



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: 29/03/2024

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: 29/03/2024	ESA 2010 codes	Year				
		2020	2021	2022	2023	2024
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-4 590	-5 474	-4 863	-3 454	-5 980
- Central government	S.1311	-5 093	-6 420	-4 682	-3 375	-7 685
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	338	136	442	-201	1 614
- Social security funds	S.1314	165	810	-623	121	91
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		29 595	33 275	37 851	42 383	49 906
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	22 924	25 885	30 031	34 907	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	22 924	25 885	30 031	34 907	
Loans	AF.4	6 671	7 390	7 820	7 475	
Short-term	AF.41	8	38	19	130	
Long-term	AF.42	6 662	7 352	7 801	7 345	
General government expenditure on:						
Gross fixed capital formation	P.51g	3 975	3 720	3 865	6 429	7 905
Interest (consolidated)	D.41 (uses)	634	678	651	804	1 383
Gross domestic product at current market prices	B.1*g	120 492	138 979	167 809	183 743	199 759

(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: 29/03/2024

	2020	2021	Year 2022	2023	2024	
Working balance in central government accounts	-4 133	-4 270	-5 696	-5 269	-7 915	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-5	-9	15	26	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	-14	-15	0	Super-divident Dunav Most Vidin - Kalafat
Other financial transactions (+/-)	5	2	29	40	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)(-)	-28	-7	-52	-164	-336	
	-12	-15	-33	-56		Amortisation of discounts(-)/premium(+)
	-16	7	-19	-109	-336	Operations on coupons
Other accounts receivable (+)	265	902	1 518	1 549	1 334	
Detail 1	470	-102	955	689	754	Other accounts receivable F8
Detail 2	-205	1 004	563	860	580	Difference in cash and time adjusted cash
Other accounts payable (-)	-312	-3 524	-1 612	271	569	
Detail 1	-283	-2 453	-630	302	19	Other accounts payable F8
Detail 2	-30	-1 071	-982	-32	550	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	-176	225	743	-139	77	
Detail 1	M	M	M	M	M	Extrabudgetary accounts
Detail 2	-176	225	743	-139	77	Autonomous budget, Hospitals,Railway Infrastr.,FLAG,SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	-703	264	402	352	-1 414	
Detail 1	-860	542	-122	-23	-1	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
Detail 2	236	4	-941	-19	-173	EU flows corrections without RRF
Detail 3	13	-33	30	57		Letter of credit
Detail 4	0	0	0	0		Debt cancellation
Detail 5	0	-591	0	0		"Hemus" motorway
Detail 6	-104	242	-250	208	-256	Security of the electricity system fund
Detail 7	0	0	0	0		Purchase of military aircraft
Detail 8	-9	-43	413	13	-984	Other
Detail 9	21	143	1 286	113		Extrabudgetary accounts related to EU funds without RRF
Detail 10	M	M	2 595	-186		Recovery and Resilience Facility (RRF)
Detail 11	M	M	-2 609	189		Recovery and Resilience Facility (RRF) adjustment
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-5 093	-6 420	-4 682	-3 375	-7 685	

(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: 29/03/2024	Year					
	2020	2021	2022	2023	2024	
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		

(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)	2020	2021	2022	2023	2024	
Date: 29/03/2024						
Working balance in local government accounts	410	222	492	-204	1 684	
<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	-1	-4	0	
Other accounts receivable (+)	-25	50	125	80	-170	
Detail 1	-25	50	125	80	-170	Other accounts receivable F8
Detail 2						
Other accounts payable (-)	-79	-179	-174	-204	100	
Detail 1	-79	-179	-174	-204	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	24	22	23	8	0	
Detail 1						
Detail 2	24	22	23	8		Other local bodies;Hospitals;Medical center Burgas and other reclassified units
Other adjustments (+/-) (please detail)	8	20	-23	123	0	
Detail 1	-1	-2	-4	-4		Capital transfers
Detail 2	11	148	76	275		EU flows corrections
Detail 3	-1	-126	-96	-148		Extrabudgetary accounts related to EU funds
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	338	136	442	-201	1 614	

(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: 29/03/2024	2020	2021	Year 2022	2023	2024	
Working balance in social security accounts	53	151	-15	57	11	
<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 (+)	9	96	193	182	20	
<i>Detail 1</i>	16	11	49	55	20	Other accounts receivable F8
<i>Detail 2</i>	-7	85	144	128		Difference in cash and time adjusted cash
Other accounts payable (-)	-248	-68	180	-119	60	
<i>Detail 1</i>	-252	-69	180	-119	60	Other accounts payable F8
<i>Detail 2</i>	4	1	0	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)	351	631	-982	0	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>						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	165	810	-623	121	91	

(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: 29/03/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	4 590	5 474	4 863	3 454
Net acquisition (+) of financial assets ⁽²⁾	2 318	2 174	3 709	1 365
Currency and deposits (F.2)	895	1 285	2 858	587
Debt securities (F.3)	2	5	-24	93
Loans (F.4)	8	32	-241	464
<i>Increase (+)</i>	129	129	982	495
<i>Reduction (-)</i>	-121	-97	-1 223	-31
Short term loans (F.41), net	2	-17	3	118
Long-term loans (F.42)	5	49	-244	346
<i>Increase (+)</i>	79	95	961	360
<i>Reduction (-)</i>	-73	-46	-1 205	-14
Equity and investment fund shares/units (F.5)	-139	-48	21	221
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-139	-48	21	221
<i>Increase (+)</i>	199	162	72	240
<i>Reduction (-)</i>	-338	-210	-51	-19
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1 547	897	1 093	-8
Other financial assets (F.1, F.6)	4	2	2	8
Adjustments ⁽²⁾	-1 386	-3 984	-4 026	-234
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	3
Net incurrence (-) of other accounts payable (F.8)	-1 398	-4 009	-4 148	-210
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	1	-1	0
Issuances above(-)/below(+) nominal value	48	37	187	155
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-28	-7	-53	-168
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-8	-6	-12	-14
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	16	30	-53
Difference between capital and financial accounts (B.9-B.9f)	-5	16	30	-53
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1,2)	5 516	3 680	4 576	4 532

*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: 29/03/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	5 093	6 420	4 682	3 375
Net acquisition (+) of financial assets ⁽²⁾	1 431	1 194	3 871	912
Currency and deposits (F.2)	-22	442	3 335	596
Debt securities (F.3)	2	5	-24	93
Loans (F.4)	20	53	-238	572
Increase (+)	130	142	972	590
Reduction (-)	-110	-89	-1 210	-18
Short term loans (F.41), net	-11	-25	-9	138
Long-term loans (F.42)	31	78	-229	434
Increase (+)	103	121	974	448
Reduction (-)	-72	-43	-1 203	-14
Equity and investment fund shares/units (F.5)	-139	-49	22	220
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-139	-49	22	220
Increase (+)	199	159	64	237
Reduction (-)	-337	-208	-42	-18
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1 565	743	775	-573
Other financial assets (F.1, F.6)	3	1	1	5
Adjustments ⁽³⁾	-1 098	-3 935	-4 021	72
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	3
Net incurrence (-) of other accounts payable (F.8)	-1 114	-3 963	-4 150	84
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	1	-1	0
Issuances above(-)/below(+) nominal value	48	37	187	155
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-28	-7	-52	-164
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-3	-3	-5	-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	0	3	30	-71
Difference between capital and financial accounts (B.9-B.9f)	0	3	30	-71
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	5 425	3 681	4 562	4 287
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	28 654	32 304	36 840	41 004
Central government gross debt (level) (b) ^(2, 5)	28 851	32 532	37 094	41 381
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	196	228	255	377

*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: 29/03/2024	Year			
	2020	2021	2022	2023
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: 29/03/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-338	-136	-442	201
Net acquisition (+) of financial assets ⁽²⁾	417	128	558	350
Currency and deposits (F.2)	416	57	415	-72
Debt securities (F.3)	0	0	0	0
Loans (F.4)	2	11	23	15
Increase (+)	13	18	36	28
Reduction (-)	-11	-7	-13	-13
Short term loans (F.41), net	2	1	10	8
Long-term loans (F.42)	0	11	13	6
Increase (+)	2	13	15	6
Reduction (-)	-1	-3	-2	0
Equity and investment fund shares/units (F.5)	0	2	-1	1
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	2	-1	1
Increase (+)	0	3	8	3
Reduction (-)	-1	-2	-9	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-2	56	120	404
Other financial assets (F.1, F.6)	1	2	1	3
Adjustments ⁽²⁾	-74	-47	-82	-229
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-70	-44	-74	-217
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	-4
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-4	-3	-7	-8
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	13	1	18
Difference between capital and financial accounts (B.9-B.9f)	-5	13	1	18
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	0	-42	35	340
Local government contribution to general government debt (a=b-c) ⁽⁶⁾	1 383	1 341	1 376	1 717
Local government gross debt (level) (b) ^(a, 3)	1 383	1 341	1 376	1 717
Local government holdings of other subsectors debt (level) (c) ^(a)	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: 29/03/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-165	-810	623	-121
Net acquisition (+) of financial assets ⁽²⁾	379	811	-700	198
Currency and deposits (F.2)	501	786	-891	64
Debt securities (F.3)	-106	-73	-7	-27
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)	-16	98	198	161
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-214	-2	77	-77
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-214	-2	77	-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 ⁽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	1	1	0	0
Difference between capital and financial accounts (B.9-B.9f)	1	1	0	0
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⁾	-443	-371	-365	-338
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	443	371	365	338

***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: 29/03/2024		Year				
		2020 final	2021 final	2022 half-finalized	2023 half-finalized	2024 forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	1 257	2 776	2 382	2 396	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	107	86	66	52	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)	116 365	133 459	162 320	177 246	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.					