



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: 30/09/2021

DD/MM/YYYY

The information is to be provided in the cover page only

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

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the surplus/deficit (B.9) of each government subsector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government surplus/deficit and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

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

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: 30/09/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	1 667	1 899	2 551	-4 780	-7 319
- Central government	S.1311	1 490	1 644	2 433	-5 284	-7 311
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	240	151	-150	339	-35
- Social security funds	S.1314	-63	104	269	165	28
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		25 783	24 305	24 085	29 602	34 184
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	19 000	17 776	17 871	22 932	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	19 000	17 776	17 871	22 932	
Loans	AF.4	6 783	6 530	6 214	6 670	
Short-term	AF.41	28	14	8	11	
Long-term	AF.42	6 755	6 516	6 206	6 660	
General government expenditure on:						
Gross fixed capital formation	P.51g	2 349	3 373	4 028	4 576	4 773
Interest (consolidated)	D.41 (uses)	829	726	668	627	678
Gross domestic product at current market prices	B.1*g	102 741	109 964	120 395	119 951	128 164

(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	Year					
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 30/09/2021						
Working balance in central government accounts	-4	-4	-918	-4 133	-4 677	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-26	-32	-11	-11	M	
Loans, granted (+)	M	M	M	M	M	
Loans, repayments (-)	M	M	M	M	M	
Equities, acquisition (+)	M	M	M	M	M	
Equities, sales (-)	-26	-32	-11	-11	M	Super-divident Dunav Most Vidin - Kalafat
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		
Detail 2	0	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	20	7	-2	-26	-19	
	-5	-7	-9	-12	-19	Amortisation of discounts(-)/premium(+)
	25	14	7	-14		Operations on coupons
Other accounts receivable (+)	431	261	686	80	-300	
Detail 1	-55	480	399	285	-150	Other accounts receivable F8
Detail 2	486	-218	287	-205	-150	Difference in cash and time adjusted cash
Other accounts payable (-)	-85	-971	-705	-312	-500	
Detail 1	-52	-890	-503	-299	-500	Other accounts payable F8
Detail 2	-33	-81	-202	-13		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	427	468	549	-178	35	
Detail 1	M	M	M	M	M	Extrabudgetary accounts
Detail 2	427	468	549	-178	35	Autonomous budget, Hospitals,Railway Infrastr.,FLAG,SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	726	1 915	2 833	-703	-1 851	
Detail 1	-31	-46	-2	-860		Capital transfers: compensation vouchers; Guarantee call; Debt assumption
Detail 2	349	441	430	236	-984	EU flows corrections
Detail 3	-15	-3	23	13	-4	Letter of credit
Detail 4	0	0	0	0		Debt cancellation
Detail 5	M	1 350	483	0	-172	"Hemus" motorway
Detail 6	M	357	94	-104		Security of the electricity system fund
Detail 7	M	M	2 095	0		Purchase of military aircraft
Detail 8	0	0	55	-9	-691	Other
Detail 9	423	-185	-344	21		Extrabudgetary accounts related to EU funds
Detail 10						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	1 490	1 644	2 433	-5 284	-7 311	

(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 Data are in ... (millions of units of national currency) Date: 30/09/2021	2017	2018	Year 2019	2020	2021	
Working balance in state government accounts						
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance						
Loans (+/-)						
Equities (+/-)						
Other financial transactions (+/-)						
of which: transactions in debt liabilities (+/-)						
of which: net settlements under swap contracts (+/-)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance						
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)						
Other accounts receivable (+)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)						
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government						
Net lending (+)/ net borrowing (-) of other state government bodies						
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)						
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)						

(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	Year					
Data are in ...(millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 30/09/2021						
Working balance in local government accounts	223	108	-145	410	45	
<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 (+)	-119	51	60	-25	20	
Detail 1	-119	51	60	-25	20	Other accounts receivable F8
Detail 2						
Other accounts payable (-)	97	-17	-139	-79	-100	
Detail 1	97	-17	-139	-79	-100	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	0	9	14	24	0	
Detail 1						
Detail 2	0	9	14	24		Other local bodies;Hospitals;Medical center Burgas and other reclassified units
Other adjustments (+/-) (please detail)	39	0	61	8	0	
Detail 1	0	-43	0	-1		Capital transfers
Detail 2	-73	-26	-183	11		EU flows corrections
Detail 3	112	69	243	-1		Extrabudgetary accounts related to EU funds
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	240	151	-150	339	-35	

(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)	2017	2018	2019	2020	2021	
Date: 30/09/2021						
Working balance in social security accounts	62	40	2	53	28	
<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 (+)	99	61	89	9	20	
Detail 1	8	5	22	16	20	Other accounts receivable F8
Detail 2	91	56	67	-7		Difference in cash and time adjusted cash
Other accounts payable (-)	-224	3	178	-248	-20	
Detail 1	-234	-2	177	-252	-20	Other accounts payable F8
Detail 2	9	5	1	4		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	351	0	
Detail 1				351		National Social Security Institute – expenditure included in WB to be spent in 2021.
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-63	104	269	165	28	
(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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-1 667	-1 899	-2 551	4 780
Net acquisition (+) of financial assets ⁽²⁾	115	1 020	3 157	2 131
Currency and deposits (F.2)	-809	202	-439	895
Debt securities (F.3)	2	-1	5	2
Loans (F.4)	-41	4	51	9
Increase (+)	24	65	93	129
Reduction (-)	-65	-60	-43	-120
Short term loans (F.41), net	-32	27	0	3
Long-term loans (F.42)	-9	-22	50	6
Increase (+)	23	33	87	79
Reduction (-)	-32	-55	-37	-72
Equity and investment fund shares/units (F.5)	-20	-76	-433	-139
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-20	-76	-433	-139
Increase (+)	13	17	4	199
Reduction (-)	-33	-93	-437	-338
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	981	888	3 969	1 359
Other financial assets (F.1, F.6)	1	3	4	4
Adjustments ⁽³⁾	-400	-587	-843	-1 383
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	2	2	0
Net incurrence (-) of other accounts payable (F.8)	-384	-616	-843	-1 397
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	-10	0	-8	48
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	21	7	-2	-26
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	-28	20	8	-8
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	1	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-15	-11	17	-11
Difference between capital and financial accounts (B.9-B.9f)	-15	-11	17	-11
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-1 967	-1 477	-221	5 518

*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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-1 490	-1 644	-2 433	5 284
Net acquisition (+) of financial assets ⁽²⁾	-173	483	2 777	1 243
Currency and deposits (F.2)	-1 080	-281	-641	-22
Debt securities (F.3)	2	-1	5	2
Loans (F.4)	-33	25	56	22
Increase (+)	27	83	95	130
Reduction (-)	-60	-57	-39	-109
Short term loans (F.41), net	-25	64	17	2
Long-term loans (F.42)	-8	-39	40	20
Increase (+)	23	31	86	91
Reduction (-)	-31	-70	-47	-71
Equity and investment fund shares/units (F.5)	-20	-20	-432	-138
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-20	-20	-432	-138
Increase (+)	11	15	3	199
Reduction (-)	-31	-35	-435	-337
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	958	759	3 786	1 377
Other financial assets (F.1, F.6)	-1	1	2	3
Adjustments ⁽³⁾	-204	-554	-687	-1 095
Net incurrence (-) of liabilities in financial derivatives (F.71)	1	2	2	0
Net incurrence (-) of other accounts payable (F.8)	-196	-574	-683	-1 113
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	-14	0	-8	48
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	20	7	-2	-26
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-16	11	3	-3
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	1	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-11	-8	8	-6
Difference between capital and financial accounts (B.9-B.9f)	-11	-8	8	-6
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1,2)	-1 877	-1 723	-334	5 427
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	25 342	23 593	23 250	28 662
Central government gross debt (level) (b) ^(2,5)	25 489	23 766	23 432	28 859
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	147	173	182	196

***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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*				
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
Currency and deposits (F.2)				
Debt securities (F.3)				
Loans (F.4)				
Increase (+)				
Reduction (-)				
Short term loans (F.41), net				
Long-term loans (F.42)				
Increase (+)				
Reduction (-)				
Equity and investment fund shares/units (F.5)				
Portfolio investments, net ⁽²⁾				
Equity and investment fund shares/units other than portfolio investments				
Increase (+)				
Reduction (-)				
Financial derivatives (F.71)				
Other accounts receivable (F.8)				
Other financial assets (F.1, F.6)				
Adjustments ⁽²⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.71)				
Net incurrence (-) of other accounts payable (F.8)				
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)				
Issuances above(-)/below(+) nominal value				
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)				
Redemptions/repurchase of debt above(+)/below(-) nominal value				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾				
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)				
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)				
Statistical discrepancies				
Difference between capital and financial accounts (B.9-B.9f)				
Other statistical discrepancies (+/-)				
Change in state government (S.1312) consolidated gross debt ^(1,2)				
State government contribution to general government debt (a=b-c) ⁽⁵⁾				
State government gross debt (level) (b) ^(2,5)				
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾				

***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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-240	-151	150	-339
Net acquisition (+) of financial assets ⁽²⁾	233	360	234	417
Currency and deposits (F.2)	319	331	137	416
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	5	3	2
Increase (+)	5	8	7	13
Reduction (-)	-5	-3	-4	-11
Short term loans (F.41), net	-4	4	3	2
Long-term loans (F.42)	4	1	0	0
Increase (+)	5	2	1	2
Reduction (-)	-1	-1	-1	-1
Equity and investment fund shares/units (F.5)	-1	-56	-1	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-1	-56	-1	0
Increase (+)	2	1	1	0
Reduction (-)	-3	-58	-2	-1
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-86	79	93	-2
Other financial assets (F.1, F.6)	2	1	1	1
Adjustments ⁽³⁾	18	-42	-340	-74
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	30	-52	-344	-70
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⁾	-13	9	4	-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	-5	-3	6	-6
Difference between capital and financial accounts (B.9-B.9f)	-5	-3	6	-6
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	6	164	51	-1
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	1 169	1 333	1 384	1 383
Local government gross debt (level) (b) **	1 169	1 333	1 384	1 383
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: 30/09/2021	Year			
	2017	2018	2019	2020
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	63	-104	-269	-165
Net acquisition (+) of financial assets ⁽²⁾	154	95	83	379
Currency and deposits (F.2)	-47	153	65	501
Debt securities (F.3)	92	-108	-72	-106
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)	109	50	89	-16
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-217	10	184	-214
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-217	10	184	-214
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	2	1
Difference between capital and financial accounts (B.9-B.9f)	0	0	2	1
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	0	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-729	-621	-549	-443
Social security gross debt (level) (b) ^(2,5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	729	621	549	443

***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.

