



## 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

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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: 30/09/2020**

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: 30/09/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	78	1.136	2.166	2.304	-6.189
- Central government	S.1311	-15	959	1.911	2.185	-6.311
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	71	240	150	-151	82
- Social security funds	S.1314	21	-63	104	269	40
		final	final	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		27.859	25.908	24.431	24.212	30.118
<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	6.211	
Short-term	AF.41	94	28	11	6	
Long-term	AF.42	6.793	6.754	6.518	6.205	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	2.539	2.349	3.373	4.028	5.095
<b>Interest (consolidated)</b>	D.41 (uses)	841	829	726	668	658
<b>Gross domestic product at current market prices</b>	B.1*g	95.131	102.345	109.743	119.772	118.619

(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: 30/09/2020	2016	2017	Year 2018	2019	2020	
<b>Working balance in central government accounts</b>	-1.100	-4	-4	-918	-5.086	
<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	
<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)(-)	-78	20	6	-2	-28	
	-4	-5	-7	-9	-28	Amortisation of discounts(-)/premium(+)
	-74	25	14	7		Operations on coupons
Other accounts receivable (+)	89	167	176	220	239	
<i>Detail 1</i>	0	-55	480	399	449	Other accounts receivable F8
<i>Detail 2</i>	89	221	-304	-179	-210	Difference in cash and time adjusted cash
Other accounts payable (-)	-80	-322	-633	-534	-134	
<i>Detail 1</i>	-220	30	-542	-377	-134	Other accounts payable F8
<i>Detail 2</i>	140	-352	-91	-157		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	2.398	820	299	253	132	
<i>Detail 1</i>	2.250	423	-185	-344		Extrabudgetary accounts related to EU funds
<i>Detail 2</i>	M	M	M	M		Extrabudgetary accounts
<i>Detail 3</i>	148	398	483	596	132	Autonomous budget, Hospitals,Railway Infrastr.,FLAG,SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	-1.244	277	2.068	3.166	-1.433	
<i>Detail 1</i>	-14	-31	-46	-2	-4	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
<i>Detail 2</i>	-1.284	349	441	430	-9	EU flows corrections
<i>Detail 3</i>	55	-15	-3	23	20	Letter of credit
<i>Detail 4</i>	0	0	0	0	0	Debt cancellation
<i>Detail 5</i>	M	M	1.350	483	-450	"Hemus" motorway
<i>Detail 6</i>	M	M	357	94	-150	Security of the electricity system fund
<i>Detail 7</i>	M	M	M	2.095		Purchase of military aircraft
<i>Detail 8</i>	0	-26	-32	44	-840	Other
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	-15	959	1.911	2.185	-6.311	

(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	Year					
Data are in ...(millions of units of national currency)	2016	2017	2018	2019	2020	
Date: 30/09/2020						
<b>Working balance in state government accounts</b>	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						
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		
(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 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit**

Member State: Bulgaria	2016	2017	Year 2018	2019	2020	
Data are in ...(millions of units of national currency)						
Date: 30/09/2020						
<b>Working balance in local government accounts</b>	<b>229</b>	<b>223</b>	<b>108</b>	<b>-145</b>	<b>112</b>	
<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	60	-100	
Detail 1	199	-119	51	60	-100	Other accounts receivable F8
Detail 2						
Other accounts payable (-)	-182	97	-17	-139	70	
Detail 1	-182	97	-17	-139	70	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	112	77	257	0	
Detail 1	-23	112	69	243		Extrabudgetary accounts related to EU funds
Detail 2	-6	0	8	14		Other local bodies;Hospitals;Medical center Burgas and other reclassified units
Other adjustments (+/-) (please detail)	-145	-73	-69	-183	0	
Detail 1	0	0	-43	0		Capital transfers
Detail 2	-145	-73	-26	-183		EU flows corrections
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>71</b>	<b>240</b>	<b>150</b>	<b>-151</b>	<b>82</b>	

(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: 30/09/2020

	2016	2017	Year 2018	2019	2020	
<b>Working balance in social security accounts</b>	<b>33</b>	<b>62</b>	<b>40</b>	<b>2</b>	<b>39</b>	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
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	89	20	
Detail 1	-1	8	5	22	20	Other accounts receivable F8
Detail 2	52	91	56	67		Difference in cash and time adjusted cash
Other accounts payable (-)	-63	-224	3	178	-20	
Detail 1	-74	-234	-2	177	-20	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						
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>21</b>	<b>-63</b>	<b>104</b>	<b>269</b>	<b>40</b>	

(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: 30/09/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>-78</b>	<b>-1.136</b>	<b>-2.166</b>	<b>-2.304</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>6.031</b>	<b>-161</b>	<b>952</b>	<b>2.740</b>
Currency and deposits (F.2)	5.536	-808	194	-453
Debt securities (F.3)	0	0	0	0
Loans (F.4)	566	-38	6	51
Increase (+)	1.195	27	67	93
Reduction (-)	-629	-65	-60	-43
Short term loans (F.41), net	-115	-32	27	0
Long-term loans (F.42)	681	-6	-21	50
Increase (+)	1.186	26	35	87
Reduction (-)	-505	-32	-55	-37
Equity and investment fund shares/units (F.5)	-71	-27	-51	-360
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-71	-27	-51	-360
Increase (+)	50	13	42	77
Reduction (-)	-121	-40	-93	-437
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	5	711	799	3.499
Other financial assets (F.1, F.6)	-5	1	3	4
<b>Adjustments <sup>(3)</sup></b>	<b>-1.332</b>	<b>-637</b>	<b>-250</b>	<b>-670</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	4	1	2	2
Net incurrence (-) of other accounts payable (F.8)	-1.355	-621	-279	-670
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	75	-10	0	-8
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-78	21	6	-2
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	22	-28	20	8
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	1	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>19</b>	<b>-18</b>	<b>-13</b>	<b>14</b>
Difference between capital and financial accounts (B.9-B.9f)	19	-18	-13	14
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>4.641</b>	<b>-1.951</b>	<b>-1.477</b>	<b>-219</b>

\*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: 30/09/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>15</b>	<b>-959</b>	<b>-1.911</b>	<b>-2.185</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>5.608</b>	<b>-448</b>	<b>415</b>	<b>2.361</b>
Currency and deposits (F.2)	5.374	-1.080	-289	-654
Debt securities (F.3)	0	0	0	0
Loans (F.4)	436	-30	27	56
Increase (+)	1.190	30	85	95
Reduction (-)	-753	-60	-57	-39
Short term loans (F.41), net	-198	-25	64	17
Long-term loans (F.42)	635	-5	-37	40
Increase (+)	1.185	26	33	86
Reduction (-)	-550	-31	-70	-47
Equity and investment fund shares/units (F.5)	-70	-26	6	-359
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-70	-26	6	-359
Increase (+)	48	11	41	76
Reduction (-)	-118	-37	-35	-435
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-128	688	670	3.315
Other financial assets (F.1, F.6)	-4	-1	1	2
<b>Adjustments <sup>(3)</sup></b>	<b>-1.076</b>	<b>-441</b>	<b>-218</b>	<b>-514</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	4	1	2	2
Net incurrence (-) of other accounts payable (F.8)	-1.090	-433	-237	-510
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 <sup>(4)</sup> (+)	-78	20	6	-2
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	12	-16	11	3
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	1	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>3</b>	<b>-14</b>	<b>-9</b>	<b>8</b>
Difference between capital and financial accounts (B.9-B.9f)	3	-14	-9	8
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>4.550</b>	<b>-1.861</b>	<b>-1.722</b>	<b>-330</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>27.337</b>	<b>25.468</b>	<b>23.720</b>	<b>23.381</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	27.476	25.615	23.893	23.563
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: 30/09/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(2)</sup>	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
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: 30/09/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>-71</b>	<b>-240</b>	<b>-150</b>	<b>151</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>177</b>	<b>233</b>	<b>360</b>	<b>234</b>
Currency and deposits (F.2)	95	319	331	137
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 <sup>(2)</sup>	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	-87	79	94
Other financial assets (F.1, F.6)	-1	2	1	1
<b>Adjustments <sup>(3)</sup></b>	<b>-185</b>	<b>18</b>	<b>-42</b>	<b>-340</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-196	30	-52	-344
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 <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	11	-13	9	4
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>19</b>	<b>-5</b>	<b>-3</b>	<b>3</b>
Difference between capital and financial accounts (B.9-B.9f)	19	-5	-3	3
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>-60</b>	<b>6</b>	<b>164</b>	<b>48</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1.163</b>	<b>1.169</b>	<b>1.332</b>	<b>1.380</b>
Local government gross debt (level) (b) <sup>(5)</sup>	1.163	1.169	1.332	1.380
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: 30/09/2020	Year			
	2016	2017	2018	2019
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-21</b>	<b>63</b>	<b>-104</b>	<b>-269</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>89</b>	<b>154</b>	<b>95</b>	<b>83</b>
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 <sup>(2)</sup>	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	89
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>-70</b>	<b>-217</b>	<b>10</b>	<b>184</b>
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 <sup>(4)</sup> (+)	0	0	0	0
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
Difference between capital and financial accounts (B.9-B.9f)	0	0	0	2
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-2</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-641</b>	<b>-729</b>	<b>-621</b>	<b>-549</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	0	0	0	0
Social security holdings of other subsectors debt (level) (c) <sup>(2)</sup>	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: 30/09/2020	Year				
		2016 final	2017 final	2018 half-finalized	2019 half-finalized	2020 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	1.300	1.251	1.191	1.349	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	196	158	147	130	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	92.165	99.859	106.297	117.828	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.