

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: 10/04/2014

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: 10/04/2014	ESA 95 codes	Year				
		2010	2011	2012	2013	2014
		final	final	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-2,198	-1,492	-604	-1,178	-1,470
- Central government	S.1311	-1,384	-1,658	-875	-1,424	-1,454
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-9	-19	203	327	-21
- Social security funds	S.1314	-805	186	67	-81	5
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		11,453	12,291	14,388	14,733	18,400
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Securities other than shares, exc. financial derivatives	AF.33	6,846	7,392	9,641	9,207	
Short-term	AF.331	133	0	0	299	
Long-term	AF.332	6,713	7,392	9,641	8,908	
Loans	AF.4	4,608	4,899	4,747	5,526	
Short-term	AF.41	153	348	17	18	
Long-term	AF.42	4,455	4,551	4,730	5,508	
General government expenditure on:						
Gross fixed capital formation	P.51	3,234	2,558	2,614	3,219	4,562
Interest (consolidated)	EDP D.41	508	554	692	612	616
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	508	554	692	612	616
Gross domestic product at current market prices	B.1*g	70,511	75,308	78,089	78,115	80,699

(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)	2010	2011	2012	2013	2014	
Date: 10/04/2014						
Working balance in central government accounts	-1,580	-1,810	-961	-1,142	-1,558	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	M	M	M	-150	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	-150		Claw-back clause of BTC
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	5	0	0	0	0	
<i>Detail 1</i>	-72	0	0	0		
<i>Detail 2</i>	77	0	0	0		
Difference between interest paid (+) and accrued (EDP D.41)(-)	-40	-38	-112	54	-67	
Other accounts receivable (+)	-211	-25	77	122	10	
<i>Detail 1</i>	-69	-21	-7	92	10	Other accounts receivable F7
<i>Detail 2</i>	-142	-4	84	30		Difference in cash and time adjusted cash
Other accounts payable (-)	1,012	-80	2	-63	-51	
<i>Detail 1</i>	528	12	59	24	-30	Other accounts payable F7
<i>Detail 2</i>	484	-91	-14	17	4	Difference in cash and time adjusted cash
<i>Detail 3</i>			-43	-104	-25	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	-502	202	209	-743	-114	
<i>Detail 1</i>	-278	147	52	-640		Extrabudgetary accounts related to EU funds
<i>Detail 2</i>	-213	59	78	-11		Extrabudgetary accounts
<i>Detail 3</i>	-11	-3	79	-92	-114	autonomous budget, Hospitals, Railway Infrastructure, FLAG, SCC, BDZ, PP and other reclassified units
Other adjustments (+/-) (please detail)	-69	91	-89	498	326	
<i>Detail 1</i>	-1	-4	-199	-95	-2	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
<i>Detail 2</i>	120	136	223	829	328	EU flows corrections
<i>Detail 3</i>	8	5	-17	0		Letter of credit
<i>Detail 4</i>	-89	-11	0	0		Debt cancellation
<i>Detail 5</i>	-106	-36	-96	-236		Other
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-1,384	-1,658	-875	-1,424	-1,454	

(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: 10/04/2014	2010	2011	Year 2012	2013	2014	
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		

(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	2010	2011	Year 2012	2013	2014	
Data are in BGN (millions of units of national currency)						
Date: 10/04/2014						
Working balance in local government accounts	-197	-58	44	61	40	
<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	-3	0	0		
Other accounts receivable (+)	17	17	68	203	-20	
Detail 1	17	17	68	203	-20	Other accounts receivable F7
Detail 2						
Other accounts payable (-)	32	-18	14	10	-40	
Detail 1	32	-18	14	10	-40	Other accounts payable F7
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	279	98	259	240	-1	
Detail 1	283	89	274	243		Extrabudgetary accounts of municipalities
Detail 2	-4	9	-15	-3	-1	Hospitals; Steam Power Station Shumen
Other adjustments (+/-) (please detail)	-140	-55	-182	-187	0	
Detail 1	0	0	0			Letter of credit
Detail 2	117	0	0	-10		Capital transfer - Gradski transport - Varna EAD
Detail 3	-257	-55	-182	-178		EU flows corrections
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-9	-19	203	327	-21	

(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: 10/04/2014					
	2010	2011	Year 2012	2013	2014
Working balance in social security accounts	-828	77	127	38	45
<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	0
<i>Detail 1</i>					
<i>Detail 2</i>					
Difference between interest paid (+) and accrued (EDP D.41)(-)	0	0	1	-1	
Other accounts receivable (+)	29	-5	2	8	10
<i>Detail 1</i>	29	-5	2	8	10
<i>Detail 2</i>					
Other accounts payable (-)	-6	114	-64	-126	-50
<i>Detail 1</i>	-6	114	-64	-126	-50
<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	M
<i>Detail 1</i>					
<i>Detail 2</i>					
<i>Detail 3</i>					
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	-805	186	67	-81	5
<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: 10/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	2,198	1,492	604	1,178
Net acquisition (+) of financial assets ⁽²⁾	-2,000	-837	1,736	-545
Currency and deposits (F.2)	-1,637	-745	1,558	-1,326
Securities other than shares (F.3)	0	0	0	1
Loans (F.4)	-193	-65	-44	-51
Increase (+)	76	20	118	68
Reduction (-)	-269	-85	-163	-119
Short term loans (F.41), net	3	-4	2	-1
Long-term loans (F.42)	-197	-61	-46	-51
Increase (+)	7	18	64	42
Reduction (-)	-204	-79	-110	-93
Shares and other equity (F.5)	26	-322	-265	-228
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	26	-322	-265	-228
Increase (+)	267	53	12	54
Reduction (-)	-241	-374	-277	-282
Other financial assets (F.1, F.6 and F.7)	-195	295	488	1,060
Adjustments ⁽³⁾	1,269	185	-246	-291
Net incurrence (-) of liabilities in financial derivatives (F.34)	2	2	5	26
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	1,000	130	-13	-163
Issuances above(-)/below(+) nominal value	68	6	-34	-40
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-41	-40	-111	53
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	-1	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	240	88	-92	-168
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	-2	2	3
Difference between capital and financial accounts (B.9-B.9f)	-6	-2	2	3
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	1,462	837	2,097	345

*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: 10/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	1,384	1,658	875	1,424
Net acquisition (+) of financial assets ⁽²⁾	-1,476	-1,011	1,267	-1,020
Currency and deposits (F.2)	-981	-893	1,147	-1,551
Securities other than shares (F.3)	0	0	0	1
Loans (F.4)	-210	-48	-1	-34
Increase (+)	58	36	161	84
Reduction (-)	-269	-84	-162	-118
Short term loans (F.41), net	-13	-5	-2	-4
Long-term loans (F.42)	-198	-42	1	-30
Increase (+)	7	36	110	63
Reduction (-)	-205	-79	-110	-93
Shares and other equity (F.5)	-78	-306	-245	-237
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-78	-306	-245	-237
Increase (+)	138	52	11	31
Reduction (-)	-215	-358	-257	-268
Other financial assets (F.1, F.6 and F.7)	-207	235	366	800
Adjustments ⁽³⁾	1,437	172	52	70
Net incurrence (-) of liabilities in financial derivatives (F.34)	2	2	5	26
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	1,210	134	257	154
Issuances above(-)/below(+) nominal value	68	6	-34	-40
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-41	-38	-112	54
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	-1	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	198	69	-64	-123
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	5	-2	-3	4
Difference between capital and financial accounts (B.9-B.9f)	5	-2	-3	4
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	1,350	818	2,190	478
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	10,972	11,771	13,914	14,371
Central government gross debt (level) (b) ^(2, 5)	11,020	11,837	14,027	14,505
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	47	66	113	134

***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: 10/04/2014	Year			
	2010	2011	2012	2013
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: 10/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	9	19	-203	-327
Net acquisition (+) of financial assets ⁽²⁾	336	196	477	506
Currency and deposits (F.2)	230	142	387	253
Securities other than shares (F.3)	2	4	-6	0
Loans (F.4)	16	1	3	3
Increase (+)	18	3	4	4
Reduction (-)	-1	-1	-1	-1
Short term loans (F.41), net	16	1	3	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)	104	-16	-20	9
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	104	-16	-20	9
Increase (+)	129	0	0	23
Reduction (-)	-26	-16	-20	-14
Other financial assets (F.1, F.6 and F.7)	-16	65	113	241
Adjustments ⁽³⁾	-150	-115	-234	-225
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)	-192	-131	-206	-181
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	-3	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(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	42	19	-28	-45
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	-4	1	2	-5
Difference between capital and financial accounts (B.9-B.9f)	-4	1	2	-5
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	190	101	41	-50
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	838	935	983	933
Local government gross debt (level) (b) ⁽³⁾	841	941	983	933
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	2	6	0	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: 10/04/2014	Year				
	2010	2011	2012	2013	
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	805	-186	-67	81	
Net acquisition (+) of financial assets ⁽²⁾	-790	56	127	52	
Currency and deposits (F.2)	-886	6	24	-29	
Securities other than shares (F.3)	68	54	94	62	
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)	28	-5	9	19	
Adjustments ⁽³⁾	-17	127	-63	-136	
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)	-17	127	-65	-136	
Issuances above(-)/below(+) nominal value	0	0	0	0	
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	1	-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	0	0	0	0	
Difference between capital and financial accounts (B.9-B.9f)	0	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⁾	-357	-416	-509	-571	
Social security gross debt (level) (b) ^(2,5)	19	16	13	10	-3
Social security holdings of other subsectors debt (level) (c) ⁻	377	432	522	580	

***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: 10/04/2014	Year				
		2010 final	2011 final	2012 half-finalized	2013 half-finalized	2014 forecast
2	Trade credits and advances (AF.71 L)	1,358	1,303	1,321	1,174	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	428	410	348	271	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)	69,107	72,747	76,721	L	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.