

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

Country: BULGARIA

Date: 30/09/2009

The information is to be provided in the cover page only

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Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

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

Country: BULGARIA Data are in ...(millions of units of national currency) Date: 30/09/2009	ESA 95 codes	Year				
		2005	2006	2007	2008	2009
Net borrowing (-)/ net lending (+)	EDP B.9	half-finalized	half-finalized	half-finalized	half-finalized	estimated
		808.7	1,485.0	39.4	1,223.6	-303.1
General government	S.13	808.7	1,485.0	39.4	1,223.6	-303.1
- Central government	S.1311	996.3	1,621.4	-13.2	1,324.7	-425.2
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-180.6	102.2	-26.3	-257.6	-220.9
- Social security funds	S.1314	-6.9	-238.5	79.0	156.6	343.0
General government consolidated gross debt		half-finalized	half-finalized	half-finalized	half-finalized	planned
Level at nominal value outstanding at end of year		12,498.1	11,189.2	10,286.8	9,388.7	10,050.0
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Securities other than shares, exc. financial derivatives	AF.33	7,035.4	6,921.2	6,413.6	6,002.7	
Short-term	AF.331	15.0	0.0	0.0	0.0	
Long-term	AF.332	7,020.3	6,921.2	6,413.6	6,002.7	
Loans	AF.4	5,462.7	4,268.0	3,873.1	3,386.1	
Short-term	AF.41	4.0	3.6	6.3	9.5	
Long-term	AF.42	5,458.7	4,264.4	3,866.8	3,376.6	
General government expenditure on:						
Gross fixed capital formation	P.51	1,793.9	2,064.9	2,700.1	3,787.2	L
Interest (consolidated)	EDP D.41	720.5	692.6	580.1	559.5	L
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	720.5	692.6	580.1	559.5	L
Gross domestic product at current market prices	B.1*g	42,797.4	49,361.0	56,519.8	66,728.1	63,710.0

(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 deficit/surplus

Country: BULGARIA						
Data are in ...(millions of units of national currency)						
Date: 30/09/2009						
	2005	2006	Year 2007	2008	2009	
Working balance in central government accounts	1338.956	1830.512	1142.239	1637.726	-289.1	
<i>Basis of the working balance</i>	Cash-based	Cash-based	Cash-based	Cash-based	Cash-based	
Financial transactions included in the working balance	M	M	M	M	M	
Loans, granted (+)	M	M	M	M	M	
Loans, repayments (-)	M	M	M	M	M	
Equities, acquisition (+)	M	M	M	M	M	
Equities, sales (-)	M	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	M	
<i>Detail 1</i>	M	M	M	M	M	
<i>Detail 2</i>	M	M	M	M	M	
Non-financial transactions not included in the working balance	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	36.42	46.07	75.83	23.43	20.6	
Other accounts receivable (+)	134.024	-5.696	129.529	238.72	100	
<i>Other</i>	134.024	-5.696	129.529	238.72	100	
<i>Net Adjustment of taxes</i>	0	0	0	0	0	
Other accounts payable (-)	-190.966	-53.781	-92.068	-32.62	-40	
<i>Detail 1</i>	-190.966	-53.781	-92.068	-32.62	-40	
<i>Detail 2</i>						
Working balance (+/-) of entities not part of central government	-229.711	-88.394	31.9	60.09	-10	
Net borrowing (-) or net lending (+) of other central government bodies	101.514	-26.48	419.516	-25.205	-143.6	
<i>Extrabudgetary accounts and funds</i>	93.566	-36.5	359.134	-80.675	-137.5	The revenue and expenditure of the projects financed by the EU funds were cleared out
<i>Autonomous budgets</i>	7.948	10.02	60.382	55.47	-6.1	
Other adjustments (+/-) (please detail)	-193.962	-80.868	-1720.13236	-577.48	-63.05	
<i>Capital transfer compensation vouchers</i>	-109.215	-47.773	-19.317	-6.24		
<i>Negative difference between the operating profit and the cash payments of the BNB</i>	0	0	0	0		
<i>Letter of credit</i>	-13.8	29.5	295.34	-208.9	-150.4	
<i>Cancellation of third countries' debt</i>	-58.947	-58.525	-1845.49536	0	0	
<i>Other</i>	-12	-4.07	-150.66	-362.34	87.35	
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	996.3	1,621.4	-13.2	1,324.7	-425.2	

(ESA 95 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 deficit/surplus

Country: BULGARIA Data are in ...(millions of units of national currency) Date: 30/09/2009	Year				
	2005	2006	2007	2008	2009
Working balance in state government accounts	M	M	M	M	M
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	(1)
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
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	M	M	M	M	M
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M	M
Other accounts receivable (+)	M	M	M	M	M
Detail 1					
Detail 2					
Other accounts payable (-)	M	M	M	M	M
Detail 1					
Detail 2					
Working balance (+/-) of entities not part of state government	M	M	M	M	M
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M	M
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	M	M	M	M	M
Detail 1					
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M	M
(ESA 95 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 deficit/surplus

Country: BULGARIA

Data are in ...(millions of units of national currency)

Date: 30/09/2009

	2005	2006	Year 2007	2008	2009	
Working balance in local government accounts	-139.976	81.144	-44.657	-214.709	-210	
<i>Basis of the working balance</i>	Cash-based	Cash-based	Cash-based	Cash-based	Cash-based	
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	
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 (EDP D.41)(-)	1.1	2.3	2.25	2.68	0	
Other accounts receivable (+)	-32.986	4.83	55.787	42.1	20	
Other	-32.986	4.83	55.787	42.1	20	
Adjustment of Excises, VAT and Corporate profit taxes	0	0	0	0	0	
Other accounts payable (-)	-17.577	16.713	-40.722	-85.7	-20	
Other	-17.577	16.713	-40.722	-85.7	-20	
Detail 2						
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other local government bodies	8.793	-2.801	-11	4.1	-5	
Hospitals	8.793	-2.801	-11	4.1	-5	
Detail 2						
Other adjustments (+/-) (please detail)	0	0	12	-6.1	-5.9	
Letter of credit	0	0	12	-6.1	-5.9	
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-180.646	102.186	-26.342	-257.629	-220.9	

(ESA 95 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 deficit/surplus

Country: BULGARIA Data are in ...(millions of units of national currency) Date: 30/09/2009		Year				
		2005	2006	2007	2008	2009
Working balance in social security accounts		-31.715	-235.97	67.99	154.588	343
<i>Basis of the working balance</i>		Cash-based	Cash-based	Cash-based	Cash-based	Cash-based
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
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 (EDP D.41)(-)		0	0	0	0	0
Other accounts receivable (+)		42.497	0	-0.234	4.8	0
Detail 1		42.497	0	-0.234	4.8	0
Detail 2						
Other accounts payable (-)		-17.68	-2.553	11.2	-2.8	0
Detail 1		-17.68	-2.553	11.2	-2.8	0
Detail 2						
Working balance (+/-) of entities not part of social security funds		0	0	0	0	0
Net borrowing (-) or net lending (+) of other social security bodies		0	0	0	0	0
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)		M	M	M	M	M
Detail 1						
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)		-6.898	-238.523	78.956	156.588	343
<i>(ESA 95 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 3A: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level (general government)

Country: BULGARIA Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-808.7	-1,485.0	-39.4	-1,223.6
Net acquisition (+) of financial assets ⁽²⁾	-2147.566	757.9447	-600.343	227.318
Currency and deposits (F.2)	-513.3	1,571.9	1,716.0	280.1
Securities other than shares (F.3)	0.0	0.0	0.0	0.0
Loans (F.4)	241.9	104.5	-1,796.7	-462.6
Increase (+)	477.9	468.8	197.5	135.4
Reduction (-)	-236.1	-364.3	-1,994.1	-598.0
Short term loans (F.41), net	24.5	33.3	-4.7	15.8
Long-term loans (F.42)	217.3	71.2	-1,791.9	-478.4
Increase (+)	424.1	395.8	172.9	95.3
Reduction (-)	-206.8	-324.6	-1,964.8	-573.7
Shares and other equity (F.5)	-697.5	-674.7	-622.0	-84.9
Portfolio investments, net ⁽²⁾	0.0	0.0	0.0	0.0
Shares and other equity other than portfolio investments	-697.5	-674.7	-622.0	-84.9
Increase (+)	10.7	0.1	23.6	483.5
Reduction (-)	-708.2	-674.8	-645.6	-568.4
Other financial assets (F.1, F.6 and F.7)	-1,178.7	-243.8	102.4	494.6
Adjustments ⁽³⁾	745.273	-570.834318	-250.456	24.802
Net incurrence (-) of liabilities in financial derivatives (F.34)	340.2	2.4	2.8	4.9
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-285.4	-211.1	-1.0	-179.4
Issuances above(-)/below(+) nominal value	0.2	16.7	15.2	23.4
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-13.9	-7.8	25.8	13.8
of which: interest flows attributable to swaps and FRAs	0.0	0.0	0.0	0.0
Redemptions of debt above(+)/below(-) nominal value	0.0	0.0	0.0	-14.5
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	704.1	-371.1	-293.3	176.6
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	-11.4	-10.9	-12.2	73.5
Difference between capital and financial accounts (B.9-B.9f)	-11.4	-10.9	-12.2	73.5
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in general government (S.13) consolidated gross debt ^(1,2)	-2,222.4	-1,308.9	-902.4	-898.0

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3B: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the government debt level and the consolidation of debt (central government)

Country: BULGARIA Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-996.3	-1,621.4	13.2	-1,324.7
Net acquisition (+) of financial assets ⁽²⁾	-2066.017	829.082	-777.845	213.019
Currency and deposits (F.2)	-476.5	1,540.0	1,419.0	260.7
Securities other than shares (F.3)	0.0	0.0	0.0	0.0
Loans (F.4)	235.5	104.4	-1,798.0	-461.9
Increase (+)	469.6	466.8	191.4	132.3
Reduction (-)	-234.1	-362.4	-1,989.4	-594.2
Short term loans (F.41), net	19.7	33.9	-6.2	16.4
Long-term loans (F.42)	215.9	70.5	-1,791.7	-478.3
Increase (+)	422.4	394.8	171.7	95.3
Reduction (-)	-206.5	-324.3	-1,963.4	-573.6
Shares and other equity (F.5)	-638.7	-566.3	-435.3	-25.2
Portfolio investments, net ⁽²⁾	0.0	0.0	0.0	0.0
Shares and other equity other than portfolio investments	-638.7	-566.3	-435.3	-25.2
Increase (+)	10.5	0.0	23.6	483.3
Reduction (-)	-649.2	-566.3	-458.9	-508.5
Other financial assets (F.1, F.6 and F.7)	-1,186.4	-249.0	36.4	439.4
Adjustments ⁽³⁾	765.585	-537.464	-157.249	115.175
Net incurrence (-) of liabilities in financial derivatives (F.34)	340.2	2.4	2.8	4.9
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-260.5	-179.9	61.3	-79.7
Issuances above(-)/below(+) nominal value	-2.5	16.5	11.0	17.8
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-15.0	-10.0	23.6	11.1
of which: interest flows attributable to swaps and FRAs	0.0	0.0	0.0	0.0
Redemptions of debt above(+)/below(-) nominal value	0.0	0.0	0.0	-14.5
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	703.4	-366.4	-256.0	175.6
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	-7.4	-11.1	-17.6	81.2
Difference between capital and financial accounts (B.9-B.9f)	-7.4	-11.1	-17.6	81.2
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-2,304.2	-1,340.8	-939.5	-915.3
Central government contribution to general government debt (a=b-c) ⁽³⁾	12,359.9	11,019.1	10,079.6	9,164.4
Central government gross debt (level) (b) ^(2, 5)	12,359.9	11,019.1	10,079.6	9,164.4
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3C: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Country: BULGARIA Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	0	0	0	0
Currency and deposits (F.2)	M	M	M	M
Securities other than shares (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
Shares and other equity (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Shares and other equity other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
of which: interest flows attributable to swaps and FRAs	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽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 borrowing / net lending 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.33 and AF.4. At face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Country: BULGARIA Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	180.6	-102.2	26.3	257.6
Net acquisition (+) of financial assets ⁽²⁾	-75.336	174.9677	185.091	-80.502
Currency and deposits (F.2)	18.8	280.0	305.9	-58.2
Securities other than shares (F.3)	-0.9	-0.6	0.3	2.3
Loans (F.4)	6.3	0.1	1.3	-0.7
Increase (+)	8.3	2.0	6.1	3.1
Reduction (-)	-2.0	-1.9	-4.8	-3.8
Short term loans (F.41), net	4.9	-0.6	1.5	-0.6
Long-term loans (F.42)	1.5	0.7	-0.2	-0.1
Increase (+)	1.7	1.0	1.2	0.0
Reduction (-)	-0.3	-0.3	-1.4	-0.1
Shares and other equity (F.5)	-58.8	-108.4	-186.7	-59.7
Portfolio investments, net ⁽²⁾	0.0	0.0	0.0	0.0
Shares and other equity other than portfolio investments	-58.8	-108.4	-186.7	-59.7
Increase (+)	0.2	0.0	0.0	0.2
Reduction (-)	-59.0	-108.5	-186.7	-59.9
Other financial assets (F.1, F.6 and F.7)	-40.8	3.9	64.3	35.8
Adjustments ⁽³⁾	-14.246	-21.031	-97.428	-93.293
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-15.9	-18.8	-62.4	-96.9
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	1.1	2.3	2.3	2.7
of which: interest flows attributable to swaps and FRAs	0.0	0.0	0.0	0.0
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0.5	-4.5	-37.3	0.9
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	3.9	-2.5	9.1	5.5
Difference between capital and financial accounts (B.9-B.9f)	3.9	-2.5	9.1	5.5
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in local government (S.1313) consolidated gross debt ^(1,2)	95.0	49.3	123.1	89.4
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	175.9	224.1	347.8	434.9
Local government gross debt (level) (b) =	176.1	225.4	348.5	437.8
Local government holdings of other subsectors debt (level) (c)=	0.2	1.3	0.7	2.9

***Please note that the sign convention for net borrowing / net lending 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.33 and AF.4. At face value.

Table 3E: Provision of the data which explain the contributions of the deficit/surplus and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Country: BULGARIA Data are in ...(millions of units of national currency) Date: 30/09/2009	Year			
	2005	2006	2007	2008
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	6.9	238.5	-79.0	-156.6
Net acquisition (+) of financial assets ⁽²⁾	0.136	-228.317	76.469	156.953
Currency and deposits (F.2)	-55.6	-248.0	-9.0	77.7
Securities other than shares (F.3)	7.2	18.4	83.8	59.9
Loans (F.4)	0.0	0.0	0.0	0.0
Increase (+)	0.0	0.0	0.0	0.0
Reduction (-)	0.0	0.0	0.0	0.0
Short term loans (F.41), net	0.0	0.0	0.0	0.0
Long-term loans (F.42)	0.0	0.0	0.0	0.0
Increase (+)	0.0	0.0	0.0	0.0
Reduction (-)	0.0	0.0	0.0	0.0
Shares and other equity (F.5)	0.0	0.0	0.0	0.0
Portfolio investments, net ⁽²⁾	0.0	0.0	0.0	0.0
Shares and other equity other than portfolio investments	0.0	0.0	0.0	0.0
Increase (+)	0.0	0.0	0.0	0.0
Reduction (-)	0.0	0.0	0.0	0.0
Other financial assets (F.1, F.6 and F.7)	48.5	1.3	1.7	19.4
Adjustments ⁽³⁾	-8.816	-12.517	0.031	-2.71
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-9.0	-12.3	0.2	-2.8
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0.0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0.0	0.0	0.0	0.0
of which: interest flows attributable to swaps and FRAs	0.0	0.0	0.0	0.0
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0.2	-0.2	-0.1	0.1
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	0.0	0.0	0.1	0.0
Difference between capital and financial accounts (B.9-B.9f)	0.0	0.0	0.1	0.0
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-1.8	-2.3	-2.4	-2.4
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-37.8	-54.0	-140.7	-210.5
Social security gross debt (level) (b) ^(2,5)	31.7	29.4	27.0	24.6
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	69.5	83.4	167.6	235.1

***Please note that the sign convention for net borrowing / net lending 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.33 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	Country: BULGARIA Data are in ...(millions of units of national currency) Date: 30/09/2009	Year				
		2005 half-finalized	2006 half-finalized	2007 half-finalized	2008 half-finalized	2009 forecast
2	Trade credits and advances (AF.71 L)	32.1	-32.1	0	0	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	0	0	0	0	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)	43,189.1	48,130.1	55,829.7	65,741.1	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.