



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: 30/09/2022

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: 30/09/2022	ESA 2010 codes	2018	2019	Year 2020	2021	2022
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	1 898	2 566	-4 593	-5 414	-7 537
- Central government	S.1311	1 643	2 447	-5 097	-6 359	-7 751
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	151	-150	338	136	195
- Social security funds	S.1314	104	269	165	810	19
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		24 305	24 078	29 595	33 268	39 504
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	17 776	17 863	22 924	25 885	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	17 776	17 863	22 924	25 885	
Loans	AF.4	6 530	6 215	6 671	7 383	
Short-term	AF.41	11	15	8	38	
Long-term	AF.42	6 519	6 200	6 662	7 345	
General government expenditure on:						
Gross fixed capital formation	P.51g	3 373	4 028	3 975	3 620	6 117
Interest (consolidated)	D.41 (uses)	726	668	632	653	665
Gross domestic product at current market prices	B.1*g	109 964	120 396	120 553	139 012	155 626

(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					
Date: 30/09/2022	2018	2019	2020	2021	2022	
Working balance in central government accounts	-4	-918	-4 133	-4 270	-4 803	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-32	-11	-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 (-)	-32	-11	-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	M	
Detail 2	0	0	0	0	M	
Difference between interest paid (+) and accrued (D.41)(-)	7	-2	-26	-6	-59	
	-7	-9	-12	-15	-59	Amortisation of discounts(-)/premium(+)
	14	7	-14	9	M	Operations on coupons
Other accounts receivable (+)	261	691	265	902	250	
Detail 1	480	405	470	-102	-50	Other accounts receivable F8
Detail 2	-218	287	-205	1 004	300	Difference in cash and time adjusted cash
Other accounts payable (-)	-971	-705	-312	-3 562	526	
Detail 1	-424	-363	-283	-2 424	526	Other accounts payable F8
Detail 2	-546	-343	-30	-1 138	M	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	466	559	-176	225	17	
Detail 1	M	M	M	M	M	Extrabudgetary accounts
Detail 2	466	559	-176	225	17	Autonomous budget, Hospitals,Railway Infrastr., FLAG, SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	1 915	2 833	-703	364	-3 682	
Detail 1	-46	-2	-860	542	-1	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
Detail 2	441	430	236	4	-1 644	EU flows corrections
Detail 3	-3	23	13	-33	M	Letter of credit
Detail 4	0	0	0	0	M	Debt cancellation
Detail 5	1 350	483	0	-491	M	"Hemus" motorway
Detail 6	357	94	-104	242	M	Security of the electricity system fund
Detail 7	M	2 095	0	0	M	Purchase of military aircraft
Detail 8	0	55	-9	-43	-2 037	Other
Detail 9	-185	-344	21	143	M	Extrabudgetary accounts related to EU funds
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	1 643	2 447	-5 097	-6 359	-7 751	

(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: 30/09/2022	2018	2019	Year 2020	2021	2022	
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	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
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	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
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)	2018	2019	2020	2021	2022	
Date: 30/09/2022						
Working balance in local government accounts	108	-145	410	222	225	
<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	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	51	60	-25	50	-60	
<i>Detail 1</i>	51	60	-25	50	-60	Other accounts receivable F8
<i>Detail 2</i>						
Other accounts payable (-)	-17	-139	-79	-179	30	
<i>Detail 1</i>	-17	-139	-79	-179	30	Other accounts payable F8
<i>Detail 2</i>						
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	9	14	24	22	0	
<i>Detail 1</i>						
<i>Detail 2</i>	9	14	24	22		Other local bodies;Hospitals;Medical center Burgas and other reclassified units
Other adjustments (+/-) (please detail)	0	61	8	20	0	
<i>Detail 1</i>	-43	0	-1	-2		Capital transfers
<i>Detail 2</i>	-26	-183	11	148		EU flows corrections
<i>Detail 3</i>	69	243	-1	-126		Extrabudgetary accounts related to EU funds
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	151	-150	338	136	195	

(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)	2018	2019	2020	2021	2022	
Date: 30/09/2022						
Working balance in social security accounts	40	2	53	151	19	
<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 (+)	61	89	9	96	20	
Detail 1	5	22	16	11	20	Other accounts receivable F8
Detail 2	56	67	-7	85		Difference in cash and time adjusted cash
Other accounts payable (-)	3	178	-248	-68	-20	
Detail 1	-2	177	-252	-69	-20	Other accounts payable F8
Detail 2	5	1	4	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	351	631	0	
Detail 1			351	631		National Social Security Institute – expenditure included in WB to be spent in 2022.
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	104	269	165	810	19	
(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: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	-1 898	-2 566	4 593	5 414
Net acquisition (+) of financial assets ⁽²⁾	1 020	3 164	2 319	2 175
Currency and deposits (F.2)	202	-439	895	1 285
Debt securities (F.3)	-1	5	2	5
Loans (F.4)	5	51	9	34
Increase (+)	65	94	129	129
Reduction (-)	-60	-43	-120	-96
Short term loans (F.41), net	27	1	2	-17
Long-term loans (F.42)	-22	50	6	51
Increase (+)	46	91	79	95
Reduction (-)	-69	-42	-72	-45
Equity and investment fund shares/units (F.5)	-78	-432	-139	-48
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-78	-432	-139	-48
Increase (+)	17	5	199	162
Reduction (-)	-94	-437	-338	-210
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	889	3 975	1 547	897
Other financial assets (F.1, F.6)	3	4	4	2
Adjustments ⁽³⁾	-588	-843	-1 384	-3 922
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	2	0	0
Net incurrence (-) of other accounts payable (F.8)	-617	-844	-1 398	-3 947
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	0	-8	48	37
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	7	-2	-26	-5
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	20	8	-8	-6
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	-11	18	-12	7
Difference between capital and financial accounts (B.9-B.9f)	-11	18	-12	7
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-1 477	-227	5 516	3 673

*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: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	-1 643	-2 447	5 097	6 359
Net acquisition (+) of financial assets ⁽²⁾	483	2 784	1 432	1 195
Currency and deposits (F.2)	-282	-641	-22	441
Debt securities (F.3)	-1	5	2	5
Loans (F.4)	25	57	21	54
Increase (+)	83	95	130	143
Reduction (-)	-57	-39	-109	-88
Short term loans (F.41), net	49	6	-11	-26
Long-term loans (F.42)	-24	51	32	80
Increase (+)	45	92	103	122
Reduction (-)	-68	-40	-71	-42
Equity and investment fund shares/units (F.5)	-22	-431	-139	-49
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-22	-431	-139	-49
Increase (+)	15	4	199	159
Reduction (-)	-37	-435	-337	-208
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	759	3 792	1 565	743
Other financial assets (F.1, F.6)	1	2	3	1
Adjustments ⁽³⁾	-555	-687	-1 096	-3 873
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	2	0	0
Net incurrence (-) of other accounts payable (F.8)	-575	-683	-1 114	-3 901
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	0	-8	48	37
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	7	-2	-26	-6
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	11	3	-3	-3
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	-7	10	-7	-4
Difference between capital and financial accounts (B.9-B.9f)	-7	10	-7	-4
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1,2)	-1 723	-341	5 425	3 677
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	23 593	23 244	28 654	32 300
Central government gross debt (level) (b) ^(2,5)	23 766	23 426	28 851	32 528
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	173	182	196	228

***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: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽⁴⁾	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 ⁽²⁾	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: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-151	150	-338	-136
Net acquisition (+) of financial assets ⁽²⁾	360	234	417	128
Currency and deposits (F.2)	331	137	416	57
Debt securities (F.3)	0	0	0	0
Loans (F.4)	5	3	2	11
Increase (+)	8	7	13	18
Reduction (-)	-3	-4	-11	-7
Short term loans (F.41), net	4	3	2	1
Long-term loans (F.42)	1	0	0	11
Increase (+)	2	1	2	13
Reduction (-)	-1	-1	-1	-3
Equity and investment fund shares/units (F.5)	-56	-1	0	2
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-56	-1	0	2
Increase (+)	1	1	0	3
Reduction (-)	-58	-2	-1	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	79	94	-2	56
Other financial assets (F.1, F.6)	1	1	1	2
Adjustments ⁽³⁾	-42	-340	-74	-47
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-52	-344	-70	-44
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⁾	9	4	-4	-3
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	-3	6	-5	11
Difference between capital and financial accounts (B.9-B.9f)	-3	6	-5	11
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	164	51	0	-44
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	1 333	1 384	1 383	1 339
Local government gross debt (level) (b) **	1 333	1 384	1 383	1 339
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: 30/09/2022	Year			
	2018	2019	2020	2021
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-104	-269	-165	-810
Net acquisition (+) of financial assets ⁽²⁾	95	83	379	811
Currency and deposits (F.2)	153	65	501	786
Debt securities (F.3)	-108	-72	-106	-73
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	89	-16	98
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	10	184	-214	-2
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	10	184	-214	-2
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	2	1	1
Difference between capital and financial accounts (B.9-B.9f)	0	2	1	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⁾	-621	-549	-443	-371
Social security gross debt (level) (b) ^(2,5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	621	549	443	371

***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: 30/09/2022		Year				
		2018	2019	2020	2021	2022
Statement		final	final	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	1 188	1 350	1 257	2 776	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	147	130	107	86	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)	106 403	116 996	116 373	135 388	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.