings)-from 75 to 360 Leva per ton



- For sandy argylliferous materials for manufacture of bricks, roof tiles and ridge tiles as well as for inner and outer plaster - from 20 to 90 Leva per m^3
- For clay
 - For pottery, argyllacious soil and fuller's earth - per 1 m^3 from 50 to 240 Leva
 - For stoneware pipes and terra-cotta tiles - per 1 m^3 from 75 to 360 Leva
- For foundling soil- per 1 m^3 from 25 to 120 Leva
- For crumbled, crushed and tessellated stone from sedimentary, eruptive, sand and other rocks- per 1 m^3 from 20 to 90 Leva
- For ordinary stones from limesands, limestone, travertine, dolomites, marbles, aragonite, shell limestone, conglomerates, etc , for inner and outer facing- per 1 m^3 from 50 to 240 Leva
- For limestone, marls, calcite for lime production- per 1 m^3 from 20 to 90 Leva
- For limestone, marls, argillo-aranaceous materials for cement production- per 1 m^3 from 25 to 120 Leva
- For stones for the production of
 - Paving stones - per 1 m^3 from 40 to 180 Leva
 - Cylinder stones, millstones, grindstones, whetstones, etc - per 1 m^3 from 150 to 700 Leva
 - plinths, cornice, stairs, etc , from sandstone, trochites, marls, marbles, etc , from sedimentary rocks - per 1 m^3 from 50 to 240 Leva
 - Plinths, cornices, stairs, etc , from granites, syenite, basalt, diorites, riolites, and esite and other hard eruptive rocks - per 1 m^3 from 75 to 360 Leva
 - Tiles for pavements and floors - per 1 m^2 20 to 90 Leva

■ **Assessment Base** Fee rates shall be determined separately for each type of material per cubic meter, on the total extraction which shall be established as follows

- On the basis of manufacture registers kept as mandatory by each quarry
- On the basis of quantities determined by temporary or one-time permits for excavation of quarry materials

■ **Method of Collection** In the first case, fees shall be paid monthly, in the second case - in advance as revenue to the respective municipal council or mayoralty having a budget in the area of mining of quarry materials

FEES FOR THE USE OF OPEN MARKET PLACES, FAIRS, SIDEWALKS, ROADWAYS, ETC

■ **Regulation**

- Artical 60 - 62 of the Local Taxes and Fees Act
- Artical 9 - 16 of the Tariff to the Local Taxes and Fees Act

■ **Description**

- Fees shall be paid by
 - Enterprises, organizations, agricultural cooperatives and natural persons who sell at open air markets the produce from their agricultural farms
 - Traders, who have set up a commodity market place
 - Craftsmen who sell articles manufactured by them, who have a permission to trade
 - Organizers of panorama shows, shooting galleries, etc
 - Citizens selling various articles

■ **Amount and Assessment Base** From natural and legal persons, for selling at open air markets their agricultural products and collected wild fruits, mushrooms, etc , the fees charged are as follows

- Per square meter from 120 to 600 Leva per day, *According to Decision 213/26 8 97 of the Municipal Council - 250 Leva from 1800 to 9000 Leva per*



month, *According to Decision 213/26 8 97 of the Municipal Council - 2 000 Leva*

- For selling from a cart with harnessed livestock from 400 to 2 000 Leva per day, *According to Decision 213/26 8 97 of the Municipal Council - 1 500 Leva*
- For selling from a car from 800 to 4 000 Leva per day, *According to Decision 213/26 8 97 of the Municipal Council - 3 000 Leva*
- For selling from a weight truck or trailer per day from 2 000 to 9 000 Leva, *According to Decision 213/26 8 97 of Municipal Council - 9 000 Leva*
- For selling agricultural products by non-producers *According to Decision 213/26 8 97 of the Municipal Council - 6 500 Leva*
- For selling commodities other from those in Para 1, the fee collected is three times higher
- For selling cattle and poultry at open air market places from 500 to 2500 Leva per day, *According to Decision 213/26 8 97 of the Municipal Council*
 - *for cattle - 2 000 Leva,*
 - *for birds - 500 Leva*
- For vending places during fairs, feasts, etc , for selling commodities the fee collected per day per square meter shall be from 200 to 1 000 Leva, *According to Decision 213/26 8 97 of the Municipal Council - 800 Leva*
- For places at panorama shows, fun-fairs, motor cradles, etc , per sq m per day from 40 to 200 Leva, *According to Decision 213/26 8 97 of Municipal Council - 150 Leva*
- For the use of sidewalks, squares, roadways, etc , for trade activity in the open air as well as for using kiosks, pavilions and other, located at such places, the fee collected shall be per sq m per day from 120 to 600 Leva *According to Decision 213/26 8 97 of the Municipal Council*
 - First zone - 300 Leva
 - Second zone - 250 Leva
 - Third zone - 200 Leva
 - Fourth zone - 120 Leva
 - For the areas and objects different from the indicated the fee for the fourth zone shall apply

- For the use of sidewalks, squares, roadways, etc , for building grounds the fee collected shall be According to the determined zones per squared meter per month or part of a month
 - In the first zone - from 200 to 500 Leva
 - In the second zone - from 150 to 350 Leva
 - In the villages - from 70 to 250 Leva *According to Decision 213/26 8 97 of the Municipal Council*
 - First zone - 500 Leva
 - Second to fifth zones - 350 Leva
 - For the city of Dounavtsi - 300 Leva
 - For the villages - 200 Leva

- The zones are determined by the chairman of the municipal council

- For use of sidewalks, squares, roadways, etc , for storing articles including agricultural products the fee collected shall be per squared meter per month or part of a month from 70 to 500 Leva *According to Decision 213/26 8 97 of the Municipal Council*
 - First zone - 500 Leva
 - Second and third zones - 400 Leva
 - Fourth and fifth zones - 300 Leva
 - For the city of Dounavtsi - 250 Leva
 - For the villages - 150 Leva

■ **Method of Collection** Fees shall be determined per day, month and quarter, and shall be calculated depending on the way of trading (peddlers, street vendors) or per square meter of occupied area

Fees shall be collected by tax offices or bureaus and paid prior to the use of open air markets, commodity market places, squares, etc

Where a location is taken on lease for a prolonged period of time, the payment terms shall be established in an agreement

The fees under this chapter shall be paid to the amount of the assessed rates, regardless of how long during the day or month, respectively, the place has been occupied or worked from at the market place, sidewalk, etc



The Municipal Council can suspend the permission for occupying a place when it is not used for the predetermined functions, when it is not used by the person who has the permission, or when public needs necessitate this

FEES FOR HOUSEHOLD WASTE DISPOSAL

■ Regulations

- Artical 63 - 66 of the Local Taxes and Fees Act
- Artical 20 - 21 of the Tariff to the Local Taxes and Fees Act

■ **Description** Fees shall be paid by service users (enterprises, establishments, organizations and natural and legal persons) for waste disposal

- Exempt from fees for waste disposal, where such fees are collected on the basis of the tax value of the property, shall be
 - Establishments and enterprises funded by the unified budget (this does not apply to buildings, yards and parcels which are located in resort settlements)
 - The Bulgarian Red Cross
 - Buildings serving as temples
 - Neighborhoods where the municipal councils have not arranged services for garbage removal

■ **Fee Rates** For waste disposal, an annual fee shall be collected according to a projections account for performing the activity approved by the municipal council

■ Fee rates shall be determined

- In per thousand leva of the tax value of the real properties of individuals
- In Leva, depending on the type and number of the containers used for waste disposal for non-resident properties of businesses, when the type and number of the containers used cannot be determined, for each separate property the fee rate is determined in permillage of the book value

- In per thousand leva of the half of the book value of the residential properties of businesses *Decision 284/17 12 96 of the Municipal Council about the fee rate for 1997*
 - for citizens - 6 per thousand
 - for firms - 25 per thousand

■ **Assessment Base** Fees are calculated on the base of the solid waste quantity measured by special devices, where such devices are not available - on the base of the tax value of the real properties, in which case fees shall be collected from owners of properties together with the real property tax

COLLECTION METHOD

■ **Terms** The fee for waste disposal shall be paid in the following terms until 31st of March, until 30th of June, until 30th of September and until 30th of November of the year for which the payments are due

Fees assessed for previous years, as well as those due for the current year but assessed after the expiry of some of the terms, shall be paid within the subsequent terms before the end of the year

■ **Change of the Fee Rate** When, during the year, the Municipal Council increases the fee rate because of a significant growth in the expenses involved in the activity, the new fee shall be charged from the beginning of the quarter subsequent to the Municipal Council decision

The new fee rate shall not be collected from persons who have paid in advance for the respective period

■ **Newly Built Buildings** For newly built buildings, the fee for waste disposal shall be collected from the beginning of the month subsequent to the month when the building is finished and, if the building had been used before its completion, from the beginning of the month subsequent to the month when the use of building started

For buildings condemned to be demolished, the waste disposal fee shall be collected including the month when the use of building was terminated

The fee shall not be collected only if the property is not used during the whole year and a declaration is filed by the owner or user before the end of the preceding year. The declaration shall be submitted to the tax office in the jurisdiction of which the property is located



■ **Tenants** Tenants shall be obliged to pay lessors the respective portion of fees for waste disposal, unless otherwise agreed

■ **Enterprises** Enterprises file declarations to the tax office where the property is located not later than 30th October of the preceding year, indicating the type and number of the containers which will be used during the year, based on the frequency of waste removal announced by the Municipal Council

When, during the year, the enterprise changes the type or number of containers used because of an increase in the quantity of garbage, it shall file a new declaration prior to the change. The increased fee rate shall be due from the beginning of the month when the change was done and is assessed as one-twelfth of the annual fee for each month up to the end of the year.

In the case when the enterprise has declared lesser than the necessary type or number of containers, or it does not deposit the garbage in the containers assigned for that purpose, it shall pay the annual fee as a thousandth of the book value. The amount already paid is deducted from the fee which is due, and interest is charged for the difference, as set in the payment terms.

FEES FOR USE OF CHILD DAYCARE CENTERS, KINDERGARTENS, RESORTS, BOARDING-HOUSES FOR SENIOR CITIZENS, HOSTELS, ETC

■ **Regulations**

- Artical 68 - 71 of the Local Taxes and Fees Act
- Artical 22 - 33a of the Tariff to the Local Taxes and Fees Act

■ **Description** Fees shall be paid for the use of child care centers, kindergartens and the physiological wards in "Mother and Child" centers as well as for the use of the social care system - all kinds of institutions for social care and all forms of social services. Fees shall be paid also for children camping at camps for pioneers and secondary school students.

■ **Fee Rates for Child Care Centers** For use of child care centers, kindergartens and the physiological wards in "Mother and Child" centers the following monthly fees shall be collected:

- Weekly centers - from 15 percent to 35 percent of the minimum monthly salary for the country

- Day centers - from 10 percent to 30 percent of the minimum monthly salary for the country *According to Decision 18/11 02 97 of the Municipal Council - 30 percent of the minimum monthly salary for the country*
 - Semi-day centers - from 5 percent to 20 percent of the minimum monthly salary for the country
 - In the case when two children from one family attend one and the same child care center, the fee collected for the second child is 50 percent of the fee due under Para 1
 - Fee for orphans or single-parent children, for children whose parents are students, as well as for three or more children in the family shall be 50 percent of that set in Para 1
 - For the time periods when children do not attend the center, no fee is charged, provided that the parents have notified the headmaster of the time they are going to be absent
 - For children accommodated in sanatorium (convalescence) child care centers and groups, with serious chronic diseases indicated in a list approved by the Minister of Health Care, no fees shall be charged
 - For the use of resorts and camps by students, fees collected per day shall range from 40 to 240 *Leva*—*According to Decision of the Municipal Council of Vidin*—Fee shall not be paid by children without parents accommodated in the special schools The fee reduction provided in Para 2 and 3 shall also apply to fees for camps and resorts
 - For the use of summer kindergartens, playgrounds and recreation grounds, fees shall be collected monthly and the fee rates are determined by the municipal councils
 - *According to Decision of the Municipal Council of Vidin*—Parents with three or more children shall pay 50 percent of the set fee
- **Social Care System Centers** People who are served by the social care system shall pay a monthly fee for the use of all kinds of centers for social care and all forms of social services, and the fee corresponds to the real costs for one person
- *According to Decision of the Municipal Council of Vidin* -The fee due shall be withheld from the personal income of the person



- A disposable sum shall be left to the people who are served by the social care system, which shall not be less than
 - 20 percent of the personal income of the people accommodated in the centers for mentally disabled patients and in the centers for people with psychic disorders,
 - 30 percent of the personal income of the people accommodated in senior citizens retreats, centers for physically disabled people and centers for sense-impaired people,
 - 40 percent of the personal income of the people who are served by the domestic social patronage
- When the remaining part of the person's income is insufficient to cover the fee, the difference is covered from the budget of the municipality where the respective center or other form of social care provider is located
- For people who pay a support sum for their children, the sum for personal expenses and the means for paying the real cost of maintenance shall be determined after deduction of the adjudged support amount

■ **Fees shall not be collected**

- From people who do not have personal income including savings,
- From children under 16 years of age accommodated in social care centers and children under 18 who are being educated in social vocational centers or another form of education set up by the social care centers
- From children with health and social problems who are accommodated by the respective authorities for a short-term rehabilitation in child settlements
- From children accommodated temporarily in distribution centers of the social care system and in asylums for homeless children
- From children accepted in the vocational centers and other forms of education set up by social care centers are provided with means for personal expenses and the size of these funds shall not be less than 50 percent of the base minimum income
- From people who are accommodated in private boarding-houses or social patronage shall pay a fee based on an agreement base

- For accommodation in centers and premises for sobering, the rate of the fee collected is from 5 percent to 10 percent of the minimum salary for the country *According to Decision of the Municipal Council of Vidin*

■ **Assessment Base** The real cost of maintenance of one person includes monthly expenses for food, bedding and clothing, laundry and sanitary materials, petrol for the food delivery as well as the respective part of the total expenses for electricity, heating, water, sewerage, waste disposal, except the special allowances for electricity, fuels and water for household purposes which are granted to the centers for social cares in accordance with the Instruction for Special Purpose Support of Low Income Households and Budget Funded Social Centers for Use of Electricity, Heating, Fuels and Water for Household Purposes, adopted by Decree No 205 of the Council of Ministers from 1996 (State Gazette, Number 72 from 1996)

The minimal fee is determined as a percentage of the base minimum income established by the Council of Ministers and is differentiated according to the type and form of social services as follows

- For people accommodated in the centers for mentally disabled patients and in the centers for people with psychic disorders - the full rate of the base minimum income
- For people accommodated in senior citizens retreats, centers for physically disabled people and centers for sense-impaired people - 90 percent of the base minimum income
- For the people who are served by the domestic social patronage - 80 percent of the base minimum income
- For spouses living together when both of them use the services of the domestic social patronage - 70 percent of the base minimum income per person
- For children over 16 accommodated in children centers and children who are being educated in the social vocational centers or another form of education set up by the social care centers - 50 percent of the base minimum income
- For people who are served in day centers or in day centers for social care - 40 percent of the base minimum income



■ **Method of Collection**

- Fee rate shall be determined per shift or per month
- Fees shall be collected by schools, organizers of camps, by kindergartens or hostels, and shall be paid in as revenue to the budget of the municipal council or mayoralty having a budget from which the funding thereof is provided

FEEES FOR VETERINARY CERTIFICATION

■ **Regulation**

- Artical 75 - 78 of the Local Taxes and Fees Act
- Artical 36 - 38 of the Tariff to the Local Taxes and Fees Act

■ **Description** The fee shall be paid for registration of dogs

■ **Fee rate** For dog registration, the annual fee collected shall be

- From 300 to 1000 Leva, *According to Decision 61/8 05 97 of the Municipal Council - 500 Leva* for dogs in the villages
- From 100 to 200 Leva—*According to Decision 61/8 05 97 of the Municipal Council - 100 Leva*

■ This fee shall not be collected

- When one domestic dog is registered per household in the remote mountain villages,
- When the registered dogs are used for safeguarding of business premises and herds,
- For dogs belonging to the Army and to the Ministry of Internal Affairs,
- For dogs used by blind people, disabled people, people over 70 years of age living alone, and
- For dogs which are used for research purposes by research and medical institutions

NOTARY AND OTHER ADMINISTRATIVE FEES

■ Regulation

- Artical 79 - 81a of the Local Taxes and Fees Act
- Artical 39 - 40 of the Tariff to the Local Taxes and Fees Act

■ Description Fees shall be paid by natural and legal persons

- Certification by Notary Public of signatures, contracts, powers of attorney, etc , and for occupancy procedures for settlement by housing commissions in case of housing needs
- Issuance of certificates, letters-certificatory, permits and licenses, and other services of administrative nature

■ **Fee Rate For Notary Certifications of Signatures, Contracts, Powers of Attorney, etc** , which are made by the municipal councils or mayoralties, fees collected shall be according to items 37, 38, 39, 39a, 40 and 42 from the Tariff Number 1 of the Ministry of Justice (State Gazette, No 71 from 1992) to the State Taxes Act

- For occupancy procedures for settlement according to the Municipal Property Act,
- For ordinance allowing settlement in residential premises - 500 Leva and for ordinance allowing settlement in non-residential premises - 2 000 Leva
- For services of administrative nature following fees shall be collected
- For letters-certificatory for legatees which will be necessary for receiving funds from inheritance - 600 Leva
- For letters-certificatory for real properties - 600 Leva
- For the second copy of death certificates, birth certificates and marriage certificates - 500 Leva
- For all other copies of written statements, decisions, etc , when not issued ex officio, per standard format page - 300 Leva
- For certification of an invitation-declaration for a private visit of a foreigner to the Republic of Bulgaria - 4 000 Leva



- For certification of an invitation-declaration for a private visit to the Republic of Bulgaria from a person who lives abroad but whose parents or one of whose parents are Bulgarian nationals - 500 Leva
- For issuance of a certificate for ownership for selling cattle - 1 500 Leva per head
- For certification of signatures and time over documents which are not interesting from notary point of view like powers of attorney, declarations, etc
 - For the first page - 200 Leva
 - For each subsequent page - 100 Leva
- For certification of copies of various documents
 - For the first page - 200 Leva
 - For each subsequent page - 100 Leva
- For issuance of permit (license) for selling tobacco articles according to Artical 30, Para 1, item 1 of the Tobacco and Tobacco Articles Act - 1200 Leva
- For issuance of permit (license) for storing and selling by retail of wine, spirit and spirit beverages the following fees shall be collected
 - For the objects which are used for wholesale and the connected storing, preservation and aging of wines, spirit and spirit beverages, per square meter for the whole area of the premises regardless of what part of it is used for storage of other commodities - 200 Leva
 - For retailing of wines, spirit and spirit beverages in supermarkets, central universal store, city universal stores, special stores for wines and spirit beverages and in the delicatessen stores and fish and fish products stores in Blagoevgrad, Bourgas, Varna, Veliko Turnovo, Vidin, Vratsa, Gabrovo, Dobritch, Kustendil, Kardjaly, Lovetch, Montana, Pazardjik, Pernik, Plovdiv, Razgrad, Russe, Silistra, Sliven, Smolian, Sofia, Stara Zagora, Targovishte, Haskovo, Shumen, Yambol and in national resorts, settlements, sea and river stations as well as in the roadside motels, camping sites, etc , along the national highways where there are special stands, departments or separate premises for the sale of wines and spirit beverages - 50 000 Leva, for the other not expressly indicated outlets - 10 000 Leva

- For trade outlets in cities or villages with population over 2000 - 5 000 Leva
- For trade outlets in cities or villages with population under 2000 - 240 Leva
- For the sale of wines and spirit beverages in public catering places, depending on their category
 - Three stars - 50 000 Leva
 - Two stars and one star - 25 000 Leva
 - Places without categories - canteens, buffets in the canteens, etc - 12 000 Leva
- For a temporary stand for selling wines and spirit beverages at fairs, feasts, advertising campaigns of firms and other similar, per day
 - without tasting - 600 Leva,
 - with tasting - 2 500 Leva
- For issuance of certificates according to Artical 14, Para 3 from the Instruction for Conditions and Order for Producing Wines, Spirit and Spirit Beverages and the Trade with Them - 10 000 Leva
- For issuance of other kinds of copies and certificates - 500 Leva
- For issuance of permit for public transportation—*According to Decision 213/26 8 97 of the Municipal Council*
- For transportation inside the city, near the city and among cities and villages within the boundaries of the Municipality - 5 000 Leva per bus
- For transportation between Municipalities within the region - 10000 Leva per bus
- For transportation between regions - 100 000 Leva per bus
- For special transportation - 10 000 Leva per bus
- For occasional transportation - 10 000 Leva per bus



■ **Fees shall not be due for**

- Petitions, applications, complaints, etc , which are submitted to and by the municipal councils
- Certificates which are not indicated in the Tariffs for the Local Fees
- Documents for ex officio needs of establishments
- Documents connected with the labor activities of people, for lawsuits for guardianship, for social assistance, protection of the interests of underage children and for child support
- The Bulgarian Red Cross

■ **Method of Collection** Fees shall be paid prior to rendering the service and shall be collected by the financial authorities of the municipal councils

RESORT FEES

■ **Regulations**

- Artical 79 of the Local Taxes and Fees Act
- Artical 43 of the Tariff to the Local Taxes and Fees Act

■ **Description** Fees shall be paid by natural and legal persons for holidays or resort treatment at resorts. The funds from fees shall be paid in as a revenue to the Public Utilities and Planting of Resort Settlements Fund and shall be collected from

- Fees paid in from trade union organizations, departments and social or cooperative organizations for each used card or other similar document for holiday or for resort treatment as well as from natural persons who visit the resort with the same purpose. In some special cases when there exists a Decision issued by the Council of Ministers some organizations and natural persons can be exempt from these fees
- Quarterly charges in the amount of 20 percent of the gross incomes received from the mineral baths, beaches and mud-cure establishments exploitation

■ **Fee Rate** Resort fees shall be collected in the following rates *According to the Decision of the Municipal Council of Vidin*

- For resorts having national significance, per person from 15 to 45 Leva per day
- For resorts having local significance per person from 10 to 30 Leva per day
- Fees shall not be collected from persons on a business trip and from children under 8, from students and pensioners
 - Foreign citizens shall pay per person from 100 to 300 Leva per day
According to Decision of the Municipal Council of Vidin
- **Method of Collection** Fees shall be paid against special duty stamps printed by the Ministry of Finance. The manner for collection and spending of Fund moneys, as well as the type and denomination of duty stamps shall be regulated by Rules issued by the Minister of Finance, the Minister of Public Health and Social Welfare, in coordination with the Central Council of the Trade Unions

FEES FOR ANNOUNCEMENTS AND ADVERTISEMENTS

- **Regulations**
 - Artical 79 of the Local Taxes and Fees Act
 - Artical 42 of the Tariff to the Local Taxes and Fees Act
- **Description** Fees shall be paid by natural and legal persons for posting and displaying announcements and advertisements
- **Fee rate** For announcements and advertisements the following fees shall be collected
 - For distribution of flyers, prospectuses, commodity specimens or samples with advertising purposes on public places from 60 to 420 Leva per day per person *According to Decision 166/16 07 97 of the Municipal Council - 420 Leva*
 - For use of cars with loud-speakers for advertising purposes—from 300 to 2100 Leva per day *According to Decision 166/16 07 97 of the Municipal Council - 2100 Leva*
 - For advertising processions—from 1200 to 4200 Leva per day



- For use of tables from which advertising materials are distributed—from 60 to 420 Leva per sq m per day for the occupied area—According to Decision 166/16 07 97 of the Municipal Council - 420 Leva
- For advertisements on transparent bands, on boards with stands or on billboard over fences, walls, blind walls, etc ,—from 50 to 300 Leva per sq m per month but not less than 1200 Leva per month for putting advertising transparent band or billboard—According to Decision 35/15 01 96 of the Municipal Council

■ **For Vidin**

- For city of Dounavtsi - 60 Leva/sq m per month
 - First zone - 300 Leva/sq m per month
 - Second zone - 200 Leva/sq m per month for the villages and areas outside the cities and
 - Third zone - 120 Leva/sq m per month villages - 50 Leva/sq m per month, but not less
 - Fourth zone - 80 Leva/sq m per month than 1 200 Leva for an advertisement per month
- For light advertisement from neon pipes, lamps, etc , on walls, fences, roofs, blind walls, etc , from 100 to 600 Leva per sq m per month but not less than 1800 Leva per month
- For an advertisement, According to Decision 35/15 01 96 of the Municipal Council
- For Vidin For city of Dounavtsi - 150 Leva/sq m per month
 - First zone - 600 Leva/sq m per month
 - Second zone - 500 Leva/sq m per month for the villages and areas outside the cities and
 - Third zone - 300 Leva/sq m per month villages - 100 Leva/sq m per month but not less than
 - Fourth zone - 200 Leva/sq m per month 1 800 Leva for an advertisement per month

- For stand alone window displays for advertising purposes from 720 to 2100 Leva per sq m , annually for the occupied area but not less than 3000 Leva per year for one window display *According to Decision 35/15 01 96 of the Municipal Council*
- For Vidin For city of Dounavtsi - 900 Leva/sq m per month
 - First zone - 2 100 Leva/sq m per month
 - Second zone - 1 700 Leva/sq m per month for the villages and areas outside the cities
 - Third zone - 1 300 Leva/sq m per month villages - 720 Leva/sq m per year but not less
 - Fourth zone - 1 000 Leva/sq m per month than 3 000 Leva for an advertisement
- In the case when the window displays are illuminated, fees shall be doubled
- For identifying firm directing with contents such as name of the firm, initials, trade mark, address, telephone, subject of activity, directing arrow, distance, etc
 - When hung up on walls, fences, etc , from 360 to 1400 Leva per year *According to Decision 35/15 01 96 of the Municipal Council*
- For Vidin For city of Dounavtsi - 600 Leva per year
 - First zone - 1 400 Leva per year
 - Second zone - 1 200 Leva per year for the villages and areas outside the cities
 - Third zone - 1 000 Leva per year and villages - 360 Leva per year
 - Fourth zone - 800 Leva per year
- When hung up on separate independent stands in green areas, sidewalks, etc ,—from 900 to 4200 Leva *According to Decision 35/15 01 96 of the Municipal Council*
- For Vidin For city of Dounavtsi - 1 200 Leva per year
 - First zone - 4 200 Leva per year
 - Second zone - 3 800 Leva per year for the villages and areas outside the cities
 - Third zone - 3 000 Leva per year and villages - 900 Leva per year
 - Fourth zone - 2 000 Leva per year



- For one lamp or floodlight for advertisement illumination - from 180 to 840 Leva per year, *According to Decision 35/15 01 96 of the Municipal Council*
- For Vidin for city of Dounavtsi - 200 Leva per year
 - First zone - 840 Leva per year
 - Second zone - 700 Leva per year for the villages and areas outside the cities
 - Third zone - 500 Leva per year and villages - 180 Leva per year
 - Fourth zone - 300 Leva per year
- For loud-speakers on kiosks, pavilions, movable tables and others with advertising purpose - from 900 to 4200 Leva per year *According to Decision 35/15 01 96 of the Municipal Council*
 - For Vidin for city of Dounavtsi - 1 200 Leva per year
 - First zone - 4 200 Leva per year
 - Second zone - 3 800 Leva per year for the villages and areas outside the
 - Third zone - 3 000 Leva per year cities and villages - 900 Leva per year
 - Fourth zone - 2 000 Leva per year

■ **Fees shall not be due for** Announcements and advertisements of establishments and enterprises included in the budget and for the posters of political parties and public political organizations when mass actions are performed

FEES FOR PURCHASING GRAVE PLOTS

■ **Regulation**

- Artical 79 of the Local Taxes and Fees Act
- Artical 44 of the Tariff to the Local Taxes and Fees Act

■ **Description** Fees shall be paid by natural and legal persons for putting up tombstones and tombs

■ **Fee rate** For the purchase of a grave plot for a term over 8 years, the following fees shall be collected

- Up to 15 years *According to Decision 283/17 12 96 of the Municipal Council - 300 Leva*
 - for I zone - from 200 to 800 Leva

- for II zone - from 100 to 400 Leva
- for III zone - from 50 to 200 Leva
- In perpetuity - fees from item 1 increased 5 times, *According to Decision 283/17 12 96 of the Municipal Council - 1 500 Leva,*
- For family purchasing grave plots, *According to Decision 283/17 12 96 of the Municipal Council - ? Leva*
 - for 10 years and for each subsequent 10 years
 - for I zone - from 300 to 1200 Leva
 - for II zone - from 200 to 800 Leva
 - for III zone - from 100 to 400 Leva
 - in perpetuity - fees from item "a", increased 5 times,
- For small grave plots added under regulation plans - the respective part of the fee determined for the grave plot For urn graves, fees collected are 50 percent of those from items 1 and 2

Note Grave plots for which it is proved that the said are not maintained and are untended are left at the municipality's disposal for subsequent funerals

■ **Purpose of the funds** Fees collected from grave plot purchasing are left at the disposal of the Ceremony House - Vidin for on-going maintenance of the cemetery terrain, the funeral home and the funeral car

LOCAL FEES

According to Artical 31 of Decree N 77/1994 of Council of Ministers and Instructions of the Ministry of Finances

■ **Regulation** The cited article from the Decree gives rights to the municipal councils to determine prices for services rendered by the municipalities which are not established by a statutory act or governmental edict. Income from these fees shall be paid in as a revenue to the municipal budget

■ **Types** For issuance of initial sketch maps, for street and yard regulation changes, for plotting leveling and contour lines lettering for a parcel

- For the city of Vidin - 300 Leva
- For the city of Dounavtsi - 180 Leva
- For the villages - 120 Leva



- For use of sidewalks, squares, roadways, etc , as building grounds
 - For the city of Vidin
 - For the first zone - 55 Leva per sq m per month or part of the month
 - For the second zone - 45 Leva per sq m per month or part of the month
 - For the third zone - 35 Leva per sq m per month or part of the month
 - For the fourth zone - 20 Leva per sq m per month or part of the month
 - For the city of Dounavtsi - 20 Leva per sq m per month or part of the month
 - For the villages - 15 Leva per sq m per month or part of the month
- For use of sidewalks, squares, roadways, etc , for storing articles including agricultural produce - 60 Leva per sq m per month or part of the month
- For approval of building plans for buildings in the lands for agricultural use, in which the building is allowed - 60 Leva per sq m of built-up area
- For issuance of sketch maps necessary for deals with agricultural lands - 60 Leva
- For the services rendered by the municipality, the persons using these services shall pay the price of the forms as follows
 - for identification number - 100 Leva per form
 - for all other documents - 100 Leva per standard page
 - for a copy of one page - 200 Leva
- The Fee for use of the parking place of the municipality in front of the TB "Balkanbank" and the municipality building shall be the same in the case of permission regime, when personal cards shall be presented, and the payment regime for a stay in the amount of 100 Leva per hour
- The fee for issuance of permission cards for passing with vehicle through the closed streets in the central area of Vidin for 1997 shall be 2000 Leva per month and shall be paid in advance Exempt from the fee are the enterprises funded by the budget

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SECTION E—OPERATIONS INVOLVING MUNICIPAL PROPERTY

PROCEDURES FOR LEASING OUT MUNICIPAL PROPERTY

Ordinance

On the Procedure for the Acquisition, Exploitation, Management and Disposal of Municipal Property on the Territory of the Vidin Municipality

Section II—Exploitation and Management of Realty Constituting Private Municipal Property

■ **Article 16** The mayor of the municipality, or a deputy mayor authorized by him, shall organize, provide leadership to, and control the exploitation of realty constituting private municipal property

- Mayors of mayoralties shall organize and provide leadership for the exploitation of realty under Para (1) located on the territory of the respective mayoralty
- Executives of agencies, organizations and legal entities supported from the municipal budget, and executives of municipal enterprises shall organize and run the exploitation of realty constituting private municipal property provided to them gratuitously for the purposes of performing their functions

■ **Article 17** Real properties for manufacturing and business purposes shall be leased out by the mayor of the municipality, after a tender has been held in the procedure set out in Chapter Seven

- Real properties for the purposes of social, cultural, educational and administrative purposes shall be leased out through an order of the mayor of the municipality
- Through an order of the mayor of the municipality, premises constituting private municipal property can be provided to the local leaderships of political parties registered under the Political Parties Act, and to trade unions also to meet their administrative needs as requested and proven
- Municipal realty under Paras (1), (2) and (3) shall be made available for a term not exceeding 3 years
- For municipal properties under Paras (2) and (3), the monthly rent shall be set using the methodology in Chapter Four of the Rules for the Enforcement of the State Property Act



- No municipal properties shall be leased to organizations, individuals or legal entities under Paras (1), (2) and (3) until the latter have settled their obligations to the municipality arising from the use of the same or different municipal properties

■ **Article 18** Subleasing real property or joint tenancy with third parties shall not be allowed, except for premises provided to political parties for club activities

■ **Article 19** Tenant occupancy of vacant premises constituting private municipal property for social, cultural, educational and administrative purposes can proceed on the basis of an order of the mayor of the municipality, for which order preliminary implementation shall be possible

- Those wishing to be accommodated into vacant premises shall file an application addressed to the mayor of the municipality indicating the full name and address of the person filing the application, legal entities shall also attach a copy of their court registration, a detailed description of the activities to be performed, the length of time for which occupancy is requested, a declaration that the person does not hold in possession inhabitable premises of the same type as those for which occupancy permission is requested
- If need be, additional documents can be requested from the applicant as required by the law for the purposes of granting occupancy permission, and documents certifying the applicant's eligibility to exercise the activities under Artical 14, Para (2) of the Municipal Property Act, if the law so requires
- Applications shall be registered in a special log in the order of their arrival
- The Municipal Property Department shall review each application and, upon verification that the activities for which the permission is requested match those under Artical 14, Para (2) of the Municipal Property Act, prepare the drafts for an occupancy permission order
- In the presence of several applications and *ceteris paribus*, the occupancy order shall be issued by the mayor on his judgment of appropriateness
- Premises shall be made available within 14 days after the issuance of the order

■ **Article 20** Maintenance and repairs of realty and chattels constituting private municipal property shall be the responsibility of tenants and users, in accordance with the provisions of the Obligations and Contracts Act

- In a contract, it is possible to agree that rehabilitation of the premises be undertaken by the tenants and users
- **Article 21** Rental legal relations can be terminated on grounds of the following
 - Upon expiry of the time period of the lease
 - With the mutual agreement of the parties in writing
 - In the case of a failure to pay the rent due for more than one month, or a systematic failure to pay the full amount of the rent set or agreed
 - Due to new construction, superstruction or addition of adjacent wings permitted in due manner, when such activities affect the premises used
 - Due to absence of good care in exploitation
 - In case of a change in the purpose of use of the premises, subleasing or transferring the right to use them in any manner, with the exception of the premises provided to political parties for club activities
 - In the case of a refusal by the tenant to adjust the rent
 - When a tenant under Artical 14 Paras (2) and (4) of the Municipal Property Act acquires ownership over premises of the same type, which is fit for permanent habitation
 - Under the terms of Artical 238 of the Obligations and Contracts Act
- **Article 22** Contract termination on grounds of Artical 21, Paras (1) and (2) shall occur automatically, with the occurrence of the circumstances envisaged
- **Article 23** Contract termination on grounds of Artical 21, Paras (3) to (8) included, shall occur within one month of the date of receipt of the written notice sent to the address indicated in the contract, in so far as the tenant has not notified in writing about the change that has occurred
- **Article 24** Rental legal relations under Art 14, Paras (2) and (4) of the Municipal Property Act, shall be terminated by an order of the mayor of the municipality, for which order preliminary implementation shall be possible, and the said order shall indicate the grounds for terminating the rental legal relations, evidence collected, and the period of the notice to vacate, which cannot exceed one month



■ **Article 25** The order under the previous Article can be appealed before the County Court in the procedure set by the Administrative Procedure Act

■ **Article 26** Upon termination of the lease agreement, tenants or users of premises shall be obliged to vacate them within one month

If the properties under Para (1) are not vacated voluntarily, they shall be vacated in an administrative procedure on the basis of an order of the mayor of the municipality, for which order preliminary implementation shall be possible, and which shall be enforced with the cooperation of the National Police authorities. The order of the mayor can be appealed before the County Court in the procedure set by the Administrative Procedure Act

PRICES

Rents for Municipal Housing

■ **Municipal Council Decision 58, dated 8 May 1997**

- 1-st zone - 100 Leva/sq m
- 2-nd zone - 95 Leva/sq m
- 3-rd zone - 90 Leva/sq m
- 4-th zone - 80 Leva/sq m

In case of changes of the minimum salary by more than 10 percent, the rent for 1 sq m municipal housing rented out shall be calculated as a percentage of the minimum salary, as follows

- 1-st zone - 0 33 percent of the minimum salary
- 2-nd zone - 0 32 percent of the minimum salary
- 3-rd zone - 0 30 percent of the minimum salary
- 4-th zone - 0 27 percent of the minimum salary

The rent of the part of a municipal housing unit that exceeds the standard norms as per Artical 31(1) of the Regulation on the order of acquisition, use, management and disposal of municipal property on the territory of the municipality of Vidin, shall be determined at triple the above mentioned rental price

Market Prices as per Zoning Regulations

■ **Municipal Council Decision 69, dated 15 May 1997** Market prices of 1 sq m of land, within the regulation plan, according to the functional type for the territory of the settlements within the municipality

■ **The city of Vidin - 1-st functional type**

- 1-st zone - 15 000 Leva/sq m
- 2-nd zone - 12 000 Leva/sq m
- 3-rd zone - 9 000 Leva/sq m
- 4-th zone - 6 000 Leva/sq m
- 5-th zone - 3 000 Leva/sq m

■ **The city of Dounavtsi - 4-th functional type**

- 1-st zone - 1 500 Leva/sq m
- 2-nd zone - 1 100 Leva/sq m

■ **Settlements of 5-th functional type villages of Pokrayna and Gradets**

- 1-st zone - 1 500 Leva/sq m
- 2-nd zone - 1 100 Leva/sq m

■ **Settlements of 6-th functional type Villages of Antimovo, Koutovo, Inovo and Capitanovtsi**

- 1 200 Leva/sq m

■ **Villages of Byala Rada, Boukovets, Gomotartsi, Koshava, Sinagovtsi and Slanotran**

- 1 000 Leva/sq m

Sell Prices for Municipal Housing

■ **Municipal Council Decision 69, dated 15 May 1997** The market prices of municipal housing to be sold by the procedure of Artical 76 (1) items 1 and 2 Regulation on the order of acquisition, exploitation, management and disposal of municipal property on the territory of the municipality of Vidin shall be determined according to the basic prices and criteria, as provided under Chapter Seven of the Rules for Implementation of the State Property Act (RISPA), adjusted with ratios. The ratios are calculated on the basis of the inflation index growth, as officially announced by the National Institute of



Statistics (NIS) for the period June 1996 - 28 February 1997 ā to the amount of 1369 8 percent

● **The City of Vidin - 1-st functional type**

- 1-st zone - adjustment ratio 14
- 2-nd zone - adjustment ratio 12
- 3-rd zone - adjustment ratio 10
- 4-th zone - adjustment ratio 8

Rent Prices for Municipal Establishments Used for Manufacturing and for Economic Purposes

■ **Municipal Council Decision 165, dated 16 July 1997**

Type of Business	Type of area	First Zone	Second Zone	Third Zone	Fourth Zone
A Luxury goods and services					
1 Gambling halls, bars, night clubs financial houses exchanges, currency exchange and other financial activities, circuses	commercial storage	5 250 2 250	4 500 1 800	3 750 1 500	2 625 1 275
	working storage	2 250	1 575	1 125	900
2 Administrative and legal services offices	working storage	1 050	750	525	450
B Standard commercial activities					
1 Restaurants cafes	commercial storage	2 400	1 800	1 680	1 440
		900	624	448	400
1 Boutiques perfumery and manufactured goods liquors and tobacconists audio and video tapes	commercial storage	1 920	1 560	1 200	840
		840	568	512	420
1 Food shops greengrocers combined bakeries and baked goods pizzerias pastry shops alcohol-free establishments fast-food carry-away shops snack bars	commercial storage	1 320	1 080	900	632
		660	540	448	360

Type of Business	Type of area	First Zone	Second Zone	Third Zone	Fourth Zone
C Crafts and other services					
1 Public services watch makers shoemakers, carpenters, arts, hair-dressers, cosmetics, tailors, fitness and other services	commercial storage	1 260 600	960 480	780 420	660 360
2 Artists studios		(1)	(1)	(1)	(1)
D Non-commercial activities					
1 Health, pedagogical, cultural, social and other activities, newspaper stands, pharmacies and bookstores	commercial storing	600 300	480 240	360 180	240 120
E Outdoor parking					
sq m (2)		300	240	208	180
F Garages					
number		16 800	15 008	13 800	12 000
G Car dealer houses					
sq m		600	480	360	300
H Car-wash					
sq m		540	420	300	240
I Warehouses					
sq m		780	660	600	540

Notes

- The amount of the rent is the same as for housing
- The prices as determined are valid for the period May - October The rent for the period from November to April shall be reduced by 50 percent
- The prices as determined above apply to solid buildings The rent price of buildings with temporary status shall be set at 80 percent of the above prices per sq m for the permanent buildings
- The price for garages used by companies with social activities, shall be determined at 50 percent of the prices under section F



Rent for Municipal Land Plots Fit for Agricultural Purposes

■ **Municipal Council Decision 215, dated 26 August 1997**

Rent per decare of agricultural land for the year 1997-1998

Type of crop	1-st category	2-nd category	3-rd category	4-th category	5-th category
Fields	3 900	3 500	3 000	2 600	2 200
Perennials	5 500	4 900	4 330	3 750	3 200
Meadows	2 350	2 100	1 850	1 610	1 360
Common land and pastures	780	700	620	530	450

Rent per decare lucerne up to 4 years - 10 000 Leva

Rent per decare lucerne over 4 years - 4 000 Leva

Notes

- (1) Municipal lands fit for agricultural purposes, shall be rented out to unlanded individuals with permanent residence in the settlement in the territory of which the land plots are located
- (2) When after providing for the needs of unlanded persons there is still vacant land it shall be rented out at an open auction, the starting price being based on the prices stated above

Prices of Plots and Cession of Building Rights Within the Zoning Regulations

■ **Municipal Council Decision 223, dated 14 October 1997**

Settlement - zones	Price in Leva per sq m	Percent of spread built-up area for compensation of the municipality
A The city of Vidin		
1st functional type		
First zone	30 000	20
Second zone	26 250	17
Third zone	22 500	15
Fourth zone	15 000	10
Fifth zone	7 500	5
B The city of Dounavtsi		
4-th functional type		
First zone	4 500	
Second zone	3 800	
C Villages Pokrayna Antimovo, Koutovo, Gradets		
5-th functional type		
First zone	4 500	
Second zone	3 800	

Settlement - zones	Price in Leva per sq m	Percent of spread built-up area for compensation of the municipality
D Villages of sixth functional type Byala Rada, Boukovets, Gomotartsı, Inovo, Capitanovtsı, Koshava, Sinagovtsı, Slanotran	3 000	
E Villages of seventh functional type Gaytantsı, Drouzhba, Zheglitsa, M Uzunovo, Slana bara	2 250	
F Villages of eighth functional type Akatsievo, Botevo, Voynitsa, Vartop, Gen Mannovo Dinkovitsa, D Boshlyak, Ivanovtsı, Peshekovo, Plakouder, Roubtsı, Simeonovo, Tamyane	1 500	
G Villa zone "Bozhountsa" 1-st category	3 000	
H Villa zone "Sinagovsko bardo" 2-nd category	2 250	

Notes

- (1) The price of the ceded right of construction per sq m of spread built-up area shall be determined based on the above prices of the plots, decreased by 20 percent pursuant to Article 102 of the RISPA per sq m taking into account the functional type of the settlement and zone where they are located
- (2) The price of the ceded right of construction of garages according to the development plan and planned sites shall be determined to 30 percent of the ceded right of construction, as stated under (1)

Rent of Vacant Real Property (Plots)

- **Municipal Council Decision 213, dated 26 August 1997**

- **The city of Vidin - 1-st functional type**

- 1-st zone - 2 200 Leva/sq m
- 2-nd zone - 2 000 Leva/sq m
- 3-rd zone - 1 500 Leva/sq m
- 4-th zone - 1 200 Leva/sq m

Note The rent for 4th zone shall be applicable to the plots in the 5th zone and settlements within the municipality



Establishments Located at the Central and New Municipal Markets, as Well as the Ones with Provisional Status, Owned by Traders and Companies

■ **Municipal Council Decision 213, dated 26 August 1997**

The rent per sq m is as follows

Location	Commercial activities	Services
Central market	1 200	700
New market	700	600
1-st and second zones	500	400
3-rd zone	400	300
4-th zone	300	300

Public Restrooms

■ **Municipal Council Decision 213, dated 26 August 1997**

- Monthly rent
- Central market - 30 000 Leva
- New market - 7 500 Leva

■ **“Patent” tax** On the grounds of Artical 13a of the Income Tax Act, the persons that carry out the below mentioned activities, regardless of the grounds of their registration, shall pay tax as follows

■ **Municipal Council Decision 281, dated 17 December 1996**

Type of activity	Tax amount for 1997
1 Taxi services for each car, van and lorry	40 000 Leva
2 Tailor s services	20 000 Leva
3 Shoemaker s services	14 000 Leva
4 Carpentry services	18 000 Leva
5 Metal processing services	25 000 Leva
6 Barber’s and hairdresser s services	13 000 Leva
7 Watchmaker services	9 000 Leva
8 Millinery services	5 000 Leva
9 Car repair and tinsmith services	60 000 Leva
10 Cosmetic services	20 000 Leva
11 Costume jewelry	30 000 Leva
12 Machine knitting	15 000 Leva
13 Repair of musical instruments	4 000 Leva
14 Frames for pictures and needlework	16 000 Leva
15 Plumber services	16 000 Leva
16 Repair of electrical and household equipment	18 000 Leva

SECTION F—EXTRABUDGETARY ACCOUNTS AND FUNDS

BUDGETARY ACCOUNTS AND FUNDS

Statutory Regulations

Transformation and Privatization of State and Municipal Enterprises Act, Environmental Protection Act, Act on the annual implementation of the State Budget, Decisions of the Municipal Council on the adoption of the municipal budget

Procedure in the Municipality

In the Municipality of Vidin, the following funds are reported in an extrabudgetary manner

- from privatization of municipal property,
- for ecology,
- for employee benefits for social and cultural activities,
- other, including
 - rent from municipal property,
 - fees for sidewalk trading licenses,
 - fees for base market appraisal,
 - sponsorship,
 - amounts from deposits for participation in tenders,
 - parking fees,
 - interest accrued on account holdings,
 - payments from firms for document packages,
 - amounts under land regulation plans,
 - deposits for digging street roadways,
 - deferred salary payments,
 - loans,
 - municipal land lease,
 - deposits for felling trees,
 - office supplies and equipment and employee incentives,
 - fees under the Settlement of Housing Savings Deposits of Citizens with Long-Standing Housing Savings Deposits Act,
 - blocked deposits,
 - maintenance of road network,
 - amounts from political parties,
 - categorization of catering establishments in the municipality,
 - deposits for clearing land tracts,
 - amounts for janitor service cost sharing from the Vidin Territorial Tax Administration,



— fees for administrative services

Along with the adoption of the municipal budget, the Municipal Council adopts projections accounts for income and expenditures to be incurred in extrabudgetary accounts and funds, following a special format -see *Attachment* Control over raising and spending of funds in these accounts resides with the Deputy Mayor in charge of Economic Development and Agriculture The Deputy Mayor for Urban Development and Construction exercises additional control over spending for capital improvement purposes incurred from extrabudgetary funds (The applicable procedure is described in Section C, Non-Cash Transactions, Capital Improvement Outlays and Other Special Purpose Expenditures)

SECTION G—ADDITIONAL AND CLOSING PROVISIONS

DEFINITIONS

Budget Revenues is money anticipated and generated into the municipal budget on the basis of statutory and regulatory acts and municipal council decisions

Budget Expenditures is money spent from the municipal budget in accordance with the effective laws

A Budget Transfer is the amount provided gratuitously from the Republic's budget for the municipalities, or from the municipal budget to mayoralities, wards and municipal commercial companies and enterprises, in general or for a specific purpose

A Budget Account is a financial legal form of regulating expenditures for the respective budget year which an activity or unit funded from the budget and not having a separate budget may incur

A Budget Credit is the amount approved through voting within the framework of the budget, setting the amount permissible for an item of expense

Budgetary Discipline is due behavior, in the terms of the law, of the mayor, the financial administration, and of the administrators of budget credits with respect to observance of the sizes of budget credits in the course of the individual reporting periods and in observance of the relative share of outlays approved by the municipal council by budget sections, in accordance with the priorities adopted by the State Budget of the Republic of Bulgaria Act for the respective year

Compliance Control Control for the implementation of and compliance with these Rules of Procedure is assigned to the Deputy Mayor in charge of Economic Development and Agriculture

Amendments and Updates Changes, additions and updates of the contents of the Rules is assigned to the Head of the Budgeting Department and the Chief Accountant, upon consulting with the Deputy Mayor in charge of Economic Development and Agriculture Amendments become effective pursuant to administrative orders of the Mayor of the municipality

Grounds for Issuance These Rules are introduced on the grounds of Artical 20, Para 3, and Artical 44, Para 1, Items 1 and 5 of the Local self-Government and Local Administration Act

Last Amended The last amendment to the Rules has been made on the basis of the Mayor's Order No / dated

APPENDICES

80 29 3 2 4 4 1 1 4 1 2 2 2

Section C
 Cash Transactions
 Advance Payment for Business Expenses
 Income Cash Note - Attachment

Община - Видин
 РАЗХОДЕН КАСОВ
 ОРДЕР 1 051197

Илиър Димитров Ивачков
 Видин
 аванс - ком. запови 15 42500 =
 семейството дрв. заплата ком. запови

138	42500	5011	42500 =
-----	-------	------	---------

Община - Видин		Община - Видин	
Илиър Димитров Ивачков 1 81197		Илиър Димитров Ивачков 1	
раз-ка ав. командировка 12000 =		раз-ка ав. командировка 12000 =	
уважението семейството		уважението семейството	
138	4211	5011	12000 =

Сметка на ползащите се пътни дневни и квартирни пари

Трите имена

№ по ред	Дата на пътуване	Обходни места и времетраене	Стр от табл за км разстояние	Разстояние в км	Ползва се по закон ли	Обща сума лв	Заб
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

Дневни пари за дни от до по лв

Квартирни пари за денонощия по лв

Следва се

Всичко

Славом

Удостоверявам че не съм ползвал безплатно държавни и обществени превозни средства и държавна и обществена квартира

Дата _____ Подпис _____

Послени от организацията учреждение Община - Видич

ЗАПОВЕД № 15 от 15.11.97

На основание чл 215 във Връзка с чл 121 от Кодекса на труда и Наредбата за служебните командировки в страната **КОМАНДИРОВАМ**

Трите имена длъжност Генерал Димитров Иванков

До гр (с) София и обратно

с със задача свбизиджеск

Командировката е с право на пътни дневни и квартирни пари съгласно Наредбата за служебните командировки (Д в бр 11/1987 г) и о за сметка на _____

Пътуването да се извърши със свмобил

В срок от 15.11 до 18.11 1997 г. Ръководител _____

В тридневен срок от завръщането си докладва писмено (устно) за извършената работа

Присъзнал в _____	Отпътувал - дата <u>18.11.97</u>
Дата <u>15.11.1997</u>	Ползува - не ползува безплатна държ квартира и безплатна храна
Подпис на длъж лице и печат _____	Подпис на длъж лице и печат _____
Присъзнал в _____	Отпътувал - дата _____
Дата _____	Ползува - не ползува безплатна държ квартира и безплатна храна
Подпис на длъж лице и печат _____	Подпис на длъж лице и печат _____

Business Trip Order - ATT

Присъзнал в _____	Отпътувал - дата _____
Дата _____ 199 <u>7</u> г.	Ползува - не ползува безплатна държ квартира и безплатна храна
Подпис на длъж лице и печат _____	Подпис на длъж лице и печат _____
Присъзнал в _____	Отпътувал - дата _____
Дата _____ 199 <u>7</u> г.	Ползува - не ползува безплатна държ квартира и безплатна храна
Подпис на длъж лице и печат _____	Подпис на длъж лице и печат _____
Присъзнал в _____	Отпътувал - дата _____
Дата _____ 199 <u>7</u> г.	Ползува - не ползува безплатна държ квартира и безплатна храна
Подпис на длъж лице и печат _____	Подпис на длъж лице и печат _____
Присъзнал в _____	Отпътувал - дата _____
Дата _____ 199 <u>7</u> г.	Ползува - не ползува безплатна държ квартира и безплатна храна
Подпис на длъж лице и печат _____	Подпис на длъж лице и печат _____
Присъзнал в _____	Отпътувал - дата _____
Дата _____ 199 <u>7</u> г.	Ползува - не ползува безплатна държ квартира и безплатна храна
Подпис на длъж лице и печат _____	Подпис на длъж лице и печат _____
Присъзнал в _____	Отпътувал - дата _____
Дата _____ 199 <u>7</u> г.	Ползува - не ползува безплатна държ квартира и безплатна храна
Подпис на длъж лице и печат _____	Подпис на длъж лице и печат _____

ДОКЛАД

За извършената работа от Генерал Димитров Иванков

при полит. пограде

г м Ките

В изпълнение на задачата св. по цените

Кдето извърших следното политик. указание по работата
политиковете на цените

При изпълнение на възложената ми задача срещнах следните трудности _____

_____ 1997 г. _____

Преценка за извършената работа _____

_____ 1997 г. Ръководител _____

Payment Order - Taxes - Attachment

Община - Видин

Община - Видин

№ 1197

2

Иван Тешров Ивков

Иван Тешров

Ивков

раз-ка авака сир материали
5000 -

мес. хилуи
лв 2

раз-ка авака
сир материали рр
5000 -

мес. хилуи лв 2

[Signature]

2. 11.



138 / 8

4221

1011 5000 -

Община - Видин

ИВАН ТЕШРОВ ИВКОВ

О. П. П.

№ 61197

Иван Тешров Ивков

Диксобица

авака сир материали 15000 -

мес. хилуи лв 2

[Signature]

138 / 8

4221

1011 15000 -

С. ИСТОБДИНКА ПОДПИС ВЪНШКО

МТК КОНСУЛТ АД 0363 Доставчик 2 ПЛЮС СОФИЯ ООД
 СОФИЯ УЛ 6ТИ СЕПТЕМВРИ 47 СОФИЯ УЛ БУНТОВНИК 43 47 ТЕЛ В16 782
 Р 1227051503 БУЛСТАТ Ю121120460 Данъчен номер 2220076035 БУЛСТАТ Ю121119165
 РИСТОВА М О Л Юлия Владимирова
 Място на сделката гр София ул Раковски №152

А
 А
 01518 от 01 12 97

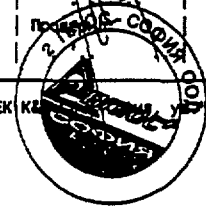
Наименование на стоката /услуга/	Мярка	Количество	Ед цена	Стойност
ТОНЕР ЗА ЛАЗ ПРИНТЕР LJ 5P		1 000	143370 000	143370 00
				143370 00
			Облагаема стойност	143370 00
			Данък добавена стойност 22 000%	31541 00
			Обща стойност	174911 00

Словом обща стойност СТО СЕДЕМДЕСЕТ И ЧЕТИРИ ХИЛЯДИ ДЕВЕТСТОТИН И ЕДИНАДЕСЕТ 00 ЛЕВА

Стоката получена на 01 12 97	Съставил	Плащане в брой
от ВЕЛИСЛАВ МИХАИЛОВА	ЮЛИЯ	
пълн №	ВЛАДИМИРОВА	
лич п сер и н	Продадено	
Получател	С О Ф И Я	

(подпис)

Напечатал SATELIT v 1 40 Създал НЕК К... Българска морави" №100, тел 931 0256
 SATELIT v 1 40



Printed Receipt from a Cash Register - Attachment

BEST AVAILABLE COPY

75

Дебитно известие Данъчна фактура № 000008713 дата 19 12 98
 Кредитно известие Опростена фактура

Получател: **СИ Ар Арте Интерконтинентал**
 Адрес: **ул. Сопотска 41, в. 1, сел. Меза, Бургас**
 ЕДРСС: **1120460** Дан. №: **1227051503**
 Банкова сметка: _____ код: _____
 Банка: _____
 МОП: **Мас Крумова Сергиев**

Доставчик: **Албена АД**
 к.к. Албена
 ЕДРСС: **834025872 ЮЗ** Дан. №: **1080001289**
 код **66096608**, о/ка: **1000076610** ТБЕ-кл Албена
 код **92079383**, о/ка: **1053001014** БПБ-кл Албена
 МОП: **Блашко Петев**

№	Наименование / шифър на стоката (услугата)	Марка	Количество	Единична цена	Стойност
	Семшар по УЧР Албена 15-19 12 98				3 562 902
	Авансово плащане по ф.р. № 08711				1 639 344
	Авансово плащане по ф.р. № 08712				1 200 000

От _____ за стойност (словом) **Два милиона**
увеста хиляди ириста и чет
триста и осем лв.

Всичко стойност: **1 805 558**
 ДДС 22%: **396 782**
 Общо: **2 200 340**

Стокът е получена на: _____
 МОП: **Мас Крумова Сергиев** Форма на плащане: **Ил**
 Л.П. серия: _____ Издаден от: _____
 Пълномощно: _____ Дата: _____
 Чил: _____ Разрешил: _____

№ _____ ДЕБИТ КРЕДИТ СУМА
 С/КА Вн СКА С.КА Вн СКА

Статия № _____ дата _____ Счетоводител _____

Създадена е в съответствие с изискванията на Закона за издаване на документи. При попълване на бланката следва да се спазват изискванията на чл. 14 от ЗС. 07а (9) 0 ПЛЗ

Simplified Invoice Certified by the Line Manager - Attachment

BEST AVAILABLE COPY

Прислужник (организация) *Община - Видин*
 Адрес *Видин*



МТ - 111 ПЪТЕН ЛИСТ ЗА ЛЕК АВТОМОБИЛ
 05 11 1997

ПАДА
В ДА ДЕСНАК
411

45127

Име на водача *Георги Петров Исенов*

Времетрае *8*
17:00

Номер на документа *45307*
 км

Имя на транспортното средство	Безпечно	Имя на транспортното средство	Единица	Безпечно
Имя на водача		Действителност		
Времетрае		Имя на водача		
Времетрае		Президент		
		Имя на водача		

Експлоатационно средство на водача

Имя на водача

Автомобилна марка *ТМ*
 Имя на водача

Section C - Cash Transactions
 Use of Company Cars

Transport Work Ticket - Attachment

№	Местонахождение отпътуване	Времетрае		Път	КМ	Предишна пътуване	Подпис на водача	Имя на водача
		Н	М					
1	<i>Видин - Монтана</i>	<i>8</i>	<i>00</i>	<i>9:30</i>	<i>30</i>	<i>44</i>		<i>M. Stambolov</i>
2	<i>Монтана - Видин</i>	<i>11</i>	<i>30</i>	<i>13:00</i>	<i>90</i>	<i>114</i>		
					<i>180</i>			

Section F - Extrabudgetary Accounts and Funds
 Privatization Fund - Sample

Приватизация

ОБЩИНА *Врацик*
 ОДОБРЕНА С
 РЕШЕНИЕ № *2/1*
 НА ОБЩИНСКИЯ СЪВЕТ

П Л А Н - С М Е Т К А

ЗА ПРИХОДИТЕ И РАЗХОДИТЕ ЗА 1997 ПО ИЗВЪН
 БЮДЖЕТНАТА СМЕТКА НА
 СЪЗДАДЕНА В ИЗПЪЛНЕНИЕ НА
 И ПО РЕДА НА ЧЛ 37 ОТ З С И Д В

НАИМЕНОВАНИЕ НА ПРИХОДИТЕ И Р/ТЕ	СУМА
1	2
I ПРИХОДИ	
1 Наличност на 01 01 1997 г	-691
2 Собствен в т ч от	-
3 Приходи от лихви	2119
4 Субсидия от общинския съвет	-
5 Приходи от съучастия	-
6 П/ди от приватизация на акции	-
7 П/ди от приватиз на обособ обекти	-
8 Други п/ди /	303585
ВСИЧКО П/ДИ /Т 1+2+3+4+5+6+7+8/	306395

НАИМЕНОВАНИЕ НА П/ДИТЕ И Р/ДИТЕ	СУМА
I РАЗХОДИ	
1 Разходи за трудови възнаграждения в т ч -за постоянния персонал -за временен персонал -хонорари и гр договори	
2 Огигурителни вноски	
3 За текуща подр на матер база/отопление осветление телефон и др услуги и произв р/ди/	
4 Доставка на материали суровини обзаведане раб облекло храна и др р/ди	
5 Придобиване на дълготрайни активи	
6 Други разходи-СБКМ командировки награди стипендии и др	
ВСИЧКО РАЗХОДИ /Т 1+2+3+4+5+6/	246193
III ОСТАТЪК НА 31 12 1997 г	60202

Гл счетоводител

Кмет

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ЕКОЛОГИЯ

ОБЩИНА

ОДОБРЕНА С
РЕШЕНИЕ № 211
НА ОБЩИНСКИЯ СЪВЕТ

П Л А Н - С М Е Т К А

ЗА ПРИХОДИТЕ И РАЗХОДИТЕ ЗА 199 ПО ИЗВЪН
БЮДЖЕТНАТА СМЕТКА НА
СЪЗДАДЕНА В ИЗПЪЛНЕНИЕ НА
И ПО РЕДА НА ЧЛ 37 ОТ З С И Д В

НАИМЕНОВАНИЕ НА ПРИХОДИТЕ И Р/ТЕ	СУМА
1	2
I ПРИХОДИ	
1 Наличност на 01 01 1997 г	-769
2 Собствен	-
в т ч от	-
3 Приходи от лихви	-
4 Субсидия от общинския съвет	-
5 Приходи от съучастия	-
6 П/ди от приватизация на акции	-
7 П/ди от приватиз на обособ обекти	-
8 Други п/ди /	28203
ВСИЧКО П/ДИ /Т 1+2+3+4+5+6+7+8/	

НАИМЕНОВАНИЕ НА П/ДИТЕ И Р/ДИТЕ

СУМА

I РАЗХОДИ

- 1 Разходи за трудови възнаграждения
в т ч -за постоянния персонал
-за временен персонал
-хonorари и гр договори
- 2 Организационни вноски
- 3 За текуща подр на матер база/отопле-
ние осветление телефон и др услуги и
произи р/ди/
- 4 Доставка на материали суровини обзавеж-
дане,раб облекло храна и др р/ди
- 5 Придобиване на дълготрайни активи
- 6 Други разходи-СБКМ командировки награди
стипендии и др

ВСИЧКО РАЗХОДИ /т 1+2+3+4+5+6/

766

III ОСТАТЪК НА 31 12 1997 г

13206

Гл счетоводител:

Кмет

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Employee Benefits for Social and Cultural Activities - Sample

СБКД

ОБЩИНА *Враци*
 ОДОБРЕНА С
 РЕШЕНИЕ № *211*
 НА ОБЩИНСКИЯ СЪВЕТ

П Л А Н - С М Е Т К А

ЗА ПРИХОДИТЕ И РАЗХОДИТЕ ЗА 199 ПО ИЗВЪН
 БЮДЖЕТНАТА СМЕТКА НА
 СЪЗДАДЕНА В ИЗПЪЛНЕНИЕ НА
 И ПО РЕДА НА ЧЛ 37 ОТ З С И Д В

/хил лв /

НАИМЕНОВАНИЕ НА ПРИХОДИТЕ И Р/ТЕ	СУМА
1	2
I ПРИХОДИ	
1 Наличност на 01 01 1997 г	2297
2 Собствен	-
в т ч от	-
3 Приходи от лихви	-
4 Субсидия от общинския съвет	-
5 Приходи от съучастия	-
6 П/ди от приватизация на акции	-
7 П/ди от приватиз на обособ обекти	-
8 Други п/ди /	1700
ВСИЧКО П/ДИ /Т 1+2+3+4+5+6+7+8/	3997

НАИМЕНОВАНИЕ НА П/ДИТЕ И Р/ДИТЕ	СУМА
I РАЗХОДИ	
1 Разходи за трудови възнаграждения в т ч -за постоянния персонал -за временен персонал -хонорари и гр договори	
2 Осигурителни вноски	
3 За текуща подр на матер база/отопле- ние осветление телефон и др услуги и произв р/ди/	
4 Доставка на материали суровини обзаве- дане раб облекло храна и др р/ди	
5 Придобиване на дълготрайни активи	
6 Други разходи-СБКМ командировки награди стипендии и др	
ВСИЧКО РАЗХОДИ /т 1+2+3+4+5+6/	3987

III ОСТАТЪК НА 31 12 1997 г 10

Гл счетоводител

Кмет

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