

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: Poland

Date: 07/10/2016

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: Poland Data are in ...(millions of units of national currency) Date: 07/10/2016	ESA 2010 codes	2012	2013	Year 2014	2015	2016
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-60,138	-67,130	-58,980	-45,976	-48,957
- Central government	S.1311	-59,042	-59,575	-38,803	-39,435	-44,793
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-4,556	-2,926	-3,240	50	-461
- Social security funds	S.1314	3,460	-4,629	-16,937	-6,591	-3,703
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		875,085	922,563	863,810	919,660	997,182
<i>By category:</i>						
Currency and deposits	AF.2	0	0	391	4,242	
Debt securities	AF.3	725,183	759,383	676,637	715,147	
Short-term	AF.31	5,199	2	1,412	2,561	
Long-term	AF.32	719,984	759,381	675,225	712,586	
Loans	AF.4	149,902	163,180	186,782	200,271	
Short-term	AF.41	1,143	1,041	1,312	2,560	
Long-term	AF.42	148,759	162,139	185,470	197,711	
General government expenditure on:						
Gross fixed capital formation	P.51g	77,004	68,442	77,516	79,163	73,078
Interest (consolidated)	D.41 (uses)	43,301	41,500	33,502	31,560	30,368
Gross domestic product at current market prices	B.1*g	1,629,392	1,656,842	1,719,704	1,798,302	1,857,594

(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: Poland	Year					
Data are in ...(millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 07/10/2016						
Working balance in central government accounts	-34,061	-35,945	-29,294	-45,839	-48,740	cash balance of the state budget
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-9,374	-7,509	296	-2,755	-7,312	
Loans, granted (+)	-1,054	-451	1,976	-2,007	546	
Loans, repayments (-)	-47	-47	-45	-41	-38	
Equities, acquisition (+)	5	5	0	0	0	
Equities, sales (-)	-8,239	-6,916	-1,478	-689	-7,819	
Other financial transactions (+/-)	-39	-100	-157	-18	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-14,584	-13,505	-9,025	-4,534	-3,517	
<i>Detail 1</i>	-8,181	-10,728	-8,269	-3,098	-3,243	Transfer to FUS
<i>Detail 2</i>	-567	-3	0	0	0	Motorways (PPP)
<i>Detail 3</i>	-246	-227	-159	-189	-213	Imputed transaction with health care institution
<i>Detail 4</i>	-5,523	-2,597	-598	-26	-61	Imputed transaction concerns privatisation receipts transferred to funds
<i>Detail 5</i>	-54	0	0	0	0	Transfer to ARP
<i>Detail 6</i>				-4		PPP
<i>Detail 7</i>	-13	50	1	-54		Payments for public broadcasting
<i>Detail 8</i>				-1,163		Transfer to Towarzystwo Finansowe SILESIA
Difference between interest paid (+) and accrued (D.41)(-)	3,913	5,648	2,137	1,728	1,388	
Other accounts receivable (+)	87	-5,424	2,836	8,364	11,491	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-595	-410	1,754	4,363	-792	
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-4,414	-2,352	-7,345	-722	2,693	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-14	-78	-162	-40	-4	
<i>Detail 1</i>	-13	-77	-162	-39	0	Capital injection
<i>Detail 2</i>	0	0	0	0	0	debt assumption
<i>Detail 3</i>	-1	-1	0	-1	0	tax cancellation
<i>Detail 4</i>	0	0	0	0	-4	debt cancellation
<i>Detail 5</i>						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-59,042	-59,575	-38,803	-39,435	-44,793	

(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: Poland Data are in ...(millions of units of national currency) Date: 07/10/2016	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		
<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: Poland Data are in ...(millions of units of national currency) Date: 07/10/2016	2012	2013	Year 2014	2015	2016	
Working balance in local government accounts	-3,046	-380	-2,417	2,387		cash balance of the local budget
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	-693	-1,100	-627	-373		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-6	-7	0	-6		
Other financial transactions (+/-)	-687	-1,093	-627	-367		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	0	0	0	0		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	-269	-380		
Detail 1			-269	-380		Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-12	15	42	4		
Other accounts receivable (+)	167	41	1,332	-888		
Detail 1						
Detail 2						
Other accounts payable (-)	-361	-799	142	-3		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-611	-703	-1,439	-698		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	-4	0		
Detail 1	0	0	-4	0		capital injection
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-4,556	-2,926	-3,240	50		

(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: Poland	Year					
Data are in ...(millions of units of national currency)	2012	2013	2014	2015	2016	
Date: 07/10/2016						
Working balance in social security accounts	5,367	-2,279	-14,696	-4,168		al security (Social Insurance Fund, Social Insurance Institution, Social Insurance Fund for Farmers, Health Funds, Demograph
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
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 social security funds	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-1,907	-2,350	-2,241	-2,423		
<i>Detail 1</i>	-1,900	-2,005	-2,077	-2,254		uncollectible social contributions
<i>Detail 2</i>	-7	-345	-164	-169		social contributions law cancellation
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	3,460	-4,629	-16,937	-6,591		

(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: Poland Data are in ... (millions of units of national currency) Date: 07/10/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	60,138	67,130	58,980	45,976
Net acquisition (+) of financial assets ⁽²⁾	-2,560	-19,370	14,903	1,629
Currency and deposits (F.2)	12,881	-18,882	10,735	-16,860
Debt securities (F.3)	494	3,220	-3,877	143
Loans (F.4)	-199	-19	2,943	-212
Increase (+)	2,000	1,606	4,155	3,292
Reduction (-)	-2,199	-1,625	-1,212	-3,504
Short term loans (F.41), net	-482	-78	-102	290
Long-term loans (F.42)	283	59	3,045	-502
Increase (+)	2,567	1,868	4,235	2,741
Reduction (-)	-2,284	-1,809	-1,190	-3,243
Equity and investment fund shares/units (F.5)	-17,082	-9,569	3,525	-485
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-17,082	-9,569	3,525	-485
Increase (+)	1,126	3,245	6,908	2,844
Reduction (-)	-18,208	-12,814	-3,383	-3,329
Financial derivatives (F.71)	35	-16	97	35
Other accounts receivable (F.8)	1,292	5,852	1,446	19,246
Other financial assets (F.1, F.6)	19	44	34	-238
Adjustments ⁽³⁾	-29,706	428	-132,075	9,008
Net incurrence (-) of liabilities in financial derivatives (F.71)	19	5	0	0
Net incurrence (-) of other accounts payable (F.8)	-5,376	-346	-158,172	-120
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-8	-34	-45	-99
Issuances above(-)/below(+) nominal value	-3,007	-1,447	272	-1,225
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	945	3,875	1,169	1,560
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	3,896	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-22,700	-1,625	15,183	8,792
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	421	0	5,622	100
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	0	0
Statistical discrepancies	-493	-710	-561	-763
Difference between capital and financial accounts (B.9-B.9f)	-494	-709	-562	-763
Other statistical discrepancies (+/-)	1	-1	1	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	27,379	47,478	-58,753	55,850

*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: Poland Data are in ...(millions of units of national currency) Date: 07/10/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	59,042	59,575	38,803	39,435
Net acquisition (+) of financial assets ⁽²⁾	-3,340	-13,780	21,035	3,611
Currency and deposits (F.2)	12,949	-17,915	10,436	-20,158
Debt securities (F.3)	492	3,192	-3,869	104
Loans (F.4)	1,799	11,726	11,198	4,120
Increase (+)	4,417	13,154	12,217	7,722
Reduction (-)	-2,618	-1,428	-1,019	-3,602
Short term loans (F.41), net	-667	-64	-202	233
Long-term loans (F.42)	2,466	11,790	11,400	3,887
Increase (+)	4,922	13,038	12,181	7,136
Reduction (-)	-2,456	-1,248	-781	-3,249
Equity and investment fund shares/units (F.5)	-17,624	-9,190	3,821	-32
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-17,624	-9,190	3,821	-32
Increase (+)	376	2,941	6,532	2,833
Reduction (-)	-18,000	-12,131	-2,711	-2,865
Financial derivatives (F.71)	35	-16	97	35
Other accounts receivable (F.8)	-1,006	-1,612	-675	19,732
Other financial assets (F.1, F.6)	15	35	27	-190
Adjustments ⁽³⁾	-27,103	2,852	-109,750	14,058
Net incurrence (-) of liabilities in financial derivatives (F.71)	19	5	0	0
Net incurrence (-) of other accounts payable (F.8)	-2,943	1,921	-515	4,922
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-8	-34	-45	-99
Issuances above(-)/below(+) nominal value	-3,007	-1,169	-1,152	-1,113
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	951	3,860	1,127	1,554
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	3,896	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-22,115	-1,731	15,401	8,794
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	5,622	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	-134,084	0
Statistical discrepancies	-338	-644	-373	-659
Difference between capital and financial accounts (B.9-B.9f)	-338	-644	-373	-659
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	28,261	48,003	-50,285	56,445
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	810,887	846,532	787,090	838,297
Central government gross debt (level) (b) ^(2, 5)	831,454	879,457	829,172	885,617
Central government holdings of other subsectors debt (level) (c) ⁽⁶⁾	20,567	32,925	42,082	47,320

***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: Poland Data are in ...(millions of units of national currency) Date: 07/10/2016	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 ⁽³⁾	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: Poland Data are in ...(millions of units of national currency) Date: 07/10/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	4,556	2,926	3,240	-50
Net acquisition (+) of financial assets ⁽²⁾	-385	371	1,375	1,444
Currency and deposits (F.2)	375	-1,606	167	2,270
Debt securities (F.3)	-51	18	-206	-357
Loans (F.4)	439	614	907	914
Increase (+)	589	814	1,098	1,101
Reduction (-)	-150	-200	-191	-187
Short term loans (F.41), net	-12	-16	114	-50
Long-term loans (F.42)	451	630	793	964
Increase (+)	601	826	984	1,129
Reduction (-)	-150	-196	-191	-165
Equity and investment fund shares/units (F.5)	-202	-665	-668	-86
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-202	-665	-668	-86
Increase (+)	6	18	4	11
Reduction (-)	-208	-683	-672	-97
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-950	2,001	1,168	-1,249
Other financial assets (F.1, F.6)	4	9	7	-48
Adjustments ⁽³⁾	-722	-1,237	-694	147
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-546	-1,358	-518	45
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-12	15	42	4
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-585	106	-218	-2
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	421	M	M	100
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	-154	-130	-258	-252
Difference between capital and financial accounts (B.9-B.9f)	-154	-130	-258	-252
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	3,295	1,930	3,663	1,289
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	68,373	70,308	74,118	74,325
Local government gross debt (level) (b) ⁽⁵⁾	68,918	70,848	74,511	75,800
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	545	540	393	1,475

*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: Poland Data are in ... (millions of units of national currency) Date: 07/10/2016	Year			
	2012	2013	2014	2015
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-3,460	4,629	16,937	6,591
Net acquisition (+) of financial assets ⁽²⁾	7,223	8,105	149,302	4,463
Currency and deposits (F.2)	1,431	608	1,198	2,663
Debt securities (F.3)	2,928	1,020	146,536	814
Loans (F.4)	-5	-2	-2	-1
Increase (+)	0	0	0	0
Reduction (-)	-5	-2	-2	-1
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-5	-2	-2	-1
Increase (+)	0	0	0	0
Reduction (-)	-5	-2	-2	-1
Equity and investment fund shares/units (F.5)	744	286	372	-367
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	744	286	372	-367
Increase (+)	744	286	372	0
Reduction (-)	0	0	0	-367
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	2,125	6,193	1,198	1,354
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽³⁾	-764	-1,639	-157,384	-5,678
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-764	-1,639	-157,384	-5,678
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
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(-) ⁽⁵⁾ 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	-2	65	69	148
Difference between capital and financial accounts (B.9-B.9f)	-2	65	69	148
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	2,997	11,160	8,924	5,524
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-4,175	5,723	2,602	7,038
Social security gross debt (level) (b) ^(2, 5)	19,718	30,878	39,802	45,326
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	23,893	25,155	37,200	38,288

*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: Poland Data are in...(millions of units of national currency) Date: 07/10/2016		Year				
		2012 final	2013 final	2014 final	2015 half-finalized	2016 forecast
Statement Number						
2	Trade credits and advances (AF.81 L)	13,214	13,949	14,579	15,326	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	259	195	132	68	L
	<i>Institutional characteristics:</i>	<div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div>				
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:	<div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div>				
	ii) the reasons for these differences:	<div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div> <div style="border-bottom: 1px dotted black; height: 15px;"></div>				
10	Gross National Income at current market prices (B.5*g)(2)	1,568,525	1,601,278	1,656,013	1,731,838	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.