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: 13/10/2021

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: 13/10/2021	ESA 2010 codes	2017	2018	Year 2019	2020	2021
Date: 13/10/2021	codes	final	final	final	final	planned
Net lending (+)/ net borrowing (-)	B.9	IIIIai	Illiai	Illiai	IIIIai	plainieu
General government	S.13	-29 591	-5 193	-16 901	-166 087	-133 767
- Central government	S.1311	-72 597	-11 728	-25 104	-187 979	-143 043
- State government	S.1312	М	М	М	М	M
- Local government	S.1313	2 036	-6 718	-4 682	4 464	8 699
- Social security funds	S.1314	40 970	13 253	12 885	17 428	577
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1 007 200	1 035 717	1 045 865	1 336 558	1 441 657
By category:						
Currency and deposits	AF.2	4 277	5 855	6 296	6 737	
Debt securities	AF.3	801 468	811 451	811 871	1 065 006	
Short-term	AF.31	1 504	1 231	583	11 002	
Long-term	AF.32	799 964	810 220	811 288	1 054 004	
Loans	AF.4	201 455	218 411	227 698	264 815	
Short-term	AF.41	2 467	3 542	4 459	6 436	
Long-term	AF.42	198 988	214 869	223 239	258 379	
General government expenditure on:						
Gross fixed capital formation	P.51g	75 298	98 745	98 185	104 370	115 136
Interest (consolidated)	D.41 (uses)	31 166	30 583	31 425	30 457	29 325
Gross domestic product at current market prices	B.1*g	1 989 835	2 121 555	2 293 199	2 326 656	2 528 654

⁽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 cur Date: 13/10/2021	2017	2018	2019	2020	2021	
Working balance in central governmen	-25 765	-13 931	-11 113	-86 754	-46 526	
Basis of the working balance	cash	cash	cash	cash	planned	
inancial transactions included in the work	-6 095	1 402	-2 941	-4 807	-9 067	
Loans, granted (+)	744	1 765	-2 621	702	-1 965	
Loans, repayments (-)	-37	-37	-35	-41	-30	
Equities, acquisition (+)	2 300	0	0	0	0	
Equities, sales (-)	-8 829	-63	-21	-5 244	-6 872	
Other financial transactions (+/-)	-273	-263	-264	-224	-201	
of which: transactions in debt liabili	0	0	0	0	0	
of which: net settlements under swa	0	0	0	0	0	
Detail 1						
Detail 2						
Ion-financial transactions not included in	-3 544	-4 867	-2 054	-818	-301	
Detail 1	-3 235	-3 304	0	0	501	Transfer to FUS
Detail 2	-273	-163	-137	-140	-301	Imputed transaction with health care institution
Detail 3	-5	-1	-2	-713	001	Imputed transaction concerns privatisation receipts transfered to funds
Detail 4	-35	0	0	0		PPP
Detail 5	4	-1	35	35		Payments for public broadcasting
Detail 6	0	0	-1 800	0		Transfer to PKP PLK
Detail 7	0	0	-150	0		Transfer to SRK
Detail 8	0	-1 398	0	0		Transfer do PGL
Detail 9						
Difference between interest paid (+) and a	644	216	1 752	2 805	5 855	
Other accounts receivable (+)	2.472	6.067	1 022	5 239	2.624	
Detail 1	2 472	6 967	1 832	5 239	2 621	
Detail 2						
Other accounts payable (-)	-1 299	-4 369	-2 312	-8 487	-21 752	
Detail 1	1 200	1 000	2012	0 407	ZITOZ	
Detail 2						
Vorking balance (+/-) of entities not part d	М	М	M	М	M	
Net lending (+)/ net borrowing (-) of other	4 344	5 288	-9 840	-100 850	-73 874	
Detail 1	4 044	3 200	-3 040	-100 000	273 074	
Detail 2						
Other adjustments (+/-) (please detail)	40.054	0.404	400	F 000		
Detail 1	-43 354 -4 901	-2 434 -287	-428 -467	5 693 -5 848	0	Conital injections
Detail 1 Detail 2		-287 -1		-5 848 -2		Capital injections
Detail 3	0		-1	-2 0		Tax cancellation
Detail 3 Detail 4	-39 152 806	-7 174 5 117	137	11 640		debt cancellation (loan from the central budget to the Social Insurance Fur
Detail 4 Detail 5	-107	-89	-97	-97		neutralization: planned expenditures which have not expired on the end of the y
Detail 3	-107	-89	-97	-97		neutralization non-performing loans
let lending (+)/ net borrowing (-) (B.9) of c	-72 597	-11 728	-25 104	-187 979	-143 043	

⁽¹⁾ Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Table 2B: Provision of the data which explain the transition between the working balance and the state government surplus/ deficit

Member State: Poland			Year			
Data are in(millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 13/10/2021						
Norking balance in state government accounts	M	М	М	М		
Basis of the working balance	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	М	М	М		
Loans (+/-)	M	М	М	M		
Equities (+/-)	M	М	М	M		
Other financial transactions (+/-)	M	М	М	М		
of which: transactions in debt liabilities (+/-)	M	М	М	M		
of which: net settlements under swap contracts (+/-)	M	М	М	М		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1	IVI	IVI	IVI	IVI		
Detail 2						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М		
Other accounts receivable (+)	M	M	M	M		
Detail 1	IVI	111		101		
Detail 2						
Other accounts payable (-)	M	М	М	М		
Detail 1	IVI	IVI	IVI	IVI		
Detail 2						
Vorking balance (+/-) of entities not part of state government	М	М	М	М		
Net lending (+)/ net borrowing (-) of other state government bodies	M	М	М	М		
Detail 1						
Detail 2						
					•	
Other adjustments (+/-) (please detail)	М	М	М	М		
Detail 1						
Detail 2						
Detail 3						
let lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	М	М	М	М		

⁽¹⁾ Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Table 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Poland			Year			
Data are in(millions of units of national currency)	2017	2018	2019	2020	2021	
Date: 13/10/2021						
Vorking balance in local government accounts	-244	-7 235	-1 420	5 843		
Basis of the working balance	cash	cash	cash	cash		
Financial transactions included in the working balance	-51	-259	-233	-301		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-17	-37	-57	-133		
Other financial transactions (+/-)	-34	-222	-176	-168		
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	-69	-93	-63	-53		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	-8	-7	7	20		
Other accounts receivable (+)	2 799	3 101	266	372		
Detail 1						
Detail 2						
Other accounts payable (-)	359	-828	-690	266		
Detail 1						
Detail 2						
Vorking balance (+/-) of entities not part of local government	М	М	М	М		
Net lending (+)/ net borrowing (-) of other local government bodies	-750	-1 397	-2 549	-1 683		
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)	2 036	-6 718	-4 682	4 464		

⁽¹⁾ Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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)	2017	2018	2019	2020	2021
Date: 13/10/2021	2017	2010	2019	2020	2021
Working balance in social security accounts	13 167	17 313	23 120	26 467	
Basis of the working balance	mixed	mixed	mixed	mixed	
Financial transactions included in the working balance	M	М	М	М	
Loans (+/-)	М	М	М	М	
Equities (+/-)	М	М	М	М	
Other financial transactions (+/-)	М	М	М	М	
of which: transactions in debt liabilities (+/-)	М	М	М	М	
of which: net settlements under swap contracts (+/-)	М	М	М	М	
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	М	М	М	М	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М	
Other accounts receivable (+)	М	М	М	M	
Detail 1					
Detail 2					
Other accounts payable (-)	М	М	M	M	
Detail 1					
Detail 2					
Working balance (+/-) of entities not part of social security funds	М	М	М	М	
Net lending (+)/ net borrowing (-) of other social security bodies	M	М	M	M	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)					
, , , , ,	27 803	-4 060	-10 235	-9 039	
Detail 1 Detail 2	-2 562	-2 792 -59	-3 036	-3 201	
Detail 3	-125		-53	-53	
Detail 4	39 152	7 174	0	0	
Detail 4 Detail 5	-2 765 -6 148	-954 -8 009	-1 106 -6 926	-1 306 -5 731	
Detail 6			-6 926 886		
Detail 0	251	580	886	1 252	
Not landing (±)/ not have wing () (P 0) of again acquity (C 4244)	40 970	42.250	40.005	47.400	
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314) (ESA 2010 accounts)	40 970	13 253	12 885	17 428	

⁽¹⁾ Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

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) 2017 2018 2019 2020
Date: 13/10/2021 Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)* 29 591 5 193 16 901 166 067 Net acquisition (+) of financial assets (**) 3 084 32 511 16 276 141 752 Currency and deposits (F.2) -1 536 16 219 9 814 74 691 Debt securities (F.3) 4 066 819 7 074 10 852 Loans (F.4) 2 207 7 846 1 439 34 223 1 15 604 6 719 36 979 Reduction (-) 5 341 15 604 6 719 36 979 Reduction (-) 3 134 -7 758 -5 280 -2 756 Short term loans (F.41), net 378 191 -20 315 Long-term loans (F.42) 1 829 7 655 1 459 33 908 Increase (+) 4 370 15 301 6 717 36 602 Reduction (-) -2 541 -7 646 -5 258 -2 694 Equity and investment fund shares/units (F.5) 4 850 -735 -793 2 009 Increase (+) 4 305 1 915 -7 646 -5 258 -2 694 -7 646 -5 258 -2 694 -7 646
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)** Net acquisition (+) of financial assets (2) Net acquisition (+) of financial assets (2) Surrency and deposits (F.2) Debt securities (F.3) Loans (F.4) Loans (F.4) Net acquisition (+) of financial assets (2) Loans (F.4) Loans (F.4) Net acquisition (+) of financial assets (2) Loans (F.4) Loans (F.4) Net acquisition (+) of financial assets (2) Loans (F.2) Loans (F.3) Net acquisition (+) of financial assets (2) Loans (F.2) Loans (F.4) Net acquisition (+) of financial assets (2) Loans (F.2) Loans (F.4) Net acquisition (+) of financial assets (2) Loans (F.2) Loans (F.4) Neduction (-) Loans (F.4) Loans (F.4) Loans (F.4) Loans (F.4) Net microsase (+) Loans (F.4) Loans (F.4) Loans (F.4) Loans (F.4) Net microsase (+) Loans (F.4) Loans (F.4)
Net acquisition (+) of financial assets (2) 3 084 32 511 16 276 141 752 Currency and deposits (F.2) -1 536 16 219 9 814 74 691 Debt securities (F.3) 4 066 819 7 074 10 852 Loans (F.4) 2 207 7 846 1 439 34 223 Increase (+) 5 341 15 604 6 719 36 979 Reduction (-) -3 134 -7 758 -5 280 -2 756 Short term loans (F.41), net 378 191 -20 315 Long-term loans (F.42) 1 829 7 655 1 459 33 908 Increase (+) 4 370 15 301 6 717 36 602 Reduction (-) -2 541 -7 646 -5 258 -2 694 Equity and investment fund shares/units (F.5) -4 850 -735 -793 2 009 Portfolio investments, net ⁽²⁾ 0 0 0 0 0 Equity and investment fund shares/units other than portfolio investments 4 850 -735 -793 2 009 <
Currency and deposits (F.2) -1 536 16 219 9 814 74 691 Debt securities (F.3) 4 066 819 7 074 10 852 Loans (F.4) 2 207 7 846 1 439 34 223 Increase (+) 5 341 1 5 604 6 719 36 979 Reduction (-) -3 134 -7 758 -5 280 -2 756 Short term loans (F.41), net 378 191 -20 315 Long-term loans (F.42) 1 829 7 655 1 459 33 908 Increase (+) 4 370 15 301 6 717 36 602 Reduction (-) -2 541 -7 646 -5 258 -2 694 Equity and investment fund shares/units (F.5) -4 850 -735 -793 2 009 Portfolio investments, net(2) 0 0 0 0 0 Equity and investment fund shares/units other than portfolio investments -4 850 -735 -793 2 009 Increase (+) 9 185 -1 660 -1 474 -8 846 Financial deriva
Debt securities (F.3)
Loans (F.4)
Increase (+) 5 341 15 604 6 719 36 979 Reduction (-) -3 134 -7 758 -5 280 -2 756 Short term loans (F.41), net 378 191 -20 315 Long-term loans (F.42) 1 829 7 655 1 459 33 908 Increase (+) 4 370 15 301 6 717 36 602 Reduction (-) -2 541 -7 646 -5 258 -2 694 Equity and investment fund shares/units (F.5) -4 850 -735 -793 2 009 Portfolio investments, net ⁽²⁾ 0 0 0 0 0 0 0 Equity and investment fund shares/units other than portfolio investments -4 850 -735 -793 2 009 Increase (+) 4 335 925 681 10 855 Reduction (-) -9 185 -1 660 -1 474 -8 846 Financial derivatives (F.71) -340 -260 -284 -227 Other accounts receivable (F.8) 3 566 8 113 -1 430 20 376 Other financial assets (F.1, F.6) -29 509 456 -172 Adjustments (-) of liabilities in financial derivatives (F.71) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Reduction (-)
Short term loans (F.41), net 378 191 -20 315 Long-term loans (F.42) 1 829 7 655 1 459 33 908 Increase (+) 4 370 15 301 6 717 36 602 Reduction (-) -2 541 -7 646 -5 258 -2 694 Equity and investment fund shares/units (F.5) -4 850 -735 -793 2 009 Portfolio investments, net ⁽²⁾ 0 <
Long-term loans (F.42)
Increase (+)
Reduction (-) -2 541 -7 646 -5 258 -2 694 Equity and investment fund shares/units (F.5) -4 850 -735 -793 2 009 Portfolio investments, net ⁽²⁾ 0 0 0 0 0 Equity and investment fund shares/units other than portfolio investments -4 850 -735 -793 2 009 Increase (+) 4 335 925 681 10 855 Reduction (-) -9 185 -1 660 -1 474 -8 846 Financial derivatives (F.71) -340 -260 -284 -227 Other accounts receivable (F.8) 3 566 8 113 -1 430 20 376 Other financial assets (F.1, F.6) -29 509 456 -172 Adjustments (2) -36 368 -8 412 -23 007 -16 320 Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0
Equity and investment fund shares/units (F.5) -4 850 -735 -793 2 009 Portfolio investments, net ⁽²⁾ 0 0 0 0 0 0 Equity and investment fund shares/units other than portfolio investments -4 850 -735 -793 2 009 Increase (+) 4 335 925 681 10 855 Reduction (-) -9 185 -1 660 -1 474 -8 846 Financial derivatives (F.71) -340 -260 -284 -227 Other accounts receivable (F.8) 3 566 8 113 -1 430 20 376 Other financial assets (F.1, F.6) -29 509 456 -172 Adjustments (2) -36 368 -8 412 -23 007 -16 320 Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0 0
Portfolio investments, net ⁽²⁾
Portfolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments -4 850 -735 -793 2 009 Increase (+) Reduction (-) Financial derivatives (F.71) Other accounts receivable (F.8) Other financial assets (F.1, F.6) -29 509 456 -172 Adjustments (F.71) Other incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Equity and investment fund shares/units other than portfolio investments -4 850 -735 -793 2 009 Increase (+) 4 335 925 681 10 855 Reduction (-) -9 185 -1 660 -1 474 -8 846 Financial derivatives (F.71) -340 -260 -284 -227 Other accounts receivable (F.8) 3 566 8 113 -1 430 20 376 Other financial assets (F.1, F.6) -29 509 456 -172 Adjustments (2) -36 368 -8 412 -23 007 -16 320 Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0
Increase (+)
Reduction (-) -9 185 -1 660 -1 474 -8 846 Financial derivatives (F.71) -340 -260 -284 -227 Other accounts receivable (F.8) 3 566 8 113 -1 430 20 376 Other financial assets (F.1, F.6) -29 509 456 -172 Adjustments (0) -36 368 -8 412 -23 007 -16 320 Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0
Financial derivatives (F.71) -340 -260 -284 -227 Other accounts receivable (F.8) 3 566 8 113 -1 430 20 376 Other financial assets (F.1, F.6) -29 509 456 -172 Adjustments ^(a) -36 368 -8 412 -23 007 -16 320 Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0
Other accounts receivable (F.8) 3 566 8 113 -1 430 20 376 Other financial assets (F.1, F.6) -29 509 456 -172 Adjustments ¹² Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0 0
Other financial assets (F.1, F.6) -29 509 456 -172 Adjustments (2) -36 368 -8 412 -23 007 -16 320 Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0
Adjustments ¹⁰ -36 368 -8 412 -23 007 -16 320 Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0 0
Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0
Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) 23 23 -102 -1219
100 100
Issuances above(-)/below(+) nominal value
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) -1 708 -2 429 -1 455 -2 128
Redemptions/repurchase of debt above(+)/below(-) nominal value 0 0 0 0 0
v v
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ 22 365
Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 0 64 74 128
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) 0 0 0 0
Curior volunto circingos in interioria industrios (11.0, 10.7) (7)
Statistical discrepancies 871 -775 -22 -826
Difference between capital and financial accounts (B.9-B.9f) 871 -775 -22 -826
Other statistical discrepancies (+/-) 0 0 0
()
Change in general government (S.13) consolidated gross debt (1, 2) -2 822 28 517 10 148 290 693

⁽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)

			———
2015			2020
2017	2018	2019	2020
72 597	11 728	25 104	187 979
-12 160	1/ 712	11 720	115 647
			54 650
			11 268
			32 343
			32 343
			-2 451
			-49
			32 392
			35 047
			-2 655
			2 678
0		0	0
-5 417	-75	-332	2 678
3 686	918	677	10 853
-9 103	-993	-1 009	-8 175
-340	-260	-284	-227
2 657	2 575	-3 640	15 073
-23	407	365	-138
-29 684	3 262	-10 995	-6 333
0	0	0	0
-6 192	-10 035	-8 202	-19 311
23	23	-102	-1 219
5 190	2 925	203	-5 503
			-2 143
			-2 143
U	0	U	
-27 004	12 707	-1 508	21 803
			40
			0
U	U	U	U
F62	607	101	122
			122
0	0	0	0
1010	20.000	07.0	207
1 016	29 005	25 357	297 415
970 144	1 006 442	1 031 723	1 329 181
979 269	1 008 274	1 033 631	1 331 046
	-42 460 -6 446 3 869 -36 760 5 196 -41 956 445 -37 205 4 341 -41 546 -5 417 0 -5 417 3 963 -9 103 -340 2 657 -23 -29 684 0 -6 192 23 5 190 -1 701 0 -27 004 0 0 -563 563 0 0	2017 2018 72 597 11 728 -42 460 14 712 -6 446 11 291 3 869 242 -36 760 532 5 196 15 475 -41 956 -14 943 445 21 -37 205 511 4 341 15 254 -41 546 -14 743 -5 417 -75 0 0 -5 417 -75 3 686 918 -9 103 -993 -340 -260 2 657 2 575 -23 407 -29 684 3 262 0 0 -6 192 -10 035 23 23 5 190 2 925 -1 701 -2 422 0 0 -27 004 12 707 0 64 0 0 -563 -697 563 -697 <t< td=""><td>72 597 11 728 25 104 -42 460 14 712 11 729 -6 446 11 291 8 592 3 869 242 6 053 -36 760 532 975 5 196 15 475 6 156 -41 956 -14 943 -5 181 445 21 72 -37 205 511 903 4 341 15 254 6 021 -41 546 -14 743 -5 118 -5 417 -75 -332 0 0 0 0 0 -5 417 -75 -332 3 686 918 677 -9 103 -993 -1 009 -340 -260 -284 2 657 2 575 -3 640 -23 407 365 -29 684 3 262 -10 995 0 0 0 0 -6 192 -10 035 -8 202 23 23 -102 5 190 2 925 203 -1 701 -2 422 -1 460 0 0 0 -27 004 12 707 -1 508 0 64 74 0 0 0 0 563 -697 -481 563 -697 -481 563 -697 -481 563 -697 -481 563 -697 -481 563 -697 -481 563 -697 -481 563 -697 -481</td></t<>	72 597 11 728 25 104 -42 460 14 712 11 729 -6 446 11 291 8 592 3 869 242 6 053 -36 760 532 975 5 196 15 475 6 156 -41 956 -14 943 -5 181 445 21 72 -37 205 511 903 4 341 15 254 6 021 -41 546 -14 743 -5 118 -5 417 -75 -332 0 0 0 0 0 -5 417 -75 -332 3 686 918 677 -9 103 -993 -1 009 -340 -260 -284 2 657 2 575 -3 640 -23 407 365 -29 684 3 262 -10 995 0 0 0 0 -6 192 -10 035 -8 202 23 23 -102 5 190 2 925 203 -1 701 -2 422 -1 460 0 0 0 -27 004 12 707 -1 508 0 64 74 0 0 0 0 563 -697 -481 563 -697 -481 563 -697 -481 563 -697 -481 563 -697 -481 563 -697 -481 563 -697 -481 563 -697 -481

(3) Due to exchange-rate movements.

(4) Including capital uplift(5) AF.2, AF.3 and AF.4 at face value.

⁽¹⁾ A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

⁽²⁾ Consolidated within central government.

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		Yea	>r	
Member State: Poland Data are in(millions of units of national currency)	2017	2018	ar 2019	2020
Data are in(millions of units of national currency) Date: 13/10/2021	201/	2018	2019	2020
				
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	М	М	М	М
Net acquisition (+) of financial assets (2)	M	M	M	М
Currency and deposits (F.2)	M	М	М	М
Debt securities (F.3)	М	М	М	М
Loans (F.4)	М	М	М	М
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Short term loans (F.41), net	M	M	М	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Increase (+) Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	М	M
Equity and investment fund shares/units other than portfolio investments	M	M	М	M
Increase (+)	М	М	М	М
Reduction (-)	М	М	М	М
Financial derivatives (F.71)	M	М	M	M
Other accounts receivable (F.8)	M	М	M	М
Other financial assets (F.1, F.6)	М	М	М	М
Adjustments (2)	М	М	М	М
Net incurrence (-) of liabilities in financial derivatives (F.71)	М	М	М	М
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
The till culterice (-) of other liabilities (1.1, 1.3, 1.0 and 1.72)	IVI	IVI	IVI	IVI
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	М	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	М	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	М	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	М	M	М
Statistical discrepancies	M	М	М	М
Difference between capital and financial accounts (B.9-B.9f)	М	М	М	M
Other statistical discrepancies (+/-)	M	M	M	M
Other statistical discrepances (17-)	IVI	101	IVI	101
Change in state government (S.1312) consolidated gross debt (1, 2)	М	М	м	М
	IVI	141	IVI	101
0				
State government contribution to general government debt (a=b-c) (5)	М	М	М	M
State government gross debt (level) (b) (2.5)	M	М	M	M
State government holdings of other subsectors debt (level) (c) (5)	M	М	M	M
*Dlease wate that the sign convention for not landing/ not harmoning is diffe				

⁽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		Yea		
Data are in(millions of units of national currency)	2017	2018	2019	2020
Date: 13/10/2021				
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-2 036	6 718	4 682	-4 464
Net acquisition (+) of financial assets (2)	3 086	2 974	4 328	18 044
Currency and deposits (F.2)	960	-257	3 186	15 062
Debt securities (F.3)	0	27	-7	-40
Loans (F.4)	-203	8	493	1 548
Increase (+)	147	133	643	1 896
Reduction (-)	-350	-125	-150	-348
Short term loans (F.41), net	31	110	-139	366
Long-term loans (F.42)	-234	-102	632	1 182
Increase (+)	26	41	666	1 251
Reduction (-)	-260	-143	-34	-69
Equity and investment fund shares/units (F.5)	-260 -65	-143	-239	-334
Portfolio investment rund snares/units (F.5)	-65	-294	-239	-334
		-		
Equity and investment fund shares/units other than portfolio investments	-65	-294	-239	-334
Increase (+)	17	7	4	2
Reduction (-)	-82	-301	-243	-336
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	2 400	3 388	804	1 842
Other financial assets (F.1, F.6)	-6	102	91	-34
Adjustments (2)	-1 182	-2 480	-2 718	-4 614
Net incurrence (-) of liabilities in financial derivatives (F.71)	-1 162 M	-2 480 M	-2 / 18 M	-4 6 14 M
()				
Net incurrence (-) of other accounts payable (F.8)	-726	-2 683	-2 664	-5 284
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Leaves and a series of Management and a series of control of				
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-8	-7	7	20
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
(0)				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-448	210	-61	562
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	88
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	М	М	М	М
Statistical discrepancies	-192	-204	412	-85
Difference between capital and financial accounts (B.9-B.9f)	-192	-204	412	-85
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt (1, 2)	-324	7 008	6 704	8 881
Local government contribution to general government debt (a=b-c) (5)	74 330	81 440	87 850	96 691
Local government gross debt (level) (b) 🕬	76 640	83 648	90 352	99 233
Local government holdings of other subsectors debt (level) (c)	2 310	2 208	2 502	2 542

(3) Due to exchange-rate movements.

⁽¹⁾ A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

⁽²⁾ Consolidated within local government.

⁽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		Year	r	
Data are in(millions of units of national currency)	2017	2018	2019	2020
Date: 13/10/2021	2017	2010	2017	2020
· · · · · · · · · · · · · · · · · · ·				
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-40 970	-13 253	-12 885	-17 428
Net acquisition (+) of financial assets (2)	6 602	15 016	22 781	27 186
Currency and deposits (F.2)	5 800	13 886	5 252	2 019
Debt securities (F.3)	1 857	-1 179	3 145	3 481
Loans (F.4)	-2	-2	12 735	15 833
Increase (+)	0	0	12 735	15 833
Reduction (-)	-2	-2	0	0
Short term loans (F.41), net	0	0	0	11
Long-term loans (F.42)	-2	-2	12 735	15 822
Increase (+)	0	0	12 735	15 822
Reduction (-)	-2	-2	0	0
Equity and investment fund shares/units (F.5)	632	-366	-222	-335
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investments, net Equity and investment fund shares/units other than portfolio investments	632	-366	-222	-335
Increase (+)	632	-300	0	-555
Reduction (-)	0	-366	-222	-335
Financial derivatives (F.71)	0	-300	-222	-333
Other accounts receivable (F.8)	-1 685	2 677	1 871	6 188
	0	0	0	0 100
Other financial assets (F.1, F.6)	U	0	U	U
Adjustments (2)	-5 284	-9 063	-9 943	-8 895
Net incurrence (-) of liabilities in financial derivatives (F.71)	-3 204 M	-5 005 M	-5 545 M	-0 033 M
Net incurrence (-) of inabilities in infancial derivatives (F.71) Net incurrence (-) of other accounts payable (F.8)	-5 284	-9 063	-9 943	-8 895
Net incurrence (-) of other faccounts payable (F.8) Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-5 264	-9 063	-9 943	-0 095
rectification (-) Of Other Habilities (F.1, F.3, F.0 alla F.72)	0	U	0	0
Issuances above(-)/below(+) nominal value	М	М	М	М
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
A				
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
		45.7		
Statistical discrepancies	500	126	47	-863
Difference between capital and financial accounts (B.9-B.9f)	500	126	47	-863
Other statistical discrepancies (+/-)	0	0	0	0
Change in assist security (C 4244) semantial-to-define (1,2)				
Change in social security (S.1314) consolidated gross debt (1, 2)	-39 152	-7 174	0	0
Social security contribution to general government debt (a=b-c) (5)	-37 274	-52 165	-73 708	-89 314
Social security gross debt (level) (b) ^(2,5)	7 174	0	0	0
Social security holdings of other subsectors debt (level) (c) ¹⁰	44 448	52 165	73 708	89 314
*Discounts that the sign convention for not landing/ not homeowing is different				

(3) Due to exchange-rate movements.

⁽¹⁾ A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

⁽²⁾ Consolidated within social security.

⁽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	Member State: Poland Data are in(millions of units of national currency) Date: 13/10/2021	2017 final	2018 final	Year 2019 final	2020 final	2021 forecast
Number 2	Trade credits and advances (AF.81 L)	17 461	18 269	20 454	24 490	L
3	Amount outstanding in the government debt from the financing of public unde	rtakings				
	Data:	0	0	0	0	L
	Institutional characteristics:					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on	of				
	i) the extent of these differences:					
	"Nat C at 1:00					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	1 907 275	2 033 872	2 199 171	2 242 287	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.					