

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: 31/03/2015

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: 31/03/2015	ESA 2010 codes	Year				
		2011	2012	2013	2014	2015
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-1,590	-522	-694	-2,337	-2,375
- Central government	S.1311	-1,664	-791	-935	-2,473	-2,526
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-19	203	321	74	109
- Social security funds	S.1314	93	66	-80	62	43
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		12,291	14,388	14,731	22,694	24,903
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	7,392	9,641	9,207	14,239	
Short-term	AF.31	0	0	299	1,855	
Long-term	AF.32	7,392	9,641	8,908	12,384	
Loans	AF.4	4,899	4,747	5,524	8,456	
Short-term	AF.41	348	17	16	2,974	
Long-term	AF.42	4,551	4,730	5,508	5,482	
General government expenditure on:						
Gross fixed capital formation	P.51g	2,757	2,798	3,324	4,097	4,220
Interest (consolidated)	D.41 (uses)	582	658	614	596	814
Gross domestic product at current market prices	B.1*g	78,434	80,044	80,282	82,164	83,581

(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: 31/03/2015	Year					
	2011	2012	2013	2014	2015	
Working balance in central government accounts	-1,810	-961	-1,142	-2,568	-2,641	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	M	M	-150	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	-150	M	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	0	0	0	0	0	
Detail 1	0	0	0	0	0	
Detail 2	0	0	0	0	0	
Difference between interest paid (+) and accrued (D.41)(-)	-43	-110	54	-108	-66	
Other accounts receivable (+)	-25	116	481	65	-125	
Detail 1	-21	-7	154	120	20	Other accounts receivable F8
Detail 2	-4	123	327	-55	-145	Difference in cash and time adjusted cash
Other accounts payable (-)	-80	45	110	241	-40	
Detail 1	12	59	4	-77	-40	Other accounts payable F8
Detail 2	-91	-14	106	319		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	202	207	-778	-427	-55	
Detail 1	147	52	-631	-482		Extrabudgetary accounts related to EU funds
Detail 2	59	78	-11	M		Extrabudgetary accounts
Detail 3	-3	77	-137	55	-55	Autonomous budget, Hospitals, Railway Infrastr., FLAG, SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	91	-89	491	323	401	
Detail 1	-4	-199	-95	-38	-1	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
Detail 2	136	223	822	438	402	EU flows corrections
Detail 3	5	-17	0	-3		Letter of credit
Detail 4	-11	0	0	-70		Debt cancellation
Detail 5	-36	-96	-236	-5		Other
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-1,664	-791	-935	-2,473	-2,526	

(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: 31/03/2015	2011	2012	Year 2013	2014	2015	
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 lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		

(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 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: 31/03/2015	2011	2012	Year 2013	2014	2015	
Working balance in local government accounts	-58	44	61	72	109	
<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)(-)	-3	0	0	-1		
Other accounts receivable (+)	17	68	279	24	-20	
Detail 1	17	68	279	24	-20	Other accounts receivable F8
Detail 2						
Other accounts payable (-)	-18	14	-66	-10	40	
Detail 1	-18	14	-66	-10	40	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	98	259	233	-184	-20	
Detail 1	89	274	243	-173		Extrabudgetary accounts related to EU funds
Detail 2	9	-15	-10	-10	-20	Other local bodies;Hospitals;Steam Power Station Shumen
Other adjustments (+/-) (please detail)	-55	-182	-186	173		
Detail 1	0	0				Capital transfers
Detail 2	0	0	-10	-45		EU flows corrections
Detail 3	-55	-182	-176	217		
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-19	203	321	74	109	

(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: 31/03/2015	2011	2012	Year 2013	2014	2015	
Working balance in social security accounts	77	127	38	-27	43	
<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 (+)	-5	2	8	-41		
<i>Detail 1</i>	-5	2	8	-41		Other accounts receivable F8
<i>Detail 2</i>						
Other accounts payable (-)	22	-64	-126	130		
<i>Detail 1</i>	114	-64	-126	130		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)	0	0	0	0		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	93	66	-80	62	43	
<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 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: 31/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	1,590	522	694	2,337
Net acquisition (+) of financial assets ⁽²⁾	-836	1,789	-24	4,881
Currency and deposits (F.2)	-749	1,565	-1,285	2,218
Debt securities (F.3)	0	5	2	0
Loans (F.4)	-61	-45	-51	2,266
Increase (+)	24	118	68	2,417
Reduction (-)	-85	-163	-119	-151
Short term loans (F.41), net	-3	1	-1	19
Long-term loans (F.42)	-59	-46	-51	2,247
Increase (+)	20	64	42	2,391
Reduction (-)	-79	-110	-93	-144
Equity and investment fund shares/units (F.5)	-322	-265	-228	16
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-322	-265	-228	16
Increase (+)	53	12	54	56
Reduction (-)	-374	-277	-282	-40
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	295	526	1,540	381
Other financial assets (F.1, F.6)	1	3	-2	0
Adjustments ⁽³⁾	86	-216	-332	740
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	5	26	2
Net incurrence (-) of other accounts payable (F.8)	37	16	-205	615
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	6	-34	-40	16
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-46	-110	55	-113
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	88	-92	-168	220
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	-2	2	5	6
Difference between capital and financial accounts (B.9-B.9f)	-2	2	5	6
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1,2)	837	2,097	343	7,963

*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: 31/03/2015	Year			
	2011	2012	2013	2014
Net lending (-) / net borrowing (+) (B.9) of central government (S.1311)*	1,664	791	935	2,473
Net acquisition (+) of financial assets ⁽²⁾	-1,012	1,306	-592	5,048
Currency and deposits (F.2)	-897	1,140	-1,523	2,347
Debt securities (F.3)	0	5	2	0
Loans (F.4)	-44	-2	-34	2,294
Increase (+)	40	161	84	2,442
Reduction (-)	-84	-163	-118	-147
Short term loans (F.41), net	-4	-2	-4	16
Long-term loans (F.42)	-40	0	-30	2,278
Increase (+)	39	110	63	2,421
Reduction (-)	-79	-110	-93	-143
Equity and investment fund shares/units (F.5)	-306	-245	-237	37
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-306	-245	-237	37
Increase (+)	52	11	31	42
Reduction (-)	-358	-257	-268	-5
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	234	405	1,198	370
Other financial assets (F.1, F.6)	1	3	1	0
Adjustments ⁽²⁾	167	97	133	424
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	5	26	2
Net incurrence (-) of other accounts payable (F.8)	134	300	216	298
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	6	-34	-40	16
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-43	-110	54	-112
Redemptions/repurchase of debt above(+)/below(-) nominal value	-1	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	69	-64	-123	220
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	-2	-3	4	2
Difference between capital and financial accounts (B.9-B.9f)	-2	-3	4	2
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	818	2,190	479	7,948
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	11,771	13,914	14,373	22,292
Central government gross debt (level) (b) ^(2, 5)	11,837	14,027	14,506	22,454
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	66	113	134	163

***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 ... (millions of units of national currency) Date: 31/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (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 (+)	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
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 (+)	M	M	M	M
Reduction (-)	M	M	M	M
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 ⁽³⁾	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(-) ⁽⁵⁾ 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) ⁽⁶⁾ (-)	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) ⁽⁶⁾	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 ... (millions of units of national currency) Date: 31/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	19	-203	-321	-74
Net acquisition (+) of financial assets ⁽²⁾	197	477	588	-51
Currency and deposits (F.2)	142	387	256	-74
Debt securities (F.3)	4	-6	0	0
Loans (F.4)	1	3	3	4
Increase (+)	3	4	4	7
Reduction (-)	-1	-1	-1	-3
Short term loans (F.41), net	1	3	3	3
Long-term loans (F.42)	0	0	0	1
Increase (+)	0	0	0	1
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	-16	-20	9	-21
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-16	-20	9	-21
Increase (+)	0	0	23	14
Reduction (-)	-16	-20	-14	-35
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	65	113	324	40
Other financial assets (F.1, F.6)	1	0	-3	0
Adjustments ⁽³⁾	-116	-234	-319	218
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-132	-206	-275	219
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⁾ (+)	-3	0	0	-1
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation ⁽⁵⁾ (-) of foreign-currency debt	19	-28	-45	-1
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	1	2	-2	-1
Difference between capital and financial accounts (B.9-B.9f)	1	2	-2	-1
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	101	41	-53	92
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	935	983	929	1,021
Local government gross debt (level) (b) ^{a, *}	941	983	929	1,021
Local government holdings of other subsectors debt (level) (c) ^a	6	0	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: 31/03/2015	Year			
	2011	2012	2013	2014
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-93	-66	80	-62
Net acquisition (+) of financial assets ⁽²⁾	56	141	63	-40
Currency and deposits (F.2)	6	38	-18	-56
Debt securities (F.3)	54	94	62	46
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)	-4	9	19	-30
Other financial assets (F.1, F.6)	-1	0	0	0
Adjustments ⁽³⁾	35	-79	-146	98
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	35	-79	-146	98
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	-4
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-416	-509	-571	-618
Social security gross debt (level) (b) ^(2,5)	16	13	10	6
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	432	522	580	624

*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.

Statement Number	Member State: BULGARIA Data are in ...(millions of units of national currency) Date: 31/03/2015	Year				
		2011 final	2012 half-finalized	2013 half-finalized	2014 half-finalized	2015 forecast
2	Trade credits and advances (AF.81 L)	1,326	1,352	1,333	1,195	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	410	348	271	242	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)	75,475	78,398	78,854	80,257	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.