



## 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: 31/03/2023**

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: 31/03/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	final	half-finalized	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
General government	S.13	2 580	-4 588	-5 415	-4 648	-5 524
- Central government	S.1311	2 461	-5 091	-6 361	-4 457	-6 072
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-150	338	136	424	454
- Social security funds	S.1314	269	165	810	-614	94
		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>		24 078	29 595	33 275	37 848	42 785
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	17 863	22 924	25 885	30 031	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	17 863	22 924	25 885	30 031	
Loans	AF.4	6 215	6 671	7 390	7 817	
Short-term	AF.41	15	8	38	14	
Long-term	AF.42	6 200	6 662	7 352	7 802	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	4 028	3 975	3 620	5 036	6 902
<b>Interest (consolidated)</b>	D.41 (uses)	668	632	676	770	1 028
<b>Gross domestic product at current market prices</b>	B.1*g	120 396	120 553	139 012	165 384	184 486

(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: 31/03/2023	2019	2020	Year 2021	2022	2023	
<b>Working balance in central government accounts</b>	<b>-918</b>	<b>-4 133</b>	<b>-4 270</b>	<b>-5 696</b>	<b>-6 120</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	3	-5	-9	15	0	
Loans, granted (+)	M	M	M	M	M	
Loans, repayments (-)	M	M	M	M	M	
Equities, acquisition (+)	M	M	M	M	M	
Equities, sales (-)	-11	-11	-11	-14	0	Super-divident Dunav Most Vidin - Kalafat
Other financial transactions (+/-)	14	5	2	29	0	Premiums at issuance and discounts at redemption
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)(-)	-2	-26	-6	-49	-204	
	-9	-12	-15	-33		Amortisation of discounts(-)/premium(+)
	7	-14	9	-15	-204	Operations on coupons
Other accounts receivable (+)	691	265	902	1 636	854	
Detail 1	405	470	-102	1 006	96	Other accounts receivable F8
Detail 2	287	-205	1 004	631	758	Difference in cash and time adjusted cash
Other accounts payable (-)	-705	-312	-3 566	-1 397	283	
Detail 1	-363	-283	-2 495	-511	653	Other accounts payable F8
Detail 2	-343	-30	-1 071	-887	-370	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	559	-176	225	634	121	
Detail 1	M	M	M	M		Extrabudgetary accounts
Detail 2	559	-176	225	634	121	Autonomous budget, Hospitals,Railway Infrastr.,FLAG,SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	2 833	-703	364	399	-1 006	
Detail 1	-2	-860	542	-122	-1	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
Detail 2	430	236	4	-942	-453	EU flows corrections without RRF
Detail 3	23	13	-33	30		Letter of credit
Detail 4	0	0	0	0		Debt cancellation
Detail 5	483	0	-491	0		"Hemus" motorway
Detail 6	94	-104	242	-250	52	Security of the electricity system fund
Detail 7	2 095	0	0	0		Purchase of military aircraft
Detail 8	55	-9	-43	413	-603	Other
Detail 9	-344	21	143	1 286		Extrabudgetary accounts related to EU funds without RRF
Detail 10	M	M	M	2 595		Recovery and Resilience Facility (RRF)
Detail 11	M	M	M	-2 612		Recovery and Resilience Facility (RRF) adjustment
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>2 461</b>	<b>-5 091</b>	<b>-6 361</b>	<b>-4 457</b>	<b>-6 072</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 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: 31/03/2023	Year					
	2019	2020	2021	2022	2023	
<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		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	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		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>	M	M	M	M		
<i>Detail 2</i>	M	M	M	M		
<i>Detail 3</i>	M	M	M	M		
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	M	M		

(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						
Data are in ...(millions of units of national currency)						
Date: 31/03/2023						
	2019	2020	Year 2021	2022	2023	
<b>Working balance in local government accounts</b>	<b>-145</b>	<b>410</b>	<b>222</b>	<b>492</b>	<b>494</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	
<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 (+)	60	-25	50	100	120	
<i>Detail 1</i>	60	-25	50	100	120	Other accounts receivable F8
<i>Detail 2</i>						
Other accounts payable (-)	-139	-79	-179	-167	-160	
<i>Detail 1</i>	-139	-79	-179	-167	-160	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	14	24	22	22	0	
<i>Detail 1</i>						
<i>Detail 2</i>	14	24	22	22		Other local bodies;Hospitals;Medical center Burgas and other reclassified units
Other adjustments (+/-) (please detail)	61	8	20	-24	0	
<i>Detail 1</i>	0	-1	-2	-4		Capital transfers
<i>Detail 2</i>	-183	11	148	75		EU flows corrections
<i>Detail 3</i>	243	-1	-126	-96		Extrabudgetary accounts related to EU funds
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-150</b>	<b>338</b>	<b>136</b>	<b>424</b>	<b>454</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: 31/03/2023	2019	2020	Year 2021	2022	2023	
<b>Working balance in social security accounts</b>	<b>2</b>	<b>53</b>	<b>151</b>	<b>-15</b>	<b>14</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	
<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 (+)	89	9	96	203	20	
<i>Detail 1</i>	22	16	11	49	20	Other accounts receivable F8
<i>Detail 2</i>	67	-7	85	153		Difference in cash and time adjusted cash
Other accounts payable (-)	178	-248	-68	180	60	
<i>Detail 1</i>	177	-252	-69	180	60	Other accounts payable F8
<i>Detail 2</i>	1	4	1	0		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	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	0	351	631	-982	0	
<i>Detail 1</i>		351	631	-982		National Social Security Institute – expenditure included in WB to be spent in 2022.
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>269</b>	<b>165</b>	<b>810</b>	<b>-614</b>	<b>94</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	Year			
Data are in ...(millions of units of national currency)	2019	2020	2021	2022
Date: 31/03/2023				
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>-2 580</b>	<b>4 588</b>	<b>5 415</b>	<b>4 648</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>3 164</b>	<b>2 319</b>	<b>2 175</b>	<b>3 693</b>
Currency and deposits (F.2)	-439	895	1 285	2 769
Debt securities (F.3)	5	2	5	-24
Loans (F.4)	51	9	33	-228
Increase (+)	94	129	129	989
Reduction (-)	-43	-120	-96	-1 217
Short term loans (F.41), net	1	2	-17	3
Long-term loans (F.42)	50	6	50	-231
Increase (+)	91	79	95	968
Reduction (-)	-42	-72	-45	-1 199
Equity and investment fund shares/units (F.5)	-432	-139	-48	-1
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-432	-139	-48	-1
Increase (+)	5	199	162	50
Reduction (-)	-437	-338	-210	-51
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	3 975	1 547	897	1 173
Other financial assets (F.1, F.6)	4	4	2	3
<b>Adjustments <sup>(2)</sup></b>	<b>-843</b>	<b>-1 384</b>	<b>-3 925</b>	<b>-3 795</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-843	-1 398	-3 951	-3 921
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	1	0
Issuances above(-)/below(+) nominal value	-8	48	37	187
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-2	-26	-5	-49
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	8	-8	-6	-12
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>32</b>	<b>-6</b>	<b>15</b>	<b>28</b>
Difference between capital and financial accounts (B.9-B.9f)	32	-6	15	28
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-227</b>	<b>5 516</b>	<b>3 680</b>	<b>4 573</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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 31/03/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>-2 461</b>	<b>5 091</b>	<b>6 361</b>	<b>4 457</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>2 784</b>	<b>1 431</b>	<b>1 195</b>	<b>3 878</b>	
Currency and deposits (F.2)	-641	-22	442	3 250	
Debt securities (F.3)	5	2	5	-24	
Loans (F.4)	57	21	54	-225	
Increase (+)	95	130	142	979	
Reduction (-)	-39	-109	-88	-1 204	
Short term loans (F.41), net	6	-11	-25	-9	
Long-term loans (F.42)	51	32	79	-216	
Increase (+)	92	103	121	981	
Reduction (-)	-40	-71	-42	-1 197	
Equity and investment fund shares/units (F.5)	-431	-139	-49	0	
Portfolio investments, net <sup>(2)</sup>	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-431	-139	-49	0	
Increase (+)	4	199	159	42	
Reduction (-)	-435	-337	-208	-42	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	3 792	1 565	743	875	
Other financial assets (F.1, F.6)	2	3	1	2	
<b>Adjustments <sup>(2)</sup></b>	<b>-687</b>	<b>-1 096</b>	<b>-3 876</b>	<b>-3 800</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	0	0	0	
Net incurrence (-) of other accounts payable (F.8)	-683	-1 114	-3 905	-3 933	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	1	0	
Issuances above(-)/below(+) nominal value	-8	48	37	187	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-2	-26	-6	-49	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	3	-3	-3	-5	
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>24</b>	<b>-1</b>	<b>2</b>	<b>26</b>	
Difference between capital and financial accounts (B.9-B.9f)	24	-1	2	26	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>-341</b>	<b>5 425</b>	<b>3 681</b>	<b>4 561</b>	
<b>Central government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>23 244</b>	<b>28 654</b>	<b>32 304</b>	<b>36 839</b>	
Central government gross debt (level) (b) <sup>(2, 5)</sup>	23 426	28 851	32 532	37 093	
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	182	196	228	255	

**\*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: 31/03/2023	Year				
	2019	2020	2021	2022	
<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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 31/03/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>150</b>	<b>-338</b>	<b>-136</b>	<b>-424</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>235</b>	<b>417</b>	<b>128</b>	<b>525</b>	
Currency and deposits (F.2)	137	416	57	411	
Debt securities (F.3)	0	0	0	0	
Loans (F.4)	3	2	11	23	
Increase (+)	7	13	18	36	
Reduction (-)	-4	-11	-7	-13	
Short term loans (F.41), net	3	2	1	10	
Long-term loans (F.42)	0	0	11	13	
Increase (+)	1	2	13	15	
Reduction (-)	-1	-1	-3	-2	
Equity and investment fund shares/units (F.5)	-1	0	2	-1	
Portfolio investments, net <sup>(2)</sup>	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-1	0	2	-1	
Increase (+)	1	0	3	8	
Reduction (-)	-2	-1	-2	-9	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	94	-2	56	91	
Other financial assets (F.1, F.6)	2	1	2	1	
<b>Adjustments <sup>(2)</sup></b>	<b>-340</b>	<b>-74</b>	<b>-47</b>	<b>-71</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	-344	-70	-44	-64	
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>	4	-4	-3	-7	
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>6</b>	<b>-5</b>	<b>13</b>	<b>3</b>	
Difference between capital and financial accounts (B.9-B.9f)	6	-5	13	3	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>51</b>	<b>0</b>	<b>-42</b>	<b>33</b>	
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>1 384</b>	<b>1 383</b>	<b>1 341</b>	<b>1 374</b>	
Local government gross debt (level) (b) <sup>(2, 3)</sup>	1 384	1 383	1 341	1 374	
Local government holdings of other subsectors debt (level) (c) <sup>(3)</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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 31/03/2023					
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>-269</b>	<b>-165</b>	<b>-810</b>	<b>614</b>	
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>83</b>	<b>379</b>	<b>811</b>	<b>-691</b>	
Currency and deposits (F.2)	65	501	786	-891	
Debt securities (F.3)	-72	-106	-73	-7	
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)	89	-16	98	207	
Other financial assets (F.1, F.6)	0	0	0	0	
<b>Adjustments <sup>(2)</sup></b>	<b>184</b>	<b>-214</b>	<b>-2</b>	<b>77</b>	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	184	-214	-2	77	
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>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	
Difference between capital and financial accounts (B.9-B.9f)	2	1	1	0	
Other statistical discrepancies (+/-)	0	0	0	0	
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>0</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>-549</b>	<b>-443</b>	<b>-371</b>	<b>-365</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>(5)</sup>	549	443	371	365	

**\*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: 31/03/2023	Year				
		2019 final	2020 final	2021 half-finalized	2022 half-finalized	2023 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	1 350	1 257	2 776	2 383	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	130	107	86	66	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>	116 996	116 373	135 388	161 305	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.					