



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: 02/10/2020

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: 02/10/2020	ESA 2010 codes	2016	2017	Year 2018	2019	2020
		final	final	final	final	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-44.460	-29.581	-5.127	-15.883	-262.998
- Central government	S.1311	-47.686	-72.587	-11.662	-24.838	-267.398
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	4.995	2.036	-6.718	-4.739	-5.444
- Social security funds	S.1314	-1.769	40.970	13.253	13.694	9.844
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1.010.022	1.007.180	1.035.717	1.045.391	1.383.971
<i>By category:</i>						
Currency and deposits	AF.2	4.084	4.277	5.855	6.296	
Debt securities	AF.3	801.642	801.468	811.451	811.616	
Short-term	AF.31	2.537	1.504	1.231	328	
Long-term	AF.32	799.105	799.964	810.220	811.288	
Loans	AF.4	204.296	201.435	218.411	227.479	
Short-term	AF.41	1.517	2.447	3.542	4.400	
Long-term	AF.42	202.779	198.988	214.869	223.079	
General government expenditure on:						
Gross fixed capital formation	P.51g	61.192	75.298	98.745	97.881	110.554
Interest (consolidated)	D.41 (uses)	31.806	31.166	30.583	31.395	30.214
Gross domestic product at current market prices	B.1*g	1.863.487	1.989.835	2.121.555	2.287.738	2.234.604

(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

Data are in ... (millions of units of national currency)

Date: 02/10/2020

	2016	2017	Year 2018	2019	2020	
Working balance in central government accounts	-58.796	-25.765	-13.931	-11.113	-118.876	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-7.124	-6.095	1.402	-2.941	-6.775	
Loans, granted (+)	1.436	744	1.765	-2.621	-1.278	
Loans, repayments (-)	-41	-37	-37	-35	-32	
Equities, acquisition (+)	20	2.300	0	0	0	
Equities, sales (-)	-8.358	-8.829	-63	-21	-5.230	
Other financial transactions (+/-)	-181	-273	-263	-264	-235	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-3.791	-3.544	-4.867	-2.054	-839	
Detail 1	-3.162	-3.235	-3.304	0		Transfer to FUS
Detail 2	-228	-273	-163	-137	-126	Imputed transaction with health care institution
Detail 3	-27	-5	-1	-2		Imputed transaction concerns privatisation receipts transferred to funds
Detail 4	-149	-35	0	0		PPP
Detail 5	-19	4	-1	35		Payments for public broadcasting
Detail 6	-206	0	0	0		Transfer to Towarzystwo Finansowe SILESIA
Detail 7	0	0	-1.398	0		Transfer to PGL
Detail 8	0	0	0	-1.800		Transfer to PKP PLK
Detail 9	0	0	0	-150		Transfer to SRK
Detail 10					-713	transfer from budget to general government units
Difference between interest paid (+) and accrued (D.41)(-)	1.751	644	216	1.752	5.170	
Other accounts receivable (+)	23.611	2.472	6.967	1.832	2.397	
Detail 1						
Detail 2						
Other accounts payable (-)	-7.447	-1.299	-4.369	-2.312	-5.407	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	3.481	4.354	5.354	-8.447	-98.451	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	629	-43.354	-2.434	-1.555	-44.617	
Detail 1	-16	-4.901	-287	-1.594	-4.312	Capital injections
Detail 2	-1	0	-1	-1		tax cancellation
Detail 3	-4	-39.152	-7.174	0		debt cancellation (loan from the central budget to the Social Insurance Fund)
Detail 4	750	806	5.117	137		neutralization: planned expenditures which have not expired on the end of the year n
Detail 5	-100	-107	-89	-97		neutralization non-performing loans
Detail 6					-40.305	Shield of the Polish Development Fund – the subsidy for micro, small and medium-sized enterprises
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-47.686	-72.587	-11.662	-24.838	-267.398	

(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: 02/10/2020	2016	2017	Year 2018	2019	2020
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 (+/-) (please detail)	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	
<i>(ESA 2010 accounts)</i>					

(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	2016		Year		2019		2020	
Data are in ...(millions of units of national currency)	2016	2017	2018	2019	2020			
Date: 02/10/2020								
Working balance in local government accounts	7.689	-244	-7.235	-1.420				
<i>Basis of the working balance</i>	cash	cash	cash	cash				
Financial transactions included in the working balance	-100	-51	-259	-233				
Loans (+/-)	0	0	0	0				
Equities (+/-)	-78	-17	-37	-57				
Other financial transactions (+/-)	-22	-34	-222	-176				
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	-124	-69	-93	-63				
Detail 1	-124	-69	-93	-63			Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)	
Detail 2								
Difference between interest paid (+) and accrued (D.41)(-)	3	-8	-7	7				
Other accounts receivable (+)	-1.984	2.799	3.101	266				
Detail 1								
Detail 2								
Other accounts payable (-)	-201	359	-828	-690				
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	-288	-750	-1.397	-2.606				
Detail 1								
Detail 2								
Other adjustments (+/-) (please detail)	0	0	0	0				
Detail 1								
Detail 2								
Detail 3								
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	4.995	2.036	-6.718	-4.739				

(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 Data are in ...(millions of units of national currency) Date: 02/10/2020	2016	2017	Year 2018	2019	2020	
Working balance in social security accounts	6.443	13.167	17.313	23.329		
<i>Basis of the working balance</i>	mixed	mixed	mixed	mixed		
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						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
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		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-8.212	27.803	-4.060	-9.635		
Detail 1	-2.363	-2.562	-2.792	-3.036		uncollectible social contributions
Detail 2	-216	-125	-59	-53		social contributions law cancellation
Detail 3	0	39.152	7.174	0		debt cancellation loans granted to Social Insurance Fund
Detail 4	-2.230	-2.765	-954	-506		adjustment for accrual interests of social contributions
Detail 5	-3.514	-6.148	-8.009	-6.926		security slider
Detail 6	111	251	580	886		payments of pensions
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-1.769	40.970	13.253	13.694		

(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: 02/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	44.460	29.581	5.127	15.883
Net acquisition (+) of financial assets ⁽²⁾	40.468	3.043	32.245	16.522
Currency and deposits (F.2)	18.863	-1.551	16.183	8.356
Debt securities (F.3)	2.390	4.066	819	8.274
Loans (F.4)	4.523	2.333	8.011	1.814
Increase (+)	6.391	5.467	15.769	7.094
Reduction (-)	-1.868	-3.134	-7.758	-5.280
Short term loans (F.41), net	432	378	191	-20
Long-term loans (F.42)	4.091	1.955	7.820	1.834
Increase (+)	5.442	4.496	15.466	7.092
Reduction (-)	-1.351	-2.541	-7.646	-5.258
Equity and investment fund shares/units (F.5)	-4.589	-4.850	-735	-893
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-4.589	-4.850	-735	-893
Increase (+)	5.638	4.335	925	581
Reduction (-)	-10.227	-9.185	-1.660	-1.474
Financial derivatives (F.71)	-262	-340	-260	-284
Other accounts receivable (F.8)	19.669	3.414	7.718	-1.201
Other financial assets (F.1, F.6)	-126	-29	509	456
Adjustments ⁽³⁾	1.456	-36.355	-8.060	-22.644
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-17.689	-12.383	-20.902	-19.928
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-22	23	23	-102
Issuances above(-)/below(+) nominal value	4.543	5.165	2.267	389
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1.681	-1.708	-2.429	-1.455
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	15.525	-27.452	12.917	-1.569
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	780	0	64	21
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	221	889	-775	-87
Difference between capital and financial accounts (B.9-B.9f)	222	889	-775	-87
Other statistical discrepancies (+/-)	-1	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	86.605	-2.842	28.537	9.674

*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: 02/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	47.686	72.587	11.662	24.838
Net acquisition (+) of financial assets ⁽²⁾	38.178	-42.501	14.446	11.291
Currency and deposits (F.2)	13.206	-6.461	11.255	7.134
Debt securities (F.3)	2.447	3.869	242	7.253
Loans (F.4)	5.584	-36.634	697	1.350
Increase (+)	7.031	5.322	15.640	6.531
Reduction (-)	-1.447	-41.956	-14.943	-5.181
Short term loans (F.41), net	383	445	21	72
Long-term loans (F.42)	5.201	-37.079	676	1.278
Increase (+)	6.347	4.467	15.419	6.396
Reduction (-)	-1.146	-41.546	-14.743	-5.118
Equity and investment fund shares/units (F.5)	-4.822	-5.417	-75	-432
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-4.822	-5.417	-75	-432
Increase (+)	5.263	3.686	918	577
Reduction (-)	-10.085	-9.103	-993	-1.009
Financial derivatives (F.71)	-262	-340	-260	-284
Other accounts receivable (F.8)	22.126	2.505	2.180	-4.095
Other financial assets (F.1, F.6)	-101	-23	407	365
Adjustments ⁽³⁾	6.350	-29.671	3.614	-10.710
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-12.226	-6.179	-9.683	-7.864
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-22	23	23	-102
Issuances above(-)/below(+) nominal value	4.788	5.190	2.925	203
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1.685	-1.701	-2.422	-1.460
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	15.220	-27.004	12.707	-1.508
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	275	0	64	21
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	396	581	-697	-536
Difference between capital and financial accounts (B.9-B.9f)	396	581	-697	-536
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	92.610	996	29.025	24.883
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	929.957	970.124	1.006.442	1.031.249
Central government gross debt (level) (b) ^(2, 5)	978.253	979.249	1.008.274	1.033.157
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	48.296	9.125	1.832	1.908

*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: 02/10/2020	Year			
	2016	2017	2018	2019
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: Poland Data are in ...(millions of units of national currency) Date: 02/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-4.995	-2.036	6.718	4.739
Net acquisition (+) of financial assets ⁽²⁾	3.240	3.086	2.974	4.203
Currency and deposits (F.2)	5.766	960	-257	3.186
Debt securities (F.3)	-10	0	27	-7
Loans (F.4)	-91	-203	8	493
Increase (+)	361	147	133	643
Reduction (-)	-452	-350	-125	-150
Short term loans (F.41), net	51	31	110	-139
Long-term loans (F.42)	-142	-234	-102	632
Increase (+)	93	26	41	666
Reduction (-)	-235	-260	-143	-34
Equity and investment fund shares/units (F.5)	-135	-65	-294	-239
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-135	-65	-294	-239
Increase (+)	7	17	7	4
Reduction (-)	-142	-82	-301	-243
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-2.265	2.400	3.388	679
Other financial assets (F.1, F.6)	-25	-6	102	91
Adjustments ⁽³⁾	-852	-1.182	-2.480	-2.640
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-1.774	-726	-2.683	-2.586
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⁾ (+)	3	-8	-7	7
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	305	-448	210	-61
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	614	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	40	-192	-204	402
Difference between capital and financial accounts (B.9-B.9f)	40	-192	-204	402
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	-2.567	-324	7.008	6.704
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	74.951	74.330	81.440	87.850
Local government gross debt (level) (b) ⁽⁵⁾	76.964	76.640	83.648	90.352
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	2.013	2.310	2.208	2.502

***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: 02/10/2020	Year			
	2016	2017	2018	2019
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	1.769	-40.970	-13.253	-13.694
Net acquisition (+) of financial assets ⁽²⁾	2.795	6.602	15.016	23.590
Currency and deposits (F.2)	1.415	5.800	13.886	5.252
Debt securities (F.3)	1.544	1.857	-1.179	3.145
Loans (F.4)	-1	-2	-2	12.735
Increase (+)	0	0	0	12.735
Reduction (-)	-1	-2	-2	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-1	-2	-2	12.735
Increase (+)	0	0	0	12.735
Reduction (-)	-1	-2	-2	0
Equity and investment fund shares/units (F.5)	368	632	-366	-222
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	368	632	-366	-222
Increase (+)	368	632	0	0
Reduction (-)	0	0	-366	-222
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-531	-1.685	2.677	2.680
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments ⁽²⁾	-3.350	-5.284	-9.063	-9.943
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-3.350	-5.284	-9.063	-9.943
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(-) ⁽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	-214	500	126	47
Difference between capital and financial accounts (B.9-B.9f)	-214	500	126	47
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	1.000	-39.152	-7.174	0
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	5.114	-37.274	-52.165	-73.708
Social security gross debt (level) (b) ^(2, 5)	46.326	7.174	0	0
Social security holdings of other subsectors debt (level) (c) ⁽²⁾	41.212	44.448	52.165	73.708

*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: 02/10/2020		Year				
		2016	2017	2018	2019	2020
Statement Number		(1)	(1)	(1)	(1)	forecast
2	Trade credits and advances (AF.81 L)	16.164	17.461	18.269	20.160	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	5	0	0	0	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)	1.790.107	1.907.789	2.033.699	2.196.683	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.					