

# 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

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

**Member state: BULGARIA**

**Date: 30/03/2013**

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 BGN (millions of units of national currency) Date: 30/03/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
		final	final	half-finalized	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-2,961	-2,198	-1,492	-624	-1,073
- Central government	S.1311	-2,596	-1,384	-1,658	-887	-1,103
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-613	-9	-19	197	-41
- Social security funds	S.1314	248	-805	186	66	71
		final	final	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		9,992	11,453	12,291	14,390	14,312
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Securities other than shares, exc. financial derivatives	AF.33	5,865	6,846	7,392	9,641	
Short-term	AF.331	0	133	0	0	
Long-term	AF.332	5,865	6,713	7,392	9,641	
Loans	AF.4	4,126	4,608	4,899	4,749	
Short-term	AF.41	21	153	348	17	
Long-term	AF.42	4,105	4,455	4,551	4,732	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	3,380	3,234	2,558	2,531	4,435
<b>Interest (consolidated)</b>	EDP D.41	522	508	554	671	854
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	522	508	554	671	854
<b>Gross domestic product at current market prices</b>	B.1*g	68,322	70,511	75,308	77,582	79,932

(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)	2009	2010	2011	2012	2013	
Date: 30/03/2013						
<b>Working balance in central government accounts</b>	-901	-1,580	-1,810	-961	-1,140	
<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, 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	-113	5	0	0	0	
Detail 1	0	-72	0	0		
Detail 2	-113	77	0	0		
Difference between interest paid (+) and accrued (EDP D.41)(-)	6	-40	-38	-112	-9	
Other accounts receivable (+)	-666	-211	-25	-70	-141	
Detail 1	-312	-69	-21	-6	10	Other accounts receivable F7
Detail 2	-354	-142	-4	-64	-151	Difference in cash and time adjusted cash
Other accounts payable (-)	-647	1,012	-80	101	-50	
Detail 1	-586	528	12	59	-50	Other accounts payable F7
Detail 2	-61	484	-91	42		Difference in cash and time adjusted cash
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net borrowing (-) or net lending (+) of other central government bodies	48	-502	202	243	-91	
Detail 1	202	-278	147	52		Extrabudgetary accounts related to EU funds
Detail 2	-23	-213	59	78		Extrabudgetary accounts
Detail 3	-131	-11	-3	113	-91	Autonomous budget, Hospitals,Railway Infrastructure,FLAG,SCC, BDZ-PP
Other adjustments (+/-) (please detail)	-323	-69	91	-88	329	
Detail 1	-6	-1	-4	-199	-1	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
Detail 2	-55	120	136	223	330	EU flows corrections
Detail 3	-127	8	5	-17		Letter of credit
Detail 4	0	-89	-11	0		Debt cancellation
Detail 5	-135	-106	-36	-96		Other
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-2,596</b>	<b>-1,384</b>	<b>-1,658</b>	<b>-887</b>	<b>-1,103</b>	

(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 BGN (millions of units of national currency) Date: 30/03/2013	2009	2010	Year 2011	2012	2013	
<b>Working balance in state government accounts</b>	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	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: 30/03/2013	2009	2010	Year		2013	
	2009	2010	2011	2012	2013	
<b>Working balance in local government accounts</b>	-327	-197	-58	44	-1	
<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	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	-3	1		
Other accounts receivable (+)	6	17	17	61	15	
Detail 1	6	17	17	61	15	Other accounts receivable
Detail 2						
Other accounts payable (-)	-188	32	-18	15	-55	
Detail 1	-188	32	-18	15	-55	Other accounts payable
Detail 2						
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net borrowing (-) or net lending (+) of other local government bodies	-76	279	98	260		
Detail 1	-64	283	89	272		Extrabudgetary accounts of municipalities
Detail 2	-12	-4	9	-12		Hospitals; Steam Power Station Shumen
Other adjustments (+/-) (please detail)	-28	-140	-55	-184		
Detail 1	-6	0	0	0		Letter of credit
Detail 2	-63	117	0	0		Transfer of the capital of Steam Power Station "Sofia" and "Shumen" from central government to municipalities
Detail 3	40	-257	-55	-184		EU flows corrections
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-613</b>	<b>-9</b>	<b>-19</b>	<b>197</b>	<b>-41</b>	
(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 BGN (millions of units of national currency) Date: 30/03/2013	2009	2010	Year 2011	2012	2013	
<b>Working balance in social security accounts</b>	470	-828	77	127	41	
<i>Basis of the working balance</i>	cash	cash	cash	cash	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		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	0	0		
Other accounts receivable (+)	5	29	-5	2	10	
<i>Detail 1</i>	5	29	-5	2	10	Other accounts receivable
<i>Detail 2</i>						
Other accounts payable (-)	-227	-6	114	-64	20	
<i>Detail 1</i>	-227	-6	114	-64	20	Other accounts payable
<i>Detail 2</i>						
Working balance (+/-) of entities not part of social security funds	0	0	0	0		
Net borrowing (-) or net lending (+) of other social security bodies	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>						
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	248	-805	186	66	71	
<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 BGN (millions of units of national currency) Date: 30/03/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>2,961</b>	<b>2,198</b>	<b>1,492</b>	<b>624</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,343</b>	<b>-2,000</b>	<b>-837</b>	<b>1,565</b>
Currency and deposits (F.2)	-1,183	-1,637	-745	1,548
Securities other than shares (F.3)	0	0	0	0
Loans (F.4)	9	-193	-65	-44
Increase (+)	60	76	20	118
Reduction (-)	-51	-269	-85	-163
Short term loans (F.41), net	28	3	-4	2
Long-term loans (F.42)	-19	-197	-61	-46
Increase (+)	15	7	18	64
Reduction (-)	-34	-204	-79	-110
Shares and other equity (F.5)	517	26	-322	-263
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	517	26	-322	-263
Increase (+)	873	267	53	12
Reduction (-)	-356	-241	-374	-275
Other financial assets (F.1, F.6 and F.7)	-685	-195	295	325
<b>Adjustments <sup>(3)</sup></b>	<b>-1,113</b>	<b>1,269</b>	<b>185</b>	<b>-90</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	8	2	2	5
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1,110	1,000	130	142
Issuances above(-)/below(+) nominal value	33	68	6	-34
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	6	-41	-40	-111
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	-1	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-49	240	88	-92
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>6</b>	<b>-6</b>	<b>-2</b>	<b>1</b>
Difference between capital and financial accounts (B.9-B.9f)	6	-6	-2	1
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>511</b>	<b>1,462</b>	<b>837</b>	<b>2,099</b>

**\*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 debt level and the consolidation of debt (central government)**

Member state: BULGARIA Data are in BGN (millions of units of national currency) Date: 30/03/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>2,596</b>	<b>1,384</b>	<b>1,658</b>	<b>887</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,550</b>	<b>-1,476</b>	<b>-1,011</b>	<b>1,110</b>
Currency and deposits (F.2)	-1,428	-981	-893	1,144
Securities other than shares (F.3)	0	0	0	0
Loans (F.4)	63	-210	-48	-1
Increase (+)	103	58	36	161
Reduction (-)	-40	-269	-84	-162
Short term loans (F.41), net	34	-13	-5	-2
Long-term loans (F.42)	29	-198	-42	1
Increase (+)	63	7	36	110
Reduction (-)	-34	-205	-79	-110
Shares and other equity (F.5)	598	-78	-306	-243
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	598	-78	-306	-243
Increase (+)	869	138	52	11
Reduction (-)	-272	-215	-358	-254
Other financial assets (F.1, F.6 and F.7)	-782	-207	235	211
<b>Adjustments <sup>(3)</sup></b>	<b>-654</b>	<b>1,437</b>	<b>172</b>	<b>196</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	8	2	2	5
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-658	1,210	134	402
Issuances above(-)/below(+) nominal value	33	68	6	-34
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	6	-41	-38	-112
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	-1	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-43	198	69	-64
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>22</b>	<b>5</b>	<b>-2</b>	<b>-3</b>
Difference between capital and financial accounts (B.9-B.9f)	22	5	-2	-3
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>413</b>	<b>1,350</b>	<b>818</b>	<b>2,190</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>9,621</b>	<b>10,972</b>	<b>11,771</b>	<b>13,914</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	9,670	11,020	11,837	14,027
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	48	47	66	113

**\*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 BGN (millions of units of national currency) Date: 30/03/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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 <sup>(2)</sup>	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
<b>Adjustments <sup>(3)</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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 <sup>(4)</sup> (+)	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(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1,2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2,4)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M

**\*Please note that the sign convention for net 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 BGN (millions of units of national currency) Date: 30/03/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>613</b>	<b>9</b>	<b>19</b>	<b>-197</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-164</b>	<b>336</b>	<b>196</b>	<b>462</b>
Currency and deposits (F.2)	-169	230	142	380
Securities other than shares (F.3)	-3	2	4	-6
Loans (F.4)	-5	16	1	3
Increase (+)	6	18	3	4
Reduction (-)	-11	-1	-1	-1
Short term loans (F.41), net	-5	16	1	3
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)	-81	104	-16	-20
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	-81	104	-16	-20
Increase (+)	3	129	0	0
Reduction (-)	-85	-26	-16	-20
Other financial assets (F.1, F.6 and F.7)	94	-16	65	105
<b>Adjustments <sup>(3)</sup></b>	<b>-229</b>	<b>-150</b>	<b>-115</b>	<b>-222</b>
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)	-223	-192	-131	-195
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	-3	1
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-6	42	19	-28
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-8</b>	<b>-4</b>	<b>1</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	-8	-4	1	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>213</b>	<b>190</b>	<b>101</b>	<b>43</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>650</b>	<b>838</b>	<b>935</b>	<b>985</b>
Local government gross debt (level) (b) <sup>(5)</sup>	651	841	941	985
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	0	2	6	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 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 BGN (millions of units of national currency) Date: 30/03/2013	Year			
	2009	2010	2011	2012
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>-248</b>	<b>805</b>	<b>-186</b>	<b>-66</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>484</b>	<b>-790</b>	<b>56</b>	<b>127</b>
Currency and deposits (F.2)	414	-886	6	24
Securities other than shares (F.3)	67	68	54	94
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 <sup>(2)</sup>	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)	3	28	-5	9
<b>Adjustments <sup>(3)</sup></b>	<b>-230</b>	<b>-17</b>	<b>127</b>	<b>-65</b>
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)	-230	-17	127	-65
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	0	0	0	0
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-8</b>	<b>0</b>	<b>0</b>	<b>0</b>
Difference between capital and financial accounts (B.9-B.9f)	-8	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>-3</b>	<b>-3</b>	<b>-3</b>	<b>-3</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-280</b>	<b>-357</b>	<b>-416</b>	<b>-509</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	22	19	16	13
Social security holdings of other subsectors debt (level) (c) <sup>(5)</sup>	302	377	432	522

**\*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 BGN (millions of units of national currency) Date: 30/03/2013	Year				
		2009 final	2010 final	2011 half-finalized	2012 half-finalized	2013 forecast
2	<b>Trade credits and advances (AF.71 L)</b>	1,608	1,358	1,303	1,276	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	66,793	69,107	72,746	75,788	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.