



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

30-09-2019

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) 30-09-2019	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-1.532	85	1.121	1.921	55
- Central government	S.1311	-660	-7	943	1.667	310
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-835	71	241	150	-294
- Social security funds	S.1314	-36	21	-63	104	38
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		23.218	27.860	25.908	24.431	24.143
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	17.317	20.971	19.126	17.902	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	17.317	20.971	19.126	17.902	
Loans	AF.4	5.900	6.889	6.782	6.529	
Short-term	AF.41	200	94	28	11	
Long-term	AF.42	5.701	6.794	6.754	6.518	
General government expenditure on:						
Gross fixed capital formation	P.51g	5.887	2.540	2.349	3.373	4.832
Interest (consolidated)	D.41 (uses)	823	841	806	707	662
Gross domestic product at current market prices	B.1*g	89.333	95.092	102.308	109.695	115.946

(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	Year					
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
30-09-2019						
Working balance in central government accounts	-2.024	-1.100	-4	-4	-2.167	
<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)(-)	-72	-78	20	6	-4	
	-10	-4	-5	-7	-4	Amortisation of discounts(-)/premium(+)
	-62	-74	25	14		Operations on coupons
Other accounts receivable (+)	434	89	167	-29	2.195	
Detail 1	37	0	-55	252	2.095	Other accounts receivable F8
Detail 2	397	89	221	-280	100	Difference in cash and time adjusted cash
Other accounts payable (-)	-30	-80	-322	-657	-50	
Detail 1	-104	-220	30	-542	-50	Other accounts payable F8
Detail 2	74	140	-352	-115		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	580	2.406	805	282	115	
Detail 1	386	2.250	423	-185		Extrabudgetary accounts related to EU funds
Detail 2	M	M	M	M		Extrabudgetary accounts
Detail 3	193	156	383	467	115	Autonomous budget, Hospitals,Railway Infrastr.,FLAG,SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	452	-1.244	277	2.068	221	
Detail 1	-12	-14	-31	-46		Capital transfers: compensation vouchers; Guarantee call; Debt assumption
Detail 2	464	-1.284	349	441	221	EU flows corrections
Detail 3	1	55	-15	-3		Letter of credit
Detail 4	0	0	0	0		Debt cancellation
Detail 5	M	M	M	1.350		"Hemus" motorway
Detail 6	M	M	M	357		Security of the electricity system fund
Detail 7	-1	0	-26	-32		Other
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-660	-7	943	1.667	310	
(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) 30-09-2019	2015	2016	Year 2017	2018	2019	
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) 30-09-2019	2015	2016	Year 2017	2018	2019	
Working balance in local government accounts	-237	229	223	108	-300	
<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 (+)	-476	199	-119	51	53	
Detail 1	-476	199	-119	51	53	Other accounts receivable F8
Detail 2						
Other accounts payable (-)	69	-182	97	-17	-47	
Detail 1	69	-182	97	-17	-47	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	-695	-29	112	77	0	
Detail 1	-701	-23	112	69		Extrabudgetary accounts related to EU funds
Detail 2	6	-6	0	8		Other local bodies;Hospitals;Medical center Burgas and other reclassified units
Other adjustments (+/-) (please detail)	504	-145	-73	-69	0	
Detail 1	-2	0	0	-43		Capital transfers
Detail 2	505	-145	-73	-26		EU flows corrections
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-835	71	241	150	-294	

(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)	2015	2016	2017	2018	2019	
30-09-2019						
Working balance in social security accounts	50	33	62	40	38	
<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 (+)	17	51	99	61	20	
<i>Detail 1</i>	-2	-1	8	5	20	Other accounts receivable F8
<i>Detail 2</i>	19	52	91	56		Difference in cash and time adjusted cash
Other accounts payable (-)	-103	-63	-224	3	-20	
<i>Detail 1</i>	-113	-74	-234	-2	-20	Other accounts payable F8
<i>Detail 2</i>	10	11	9	5		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)	-36	21	-63	104	38	

(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) 30-09-2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	1.532	-85	-1.121	-1.921
Net acquisition (+) of financial assets ⁽²⁾	-1.912	6.038	-179	730
Currency and deposits (F.2)	-1.798	5.529	-814	198
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-400	566	-38	6
Increase (+)	181	1.195	26	66
Reduction (-)	-581	-629	-65	-60
Short term loans (F.41), net	125	-115	-32	27
Long-term loans (F.42)	-525	681	-7	-21
Increase (+)	6	1.186	26	35
Reduction (-)	-531	-505	-32	-55
Equity and investment fund shares/units (F.5)	-33	-71	-27	-76
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-33	-71	-27	-76
Increase (+)	20	50	13	17
Reduction (-)	-53	-121	-40	-93
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	311	20	700	599
Other financial assets (F.1, F.6)	8	-5	1	3
Adjustments ⁽³⁾	881	-1.331	-634	-273
Net incurrence (-) of liabilities in financial derivatives (F.71)	-7	4	1	2
Net incurrence (-) of other accounts payable (F.8)	788	-1.355	-618	-302
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	75	75	-10	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-71	-78	21	6
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	96	22	-28	20
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	1	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-7	21	-19	-13
Difference between capital and financial accounts (B.9-B.9f)	-7	21	-19	-13
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	494	4.642	-1.952	-1.477

*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) 30-09-2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	660	7	-943	-1.667
Net acquisition (+) of financial assets ⁽²⁾	-644	5.615	-463	194
Currency and deposits (F.2)	-1.032	5.367	-1.086	-285
Debt securities (F.3)	0	0	0	0
Loans (F.4)	-295	436	-30	27
Increase (+)	277	1.190	30	85
Reduction (-)	-572	-753	-60	-57
Short term loans (F.41), net	218	-198	-25	64
Long-term loans (F.42)	-513	634	-5	-37
Increase (+)	17	1.185	26	33
Reduction (-)	-530	-551	-31	-70
Equity and investment fund shares/units (F.5)	-32	-70	-26	-20
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-32	-70	-26	-20
Increase (+)	20	48	11	15
Reduction (-)	-51	-118	-37	-35
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	710	-114	679	470
Other financial assets (F.1, F.6)	5	-4	-1	1
Adjustments ⁽³⁾	441	-1.075	-441	-241
Net incurrence (-) of liabilities in financial derivatives (F.71)	-7	4	1	2
Net incurrence (-) of other accounts payable (F.8)	364	-1.089	-433	-260
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	74	76	-14	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-72	-78	20	6
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	81	12	-16	11
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	1	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-6	3	-14	-9
Difference between capital and financial accounts (B.9-B.9f)	-6	3	-14	-9
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	451	4.550	-1.861	-1.722
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	22.659	27.337	25.467	23.718
Central government gross debt (level) (b) ^(2, 5)	22.927	27.476	25.615	23.892
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	267	140	148	174

***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) 30-09-2019	Year			
	2015	2016	2017	2018
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) 30-09-2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	835	-71	-241	-150
Net acquisition (+) of financial assets ⁽²⁾	-1.175	178	231	360
Currency and deposits (F.2)	-763	95	319	331
Debt securities (F.3)	0	0	0	0
Loans (F.4)	0	2	0	5
Increase (+)	8	5	5	8
Reduction (-)	-9	-3	-5	-3
Short term loans (F.41), net	-1	2	-4	4
Long-term loans (F.42)	0	0	4	1
Increase (+)	1	1	5	2
Reduction (-)	0	-1	-1	-1
Equity and investment fund shares/units (F.5)	-2	-1	-1	-56
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-2	-1	-1	-56
Increase (+)	0	2	2	1
Reduction (-)	-2	-3	-3	-58
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-413	84	-89	79
Other financial assets (F.1, F.6)	4	-1	2	1
Adjustments ⁽³⁾	537	-185	21	-42
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	521	-196	33	-52
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⁾	15	11	-13	9
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	19	-6	-3
Difference between capital and financial accounts (B.9-B.9f)	-2	19	-6	-3
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	195	-60	5	164
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1.224	1.165	1.169	1.334
Local government gross debt (level) (b) ^{5*}	1.224	1.165	1.169	1.334
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) 30-09-2019	Year			
	2015	2016	2017	2018
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	36	-21	63	-104
Net acquisition (+) of financial assets ⁽²⁾	57	89	154	95
Currency and deposits (F.2)	-2	67	-47	153
Debt securities (F.3)	45	-28	92	-108
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)	14	50	109	50
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-97	-70	-217	10
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-97	-70	-217	10
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	-2	0	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-666	-641	-729	-621
Social security gross debt (level) (b) ^(2, 5)	2	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	668	641	729	621

*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) 30-09-2019	Year				
		2015 final	2016 final	2017 half-finalized	2018 half-finalized	2019 forecast
2	Trade credits and advances (AF.81 L)	1.255	1.300	1.251	1.191	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	227	196	158	147	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)	86.544	92.170	99.864	110.713	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.