

# Ordinance No 1 of the BNB of 13 November 2025

## on the Format and Content of the Bulgarian National Bank's Balance Sheet

(published in the Darjaven Vestnik, issue 104 of 5 December 2025, in force from the date of enforcement of the Law on the Bulgarian National Bank, published in the Darjaven Vestnik, issue 13 of 13 February 2024)

### Subject

**Article 1.** This Ordinance shall establish the format and content of the annual balance sheet and the profit and loss account of the Bulgarian National Bank (BNB, the Bank), as well as the weekly and monthly balance sheet in accordance with Guideline (EU) 2024/2941 of the European Central Bank of 14 November 2024 on the legal framework for accounting and financial reporting in the European System of Central Banks (ECB/2024/31) (Guideline ECB/2024/31).

### Annual Balance Sheet and Profit and Loss Account

**Article 2.** (1) The Bulgarian National Bank shall prepare an annual balance sheet in accordance with Appendix VIII to Guideline ECB/2024/31 and in the format set out in Appendix No 1. The BNB annual balance sheet shall be prepared using data as of the last business day of the preceding year.

(2) The Bulgarian National Bank shall prepare a profit and loss account in accordance with Annex IX to Guideline ECB/2024/31 in the format set out in Appendix No 2. The profit and loss account shall be prepared using data as of the last business day of the preceding year.

### Monthly Balance Sheet

**Article 3.** The Bulgarian National Bank shall prepare a monthly balance sheet using data as of the last business day of the preceding month in the format set out in Appendix No 3.

### Weekly Balance Sheet

**Article 4.** The Bulgarian National Bank shall prepare a weekly balance sheet using data as of the last business day of the preceding week in the format set out in Appendix No 4.

### Publication

**Article 5.** The Bulgarian National Bank shall publish on its website the balance sheet and the profit and loss account under this Ordinance.

### Transitional and Final Provisions

**§ 1.** This Ordinance is issued on the grounds of Article 7, paragraph 5 in connection with § 6, paragraph 1 of the Law on the Bulgarian National Bank (Darjaven Vestnik, issue 13 of 2024) and adopted by Resolution No 531 of 13 November 2025 of the Governing Council of the Bulgarian National Bank.

**§ 2.** This Ordinance shall come into force from the date of enforcement of the Law on the Bulgarian National Bank (Darjaven Vestnik, issue 13 of 2024).

**§ 3.** The entry into force of this Ordinance shall repeal Ordinance No 1 on the Format and Contents of Separate Balance Sheets of the Issue and Banking Departments and of the Consolidated Statement of Financial Position of the Bulgarian National Bank (adopted by the Governing Council of the Bulgarian National Bank on 10 January 2018, published in the Darjaven Vestnik, issue 11 of 2018; amended, issue 38 of 2018).



### Annual Balance Sheet of the Bulgarian National Bank

Assets	Reporting year	Previous year	Liabilities	Reporting year	Previous year
1. Gold and gold receivables			1. Banknotes in circulation		
2. Claim on non-euro area residents denominated in foreign currency			2. Liabilities to euro area credit institutions related to monetary policy operations denominated in euro		
2.1. Receivables from the IMF			2.1. Current accounts (covering the minimum reserve system)		
2.2. Balances with banks and security investments, external loans and other external assets			2.2. Deposit facility		
3. Claims on euro area residents denominated in foreign currency			2.3. Fixed-term deposits		
4. Claims on non-euro area residents denominated in euro			2.4. Fine-tuning reverse operations		
4.1. Balances with banks, security investments and loans			2.5. Deposits related to margin calls		
4.2. Claims arising from the credit facility under ERM II			3. Other liabilities to euro area credit institutions denominated in euro		
5. Lending to euro area credit institutions related to monetary policy operations denominated in euro			4. Debt certificates issued		
5.1. Main refinancing operations			5. Liabilities to other euro area residents denominated in euro		
5.2. Longer-term refinancing operations			5.1. General government		
5.3. Fine-tuning reverse operations			5.2. Other liabilities		
5.4. Structural reverse operations			6. Liabilities to non-euro area residents denominated in euro		
5.5. Marginal lending facility			7. Liabilities to euro area residents denominated in foreign currency		
5.6. Credits related to margin calls			8. Liabilities to non-euro area residents denominated in foreign currency		
6. Other claims on euro area credit institutions denominated in euro			8.1. Deposits, balances and other liabilities		
7. Securities of euro area residents denominated in euro			8.2. Liabilities arising from the credit facility under ERM II		
7.1. Securities held for monetary policy purposes			9. Counterpart of special drawing rights allocated by the IMF		
7.2. Other securities			10. Intra-Eurosystem liabilities		
8. General government debt denominated in euro			10.1. Liabilities equivalent to the transfer of foreign reserves		
9. Intra-Eurosystem claims			10.2. Liabilities related to TARGET		
9.1. Participating interest in the ECB			10.3. Net liabilities related to the allocation of euro banknotes within the Eurosystem		
9.2. Claims equivalent to the transfer of foreign reserves			10.4. Other liabilities within the Eurosystem (net)		
9.3. Claims related to TARGET			11. Items in the course of settlement		
9.4. Net claims related to the allocation of euro banknotes within the Eurosystem			12. Other liabilities		
9.5. Other claims within the Eurosystem (net)			12.1. Off-balance-sheet instruments revaluation differences		
10. Items in the course of settlement			12.2. Accruals and income collected in advance		
11. Other assets			12.3. Sundry		
11.1. Coins of the euro area			13. Provisions		
11.2. Tangible and intangible fixed assets			13.1. Risk provisions		
11.3. Other financial assets			13.2. Other provisions		
11.4. Off-balance-sheet instruments revaluation differences			14. Revaluation accounts		
11.5. Accruals and prepaid expenditure			15. Capital and reserves		
11.6. Sundry			15.1. Statutory capital		
<b>Total assets</b>			15.2. Reserves		
Totals/sub-totals may not add up due to rounding.					



**Profit and Loss Account of the Bulgarian National Bank**

	(EUR thousand)	
Profit and loss account for the year ending 31 December ...	Reporting year	Previous year
1. Net interest income/(expense)		
1.1. <i>Interest income</i>		
1.2. <i>Interest expense</i>		
2. Net result of financial operations and write-downs		
2.1. <i>Realised gains/losses arising from financial operations</i>		
2.2. <i>Write-downs on financial assets and positions</i>		
3. Net result of pooling of monetary income		
4. Net income/(expense) from fees and commissions		
5. Income from equity instruments and participating interests		
6. Other income		
7. Staff costs		
8. Administrative expenses		
9. Depreciation of tangible and intangible fixed assets		
10. Banknote production services		
11. Other expenses		
Profit/(loss) before the transfer (to)/from 'Risk provisions' and 'Other charges'		
12. Transfer (to)/from 'Risk provisions'		
13. Income tax and other government charges on income		
Profit/(loss) for the year		



**Monthly Balance Sheet of the Bulgarian National Bank as of.....**

ASSETS EUR thousand	LIABILITIES EUR thousand
<p>1. Gold and gold receivables</p> <p>2. Claim on non-euro area residents denominated in foreign currency</p> <p>3. Claims on euro area residents denominated in foreign currency</p> <p>4. Claims on non-euro area residents denominated in euro</p> <p>5. Lending to euro area credit institutions related to monetary policy operations denominated in euro</p> <p>6. Other claims on euro area credit institutions denominated in euro</p> <p>7. Securities of euro area residents denominated in euro</p> <p>8. General government debt denominated in euro</p> <p>9. Intra-Eurosystem claims</p> <p>10. Items in the course of settlement</p> <p>11. Other assets</p>	<p>1. Banknotes in circulation</p> <p>2. Liabilities to euro area credit institutions related to monetary policy operations denominated in euro</p> <p>3. Other liabilities to euro area credit institutions denominated in euro</p> <p>4. Debt certificates issued</p> <p>5. Liabilities to other euro area residents denominated in euro</p> <p>6. Liabilities to non-euro area residents denominated in euro</p> <p>7. Liabilities to euro area residents denominated in foreign currency</p> <p>8. Liabilities to non-euro area residents denominated in foreign currency</p> <p>9. Counterpart of special drawing rights allocated by the IMF</p> <p>10. Intra-Eurosystem liabilities</p> <p>11. Items in the course of settlement</p> <p>12. Other liabilities</p> <p>13. Provisions</p> <p>14. Revaluation accounts</p> <p>15. Capital and reserves</p> <p>15.1. Statutory capital</p> <p>15.2. Reserves</p> <p>16. Accumulated losses carried forward</p> <p>17. Profit/(loss) for the year</p>
<b>TOTAL ASSETS</b>	<b>TOTAL LIABILITIES</b>



**Weekly Balance Sheet of the Bulgarian National Bank as of.....**

ASSETS EUR thousand	LIABILITIES EUR thousand
<p>1. Gold and gold receivables</p> <p>2. Claim on non-euro area residents denominated in foreign currency</p> <p>3. Claims on euro area residents denominated in foreign currency</p> <p>4. Claims on non-euro area residents denominated in euro</p> <p>5. Lending to euro area credit institutions related to monetary policy operations denominated in euro</p> <p>6. Other claims on euro area credit institutions denominated in euro</p> <p>7. Securities of euro area residents denominated in euro</p> <p>8. General government debt denominated in euro</p> <p>9. Intra-Eurosystem claims</p> <p>10. Items in the course of settlement</p> <p>11. Other assets</p>	<p>1. Banknotes in circulation</p> <p>2. Liabilities to euro area credit institutions related to monetary policy operations denominated in euro</p> <p>3. Other liabilities to euro area credit institutions denominated in euro</p> <p>4. Debt certificates issued</p> <p>5. Liabilities to other euro area residents denominated in euro</p> <p>6. Liabilities to non-euro area residents denominated in euro</p> <p>7. Liabilities to euro area residents denominated in foreign currency</p> <p>8. Liabilities to non-euro area residents denominated in foreign currency</p> <p>9. Counterpart of special drawing rights allocated by the IMF</p> <p>10. Intra-Eurosystem liabilities</p> <p>11. Items in the course of settlement</p> <p>12. Other liabilities</p> <p>13. Provisions</p> <p>14. Revaluation accounts</p> <p>15. Capital and reserves</p> <p>15.1. Statutory capital</p> <p>15.2. Reserves</p> <p>16. Accumulated losses carried forward</p> <p>17. Profit/(loss) for the year</p>
<b>TOTAL ASSETS</b>	<b>TOTAL LIABILITIES</b>