

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 revised to comply with Commission Regulation (EU) No 220/2014

Member State: BULGARIA

Date: 30/09/2014

DD/MM/YYYY

The information is to be provided in the cover page only

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data.

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

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: 30/09/2014	ESA 2010 codes	2010	2011	Year		
				2012	2013	2014
		final	final	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	B.9					
General government	S.13	-2,328	-1,590	-405	-989	-2,931
- Central government	S.1311	-1,515	-1,664	-674	-1,224	-2,800
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-9	-19	203	315	-56
- Social security funds	S.1314	-805	93	66	-80	-75
		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	14,731	22,400
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	6,846	7,392	9,641	9,207	
Short-term	AF.31	133	0	0	299	
Long-term	AF.32	6,713	7,392	9,641	8,908	
Loans	AF.4	4,608	4,899	4,747	5,524	
Short-term	AF.41	153	348	17	16	
Long-term	AF.42	4,455	4,551	4,730	5,508	
General government expenditure on:						
Gross fixed capital formation	P.51g	3,432	2,757	2,798	3,324	4,714
Interest (consolidated)	D.41 (uses)	521	582	658	614	690
Gross domestic product at current market prices	B.1*g	71,904	78,434	80,044	80,282	81,373

(1) Please indicate status of data: estimated, half-finalized, final.

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government deficit/surplus

Member State: BULGARIA Data are in BGN (millions of units of national currency) Date: 30/09/2014		Year					
		2010	2011	2012	2013	2014	
Working balance in central government accounts		-1,580	-1,810	-961	-1,142	-3,082	
<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	M	Claw-back clause of BTC
Other financial transactions (+/-)		M	M	M	M	M	
of which: transactions in debt liabilities (+/-)		M	M	M	M	M	
of which: net settlements under swap contracts (+/-)		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		-65	0	0	0	0	
Detail 1		-72	0	0	0	0	National Sport Base
Detail 2		7	0	0	0	0	National Company Industrial Zones; Bulgarian nanotechnology center EAD
Difference between interest paid (+) and accrued (D.41)(-)		-45	-43	-110	54	-86	
Other accounts receivable (+)		-211	-25	233	346	10	
Detail 1		-69	-21	-7	154	10	Other accounts receivable F8
Detail 2		-142	-4	240	192		Difference in cash and time adjusted cash
Other accounts payable (-)		1,012	-80	45	-44	26	
Detail 1		528	12	59	4	-40	Other accounts payable F8
Detail 2		484	-91	-14	-48	66	Difference in cash and time adjusted cash
Detail 3							
Working balance (+/-) of entities not part of central government		0	0	0	0	0	
Net borrowing (-) or net lending (+) of other central government bodies		-557	202	207	-778	-123	
Detail 1		-278	147	52	-631		Extrabudgetary accounts related to EU funds
Detail 2		-213	59	78	-11		Extrabudgetary accounts
Detail 3		-66	-3	77	-137	-123	Autonomous budget, Hospitals, Railway Infrastr., FLAG, SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)		-69	91	-89	491	456	
Detail 1		-1	-4	-199	-95	-1	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
Detail 2		120	136	223	822	457	EU flows corrections
Detail 3		8	5	-17	0		Letter of credit
Detail 4		-89	-11	0	0		Debt cancellation
Detail 5		-106	-36	-96	-236		Other
Net borrowing (-)/lending(+) (B.9) of central government (S.1311)		-1,515	-1,664	-674	-1,224	-2,800	

(ESA 2010 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: 30/09/2014	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		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
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		
<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(+) (B.9) of state government (S.1312)	M	M	M	M		
<i>(ESA 2010 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 Data are in BGN (millions of units of national currency) Date: 30/09/2014	2010	2011	Year 2012	2013	2014	
Working balance in local government accounts	-197	-58	44	61	-15	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
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		
of which: net settlements under swap contracts (+/-)	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 (D.41)(-)	0	-3	0	0		
Other accounts receivable (+)	17	17	68	208	-20	
Detail 1	17	17	68	208	-20	Other accounts receivable F8
Detail 2						
Other accounts payable (-)	32	-18	14	-2	-20	
Detail 1	32	-18	14	-2	-20	Other accounts payable F8
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	279	98	259	233	-1	
Detail 1	283	89	274	243		Extrabudgetary accounts of municipalities
Detail 2	-4	9	-15	-10	-1	Hospitals; Steam Power Station Shumen
Other adjustments (+/-) (please detail)	-140	-55	-182	-186		
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	-176		EU flows corrections
Net borrowing (-)/lending(+) (B.9) of local government (S.1313)	-9	-19	203	315	-56	

(ESA 2010 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: 30/09/2014	Year					
	2010	2011	2012	2013	2014	
Working balance in social security accounts	-828	77	127	38	-55	
<i>Basis of the working balance</i>	cash	cash	cash	cash		
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		
of which: net settlements under swap contracts (+/-)	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 (D.41)(-)	0	0	0	0		
Other accounts receivable (+)	29	-5	2	8	10	
<i>Detail 1</i>	29	-5	2	8	10	Other accounts receivable F8
<i>Detail 2</i>						
Other accounts payable (-)	-6	22	-64	-126	-30	
<i>Detail 1</i>	-6	114	-64	-126	-30	Other accounts payable F8
<i>Detail 2</i>		-93				Lump sum corrections
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	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (B.9) of social security (S.1314)	-805	93	66	-80	-75	

(ESA 2010 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 BGN (millions of units of national currency) Date: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of general government (S.13)*	2,328	1,590	405	989
Net acquisition (+) of financial assets ⁽²⁾	-2,129	-836	1,906	-230
Currency and deposits (F.2)	-1,776	-749	1,565	-1,285
Debt securities (F.3)	12	0	5	2
Loans (F.4)	-192	-61	-45	-51
Increase (+)	78	24	118	68
Reduction (-)	-270	-85	-163	-119
Short term loans (F.41), net	5	-3	1	-1
Long-term loans (F.42)	-198	-59	-46	-51
Increase (+)	7	20	64	42
Reduction (-)	-204	-79	-110	-93
Equity and investment fund shares/units (F.5)	26	-322	-265	-228
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	26	-322	-265	-228
Increase (+)	267	53	12	54
Reduction (-)	-241	-374	-277	-282
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-197	295	643	1,335
Other financial assets (F.1, F.6)	-1	1	3	-2
Adjustments ⁽³⁾	1,268	86	-216	-422
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	2	5	26
Net incurrence (-) of other accounts payable (F.8)	1,004	37	16	-295
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	68	6	-34	-40
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-46	-46	-110	55
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-6	-2	2	6
Difference between capital and financial accounts (B.9-B.9f)	-6	-2	2	6
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1,2)	1,462	837	2,097	343

*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.3 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending-(B.9) of central government (S.1311)*	1,515	1,664	674	1,224
Net acquisition (+) of financial assets ⁽²⁾	-1,602	-1,012	1,423	-728
Currency and deposits (F.2)	-1,120	-897	1,140	-1,523
Debt securities (F.3)	12	0	5	2
Loans (F.4)	-210	-44	-2	-34
Increase (+)	60	40	161	84
Reduction (-)	-270	-84	-163	-118
Short term loans (F.41), net	-11	-4	-2	-4
Long-term loans (F.42)	-199	-40	0	-30
Increase (+)	7	39	110	63
Reduction (-)	-205	-79	-110	-93
Equity and investment fund shares/units (F.5)	-78	-306	-245	-237
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-78	-306	-245	-237
Increase (+)	138	52	11	31
Reduction (-)	-215	-358	-257	-268
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-208	234	522	1,063
Other financial assets (F.1, F.6)	1	1	3	1
Adjustments ⁽³⁾	1,433	167	97	-21
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	2	5	26
Net incurrence (-) of other accounts payable (F.8)	1,211	134	300	62
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	68	6	-34	-40
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-46	-43	-110	54
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	4	-2	-3	4
Difference between capital and financial accounts (B.9-B.9f)	4	-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	479
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	10,972	11,771	13,914	14,373
Central government gross debt (level) (b) ^(2, 5)	11,020	11,837	14,027	14,506
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.3 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)				
Reduction (-)				
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)				
Reduction (-)				
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)				
Reduction (-)				
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽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.3 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of local government (S.1313)*	9	19	-203	-315
Net acquisition (+) of financial assets ⁽²⁾	333	197	477	518
Currency and deposits (F.2)	230	142	387	256
Debt securities (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
Equity and investment fund shares/units (F.5)	104	-16	-20	9
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	104	-16	-20	9
Increase (+)	129	0	0	23
Reduction (-)	-26	-16	-20	-14
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-16	65	113	253
Other financial assets (F.1, F.6)	-3	1	0	-3
Adjustments ⁽³⁾	-147	-116	-234	-255
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-189	-132	-206	-210
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	-3	0	0
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-4	1	2	-2
Difference between capital and financial accounts (B.9-B.9f)	-4	1	2	-2
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	190	101	41	-53
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	838	935	983	929
Local government gross debt (level) (b) ⁽⁵⁾	841	941	983	929
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	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.3 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: 30/09/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)*	805	-93	-66	80
Net acquisition (+) of financial assets ⁽²⁾	-790	56	141	63
Currency and deposits (F.2)	-886	6	38	-18
Debt securities (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
Equity and investment fund shares/units (F.5)	0	0	0	0
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	27	-4	9	19
Other financial assets (F.1, F.6)	1	-1	0	0
Adjustments ⁽²⁾	-17	35	-79	-146
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-17	35	-79	-146
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	0	0	0	0
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽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
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	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.3 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.

Member State: BULGARIA Data are in ...(millions of units of national currency) Date: 30/09/2014		Year				
		2010	2011	2012	2013	2014
Statement		final	final	half-finalized	half-finalized	forecast
2	Trade credits and advances (AF.81 L)	1,395	1,326	1,352	1,338	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)	70,136	75,475	78,398	78,854	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.