

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.

Member state: BULGARIA

Date: 14/04/2010

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

Member state: BULGARIA Data are in ...(millions of units of national currency) Date: 14/04/2010	ESA 95 codes	Year				
		2006	2007	2008	2009	2010
Net borrowing (-)/ net lending (+)	EDP B.9	half-finalized	half-finalized	half-finalized	half-finalized	planned
General government	S.13	1,485.0	39.4	1,223.6	-2,569.9	-1,354.3
- Central government	S.1311	1,621.4	-13.2	1,324.7	-2,139.3	-2,130.3
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	102.2	-26.3	-257.6	-679.9	-30.0
- Social security funds	S.1314	-238.5	79.0	156.6	249.3	806.0
General government consolidated gross debt		half-finalized	half-finalized	half-finalized	half-finalized	planned
Level at nominal value outstanding at end of year		11,189.2	10,286.8	9,388.7	9,795.2	10022.0
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Securities other than shares, exc. financial derivatives	AF.33	6,921.2	6,413.6	6,002.7	5,865.1	
Short-term	AF.331	0.0	0.0	0.0	0.0	
Long-term	AF.332	6,921.2	6,413.6	6,002.7	5,865.1	
Loans	AF.4	4,268.0	3,873.1	3,386.1	3,930.1	
Short-term	AF.41	3.6	6.3	9.5	13.6	
Long-term	AF.42	4,264.4	3,866.8	3,376.6	3,916.5	
General government expenditure on:						
Gross fixed capital formation	P.51	2,064.9	2,700.1	3,787.2	3,210.9	3127.4
Interest (consolidated)	EDP D.41	692.6	580.1	559.5	533.5	580.9
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	692.6	580.1	559.5	533.5	580.9
Gross domestic product at current market prices	B.1*g	49,361.0	56,519.8	66,728.1	66,256.3	68061.0

(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

Member state: BULGARIA						
Data are in ...(millions of units of national currency)						
Date: 14/04/2010						
	2006	2007	Year 2008	2009	2010	
Working balance in central government accounts	1,830.5	1,142.2	1,637.7	-851.4	-2437.5	
<i>Basis of the working balance</i>	<i>Cash-based</i>	<i>Cash-based</i>	<i>Cash-based</i>	<i>Cash-based</i>	<i>Cash-based</i>	
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	0.0	0.0	0.0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	46.1	75.8	23.4	23.2	-20.5	
Other accounts receivable (+)	-5.7	129.5	238.7	-248.7	-100.0	
<i>Detail 1</i>	-5.7	129.5	238.7	-248.7	-100	Other
<i>Detail 2</i>	0.0	0.0	0.0	0.0	0	Net Adjustment of taxes
Other accounts payable (-)	-53.8	-92.1	-32.6	-655.4	100.0	
<i>Detail 1</i>	-53.8	-92.1	-32.6	-655.4	100	
<i>Detail 2</i>						
Working balance (+/-) of entities not part of central government	-101.1	-10.7	-0.40	0.0	0	
Net borrowing (-) or net lending (+) of other central government bodies	-13.8	462.1	35.29	-23.7	233.7	
<i>Detail 1</i>	-36.5	359.1	-80.68	22.6	213.8	The revenue and expenditure of the projects financed by the EU funds were cleared out
<i>Detail 2</i>	22.7	103.0	115.96	-46.3	19.9	Autonomous budget, Hospitals
Other adjustments (+/-) (please detail)	-80.9	-1,720.1	-577.5	-383.3	94.0	
<i>Detail 1</i>	-47.8	-19.3	-6.2	-5.6	-7.0	Capital transfer compensation vouchers
<i>Detail 2</i>	0.0	0.0	0.0	0.0	0.0	Negative difference between the operating profit and the cash payments of the BNB
<i>Detail 3</i>	29.5	295.3	-208.9	-126.9	0.0	Letter of credit
<i>Detail 4</i>	-58.5	-1,845.5	0.0	0.0	0.0	Cancellation of third countries' debt
<i>Detail 5</i>	-4.1	-150.7	-362.3	-250.8	101.0	Other
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	1,621.4	-13.2	1,324.7	-2,139.3	-2,130.3	

(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

Member state: BULGARIA Data are in ...(millions of units of national currency) Date: 14/04/2010	Year				
	2006	2007	2008	2009	2010
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

Member state: BULGARIA

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

Date: 14/04/2010

	2006	2007	Year 2008	2009	2010	
Working balance in local government accounts	81.1	-44.7	-214.7	-391.2	80.0	
<i>Basis of the working balance</i>	<i>Cash-based</i>	<i>Cash-based</i>	<i>Cash-based</i>	<i>Cash-based</i>	<i>Cash-based</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	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0.0	0.0	0.0	0.0	0.0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	2.3	2.3	2.7	-1.9	0.0	
Other accounts receivable (+)	4.8	55.8	42.1	11.4	0.0	
Detail 1	4.8	55.8	42.1	11.4	0.0	Other
Detail 2	0.0	0.0	0.0	0.0	0.0	Adjustment of Excises, VAT and Corporate profit taxes
Other accounts payable (-)	16.7	-40.7	-85.7	-225.7	-100.0	
Detail 1	16.7	-40.7	-85.7	-225.7	-100.0	Other
Detail 2						
Working balance (+/-) of entities not part of local government	0.0	0.0	0.0	0.0	0.0	
Net borrowing (-) or net lending (+) of other local government bodies	-2.8	-11.0	4.1	-4.0	-10.0	
Detail 1	-2.8	-11.0	4.1	-4.0	-10.0	Hospitals
Detail 2						
Other adjustments (+/-) (please detail)	0.0	12.0	-6.1	-68.5	0.0	
Detail 1	0.0	12.0	-6.1	-5.9	0.0	Letter of credit
Detail 2				-62.6		Transfer of share capital without payment from Sofia municipality to the central government
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	102.2	-26.3	-257.6	-679.9	-30.0	

(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

Member state: BULGARIA					
Data are in ...(millions of units of national currency)					
Date: 14/04/2010					
	2006	2007	Year 2008	2009	2010
Working balance in social security accounts	-236.0	68.0	154.6	470.0	656.0
<i>Basis of the working balance</i>	<i>Cash-based</i>	<i>Cash-based</i>	<i>Cash-based</i>	<i>Cash-based</i>	<i>Cash-based</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
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	0.0	0.0	0.0	0.0	0.0
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	0.0	0.0	0.0	0.0	0.0
Other accounts receivable (+)	0.0	-0.2	4.8	4.8	0.0
Detail 1	0.0	-0.2	4.8	4.8	0.0
Detail 2					
Other accounts payable (-)	-2.6	11.2	-2.8	-225.5	150.0
Detail 1	-2.6	11.2	-2.8	-225.5	150.0
Detail 2					
Working balance (+/-) of entities not part of social security funds	0.0	0.0	0.0	0.0	0.0
Net borrowing (-) or net lending (+) of other social security bodies	0.0	0.0	0.0	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)	-238.5	79.0	156.6	249.3	806.0
<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)

Member state: BULGARIA Data are in ...(millions of units of national currency) Date: 14/04/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-1,485.0	-39.4	-1,223.6	2,569.9
Net acquisition (+) of financial assets ⁽²⁾	757.9	-600.3	227.3	-951.3
Currency and deposits (F.2)	1,571.9	1,716.0	280.1	-1,259.2
Securities other than shares (F.3)	0.0	0.0	0.0	0.0
Loans (F.4)	104.5	-1,796.7	-462.6	-15.6
Increase (+)	468.8	197.5	135.4	125.6
Reduction (-)	-364.3	-1,994.1	-598.0	-141.1
Short term loans (F.41), net	33.3	-4.7	15.8	12.6
Long-term loans (F.42)	71.2	-1,791.9	-478.4	-28.2
Increase (+)	395.8	172.9	95.3	80.4
Reduction (-)	-324.6	-1,964.8	-573.7	-108.6
Shares and other equity (F.5)	-674.7	-622.0	-84.9	589.0
Portfolio investments, net ⁽²⁾	0.0	0.0	0.0	0.0
Shares and other equity other than portfolio investments	-674.7	-622.0	-84.9	589.0
Increase (+)	0.1	23.6	483.5	945.3
Reduction (-)	-674.8	-645.6	-568.4	-356.3
Other financial assets (F.1, F.6 and F.7)	-243.8	102.4	494.6	-265.6
Adjustments ⁽³⁾	-570.8	-250.5	24.8	-1,216.8
Net incurrence (-) of liabilities in financial derivatives (F.34)	2.4	2.8	4.9	8.1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-211.1	-1.0	-179.4	-1,244.1
Issuances above(-)/below(+) nominal value	16.7	15.2	23.4	43.3
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-7.8	25.8	13.8	21.4
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	-14.5	0.0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-371.1	-293.3	176.6	-45.5
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	-10.9	-12.2	73.5	4.7
Difference between capital and financial accounts (B.9-B.9f)	-10.9	-12.2	73.5	4.7
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-1,308.9	-902.4	-898.0	406.5

***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)

Member state: BULGARIA Data are in ...(millions of units of national currency) Date: 14/04/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-1,621.4	13.2	-1,324.7	2,139.3
Net acquisition (+) of financial assets ⁽²⁾	829.1	-777.8	213.0	-1,120.3
Currency and deposits (F.2)	1,540.0	1,419.0	260.7	-1,505.5
Securities other than shares (F.3)	0.0	0.0	0.0	0.0
Loans (F.4)	104.4	-1,798.0	-461.9	-17.39
Increase (+)	466.8	191.4	132.3	122.8
Reduction (-)	-362.4	-1,989.4	-594.2	-140.1
Short term loans (F.41), net	33.9	-6.2	16.4	10.8
Long-term loans (F.42)	70.5	-1,791.7	-478.3	-28.2
Increase (+)	394.8	171.7	95.3	80.4
Reduction (-)	-324.3	-1,963.4	-573.6	-108.6
Shares and other equity (F.5)	-566.3	-435.3	-25.2	670.1
Portfolio investments, net ⁽²⁾	0.0	0.0	0.0	0.0
Shares and other equity other than portfolio investments	-566.3	-435.3	-25.2	670.1
Increase (+)	0.0	23.6	483.3	941.8
Reduction (-)	-566.3	-458.9	-508.5	-271.8
Other financial assets (F.1, F.6 and F.7)	-249.0	36.4	439.4	-267.5
Adjustments ⁽³⁾	-537.5	-157.2	115.2	-781.0
Net incurrence (-) of liabilities in financial derivatives (F.34)	2.4	2.8	4.9	8.1
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-179.9	61.3	-79.7	-805.6
Issuances above(-)/below(+) nominal value	16.5	11.0	17.8	32.6
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-10.0	23.6	11.1	23.2
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	-14.5	0.0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-366.4	-256.0	175.6	-39.3
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	-11.1	-17.6	81.2	30.9
Difference between capital and financial accounts (B.9-B.9f)	-11.1	-17.6	81.2	30.9
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-1,340.8	-939.5	-915.3	268.8
Central government contribution to general government debt (a=b-c) ⁽³⁾	11,019.1	10,079.6	9,164.4	9,433.2
Central government gross debt (level) (b) ^(2, 5)	11,019.1	10,079.6	9,164.4	9,433.2
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)

Member state: BULGARIA Data are in ... (millions of units of national currency) Date: 14/04/2010	Year			
	2006	2007	2008	2009
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)

Member state: BULGARIA Data are in ... (millions of units of national currency) Date: 14/04/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	-102.2	26.3	257.6	679.9
Net acquisition (+) of financial assets ⁽²⁾	175.0	185.1	-80.5	-250.5
Currency and deposits (F.2)	280.0	305.9	-58.2	-167.5
Securities other than shares (F.3)	-0.6	0.3	2.3	-2.8
Loans (F.4)	0.1	1.3	-0.7	1.8
Increase (+)	2.0	6.1	3.1	2.8
Reduction (-)	-1.9	-4.8	-3.8	-1.0
Short term loans (F.41), net	-0.6	1.5	-0.6	1.8
Long-term loans (F.42)	0.7	-0.2	-0.1	0.0
Increase (+)	1.0	1.2	0.0	0.0
Reduction (-)	-0.3	-1.4	-0.1	0.0
Shares and other equity (F.5)	-108.4	-186.7	-59.7	-81.0
Portfolio investments, net ⁽²⁾	0.0	0.0	0.0	0.0
Shares and other equity other than portfolio investments	-108.4	-186.7	-59.7	-81.0
Increase (+)	0.0	0.0	0.2	3.5
Reduction (-)	-108.5	-186.7	-59.9	-84.5
Other financial assets (F.1, F.6 and F.7)	3.9	64.3	35.8	-0.9
Adjustments ⁽³⁾	-21.0	-97.4	-93.3	-217.2
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)	-18.8	-62.4	-96.9	-209.2
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	2.3	2.3	2.7	-1.9
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⁾	-4.5	-37.3	0.9	-6.1
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	-2.5	9.1	5.5	-7.5
Difference between capital and financial accounts (B.9-B.9f)	-2.5	9.1	5.5	-7.5
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in local government (S.1313) consolidated gross debt ^(1,2)	49.3	123.1	89.4	204.7
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	224.1	347.8	434.9	642.3
Local government gross debt (level) (b) =	225.4	348.5	437.8	642.5
Local government holdings of other subsectors debt (level) (c) =	1.3	0.7	2.9	0.2

***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)

Member state: BULGARIA Data are in ...(millions of units of national currency) Date: 14/04/2010	Year			
	2006	2007	2008	2009
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	238.5	-79.0	-156.6	-249.3
Net acquisition (+) of financial assets ⁽²⁾	-228.3	76.5	157.0	476.0
Currency and deposits (F.2)	-248.0	-9.0	77.7	413.8
Securities other than shares (F.3)	18.4	83.8	59.9	59.3
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)	1.3	1.7	19.4	2.921
Adjustments ⁽³⁾	-12.517	0.031	-2.71	-229.312
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)	-12.3	0.2	-2.8	-229.4
Issuances above(-)/below(+) nominal value	0.0	0.0	0.0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0.0	0.0	0.0	0.06
of which: interest flows attributable to swaps and FRAs	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	-0.1	0.1	0.01
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	0.1	0.0	0.0
Difference between capital and financial accounts (B.9-B.9f)	0.0	0.1	0.0	0.0
Other statistical discrepancies (+/-)	0.0	0.0	0.0	0.0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-2.3	-2.4	-2.4	-2.6
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-54.0	-140.7	-210.5	-280.3
Social security gross debt (level) (b) ^(2,5)	29.4	27.0	24.6	22.0
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	83.4	167.6	235.1	302.3

***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	Member state: BULGARIA Data are in ...(millions of units of national currency) Date: 14/04/2010	Year				
		2006	2007	2008	2009	2010
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.71 L)	-32.1	0	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)	48,130.1	55,829.7	65,741.1	64,762.4	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.