

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Bulgaria

Date: 31/03/2016

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 surplus/ deficit and debt levels and provision of associated data

Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 31/03/2016	ESA 2010 codes	Year				
		2012	2013	2014	2015	2016
		final	half-finalized	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-253	-328	-4,553	-1,774	-1,722
- Central government	S.1311	-535	-635	-4,720	-850	-1,947
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	203	321	-26	-888	124
- Social security funds	S.1314	79	-14	194	-36	101
		final	(1)	(1)	(1)	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		13,700	13,977	22,560	23,027	28,282
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	8,953	8,453	13,725	17,179	
Short-term	AF.31	0	258	1,855	0	
Long-term	AF.32	8,953	8,196	11,869	17,179	
Loans	AF.4	4,747	5,524	8,836	5,848	
Short-term	AF.41	17	16	3,355	251	
Long-term	AF.42	4,730	5,508	5,481	5,597	
General government expenditure on:						
Gross fixed capital formation	P.51g	2,798	3,324	4,358	5,396	4,457
Interest (consolidated)	D.41 (uses)	658	614	723	823	922
Gross domestic product at current market prices	B.1*g	81,544	81,971	83,612	86,373	89,219

(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 surplus/ deficit

Member State: Bulgaria

Data are in ...(millions of units of national currency)

Date: 31/03/2016

	2012	2013	Year 2014	2015	2016	
Working balance in central government accounts	-961	-1,142	-2,568	-2,024	-1,906	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	M	-150	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	-150	M	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	
<i>Detail 1</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>	
<i>Detail 2</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>	<i>M</i>	
Non-financial transactions not included in the working balance	0	0	0	0	0	
<i>Detail 1</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
<i>Detail 2</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
Difference between interest paid (+) and accrued (D.41)(-)	-110	54	-108	-72	-73	
Other accounts receivable (+)	116	525	374	398	-120	
<i>Detail 1</i>	<i>-7</i>	<i>154</i>	<i>277</i>	<i>51</i>	<i>-20</i>	Other accounts receivable F8
<i>Detail 2</i>	<i>123</i>	<i>371</i>	<i>97</i>	<i>347</i>	<i>-100</i>	Difference in cash and time adjusted cash
Other accounts payable (-)	45	110	58	-205	-10	
<i>Detail 1</i>	<i>59</i>	<i>4</i>	<i>-139</i>	<i>-74</i>	<i>-10</i>	Other accounts payable F8
<i>Detail 2</i>	<i>-14</i>	<i>106</i>	<i>197</i>	<i>-132</i>		Difference in cash and time adjusted cash
Working balance (+/-) of entities not part of central government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other central government bodies	463	-522	-2,981	609	93	
<i>Detail 1</i>	<i>52</i>	<i>-631</i>	<i>-481</i>	<i>387</i>		Extrabudgetary accounts related to EU funds
<i>Detail 2</i>	<i>78</i>	<i>-11</i>	<i>M</i>	<i>M</i>		Extrabudgetary accounts
<i>Detail 3</i>	<i>333</i>	<i>120</i>	<i>-2,501</i>	<i>222</i>	<i>93</i>	Autonomous budget, Hospitals, Railway Infrastr., FLAG, SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	-89	491	506	444	69	
<i>Detail 1</i>	<i>-199</i>	<i>-95</i>	<i>-38</i>	<i>-12</i>	<i>-5</i>	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
<i>Detail 2</i>						
<i>Detail 3</i>	<i>223</i>	<i>822</i>	<i>621</i>	<i>455</i>	<i>74</i>	EU flows corrections
<i>Detail 4</i>	<i>-17</i>	<i>0</i>	<i>-3</i>	<i>1</i>		Letter of credit
<i>Detail 5</i>	<i>0</i>	<i>0</i>	<i>-70</i>	<i>0</i>		Debt cancellation
<i>Detail 6</i>	<i>-96</i>	<i>-236</i>	<i>-5</i>	<i>0</i>		Other
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-535	-635	-4,720	-850	-1,947	

(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 surplus/ deficit

Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 31/03/2016	2012	2013	Year 2014	2015	2016	
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		
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 (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 lending (+)/ net borrowing (-) 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 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 surplus/ deficit

Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 31/03/2016	2012	2013	Year 2014	2015	2016	
Working balance in local government accounts	44	61	72	-236	134	
<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	0	0	0		
Other accounts receivable (+)	68	279	88	-442	20	
Detail 1	68	279	88	-442	20	Other accounts receivable F8
Detail 2						
Other accounts payable (-)	14	-66	-89	-41	-30	
Detail 1	14	-66	-89	-41	-30	Other accounts payable F8
Detail 2						
Working balance (+/-) of entities not part of local government	0	0	0	0		
Net lending (+)/ net borrowing (-) of other local government bodies	259	233	-158	-686		
Detail 1	274	243	-173	-701		Extrabudgetary accounts related to EU funds
Detail 2	-15	-10	15	15		Other local bodies;Hospitals;Steam Power Station Shumen; Airport Ruse
Other adjustments (+/-) (please detail)	-182	-186	62	517		
Detail 1	0					
Detail 2	0	-10	-45	-2		Capital transfers
Detail 3	-182	-176	107	519		EU flows corrections
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	203	321	-26	-888	124	

(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 surplus/ deficit

Member State: Bulgaria	Year					
Data are in ...(millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 31/03/2016						
Working balance in social security accounts	127	38	-27	50	41	
<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 (+)	2	64	79	17	0	
<i>Detail 1</i>	2	8	-48	-2		Other accounts receivable F8
<i>Detail 2</i>		56	127	19		Difference in cash and time adjusted cash
Other accounts payable (-)	-50	-116	143	-103	60	
<i>Detail 1</i>	-64	-126	131	-113	60	Other accounts payable F8
<i>Detail 2</i>	14	11	12	10		Lump sum corrections
Working balance (+/-) of entities not part of social security funds	0	0	0	0		
Net lending (+)/ net borrowing (-) 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)	79	-14	194	-36	101	

(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 surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Bulgaria Data are in ... (millions of units of national currency) Date: 31/03/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	253	328	4,553	1,774
Net acquisition (+) of financial assets ⁽²⁾	2,065	265	4,133	-1,920
Currency and deposits (F.2)	1,841	-1,096	1,383	-1,782
Debt securities (F.3)	5	2	0	-17
Loans (F.4)	-45	-51	816	-424
Increase (+)	118	68	967	157
Reduction (-)	-163	-119	-151	-581
Short term loans (F.41), net	1	-1	19	8
Long-term loans (F.42)	-46	-51	797	-432
Increase (+)	64	42	941	99
Reduction (-)	-110	-93	-144	-531
Equity and investment fund shares/units (F.5)	-265	-228	871	-31
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-265	-228	871	-31
Increase (+)	12	54	911	20
Reduction (-)	-277	-282	-40	-51
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	526	1,640	1,060	334
Other financial assets (F.1, F.6)	3	-2	3	0
Adjustments ⁽³⁾	-906	-320	-91	626
Net incurrence (-) of liabilities in financial derivatives (F.71)	5	26	2	-7
Net incurrence (-) of other accounts payable (F.8)	43	-184	-213	536
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	-34	-40	16	74
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-115	44	-111	-72
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-92	-166	215	96
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-713	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-3	4	-12	-14
Difference between capital and financial accounts (B.9-B.9f)	-3	4	-12	-14
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	1,410	277	8,583	467

*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.

0.27902486

(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 surplus/ deficit 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 ...(millions of units of national currency) Date: 31/03/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	535	635	4,720	850
Net acquisition (+) of financial assets ⁽²⁾	1,596	-348	4,092	-692
Currency and deposits (F.2)	1,430	-1,323	1,511	-1,013
Debt securities (F.3)	5	2	0	-17
Loans (F.4)	-2	-34	844	-311
Increase (+)	161	84	992	261
Reduction (-)	-163	-118	-147	-572
Short term loans (F.41), net	-2	-4	16	8
Long-term loans (F.42)	0	-30	828	-319
Increase (+)	110	63	971	211
Reduction (-)	-110	-93	-143	-530
Equity and investment fund shares/units (F.5)	-245	-237	892	-29
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-245	-237	892	-29
Increase (+)	11	31	897	20
Reduction (-)	-257	-268	-5	-49
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	404	1,242	840	679
Other financial assets (F.1, F.6)	3	1	4	0
Adjustments ⁽³⁾	-621	124	-240	282
Net incurrence (-) of liabilities in financial derivatives (F.71)	5	26	2	-7
Net incurrence (-) of other accounts payable (F.8)	300	216	-363	206
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	-34	-40	16	74
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-115	43	-110	-73
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-64	-121	215	81
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	-713	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-8	2	-5	-10
Difference between capital and financial accounts (B.9-B.9f)	-8	2	-5	-10
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	1,502	413	8,567	430
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	13,226	13,619	22,157	22,486
Central government gross debt (level) (b) ^(2, 5)	13,339	13,753	22,319	22,749
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	113	134	163	263

***Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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: 31/03/2016	Year			
	2012	2013	2014	2015
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 ⁽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 lending/ net borrowing 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 surplus/ deficit 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: 31/03/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-203	-321	26	888
Net acquisition (+) of financial assets ⁽²⁾	477	588	51	-1,127
Currency and deposits (F.2)	387	256	-60	-766
Debt securities (F.3)	-6	0	0	0
Loans (F.4)	3	3	4	0
Increase (+)	4	4	7	8
Reduction (-)	-1	-1	-3	-9
Short term loans (F.41), net	3	3	3	-1
Long-term loans (F.42)	0	0	1	0
Increase (+)	0	0	1	1
Reduction (-)	0	0	0	0
Equity and investment fund shares/units (F.5)	-20	9	-21	-2
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-20	9	-21	-2
Increase (+)	0	23	14	0
Reduction (-)	-20	-14	-35	-2
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	113	324	129	-359
Other financial assets (F.1, F.6)	0	-3	-1	0
Adjustments ⁽²⁾	-234	-319	27	442
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-206	-275	28	426
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⁾	-28	-45	0	15
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	-11	-17
Difference between capital and financial accounts (B.9-B.9f)	2	-2	-11	-17
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	41	-53	93	185
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	983	929	1,022	1,207
Local government gross debt (level) (b) ⁽⁵⁾	983	929	1,022	1,207
Local government holdings of other subsectors debt (level) (c)-	0	0	0	0

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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 ... (millions of units of national currency) Date: 31/03/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-79	14	-194	36
Net acquisition (+) of financial assets ⁽²⁾	127	108	68	57
Currency and deposits (F.2)	24	-29	-68	-2
Debt securities (F.3)	94	62	46	45
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)	9	74	90	14
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-51	-125	122	-97
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-51	-125	122	-97
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(-) ⁽⁵⁾ 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	-4	-4
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-509	-571	-618	-666
Social security gross debt (level) (b) ^(2, 5)	13	10	6	2
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	522	580	624	668

*Please note that the sign convention for net lending/ net borrowing 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: 31/03/2016		Year				
		2012	2013	2014	2015	2016
Statement Number		final	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	1,329	1,338	1,226	1,324	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	348	271	242	227	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)	79,813	80,480	83,674	86,238	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.