



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

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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: 31/03/2025	ESA 2010 codes	2021	2022	Year 2023	2024	2025
		final	final	half-finalized	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-5,535	-4,968	-3,678	-6,158	-6,272
- Central government	S.1311	-6,481	-4,787	-3,576	-5,277	-7,293
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	136	442	-215	-810	1,088
- Social security funds	S.1314	810	-623	112	-71	-67
		final	final	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		33,279	37,855	42,393	48,846	63,133
<i>By category:</i>						
Currency and deposits	AF.2	M	M	M	M	
Debt securities	AF.3	25,885	30,031	34,907	41,913	
Short-term	AF.31	0	0	0	0	
Long-term	AF.32	25,885	30,031	34,907	41,913	
Loans	AF.4	7,394	7,824	7,485	6,932	
Short-term	AF.41	38	19	110	97	
Long-term	AF.42	7,356	7,805	7,376	6,835	
General government expenditure on:						
Gross fixed capital formation	P.51g	3,782	3,976	7,057	6,008	10,648
Interest (consolidated)	D.41 (uses)	678	651	914	1,089	1,820
Gross domestic product at current market prices	B.1*g	139,602	168,360	185,233	202,861	218,394

(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: 31/03/2025	2021	2022	Year 2023	2024	2025	
Working balance in central government accounts	-4,270	-5,696	-5,269	-6,426	-7,786	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-9	15	26	12	0	
Loans, granted (+)	M	M	M	M	M	
Loans, repayments (-)	M	M	M	M	M	
Equities, acquisition (+)	M	M	M	M	M	
Equities, sales (-)	-11	-14	-15	-14	0	Super-divident Dunav Most Vidin - Kalafat
Other financial transactions (+/-)	2	29	40	27	0	Premiums at issuance and discounts at redemption
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)(-)	-7	-52	-164	-271	-249	
	-15	-33	-56	-71		Amortisation of discounts(-)/premium(+)
	7	-19	-109	-200	-249	Operations on coupons
Other accounts receivable (+)	902	1,518	1,448	2,481	1,677	
Detail 1	-102	955	691	1,351	877	Other accounts receivable F8
Detail 2	1,004	563	757	730	400	Difference in cash and time adjusted cash
Detail 3				400	400	Top-up tax
Other accounts payable (-)	-3,524	-1,612	243	-152	-147	
Detail 1	-2,453	-630	445	-1,084	-331	Other accounts payable F8
Detail 2	-1,071	-982	-201	933	184	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	164	637	-238	564	265	
Detail 1	M	M	M	M	M	Extrabudgetary accounts
Detail 2	164	637	-238	564	265	Autonomous budget, Hospitals,Railway Infrastr.,FLAG,SCC, BDZ-PP and other reclassified units
Other adjustments (+/-) (please detail)	264	402	377	-1,485	-1,054	
Detail 1	542	-122	-73	-70	-1	Capital transfers: compensation vouchers; Guarantee call; Debt assumption
Detail 2	4	-941	-16	-892	998	EU flows corrections without RRF
Detail 3	-33	30	57	-8		Letter of credit
Detail 4	0	0	0	0		Debt cancellation
Detail 5	-591	0	0	0		"Hemus" motorway
Detail 6	242	-250	208	-539		Security of the electricity system fund
Detail 7	0	0	0	0	-2,146	Purchase of military equipment
Detail 8	-43	413	85	-1,208	96	Other
Detail 9	143	1,286	113	1,369		Extrabudgetary accounts related to EU funds without RRF
Detail 10	M	2,595	-186	-901		Recovery and Resilience Facility (RRF)
Detail 11	M	-2,609	189	764		Recovery and Resilience Facility (RRF) adjustment
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-6,481	-4,787	-3,576	-5,277	-7,293	

(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: 31/03/2025	Year					
	2021	2022	2023	2024	2025	
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	M	M	M	M		
Detail 2	M	M	M	M		
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Other accounts payable (-)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
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	M	M	M	M		
Detail 2	M	M	M	M		
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1	M	M	M	M		
Detail 2	M	M	M	M		
Detail 3	M	M	M	M		
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: 31/03/2025						
	2021	2022	Year 2023	2024	2025	
Working balance in local government accounts	222	492	-204	-298	1,338	
<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	-4	1	0	
Other accounts receivable (+)	50	125	89	104	-200	
Detail 1	50	125	89	104	-200	Other accounts receivable F8
Detail 2						
Other accounts payable (-)	-179	-174	-201	-396	-50	
Detail 1	-179	-174	-201	-396	-50	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	22	23	-15	-2	0	
Detail 1						
Detail 2	22	23	-15	-2		Other local bodies;Hospitals;Medical center Burgas and other reclassified units
Other adjustments (+/-) (please detail)	20	-23	120	-218	0	
Detail 1	-2	-4	-4	-1		Capital transfers
Detail 2	148	76	273	-242		EU flows corrections
Detail 3	-126	-96	-148	25		Extrabudgetary accounts related to EU funds
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	136	442	-215	-810	1,088	

(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 Data are in ...(millions of units of national currency) Date: 31/03/2025	2021	2022	Year 2023	2024	2025	
Working balance in social security accounts	151	-15	57	20	13	
<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 (+)	96	193	174	170	20	
Detail 1	11	49	46	25	20	Other accounts receivable F8
Detail 2	85	144	128	144		Difference in cash and time adjusted cash
Other accounts payable (-)	-68	180	-119	-261	-100	
Detail 1	-69	180	-119	-261	-100	Other accounts payable F8
Detail 2	1	0	0	0		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	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	631	-982	0	0	0	
Detail 1	631	-982	0	0		National Social Security Institute – expenditure included in WB to be spent in 2022.
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	810	-623	112	-71	-67	

(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	Year			
Data are in ... (millions of units of national currency)	2021	2022	2023	2024
Date: 31/03/2025				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	5,535	4,968	3,678	6,158
Net acquisition (+) of financial assets ⁽²⁾	2,113	3,556	1,258	901
Currency and deposits (F.2)	1,285	2,858	598	-1,525
Debt securities (F.3)	5	-24	72	260
Loans (F.4)	32	-231	391	20
Increase (+)	129	992	422	53
Reduction (-)	-97	-1,223	-31	-33
Short term loans (F.41), net	-17	3	55	-38
Long-term loans (F.42)	49	-233	336	58
Increase (+)	95	971	350	131
Reduction (-)	-46	-1,205	-14	-74
Equity and investment fund shares/units (F.5)	-48	42	206	95
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-48	42	206	95
Increase (+)	162	93	226	111
Reduction (-)	-210	-51	-19	-17
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	836	908	-7	2,047
Other financial assets (F.1, F.6)	2	2	-3	5
Adjustments ⁽²⁾	-3,984	-3,978	-407	-608
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	3	1
Net incurrence (-) of other accounts payable (F.8)	-4,009	-4,100	-383	-680
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-1	0	0
Issuances above(-)/below(+) nominal value	37	187	155	166
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-7	-53	-168	-270
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-6	-12	-14	176
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	20	30	9	2
Difference between capital and financial accounts (B.9-B.9f)	20	30	9	2
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	3,685	4,576	4,538	6,453

*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	Year				
Data are in ...(millions of units of national currency)	2021	2022	2023	2024	
Date: 31/03/2025					
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	6,481	4,787	3,576	5,277	
Net acquisition (+) of financial assets ⁽²⁾	1,133	3,718	810	1,050	
Currency and deposits (F.2)	442	3,335	603	-1,335	
Debt securities (F.3)	5	-24	72	260	
Loans (F.4)	53	-227	499	-78	
Increase (+)	142	983	517	17	
Reduction (-)	-89	-1,210	-18	-95	
Short term loans (F.41), net	-25	-9	74	-79	
Long-term loans (F.42)	78	-218	425	1	
Increase (+)	121	984	439	110	
Reduction (-)	-43	-1,203	-14	-109	
Equity and investment fund shares/units (F.5)	-49	43	206	92	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-49	43	206	92	
Increase (+)	159	85	223	109	
Reduction (-)	-208	-42	-18	-17	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	682	590	-567	2,108	
Other financial assets (F.1, F.6)	1	1	-2	3	
Adjustments ⁽²⁾	-3,935	-3,973	-77	24	
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	3	1	
Net incurrence (-) of other accounts payable (F.8)	-3,963	-4,102	-66	-51	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	1	-1	0	0	
Issuances above(-)/below(+) nominal value	37	187	155	166	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-7	-52	-164	-271	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-3	-5	-6	178	
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	3	30	-15	40	
Difference between capital and financial accounts (B.9-B.9f)	3	30	-15	40	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	3,681	4,562	4,294	6,391	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	32,304	36,840	41,011	47,476	
Central government gross debt (level) (b) ^(2, 5)	32,532	37,094	41,388	47,779	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	228	255	377	302	

***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	Year				
Data are in ...(millions of units of national currency)	2021	2022	2023	2024	
Date: 31/03/2025					
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	Year			
Data are in ...(millions of units of national currency)	2021	2022	2023	2024
Date: 31/03/2025				
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-136	-442	215	810
Net acquisition (+) of financial assets ⁽²⁾	128	558	353	-401
Currency and deposits (F.2)	57	415	-69	-203
Debt securities (F.3)	0	0	0	0
Loans (F.4)	11	23	15	22
Increase (+)	18	36	28	35
Reduction (-)	-7	-13	-13	-13
Short term loans (F.41), net	1	10	9	2
Long-term loans (F.42)	11	13	6	20
Increase (+)	13	15	6	21
Reduction (-)	-3	-2	0	-1
Equity and investment fund shares/units (F.5)	2	-1	1	3
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	2	-1	1	3
Increase (+)	3	8	3	3
Reduction (-)	-2	-9	-2	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	56	120	408	-225
Other financial assets (F.1, F.6)	2	1	-1	2
Adjustments ⁽²⁾	-47	-81	-253	-359
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-44	-74	-241	-357
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	-4	1
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-3	-7	-8	-3
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	17	1	24	-38
Difference between capital and financial accounts (B.9-B.9f)	17	1	24	-38
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-37	35	340	12
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	1,346	1,381	1,720	1,732
Local government gross debt (level) (b) ^(2, 5)	1,346	1,381	1,720	1,732
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	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	Year				
Data are in ...(millions of units of national currency)	2021	2022	2023	2024	
Date: 31/03/2025					
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-810	623	-112	71	
Net acquisition (+) of financial assets ⁽²⁾	811	-700	190	202	
Currency and deposits (F.2)	786	-891	64	13	
Debt securities (F.3)	-73	-7	-27	25	
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)	98	198	153	164	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-2	77	-77	-273	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	-2	77	-77	-273	
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	1	0	0	0	
Difference between capital and financial accounts (B.9-B.9f)	1	0	0	0	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	0	0	0	0	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-371	-365	-338	-363	
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0	
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	371	365	338	363	

***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: 31/03/2025	Year				
		2021 final	2022 final	2023 half-finalized	2024 half-finalized	2025 forecast
2	Trade credits and advances (AF.81 L)	2,776	2,382	2,411	2,837	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	Data:	86	66	52	41	L
	Institutional characteristics:					
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)	134,030	159,245	176,169	192,466	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.					