



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: 29/09/2018

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: 29/09/2018	ESA 2010 codes	2014	2015	Year		
				2016	2017	2018
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-4,538	-1,487	171	1,145	515
- Central government	S.1311	-4,699	-615	77	969	390
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-33	-835	72	239	130
- Social security funds	S.1314	194	-36	21	-63	-5
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		22,724	23,217	27,862	25,908	24,347
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	13,881	17,317	20,971	19,126	
Short-term	AF.31	1,855	0	0	0	
Long-term	AF.32	12,026	17,317	20,971	19,126	
Loans	AF.4	8,843	5,900	6,891	6,782	
Short-term	AF.41	3,368	199	93	26	
Long-term	AF.42	5,475	5,701	6,798	6,756	
General government expenditure on:						
Gross fixed capital formation	P.51g	4,355	5,880	2,459	2,271	3,492
Interest (consolidated)	D.41 (uses)	723	823	841	806	688
Gross domestic product at current market prices	B.1*g	83,756	88,575	94,130	101,043	108,141

(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	2014		Year 2015		Year 2016		2017		2018	
Data are in ...(millions of units of national currency)	cash		cash		cash		cash		planned	
Date: 29/09/2018										
Working balance in central government accounts	-2,568	-2,024	-1,100	-4	367					
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned					
Financial transactions included in the working balance	M	M	M	M	M					
Loans, granted (+)	M	M	M	M	M					
Loans, repayments (-)	M	M	M	M	M					
Equities, acquisition (+)	M	M	M	M	M					
Equities, sales (-)	M	M	M	M	M					
Other financial transactions (+/-)	M	M	M	M	M					
of which: transactions in debt liabilities (+/-)	M	M	M	M	M					
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)(-)	-110	-72	-78	20	5					
	-13	-10	-4	-5	5					Amortisation of discounts(-)/premium(+)
	-97	-62	-74	25						Operations on coupons
Other accounts receivable (+)	374	434	89	116	-280					
Detail 1	277	37	0	-55	-230					Other accounts receivable F8
Detail 2	97	397	89	170	-50					Difference in cash and time adjusted cash
Other accounts payable (-)	58	15	-2	-248	-100					
Detail 1	-139	-60	-142	82	-100					Other accounts payable F8
Detail 2	197	74	140	-330						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	-2,959	580	2,415	807	95					
Detail 1	-481	386	2,250	423						Extrabudgetary accounts related to EU funds
Detail 2	M	M	M	M						Extrabudgetary accounts
Detail 3	-2,478	194	165	384	95					Autonomous budget, Hospitals, Railway Infrastr., FLAG, SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	506	452	-1,247	277	303					
Detail 1	-38	-12	-18	-31	-1					Capital transfers: compensation vouchers; Guarantee call; Debt assumption
Detail 2	621	464	-1,284	349	319					EU flows corrections
Detail 3	-3	1	55	-15	-15					Letter of credit
Detail 4	-70	0	0	0						Debt cancellation
Detail 5	-5	-1	0	-26						Other
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-4,699	-615	77	969	390					

(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: 29/09/2018	2014	2015	Year 2016	2017	2018	
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 lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	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 surplus/ deficit

Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 29/09/2018	2014	2015	Year 2016	2017	2018	
Working balance in local government accounts	72	-237	229	223	190	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
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						
Detail 2						
Non-financial transactions not included in the working balance	0	0	0	0	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	88	-476	199	-119	40	
Detail 1	88	-476	199	-119	40	Other accounts receivable F8
Detail 2						
Other accounts payable (-)	-95	69	-182	97	-100	
Detail 1	-95	69	-182	97	-100	Other accounts payable F8
Detail 2						
Working balance (+/-) of entities not part of local government	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other local government bodies	-159	-695	-28	111	0	
Detail 1	-173	-701	-23	112		Extrabudgetary accounts related to EU funds
Detail 2	14	6	-5	-1		Other local bodies:Hospitals;Medical center Burgas and other reclassified units
Other adjustments (+/-) (please detail)	62	504	-145	-73	0	
Detail 1	-45	-2	0	0		Capital transfers
Detail 2	107	505	-145	-73		EU flows corrections
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-33	-835	72	239	130	

(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)	2014	2015	2016	2017	2018	
Date: 29/09/2018						
Working balance in social security accounts	-27	50	33	62	34	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	M	M	M	M	M	
Loans (+/-)	M	M	M	M	M	
Equities (+/-)	M	M	M	M	M	
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>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 (D.41)(-)	0	0	0	0	0	
Other accounts receivable (+)	79	17	51	99	11	
<i>Detail 1</i>	-48	-2	-1	8	11	Other accounts receivable F8
<i>Detail 2</i>	127	19	52	91		Difference in cash and time adjusted cash
Other accounts payable (-)	143	-103	-63	-224	-50	
<i>Detail 1</i>	131	-113	-74	-234	-50	Other accounts payable F8
<i>Detail 2</i>	12	10	11	9		Lump sum corrections
Working balance (+/-) of entities not part of social security funds	0	0	0	0	0	
Net lending (+)/ net borrowing (-) of other social security bodies	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	0	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)	194	-36	21	-63	-5	

(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: 29/09/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	4,538	1,487	-171	-1,145
Net acquisition (+) of financial assets ⁽²⁾	4,118	-1,908	6,050	-232
Currency and deposits (F.2)	1,368	-1,793	5,532	-817
Debt securities (F.3)	0	0	0	0
Loans (F.4)	824	-406	566	-36
Increase (+)	976	175	1,195	26
Reduction (-)	-153	-581	-629	-63
Short term loans (F.41), net	19	119	-112	-30
Long-term loans (F.42)	805	-525	677	-6
Increase (+)	951	6	1,186	26
Reduction (-)	-146	-531	-509	-32
Equity and investment fund shares/units (F.5)	864	-33	-63	-27
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	864	-33	-63	-27
Increase (+)	911	20	58	13
Reduction (-)	-47	-53	-121	-40
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1,059	311	20	647
Other financial assets (F.1, F.6)	3	12	-5	1
Adjustments ⁽³⁾	112	924	-1,253	-562
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	-7	4	1
Net incurrence (-) of other accounts payable (F.8)	-215	832	-1,278	-541
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	16	74	76	-14
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-110	-71	-78	21
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	215	96	22	-28
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	204	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-22	-9	19	-16
Difference between capital and financial accounts (B.9-B.9f)	-22	-9	19	-16
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	8,745	493	4,645	-1,954

*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 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: 29/09/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	4,699	615	-77	-969
Net acquisition (+) of financial assets ⁽²⁾	4,073	-644	5,626	-515
Currency and deposits (F.2)	1,495	-1,027	5,369	-1,088
Debt securities (F.3)	0	0	0	0
Loans (F.4)	849	-300	436	-28
Increase (+)	998	272	1,190	30
Reduction (-)	-150	-572	-754	-58
Short term loans (F.41), net	16	213	-195	-23
Long-term loans (F.42)	833	-513	631	-5
Increase (+)	978	18	1,185	26
Reduction (-)	-145	-530	-554	-31
Equity and investment fund shares/units (F.5)	885	-32	-61	-26
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	885	-32	-61	-26
Increase (+)	897	20	57	11
Reduction (-)	-12	-51	-118	-37
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	840	710	-114	628
Other financial assets (F.1, F.6)	4	5	-4	-1
Adjustments ⁽³⁾	-44	486	-998	-365
Net incurrence (-) of liabilities in financial derivatives (F.71)	2	-7	4	1
Net incurrence (-) of other accounts payable (F.8)	-358	409	-1,012	-356
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	16	74	76	-14
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-110	-72	-78	20
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	215	81	12	-16
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	191	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-6	-5	1	-15
Difference between capital and financial accounts (B.9-B.9f)	-6	-5	1	-15
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	8,722	452	4,552	-1,863
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	22,313	22,660	27,340	25,469
Central government gross debt (level) (b) ^(2, 5)	22,476	22,927	27,480	25,616
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	163	267	140	148

***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: 29/09/2018	Year			
	2014	2015	2016	2017
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: 29/09/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	33	835	-72	-239
Net acquisition (+) of financial assets ⁽²⁾	51	-1,171	179	229
Currency and deposits (F.2)	-59	-763	96	319
Debt securities (F.3)	0	0	0	0
Loans (F.4)	4	0	2	0
Increase (+)	7	8	5	5
Reduction (-)	-3	-9	-3	-5
Short term loans (F.41), net	3	-1	2	-4
Long-term loans (F.42)	1	0	0	4
Increase (+)	1	1	1	5
Reduction (-)	0	0	-1	-1
Equity and investment fund shares/units (F.5)	-21	-2	-1	-1
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-21	-2	-1	-1
Increase (+)	14	0	2	2
Reduction (-)	-35	-2	-3	-3
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	129	-413	84	-90
Other financial assets (F.1, F.6)	-1	7	-1	2
Adjustments ⁽³⁾	34	536	-185	21
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	21	520	-196	33
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	15	11	-13
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	13	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-18	-5	19	-6
Difference between capital and financial accounts (B.9-B.9f)	-18	-5	19	-6
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	100	195	-60	5
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1,029	1,223	1,163	1,168
Local government gross debt (level) (b) ^{5*}	1,029	1,224	1,165	1,169
Local government holdings of other subsectors debt (level) (c)-	0	1	1	2

***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: 29/09/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-194	36	-21	63
Net acquisition (+) of financial assets ⁽²⁾	68	57	89	154
Currency and deposits (F.2)	-68	-2	67	-47
Debt securities (F.3)	46	45	-28	92
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)	90	14	50	109
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	122	-97	-70	-217
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	122	-97	-70	-217
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)	-4	-4	-2	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-618	-666	-641	-729
Social security gross debt (level) (b) ^(2, 5)	6	2	0	0
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	624	668	641	729

*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.

Statement Number	Member State: Bulgaria Data are in ...(millions of units of national currency) Date: 29/09/2018	Year				
		2014 final	2015 final	2016 half-finalized	2017 half-finalized	2018 forecast
2	Trade credits and advances (AF.81 L)	1,243	1,249	1,320	1,259	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	242	227	196	158	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)	83,031	86,795	93,885	102,368	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.