

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
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: 31/03/2011

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 deficit/surplus and debt levels and provision of associated data

Member state: Bulgaria Data are in ...(millions of units of national currency) Date: 31/03/2011	ESA 95 codes	Year					
		2007	2008	2009	2010	2011	
Net borrowing (-)/ net lending (+) General government - Central government - State government - Local government - Social security funds		half-finalized	half-finalized	half-finalized	half-finalized	planned	
	EDP B.9	683	1,149	-3,189	-2,269	-1,901	
	S.13	683	1,149	-3,189	-2,269	-1,901	
	S.1311	630	1,250	-2,768	-1,711	-1,776	
	S.1312	M	M	M	M	M	
	S.1313	-26	-258	-670	248	-202	
	S.1314	79	157	249	-807	77	
General government consolidated gross debt Level at nominal value outstanding at end of year <i>By category:</i> Currency and deposits Securities other than shares, exc. financial derivatives Short-term Long-term Loans Short-term Long-term		half-finalized	half-finalized	half-finalized	half-finalized	planned	
		10,360	9,484	10,000	11,428	12,399	
	AF.2	M	M	M	M		
	AF.33	6,414	6,003	5,865	6,846		
	AF.331	0	0	0	133		
	AF.332	6,414	6,003	5,865	6,713		
	AF.4	3,946	3,482	4,135	4,582		
	AF.41	6	19	21	162		
	AF.42	3,940	3,462	4,114	4,420		
	General government expenditure on: Gross fixed capital formation Interest (consolidated) <i>p.m.: Interest (consolidated)</i>	P.51	3,159	3,867	3,380	3,245	3,215
		EDP D.41	707	610	543	425	600
<i>D.41 (uses)</i>		707	610	543	425	600	
Gross domestic product at current market prices	B.1*g	60,185	69,295	68,322	70,474	75,575	

(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	Year					
Data are in ...(millions of units of national currency)	2007	2008	2009	2010	2011	
Date: 31/03/2011						
Working balance in central government accounts	1,142	1,638	-901	-1,580	-1,837	
<i>Basis of the working balance</i>	Cash-based	Cash-based	Cash-based	Cash-based	planned	
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	
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	-113	5	0	
Detail 1				-72		National Sport Base
Detail 2			-113	77		National Company Industrial Zones; Bulgarian nanotechnology center EAD
Difference between interest paid (+) and accrued (EDP D.41)(-)	76	23	24	-41	-51	
Other accounts receivable (+)	875	260	583	1,132	130	
Detail 1	130	150	-261	130	-30	Other accounts receivables F7;
Detail 2	746	111	844	1,002	160	Difference in cash and time adjusted cash
Other accounts payable (-)	-125	-28.3	-1,967	-474	30	
Detail 1	-92	-33	-708	355	30	Other accounts payable F7; BDB
Detail 2	-33	4	-1,259	-828		Difference in cash and time adjusted cash
Working balance (+/-) of entities not part of central government	-11	-0.40	0	0	0	
Net borrowing (-) or net lending (+) of other central government bodies	392	-65	-111	-492	-93	
Detail 1	359	-81	23	-449	9	Extrabudgetary accounts
Detail 2	33	15	-134	-43	-102	Autonomous budget, Hospitals,Railway Infrastructure
Other adjustments (+/-) (please detail)	-1,720	-577	-283	-261	45	
Detail 1	-19	-6	-6	-1	-3	Capital transfer compensation vouchers
Detail 2	0	0	0	-75	60	JEREMIE & JESSICA & EU flows corrections
Detail 3	295	-209	-127	8	0	Letter of credit
Detail 4	-1,845	0	0	-89	-5	Cancellation of third countries' debt
Detail 5	-151	-362	-150.8	-103	-7	Other
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	630	1,250	-2,768	-1,711	-1,776	

(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: 31/03/2011	2007	2008	Year 2009	2010	2011	
Working balance in state government accounts	M	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	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	Year					
Data are in ...(millions of units of national currency)	2007	2008	2009	2010	2011	
Date: 31/03/2011						
Working balance in local government accounts	-45	-215	-391	-197	-132	
<i>Basis of the working balance</i>	Cash-based	Cash-based	Cash-based	Cash-based	planned	
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		
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)(-)	2	3	0	2	0.4	
Other accounts receivable (+)	56	42	7	12	-20	
Detail 1	56	42	7	12	-20	
Detail 2						
Other accounts payable (-)	-41	-86	-206	20	-10	
Detail 1	-41	-86	-206	20	-10	Other accounts payable (to suppliers, employees, etc.)
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	-11	4	-12	297	-40	
Detail 1				283		Extrabudgetary accounts of municipalities
Detail 2	-11	4	-12	14	-40	Hospitals
Other adjustments (+/-) (please detail)	12	-6	-69	113	0	
Detail 1	12	-6	-6	0		Letter of credit
Detail 2			-63	117		Transfer of the capital of Steam Power Station "Sofia" and "Shumen" from central government to municipalities
Detail 3				-4		EU flows corrections
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-26	-258	-670	248	-201.6	
(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: 31/03/2011	2007	2008	Year 2009	2010	2011	
Working balance in social security accounts	68	155	470	-828	36.7	
<i>Basis of the working balance</i>	Cash-based	Cash-based	Cash-based	Cash-based	planned	
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		
<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 (EDP D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	0	5	5	28	0	
<i>Detail 1</i>	0	5	5	28		Other accounts receivables;
<i>Detail 2</i>						
Other accounts payable (-)	11	-3	-226	-7	40	
<i>Detail 1</i>	11	-3	-226	-7	40	Other accounts payable (to suppliers, employees, etc.);
<i>Detail 2</i>						
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	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	79	157	249	-807	76.7	
(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 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: 31/03/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	-683	-1,149	3,189	2,269
Net acquisition (+) of financial assets ⁽²⁾	124	237	-284	-648
Currency and deposits (F.2)	1,750	263	-1,429	-1,726
Securities other than shares (F.3)	0	0	0	0
Loans (F.4)	-1,797	-462	9	-193
Increase (+)	197	136	60	76
Reduction (-)	-1,994	-598	-51	-269
Short term loans (F.41), net	-5	16	28	3
Long-term loans (F.42)	-1,792	-478	-19	-197
Increase (+)	173	96	15	7
Reduction (-)	-1,965	-574	-34	-204
Shares and other equity (F.5)	-622	-85	517	26
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-622	-85	517	26
Increase (+)	24	484	873	266
Reduction (-)	-646	-568	-356	-241
Other financial assets (F.1, F.6 and F.7)	793	521	620	1,246
Adjustments ⁽²⁾	-245	116	-2,356	-168
Net incurrence (-) of liabilities in financial derivatives (F.34)	3	5	8	2
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-83	-88	-2,381	-458
Issuances above(-)/below(+) nominal value	15	23	43	86
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	26	14	24	-38
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	-15	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-293	177	-50	240
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	88	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	-26	-79	-34	-26
Difference between capital and financial accounts (B.9-B.9f)	-26	-79	-34	-26
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-829	-875	516	1,428

*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: 31/03/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	-630	-1,250	2,768	1,711
Net acquisition (+) of financial assets ⁽²⁾	-53	222	-402	-146
Currency and deposits (F.2)	1,453	243	-1,674	-1,062
Securities other than shares (F.3)	0	0	0	0
Loans (F.4)	-1,798	-461	63	-210
Increase (+)	191	133	103	58
Reduction (-)	-1,989	-594	-40	-269
Short term loans (F.41), net	-6	16	34	-13
Long-term loans (F.42)	-1,792	-478	29	-198
Increase (+)	172	96	63	7
Reduction (-)	-1,963	-574	-34	-205
Shares and other equity (F.5)	-435	-25	598	-78
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-435	-25	598	-78
Increase (+)	24	483	869	137
Reduction (-)	-459	-508	-272	-215
Other financial assets (F.1, F.6 and F.7)	727	466	611	1,204
Adjustments ⁽²⁾	-152	206	-1,922	-239
Net incurrence (-) of liabilities in financial derivatives (F.34)	3	5	8	2
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-21	11	-1,942	-466
Issuances above(-)/below(+) nominal value	11	18	33	68
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	24	11	24	-41
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	-15	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-256	176	-44	198
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	88	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	-18	-71	-26	-20
Difference between capital and financial accounts (B.9-B.9f)	-18	-71	-26	-20
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	-853	-893	418	1,306
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	10,153	9,260	9,630	10,936
Central government gross debt (level) (b) ^(2, 5)	10,153	9,260	9,678	10,984
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	0	0	48	47

***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: 31/03/2011	Year			
	2007	2008	2009	2010
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(-) ⁽³⁾ 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) ^(2,4)	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: 31/03/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	26	258	670	-248
Net acquisition (+) of financial assets ⁽²⁾	184	-81	-252	359
Currency and deposits (F.2)	306	-58	-169	221
Securities other than shares (F.3)	-1	2	-3	2
Loans (F.4)	1	-1	-5	16
Increase (+)	6	3	6	18
Reduction (-)	-5	-4	-11	-1
Short term loans (F.41), net	1	-1	-5	16
Long-term loans (F.42)	0	0	0	0
Increase (+)	1	0	0	0
Reduction (-)	-1	0	0	0
Shares and other equity (F.5)	-187	-60	-81	104
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-187	-60	-81	104
Increase (+)	0	0	3	129
Reduction (-)	-187	-60	-85	-26
Other financial assets (F.1, F.6 and F.7)	64	36	6	16
Adjustments ⁽³⁾	-97	-93	-216	72
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)	-62	-97	-210	27
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	2	3	0	2
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-37	1	-6	42
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	6	11	18
Difference between capital and financial accounts (B.9-B.9f)	10	6	11	18
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	123	89	213	201
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	348	435	650	849
Local government gross debt (level) (b) ⁽⁵⁾	348	438	651	851
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	1	3	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: 31/03/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-79	-157	-249	807
Net acquisition (+) of financial assets ⁽²⁾	77	165	484	-791
Currency and deposits (F.2)	-9	78	414	-886
Securities other than shares (F.3)	84	67	67	68
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
Shares and other equity (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	2	19	3	27
Adjustments ⁽³⁾	0	-3	-230	-19
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)	0	-3	-230	-19
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
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	-8	-8	0
Difference between capital and financial accounts (B.9-B.9f)	0	-8	-8	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-2	-2	-3	-3
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-141	-211	-280	-357
Social security gross debt (level) (b) ^(2,5)	27	25	22	19
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	168	235	302	377

***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: 31/03/2011	Year				
		2007	2008	2009	2010	2011
		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.71 L)	0	0	0	0	0
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	0	0	0	0	0
	<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)	55,788	66,095	66,793	68,666	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.