

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Bulgaria

Date: 30/09/2016

DD/MM/YYYY

The information is to be provided in the cover page only

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Yellow and grey cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 30/09/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-262	-340	-4,559	-1,490	-747
- Central government	S.1311	-545	-647	-4,720	-619	-772
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	203	321	-32	-834	38
- Social security funds	S.1314	79	-14	194	-36	-13
		final	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		13,700	13,978	22,554	23,049	27,474
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	8,953	8,453	13,725	17,179	
Short-term	AF.31	0	258	1,855	0	
Long-term	AF.32	8,953	8,196	11,869	17,179	
Loans	AF.4	4,747	5,525	8,829	5,871	
Short-term	AF.41	17	16	3,355	309	
Long-term	AF.42	4,730	5,508	5,475	5,562	
General government expenditure on:						
Gross fixed capital formation	P.51g	2,799	3,324	4,358	5,815	3,536
Interest (consolidated)	D.41 (uses)	654	603	723	823	825
Gross domestic product at current market prices	B.1*g	82,040	82,166	83,634	88,571	88,874

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 30/09/2016	2012	2013	Year 2014	2015	2016	
Working balance in central government accounts	-961	-1,142	-2,568	-2,024	-170	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	M	-150	M	M	M	
Loans, granted (+)	M	M	M	M	M	
Loans, repayments (-)	M	M	M	M	M	
Equities, acquisition (+)	M	M	M	M	M	
Equities, sales (-)	M	-150	M	M	M	Claw-back clause of BTC
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Non-financial transactions not included in the working balance	0	0	0	0	0	
<i>Detail 1</i>	0	0	0	0	0	
<i>Detail 2</i>	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	-115	43	-109	-70	-79	
Other accounts receivable (+)	116	525	374	407	65	
<i>Detail 1</i>	-7	154	277	37	50	Other accounts receivable F8
<i>Detail 2</i>	123	371	97	370	15	Difference in cash and time adjusted cash
Other accounts payable (-)	45	110	58	9	-30	
<i>Detail 1</i>	59	4	-139	-60	-30	Other accounts payable F8
<i>Detail 2</i>	-14	106	197	68		Difference in cash and time adjusted cash
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	458	-523	-2,981	607	16	
<i>Detail 1</i>	52	-631	-481	386		Extrabudgetary accounts related to EU funds
<i>Detail 2</i>	78	-11	M	M		Extrabudgetary accounts
<i>Detail 3</i>	328	119	-2,501	220	16	Autonomous budget, Hospitals, Railway Infrastr., FLAG, SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	-89	491	506	453	-574	
<i>Detail 1</i>	-199	-95	-38	-12	-24	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
<i>Detail 2</i>	223	822	621	464	-567	EU flows corrections
<i>Detail 3</i>	-17	0	-3	1	17	Letter of credit
<i>Detail 4</i>	0	0	-70	0		Debt cancellation
<i>Detail 5</i>	-96	-236	-5	0		Other
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-545	-647	-4,720	-619	-772	
<i>(ESA 2010 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 30/09/2016	2012	2013	Year 2014	2015	2016	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		
<i>(ESA 2010 accounts)</i>						

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Bulgaria	Year					
Data are in ...(millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 30/09/2016						
Working balance in local government accounts	44	61	72	-237	128	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	68	279	88	-486	-30	
Detail 1	68	279	88	-486	-30	Other accounts receivable F8
Detail 2						
Other accounts payable (-)	14	-66	-95	81	-60	
Detail 1	14	-66	-95	81	-60	Other accounts payable F8
Detail 2						
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	259	233	-158	-696		
Detail 1	274	243	-173	-701		Extrabudgetary accounts related to EU funds
Detail 2	-15	-10	15	5		Other local bodies;Hospitals;Steam Power Station Shumen; Airport Ruse
Other adjustments (+/-) (please detail)	-182	-186	62	504		
Detail 1	0	-10	-45	-2		Capital transfers
Detail 2	-182	-176	107	505		EU flows corrections
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	203	321	-32	-834	38	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2D: Provision of the data which explain the transition between the working balance and the social security surplus/ deficit

Member State: Bulgaria	Year					
Data are in ...(millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 30/09/2016						
Working balance in social security accounts	127	38	-27	50	42	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	2	64	79	17	-5	
Detail 1	2	8	-48	-2	-5	Other accounts receivable F8
Detail 2		56	127	19		Difference in cash and time adjusted cash
Other accounts payable (-)	-50	-116	143	-103	-50	
Detail 1	-64	-126	131	-113	-50	Other accounts payable F8
Detail 2	14	11	12	10		Lump sum corrections
Working balance (+/-) of entities not part of social security funds	0	0	0	0		
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0		
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	79	-14	194	-36	-13	

(ESA 2010 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Bulgaria Data are in ... (millions of units of national currency) Date: 30/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	262	340	4,559	1,490
Net acquisition (+) of financial assets ⁽²⁾	2,060	264	4,133	-1,973
Currency and deposits (F.2)	1,841	-1,096	1,383	-1,776
Debt securities (F.3)	0	1	0	0
Loans (F.4)	-45	-51	816	-467
Increase (+)	118	68	967	114
Reduction (-)	-163	-119	-151	-581
Short term loans (F.41), net	1	-1	19	8
Long-term loans (F.42)	-46	-51	797	-474
Increase (+)	64	42	941	57
Reduction (-)	-110	-93	-144	-531
Equity and investment fund shares/units (F.5)	-265	-228	871	-31
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-265	-228	871	-31
Increase (+)	12	54	911	20
Reduction (-)	-277	-282	-40	-51
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	526	1,640	1,060	289
Other financial assets (F.1, F.6)	3	-2	3	12
Adjustments ⁽³⁾	-906	-320	-97	952
Net incurrence (-) of liabilities in financial derivatives (F.71)	5	26	2	-7
Net incurrence (-) of other accounts payable (F.8)	43	-184	-220	860
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-34	-40	16	74
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-115	44	-111	-71
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-92	-166	215	96
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-713	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-7	-6	-19	26
Difference between capital and financial accounts (B.9-B.9f)	-7	-6	-19	26
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	1,410	278	8,576	496

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within general government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 30/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	545	647	4,720	619
Net acquisition (+) of financial assets ⁽²⁾	1,590	-349	4,092	-705
Currency and deposits (F.2)	1,430	-1,323	1,511	-1,011
Debt securities (F.3)	0	1	0	0
Loans (F.4)	-2	-34	844	-368
Increase (+)	161	84	992	204
Reduction (-)	-163	-118	-147	-572
Short term loans (F.41), net	-2	-4	16	8
Long-term loans (F.42)	0	-30	828	-376
Increase (+)	110	63	971	154
Reduction (-)	-110	-93	-143	-530
Equity and investment fund shares/units (F.5)	-245	-237	892	-29
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-245	-237	892	-29
Increase (+)	11	31	897	20
Reduction (-)	-257	-268	-5	-49
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	404	1,242	840	698
Other financial assets (F.1, F.6)	3	1	4	5
Adjustments ⁽³⁾	-621	124	-240	501
Net incurrence (-) of liabilities in financial derivatives (F.71)	5	26	2	-7
Net incurrence (-) of other accounts payable (F.8)	300	216	-363	424
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	-34	-40	16	74
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-115	43	-110	-71
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-64	-121	215	81
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-713	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-13	-8	-6	27
Difference between capital and financial accounts (B.9-B.9f)	-13	-8	-6	27
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	1,502	414	8,566	443
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	13,226	13,620	22,157	22,498
Central government gross debt (level) (b) ^(2, 5)	13,339	13,753	22,319	22,762
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	113	134	163	264

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within central government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3C: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 30/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽³⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 30/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-203	-321	32	834
Net acquisition (+) of financial assets ⁽²⁾	477	588	51	-1,181
Currency and deposits (F.2)	387	256	-60	-763
Debt securities (F.3)	-6	0	0	0
Loans (F.4)	3	3	4	0
Increase (+)	4	4	7	8
Reduction (-)	-1	-1	-3	-9
Short term loans (F.41), net	3	3	3	-1
Long-term loans (F.42)	0	0	1	0
Increase (+)	0	0	1	1
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	-20	9	-21	-2
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-20	9	-21	-2
Increase (+)	0	23	14	0
Reduction (-)	-20	-14	-35	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	113	324	129	-423
Other financial assets (F.1, F.6)	0	-3	-1	7
Adjustments ⁽²⁾	-234	-319	21	548
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-206	-275	21	533
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-28	-45	0	15
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	2	-2	-18	1
Difference between capital and financial accounts (B.9-B.9f)	2	-2	-18	1
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	41	-53	87	202
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	983	929	1,016	1,218
Local government gross debt (level) (b) ⁽⁵⁾	983	929	1,016	1,218
Local government holdings of other subsectors debt (level) (c)-	0	0	0	0

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

- (1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(2) Consolidated within local government.
(3) Due to exchange-rate movements.

- (4) Including capital uplift
(5) AF.2, AF.3 and AF.4 at face value.

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Bulgaria Data are in ... (millions of units of national currency) Date: 30/09/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-79	14	-194	36
Net acquisition (+) of financial assets ⁽²⁾	127	108	68	57
Currency and deposits (F.2)	24	-29	-68	-2
Debt securities (F.3)	94	62	46	45
Loans (F.4)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	9	74	90	14
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-51	-125	122	-97
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-51	-125	122	-97
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	0	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-3	-3	-4	-4
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-509	-571	-618	-666
Social security gross debt (level) (b) ^(2, 5)	13	10	6	2
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	522	580	624	668

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

(1) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 30/09/2016		Year				
		2012	2013	2014	2015	2016
Statement Number		final	half-finalized	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	1,329	1,338	1,226	1,231	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	348	271	242	227	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	80,941	80,357	82,910	86,792	L

(1) Please indicate status of data: estimated, half-finalized, final.

(2) Data to be provided in particular when GNI is substantially greater than GDP.