

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: 30/09/2013

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: 30/09/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
		final	final	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-2,961	-2,198	-1,492	-592	-1,580
- Central government	S.1311	-2,596	-1,384	-1,658	-863	-1,523
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-613	-9	-19	203	18
- Social security funds	S.1314	248	-805	186	67	-74
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		9,992	11,453	12,291	14,388	15,267
<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	4,747	
Short-term	AF.41	21	153	348	17	
Long-term	AF.42	4,105	4,455	4,551	4,730	
General government expenditure on:						
Gross fixed capital formation	P.51	3,380	3,234	2,558	2,614	4,435
Interest (consolidated)	EDP D.41	522	508	554	671	822
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	522	508	554	671	822
Gross domestic product at current market prices	B.1*g	68,322	70,511	75,308	77,582	78,935

(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 BGN (millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 30/09/2013						
Working balance in central government accounts	-901	-1,580	-1,810	-961	-1,633	
<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	
<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	-113	5	0	0	0	
<i>Detail 1</i>	0	-72	0	0		
<i>Detail 2</i>	-113	77	0	0		
Difference between interest paid (+) and accrued (EDP D.41)(-)	6	-40	-38	-112	52	
Other accounts receivable (+)	-666	-211	-25	-27	12	
<i>Detail 1</i>	-312	-69	-21	-7	-20	Other accounts receivable F7
<i>Detail 2</i>	-354	-142	-4	-20	32	Difference in cash and time adjusted cash
Other accounts payable (-)	-647	1,012	-80	117	30	
<i>Detail 1</i>	-586	528	12	59	30	Other accounts payable F7
<i>Detail 2</i>	-61	484	-91	102		Difference in cash and time adjusted cash
<i>Detail 3</i>				-43		Emission Trading Permits
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	209	-72	
<i>Detail 1</i>	202	-278	147	52		Extrabudgetary accounts related to EU funds
<i>Detail 2</i>	-23	-213	59	78	-72	Extrabudgetary accounts
<i>Detail 3</i>	-131	-11	-3	79		Autonomous budget, Hospitals, Railway Infrastructure, FLAG, SCC, BDZ, PP
Other adjustments (+/-) (please detail)	-323	-69	91	-88	87	
<i>Detail 1</i>	-6	-1	-4	-199	-202	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
<i>Detail 2</i>	-55	120	136	223	464	EU flows corrections
<i>Detail 3</i>	-127	8	5	-17		Letter of credit
<i>Detail 4</i>	0	-89	-11	0		Debt cancellation
<i>Detail 5</i>	-135	-106	-36	-96	-175	Other
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-2,596	-1,384	-1,658	-863	-1,523	

(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: 30/09/2013	2009	2010	Year 2011	2012	2013	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
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						
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M		
<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 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 BGN (millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 30/09/2013						
Working balance in local government accounts	-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		
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		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	-3	0	4	
Other accounts receivable (+)	6	17	17	68	-15	
Detail 1	6	17	17	68	-15	Other accounts receivable
Detail 2						
Other accounts payable (-)	-188	32	-18	14	30	
Detail 1	-188	32	-18	14	30	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	259		
Detail 1	-64	283	89	274		Extrabudgetary accounts of municipalities
Detail 2	-12	-4	9	-15		Hospitals; Steam Power Station Shumen
Other adjustments (+/-) (please detail)	-28	-140	-55	-182		
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	-182		EU flows corrections
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-613	-9	-19	203	18	

(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: 30/09/2013	2009	2010	Year 2011	2012	2013
Working balance in social security accounts	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	1	0
Other accounts receivable (+)	5	29	-5	2	-5
<i>Detail 1</i>	5	29	-5	2	-5
<i>Detail 2</i>					
Other accounts payable (-)	-227	-6	114	-64	-110
<i>Detail 1</i>	-227	-6	114	-64	-110
<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>					
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	248	-805	186	67	-74
<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: 30/09/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	2,961	2,198	1,492	592
Net acquisition (+) of financial assets ⁽²⁾	-1,343	-2,000	-837	1,633
Currency and deposits (F.2)	-1,183	-1,637	-745	1,558
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	-265
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	517	26	-322	-265
Increase (+)	873	267	53	12
Reduction (-)	-356	-241	-374	-277
Other financial assets (F.1, F.6 and F.7)	-685	-195	295	384
Adjustments ⁽³⁾	-1,113	1,269	185	-130
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	102
Issuances above(-)/below(+) nominal value	33	68	6	-34
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	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(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-49	240	88	-92
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	6	-6	-2	2
Difference between capital and financial accounts (B.9-B.9f)	6	-6	-2	2
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	511	1,462	837	2,097

*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: 30/09/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	2,596	1,384	1,658	863
Net acquisition (+) of financial assets ⁽²⁾	-1,550	-1,476	-1,011	1,163
Currency and deposits (F.2)	-1,428	-981	-893	1,147
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	-245
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	598	-78	-306	-245
Increase (+)	869	138	52	11
Reduction (-)	-272	-215	-358	-257
Other financial assets (F.1, F.6 and F.7)	-782	-207	235	263
Adjustments ⁽³⁾	-654	1,437	172	167
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	373
Issuances above(-)/below(+) nominal value	33	68	6	-34
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	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(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-43	198	69	-64
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	22	5	-2	-3
Difference between capital and financial accounts (B.9-B.9f)	22	5	-2	-3
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	413	1,350	818	2,190
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	9,621	10,972	11,771	13,914
Central government gross debt (level) (b) ^(2, 5)	9,670	11,020	11,837	14,027
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 30/09/2013	Year			
	2009	2010	2011	2012
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) ^(2,5)	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 BGN (millions of units of national currency) Date: 30/09/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	613	9	19	-203
Net acquisition (+) of financial assets ⁽²⁾	-164	336	196	477
Currency and deposits (F.2)	-169	230	142	387
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 ⁽²⁾	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	113
Adjustments ⁽³⁾	-229	-150	-115	-234
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	-206
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	-3	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(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-6	42	19	-28
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-8	-4	1	2
Difference between capital and financial accounts (B.9-B.9f)	-8	-4	1	2
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	213	190	101	41
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	650	838	935	983
Local government gross debt (level) (b) ⁽⁵⁾	651	841	941	983
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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: 30/09/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-248	805	-186	-67
Net acquisition (+) of financial assets ⁽²⁾	484	-790	56	127
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 ⁽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)	3	28	-5	9
Adjustments ⁽³⁾	-230	-17	127	-63
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 ⁽⁴⁾ (+)	0	0	0	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(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-8	0	0	0
Difference between capital and financial accounts (B.9-B.9f)	-8	0	0	0
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-3	-3	-3	-3
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-280	-357	-416	-509
Social security gross debt (level) (b) ^(2,5)	22	19	16	13
Social security holdings of other subsectors debt (level) (c) ⁻	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: 30/09/2013	Year				
		2009 final	2010 final	2011 half-finalized	2012 half-finalized	2013 forecast
2	Trade credits and advances (AF.71 L)	1,608	1,358	1,303	1,321	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	L	L	L	L	L
	<i>Institutional characteristics:</i>	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
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:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
	ii) the reasons for these differences:	<div style="border: 1px solid black; height: 100px; width: 100%;"></div>				
10	Gross National Income at current market prices (B.5*g)(2)	66,793	69,107	72,747	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.