



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: 31/03/2020

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: 31/03/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	92	1.127	2.145	2.470	-3.610
- Central government	S.1311	-1	950	1.890	2.349	-3.652
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	71	241	150	-146	60
- Social security funds	S.1314	21	-63	104	266	-17
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		27.859	25.908	24.431	24.205	33.469
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	20.971	19.126	17.902	18.001	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	20.971	19.126	17.902	18.001	
Loans	AF.4	6.887	6.782	6.529	6.203	
Short-term	AF.41	94	28	11	16	
Long-term	AF.42	6.793	6.754	6.518	6.187	
General government expenditure on:						
Gross fixed capital formation	P.51g	2.539	2.349	3.373	3.759	4.993
Interest (consolidated)	D.41 (uses)	841	829	726	666	728
Gross domestic product at current market prices	B.1*g	95.092	102.308	109.695	118.669	117.306

(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	2016		Year 2018		2020		
Data are in ... (millions of units of national currency)	2016	2017	2018	2019	2020		
Date: 31/03/2020							
Working balance in central government accounts	-1.100	-4	-4	-918	-3.566		
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned		
Financial transactions included in the working balance	M	M	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	M	M	M	M		
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		
Detail 1	M	M	M	M	M		
Detail 2	M	M	M	M	M		
Non-financial transactions not included in the working balance	0	0	0	0	0		
Detail 1	0	0	0	0	0		
Detail 2	0	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	-78	20	6	-2	-5		
	-4	-5	-7	-9	-5		Amortisation of discounts(-)/premium(+)
	-74	25	14	7			Operations on coupons
Other accounts receivable (+)	89	167	176	610	40		
Detail 1	0	-55	480	400			Other accounts receivable F8
Detail 2	89	221	-304	210	40		Difference in cash and time adjusted cash
Other accounts payable (-)	-80	-322	-633	-684	-130		
Detail 1	-220	30	-542	-501	-130		Other accounts payable F8
Detail 2	140	-352	-91	-183			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	2.413	811	278	179	79		
Detail 1	2.250	423	-185	-344			Extrabudgetary accounts related to EU funds
Detail 2	M	M	M	M			Extrabudgetary accounts
Detail 3	162	389	463	523	79		Autonomous budget, Hospitals, Railway Infrastr., FLAG, SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	-1.244	277	2.068	3.165	-71		
Detail 1	-14	-31	-46	-2			Capital transfers: compensation vouchers; Guarantee call; Debt assumption
Detail 2	-1.284	349	441	428	-41		EU flows corrections
Detail 3	55	-15	-3	23			Letter of credit
Detail 4	0	0	0	0			Debt cancellation
Detail 5	M	M	1.350	483	-30		"Hemus" motorway
Detail 6	M	M	357	94	0		Security of the electricity system fund
Detail 7	M	M	M	2.095	0		Purchase of military aircraft
Detail 8	0	-26	-32	44			Other
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-1	950	1.890	2.349	-3.652		

(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 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: 31/03/2020	2016	2017	Year 2018	2019	2020	
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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
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		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
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 Data are in ...(millions of units of national currency) Date: 31/03/2020						
	2016	2017	Year 2018	2019	2020	
Working balance in local government accounts	229	223	108	-144	20	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
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	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	199	-119	51	65	70	
Detail 1	199	-119	51	65	70	Other accounts receivable F8
Detail 2						
Other accounts payable (-)	-182	97	-17	-142	-30	
Detail 1	-182	97	-17	-142	-30	Other accounts payable F8
Detail 2						
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	-29	113	77	257	0	
Detail 1	-23	112	69	244		Extrabudgetary accounts related to EU funds
Detail 2	-6	1	8	14		Other local bodies;Hospitals;Medical center Burgas and other reclassified units
Other adjustments (+/-) (please detail)	-145	-73	-69	-181	0	
Detail 1	0	0	-43	0		Capital transfers
Detail 2	-145	-73	-26	-181		EU flows corrections
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	71	241	150	-146	60	

(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 Data are in ... (millions of units of national currency) Date: 31/03/2020	2016	2017	Year 2018	2019	2020	
Working balance in social security accounts	33	62	40	2	32	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
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	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	51	99	61	87	20	
Detail 1	-1	8	5	20	20	Other accounts receivable F8
Detail 2	52	91	56	67		Difference in cash and time adjusted cash
Other accounts payable (-)	-63	-224	3	176	-70	
Detail 1	-74	-234	-2	176	-70	Other accounts payable F8
Detail 2	11	9	5	1		Lump sum corrections
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	0	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0	0	
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	21	-63	104	266	-17	
(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: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-92	-1.127	-2.145	-2.470
Net acquisition (+) of financial assets ⁽²⁾	6.045	-172	930	3.026
Currency and deposits (F.2)	5.536	-808	194	-478
Debt securities (F.3)	0	0	0	0
Loans (F.4)	566	-38	6	52
Increase (+)	1.195	27	67	93
Reduction (-)	-629	-65	-60	-41
Short term loans (F.41), net	-115	-32	27	0
Long-term loans (F.42)	681	-6	-21	51
Increase (+)	1.186	26	35	87
Reduction (-)	-505	-32	-55	-36
Equity and investment fund shares/units (F.5)	-71	-27	-76	-433
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-71	-27	-76	-433
Increase (+)	50	13	17	4
Reduction (-)	-121	-40	-93	-437
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	19	700	804	3.883
Other financial assets (F.1, F.6)	-5	1	3	2
Adjustments ⁽²⁾	-1.331	-634	-250	-795
Net incurrence (-) of liabilities in financial derivatives (F.71)	4	1	2	2
Net incurrence (-) of other accounts payable (F.8)	-1.355	-618	-278	-795
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	75	-10	0	-8
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-78	21	6	-2
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	22	-28	20	8
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	1	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	19	-18	-13	12
Difference between capital and financial accounts (B.9-B.9f)	19	-18	-13	12
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	4.641	-1.951	-1.477	-226

***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: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	1	-950	-1.890	-2.349
Net acquisition (+) of financial assets ⁽²⁾	5.622	-457	394	2.647
Currency and deposits (F.2)	5.374	-1.080	-289	-672
Debt securities (F.3)	0	0	0	0
Loans (F.4)	436	-30	27	58
Increase (+)	1.190	30	85	95
Reduction (-)	-753	-60	-57	-37
Short term loans (F.41), net	-198	-25	64	15
Long-term loans (F.42)	635	-5	-37	43
Increase (+)	1.185	26	33	86
Reduction (-)	-550	-31	-70	-43
Equity and investment fund shares/units (F.5)	-70	-26	-20	-432
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-70	-26	-20	-432
Increase (+)	48	11	15	3
Reduction (-)	-118	-37	-35	-435
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-114	679	674	3.693
Other financial assets (F.1, F.6)	-4	-1	1	1
Adjustments ⁽³⁾	-1.075	-441	-217	-644
Net incurrence (-) of liabilities in financial derivatives (F.71)	4	1	2	2
Net incurrence (-) of other accounts payable (F.8)	-1.089	-433	-236	-640
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	76	-14	0	-8
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-78	20	6	-2
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	12	-16	11	3
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	1	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	3	-14	-9	9
Difference between capital and financial accounts (B.9-B.9f)	3	-14	-9	9
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	4.550	-1.861	-1.722	-337
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	27.337	25.468	23.720	23.374
Central government gross debt (level) (b) ^(2, 5)	27.476	25.615	23.892	23.556
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	139	147	173	182

***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: 31/03/2020	Year			
	2016	2017	2018	2019
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(-) ⁽⁵⁾ 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: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-71	-241	-150	146
Net acquisition (+) of financial assets ⁽²⁾	178	231	360	236
Currency and deposits (F.2)	95	319	331	130
Debt securities (F.3)	0	0	0	0
Loans (F.4)	2	0	5	3
Increase (+)	5	5	8	7
Reduction (-)	-3	-5	-3	-4
Short term loans (F.41), net	2	-4	4	3
Long-term loans (F.42)	0	4	1	0
Increase (+)	1	5	2	1
Reduction (-)	-1	-1	-1	-1
Equity and investment fund shares/units (F.5)	-1	-1	-56	-1
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-1	-1	-56	-1
Increase (+)	2	2	1	1
Reduction (-)	-3	-3	-58	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	83	-89	79	103
Other financial assets (F.1, F.6)	-1	2	1	1
Adjustments ⁽³⁾	-185	21	-42	-335
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-196	33	-52	-339
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⁾	11	-13	9	4
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	17	-5	-3	1
Difference between capital and financial accounts (B.9-B.9f)	17	-5	-3	1
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-62	6	164	48
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1.163	1.169	1.332	1.380
Local government gross debt (level) (b) ⁽⁵⁾	1.163	1.169	1.332	1.380
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 31/03/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-21	63	-104	-266
Net acquisition (+) of financial assets ⁽²⁾	89	154	95	81
Currency and deposits (F.2)	67	-47	153	65
Debt securities (F.3)	-28	92	-108	-72
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)	50	109	50	88
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-70	-217	10	184
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-70	-217	10	184
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⁾	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	1
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	1
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	-2	0	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-641	-729	-621	-549
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	641	729	621	549

*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.

Statement Number	Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 31/03/2020	Year				
		2016	2017	2018	2019	2020
		final	final	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	1.300	1.251	1.191	1.335	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>...XDC_T.S.V.N_T.)Data:</i>	196	158	147	130	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)	92.170	99.864	110.713	117.409	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.