



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: 11/10/2023

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: 11/10/2023	ESA 2010 codes	2019	2020	Year 2021	2022	2023
		final	final	final	final	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-17 009	-161 834	-48 195	-112 833	-192 109
- Central government	S.1311	-25 208	-183 725	-49 006	-98 693	-158 430
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-4 686	4 463	14 918	-12 989	-18 826
- Social security funds	S.1314	12 885	17 428	-14 107	-1 151	-14 853
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1 046 022	1 336 558	1 410 509	1 512 154	1 699 508
<i>By category:</i>						
Currency and deposits	AF.2	6 296	6 737	7 812	9 754	
Debt securities	AF.3	811 871	1 065 006	1 091 177	1 128 396	
Short-term	AF.31	583	11 002	218	1 053	
Long-term	AF.32	811 288	1 054 004	1 090 959	1 127 343	
Loans	AF.4	227 855	264 815	311 520	374 004	
Short-term	AF.41	4 491	6 436	8 444	16 050	
Long-term	AF.42	223 364	258 379	303 076	357 954	
General government expenditure on:						
Gross fixed capital formation	P.51g	98 624	104 349	108 505	125 519	154 042
Interest (consolidated)	D.41 (uses)	31 427	30 479	29 117	47 330	71 106
Gross domestic product at current market prices	B.1*g	2 288 492	2 337 672	2 631 302	3 067 495	3 444 391

(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: 11/10/2023

	2019	2020	Year 2021	2022	2023	
Working balance in central government accounts	-11 113	-86 754	-25 712	-13 964	-68 477	
<i>Basis of the working balance</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>cash</i>	<i>planned</i>	
Financial transactions included in the working balance	-5 239	-12 566	-6 568	-4 870	-8 258	
Loans, granted (+)	-2 621	702	1 342	-3 363	46	
Loans, repayments (-)	-35	-41	-42	-40	-30	
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	-21	-5 244	-7 210	-108	0	
Other financial transactions (+/-)	-2 562	-7 983	-658	-1 359	-8 274	
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	-2 054	-818	-380	-906	-579	
Imputed transaction with health care institution	-137	-140	-341	-348	-579	
Imputed transaction concerns privatisation receipts transfered to funds	-2	-713	-3	-585		
Payments for public broadcasting	35	35	-36	27		
Transfer to PKP PLK	-1 800	0	0	0		
Transfer to SRK	-150	0	0	0		
Difference between interest paid (+) and accrued (D.41)(-)	1 752	2 805	1 949	-4 566	-963	
Other accounts receivable (+)	4 130	12 998	19 577	2 120	8 206	
Detail 1						
Detail 2						
Other accounts payable (-)	-2 312	-8 487	-21 354	18 861	-19 539	
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	-9 944	-96 596	-22 396	-86 807	-62 447	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-428	5 693	5 878	-8 561	-6 373	
capital injections	-467	-5 848	-697	-6 659	-5 000	
tax cancellation	-1	-2	-6	-7		
debt cancellation (loan from the central budget to the PG Wody Polskie)	0	0	-430	0		
neutralization: planned expenditures which have not expired on the end of the year	137	11 640	7 621	0		
neutralization: non-performing loans	-97	-97	-96	-103		
penalties due to Turów lignite mine and the Disciplinary Chamber of the Supreme Court			-514	-1 792	-1 373	
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-25 208	-183 725	-49 006	-98 693	-158 430	

(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: 11/10/2023						
	2019	2020	Year 2021	2022	2023	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
Detail 1						
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 state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
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: 11/10/2023					
	2019	2020	Year 2021	2022	2023
Working balance in local government accounts	-1 420	5 843	17 657	-8 062	
<i>Basis of the working balance</i>	cash	cash	cash	cash	
Financial transactions included in the working balance	-233	-301	-305	-164	
Loans (+/-)	0	0	0	0	
Equities (+/-)	-57	-133	-95	-55	
Other financial transactions (+/-)	-176	-168	-210	-109	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	
<i>Detail 1</i>					
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	-63	-53	-14	-511	
<i>Detail 1</i>	-63	-53	-14	-11	Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
<i>Detail 2</i>				-500	Imputed transaction related to the accrual adjustment of the energy vouchers
Difference between interest paid (+) and accrued (D.41)(-)	7	20	-26	-126	
Other accounts receivable (+)	266	372	-1 993	6	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other accounts payable (-)	-690	266	1 314	-1 693	
<i>Detail 1</i>					
<i>Detail 2</i>					
Working balance (+/-) of entities not part of local government	M	M	M	M	
Net lending (+)/ net borrowing (-) of other local government bodies	-2 553	-1 684	-1 715	-2 439	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other adjustments (+/-) (please detail)	0	0	0	0	
<i>Detail 1</i>					
<i>Detail 2</i>					
<i>Detail 3</i>					
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-4 686	4 463	14 918	-12 989	

(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: 11/10/2023	2019	2020	Year 2021	2022	2023	
Working balance in social security accounts	23 120	26 467	-3 633	9 728		
<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		
<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)	-10 235	-9 039	-10 474	-10 879		
<i>Detail 1</i>	-3 036	-3 201	-3 495	-3 982		uncollectible social contributions
<i>Detail 2</i>	-53	-53	-63	-67		social contributions law cancellation
<i>Detail 3</i>	0	0	0	0		debt cancellation loans granted to Social Insurance Fund
<i>Detail 4</i>	-1 106	-1 306	-1 200	-1 872		adjustment for accrual interests of social contributions
<i>Detail 5</i>	-6 926	-5 731	-7 325	-6 768		security slider
<i>Detail 6</i>	886	1 252	1 609	1 810		payments of pensions
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	12 885	17 428	-14 107	-1 151		

(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	Year			
Data are in ...(millions of units of national currency)	2019	2020	2021	2022
Date: 11/10/2023				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	17 009	161 834	48 195	112 833
Net acquisition (+) of financial assets ⁽²⁾	16 515	142 462	53 749	-5 342
Currency and deposits (F.2)	12 450	77 107	33 101	35 235
Debt securities (F.3)	7 074	10 892	11 594	-24 244
Loans (F.4)	1 439	38 164	4 618	4 959
Increase (+)	6 719	40 920	13 793	21 402
Reduction (-)	-5 280	-2 756	-9 175	-16 443
Short term loans (F.41), net	-20	315	269	499
Long-term loans (F.42)	1 459	37 849	4 349	4 460
Increase (+)	6 717	40 543	22 505	20 161
Reduction (-)	-5 258	-2 694	-18 156	-15 701
Equity and investment fund shares/units (F.5)	-793	2 008	-3 162	-10 946
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-793	2 008	-3 162	-10 946
Increase (+)	681	10 855	8 675	1 120
Reduction (-)	-1 474	-8 847	-11 837	-12 066
Financial derivatives (F.71)	-36	-127	-88	-331
Other accounts receivable (F.8)	-4 075	14 590	7 808	-10 266
Other financial assets (F.1, F.6)	456	-172	-122	251
Adjustments ⁽³⁾	-23 287	-12 510	-26 978	156
Net incurrence (-) of liabilities in financial derivatives (F.71)	-181	-121	-117	373
Net incurrence (-) of other accounts payable (F.8)	-20 319	-26 851	-26 586	-18 769
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-102	-1 219	-855	-276
Issuances above(-)/below(+) nominal value	389	-4 708	-446	18 101
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1 512	-2 125	-316	-5 472
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-1 636	22 386	1 342	6 199
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	74	128	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-12	-1 250	-1 015	-6 002
Difference between capital and financial accounts (B.9-B.9f)	-12	-1 250	-1 015	-6 002
Other statistical discrepancies (+/-)	0	0	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	10 225	290 536	73 951	101 645

***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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 11/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	25 208	183 725	49 006	98 693	
Net acquisition (+) of financial assets ⁽²⁾	11 968	116 352	46 883	545	
Currency and deposits (F.2)	11 228	57 061	21 831	38 382	
Debt securities (F.3)	6 053	11 308	11 621	-24 109	
Loans (F.4)	975	36 284	4 029	4 469	
Increase (+)	6 156	38 735	12 478	20 545	
Reduction (-)	-5 181	-2 451	-8 449	-16 076	
Short term loans (F.41), net	72	-49	237	335	
Long-term loans (F.42)	903	36 333	3 792	4 134	
Increase (+)	6 021	38 988	12 670	19 510	
Reduction (-)	-5 118	-2 655	-8 878	-15 376	
Equity and investment fund shares/units (F.5)	-332	2 677	-4 398	-11 545	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-332	2 677	-4 398	-11 545	
Increase (+)	677	10 853	7 097	385	
Reduction (-)	-1 009	-8 176	-11 495	-11 930	
Financial derivatives (F.71)	-36	-127	-88	-331	
Other accounts receivable (F.8)	-6 285	9 287	13 985	-6 522	
Other financial assets (F.1, F.6)	365	-138	-97	201	
Adjustments ⁽²⁾	-11 275	-2 518	-16 813	12 340	
Net incurrence (-) of liabilities in financial derivatives (F.71)	-181	-121	-117	373	
Net incurrence (-) of other accounts payable (F.8)	-8 177	-15 399	-19 064	-6 985	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-102	-1 219	-855	-276	
Issuances above(-)/below(+) nominal value	203	-5 503	2 159	18 594	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1 517	-2 140	-294	-5 502	
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-1 575	21 824	1 358	6 136	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	74	40	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-467	-301	-1 161	-4 710	
Difference between capital and financial accounts (B.9-B.9f)	-467	-301	-1 161	-4 710	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	25 434	297 258	77 915	106 868	
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	1 031 880	1 329 181	1 407 073	1 513 961	
Central government gross debt (level) (b) ^(2, 5)	1 033 788	1 331 046	1 408 961	1 515 829	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	1 908	1 865	1 888	1 868	

***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: 11/10/2023	Year				
	2019	2020	2021	2022	
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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 11/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	4 686	-4 463	-14 918	12 989	
Net acquisition (+) of financial assets ⁽²⁾	4 328	18 044	18 671	-4 146	
Currency and deposits (F.2)	3 186	15 062	19 663	-4 897	
Debt securities (F.3)	-7	-40	18	-18	
Loans (F.4)	493	1 548	955	474	
Increase (+)	643	1 896	1 367	887	
Reduction (-)	-150	-348	-412	-413	
Short term loans (F.41), net	-139	366	34	199	
Long-term loans (F.42)	632	1 182	921	275	
Increase (+)	666	1 251	1 133	668	
Reduction (-)	-34	-69	-212	-393	
Equity and investment fund shares/units (F.5)	-239	-334	-322	-133	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-239	-334	-322	-133	
Increase (+)	4	2	20	3	
Reduction (-)	-243	-336	-342	-136	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	804	1 842	-1 618	378	
Other financial assets (F.1, F.6)	91	-34	-25	50	
Adjustments ⁽²⁾	-2 718	-4 614	-2 012	-6 729	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	-2 664	-5 284	-1 970	-6 666	
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⁾ (+)	7	20	-26	-126	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-61	562	-16	63	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	88	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M	
Statistical discrepancies	408	-86	214	-1 041	
Difference between capital and financial accounts (B.9-B.9f)	408	-86	214	-1 041	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	6 704	8 881	1 955	1 073	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	87 850	96 691	97 963	98 195	
Local government gross debt (level) (b) ^(2, 3)	90 352	99 233	101 188	102 261	
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	2 502	2 542	3 225	4 066	

***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	Year				
Data are in ...(millions of units of national currency)	2019	2020	2021	2022	
Date: 11/10/2023					
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-12 885	-17 428	14 107	1 151	
Net acquisition (+) of financial assets ⁽²⁾	22 781	27 186	-6 841	4 196	
Currency and deposits (F.2)	5 252	2 019	5 822	6 886	
Debt securities (F.3)	3 145	3 481	-2 241	731	
Loans (F.4)	12 735	15 833	-9 067	-9	
Increase (+)	12 735	15 833	0	0	
Reduction (-)	0	0	-9 067	-9	
Short term loans (F.41), net	0	11	-13	0	
Long-term loans (F.42)	12 735	15 822	-9 054	-9	
Increase (+)	12 735	15 822	0	0	
Reduction (-)	0	0	-9 054	-9	
Equity and investment fund shares/units (F.5)	-222	-335	1 558	732	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-222	-335	1 558	732	
Increase (+)	0	0	1 558	732	
Reduction (-)	-222	-335	0	0	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	1 871	6 188	-2 913	-4 144	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-9 943	-8 895	-7 198	-5 096	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	-9 943	-8 895	-7 198	-5 096	
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	47	-863	-68	-251	
Difference between capital and financial accounts (B.9-B.9f)	47	-863	-68	-251	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	0	0	0	0	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-73 708	-89 314	-94 527	-100 002	
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0	
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	73 708	89 314	94 527	100 002	

***Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.**

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

(2) Consolidated within social security.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.

Statement Number	Member State: Poland Data are in ...(millions of units of national currency) Date: 11/10/2023	Year				
		2019 final	2020 final	2021 final	2022 final	2023 forecast
2	Trade credits and advances (AF.81 L)	20 455	24 491	26 755	29 332	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	0	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)	2 203 051	2 259 457	2 522 297	2 953 236	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.					