# **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: 16/04/2024

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.

Member State: Poland				Year		
Data are in(millions of units of national currency)	ESA 2010	2020	2021	2022	2023	2024
Date: 16/04/2024	codes	2020	2021	2022	2023	2024
Dute: 10/04/2024	codes					
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9	-			•	
General government	S.13	-162 106	-48 242	-105 890	-173 832	-189 141
- Central government	S.1311	-183 665	-48 971	-91 443	-135 585	-184 629
- State government	S.1312	М	М	М	М	М
- Local government	S.1313	4 131	14 836	-13 296	-24 173	-3 756
- Social security funds	S.1314	17 428	-14 107	-1 151	-14 074	-757
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1 337 039	1 410 961	1 512 773	1 691 148	1 970 561
By category:						
Currency and deposits	AF.2	6 737	7 812	9 754	10 971	
Debt securities	AF.3	1 065 006	1 091 177	1 128 396	1 252 499	
Short-term	AF.31	11 002	218	1 053	2 630	
Long-term	AF.32	1 054 004	1 090 959	1 127 343	1 249 869	
Loans	AF.4	265 296	311 972	374 623	427 678	
Short-term	AF.41	6 524	8 521	16 168	13 930	
Long-term	AF.42	258 772	303 451	358 455	<mark>413 748</mark>	
General government expenditure on:						
Gross fixed capital formation	P.51g	104 349	108 505	116 475	169 579	185 705
Interest (consolidated)	D.41 (uses)	30 479	29 117	47 356	71 355	80 581
Gross domestic product at current market prices	B.1*g	2 337 672	2 631 302	3 074 798	3 410 137	3 677 086

## Table 1: Reporting of government surplus/ deficit and debt levels and provision of associated data

(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 a	2020	2021	2022	2023	2024
Date: 16/04/2024					
Working balance in central g	-86 754	-25 712	-13 964	-85 138	-190 508
Basis of the working balance	cash	cash	cash	cash	planned
					F
Financial transactions included	-12 566	-6 568	-4 870	-3 208	-15 695
Loans, granted (+)	702	1 342	24	5 167	-2 225
Loans, repayments (-)	-41	-42	-3 427	-51	-32
Equities, acquisition (+)	0	0	0	0	0
Equities, sales (-)	-5 244	-7 210	-108	-103	-6 000
Other financial transactions (	-7 983	-658	-1 359	-8 221	-7 438
of which: transactions in	0	0	0	0	0
of which: net settlements	0	0	0	0	0
Detail 1					
Detail 2					
Non-financial transactions not i	-818	-380	-906	-543	-591
Imputed transaction with health	-140	-341	-348	-502	-591
Imputed transaction concerns p	-713	-3	-585	-1	
Payments for public broadcasti	35	-36	27	-40	
Transfer to PKP PLK	0	0	0	0	
Transfer to SRK	0	0	0	0	
	Ū	Ū	0	0	
Difference between interest pai	2 805	1 949	-4 566	-4 798	1 246
	2 000	1 0 - 0	-+ 000	- 100	1240
Other accounts receivable (+)	12 998	19 577	2 120	20 090	59 507
Detail 1	12 330	10 011	2 120	20 000	00 001
Detail 2					
Other accounts payable (-)	-8 487	-21 354	18 861	-18 355	-5 759
Detail 1	-0 407	-21 334	10 001	-10 300	-5759
Detail 2					
Working balance (+/-) of entitie	M	M	54	54	N.4
Net lending (+)/ net borrowing (	M	M	-76 430	M	M
Detail 1	-96 536	-22 361	-70 430	-37 505	-32 829
Detail 2					
Other adjustments (+/-) (please	5 693	5 878	-11 688	-6 128	0
capital injections	-5 848	-697	-11 688 -9 786	-5 376	0
tax cancellation	-2	-6	-7	-24	
debt cancellation (loan from the	0	-430	0	0	
neutralization: planned expend	11 640	7 621	0	0	
neutralization: non-performing l	-97	-96	-103	-112	
penalties due to Turów lignite mir	ne and the Dis	-514	-1 792	-616	
Net lending (+)/ net borrowing (-	-183 665	-48 971	-91 443	-135 585	-184 629
(ESA 2010 accounts)					

## 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)	2020	2021	2022	2023	2024	
Date: 16/04/2024						
Working 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	М		
Equities (+/-)	М	М	М	М		
Other financial transactions (+/-)	М	М	М	М		
of which: transactions in debt liabilities (+/-)	M	М	М	М		
of which: net settlements under swap contracts (+/-)	М	М	М	М		
Detail 1						
Detail 2						
					I	
Non-financial transactions not included in the working balance	М	М	М	М		
Detail 1	[					
Detail 2						
					1	
Difference between interest paid (+) and accrued (D.41)(-)	м	М	М	М		
Other accounts receivable (+)	М	М	М	М		
Detail 1						
Detail 2						
Other accounts payable (-)	М	М	М	М		
Detail 1	[					
Detail 2						
Norking balance (+/-) of entities not part of state government	M	М	М	М		
Net lending (+)/ net borrowing (-) of other state government bodies	М	М	М	М		
Detail 1						
Detail 2						
Other adjustments (+/-) ( <i>please detail</i> )	М	М	М	М		
Detail 1						
Detail 2						
Detail 3						
Net 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

5 843 cash	17 657 cash	-8 062			1
cash		-8 062			
	cash		-23 137		
	Cash	cash	cash		
-301	-305	-164	-151		
0	0	0	0		
-133	-95	-55	-85		
-168	-210	-109	-66		
0	0	0	0		
0	0	0	0		
53	14	E11	402		
-53	-14				Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
		-500	500		Imputed transaction related to the accrual adjustment of the energy vouchers
20	-26	-126	-15		
372	-1 003	6	4 695		
512	-1 555		+ 000		
266	1 314	-1 693	-1 621		
200	1014	1 000	1021		
-2 016	-1 /9/	-2 /40	-4 437		
0	0	0	0		
4 131	14 836	-13 296	-24 173		
	-53 -53 -53 20 372 266 266 266 266 266	-53     -14       -53     -14       -53     -14       20     -26       372     -1993       20     -26       372     -1993       20     -26       372     1314       266     1314       266     1314       266     1314       201     -1797       201     -1797       201     0       0     0       0     0	-53       -14       -511         -53       -14       -11         -53       -14       -11         -53       -14       -11         -53       -14       -11         -500       -500         20       -26       -126         372       -1993       6         -266       1 314       -1 693         266       1 314       -1 693         -266       -1 797       -2 746         -2016       -1 797       -2 746         -2010       -1 60       -1 700         -2010       -1 707       -2 746         -2010       -1 707       -2 746         -2010       -1 707       -2 746	-53       -14       -511       493         -53       -14       -11       -7         -53       -14       -11       7         -53       -14       -11       7         -500       500       500         20       -26       -126       -15         372       -1993       6       4 695	-53 $-14$ $-511$ $493$ $-53$ $-14$ $-11$ $-7$ $-53$ $-14$ $-11$ $-7$ $-500$ $500$ $500$ $20$ $-26$ $-126$ $-15$ $372$ $-1993$ $6$ $4695$ $20$ $-26$ $-126$ $-15$ $372$ $-1993$ $6$ $4695$ $206$ $1314$ $-1693$ $-1621$ $206$ $1314$ $-1693$ $-1621$ $206$ $-1797$ $-2746$ $-4437$ $-2016$ $-1797$ $-2746$ $-4437$ $-2016$ $-1797$ $-2746$ $-4437$ $-2016$ $-100$ $0$ $0$ $0$ $0$ $0$ $0$ $0$

(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

Manukan States Dalam J	<b></b>		Vaci		
Member State: Poland	2020	2021	Year 2022	2023	2024
Data are in(millions of units of national currency) Date: 16/04/2024	2020	2021	2022	2023	2024
Date: 16/04/2024					
Working balance in social security accounts	26 467	-3 633	9 728	-1 377	
Basis of the working balance	mixed	mixed	mixed	mixed	
Financial transactions included in the working balance	M	М	М	М	
Loans (+/-)	M	M	M	M	
Equities (+/-)	М	м	М	М	
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		W	IVI	IVI	
Detail 2					
Non-financial transactions not included in the working balance	M	М	М	М	
Detail 1	IVI	IVI		IVI	
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М	
			IVI	IVI	
Other accounts receivable (+)	M	М	М	М	
Detail 1					
Detail 2					
Other accounts payable (-)	м	м	M	М	
Detail 1					
Detail 2					
Working balance (+/-) of entities not part of social security funds	M	М	М	М	
Net lending (+)/ net borrowing (-) of other social security bodies	м	М	М	М	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	-9 039	-10 474	-10 879	-12 697	
Detail 1	-3 201	-3 495	-3 982	-4 623	
Detail 2	-53	-63	-67	-56	
Detail 3	0	0	0	0	
Detail 4	-1 306	-1 200	-1 872	-2 590	
Detail 5	-5 731	-7 325	-6 768	-7 641	
Detail 6	1 252	1 609	1 810	2 213	
		I	I		
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	17 428	-14 107	-1 151	-14 074	
(ESA 2010 accounts)					

(ESA 2010 accounts)

(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	[	Ye	ar	
Data are in(millions of units of national currency)	2020	2021	2022	2023
Date: 16/04/2024			-	
				(70.000
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	162 106	48 242	105 890	173 832
Net acquisition (+) of financial assets (2)	141 990	55 389	4 149	54 720
Currency and deposits (F.2)	77 161	33 177	35 057	-8 858
Debt securities (F.3)	10 892	11 594	-24 244	2 568
Loans (F.4)	38 164	4 622	10 762	28 701
Increase (+)	40 920	13 797	26 558	36 608
Reduction (-)	-2 756	-9 175	-15 796	-7 907
Short term loans (F.41), net	315	269	1 701	259
Long-term loans (F.42)	37 849	4 353	9 061	28 442
Increase (+)	40 543	22 509	24 762	36 336
Reduction (-)	-2 694	-18 156	-15 701	-7 894
Equity and investment fund shares/units (F.5)	2 008	-3 197	-10 041	6 906
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	2 008	-3 197	-10 041	6 906
Increase (+)	10 855	8 675	1 988	9 400
Reduction (-)	-8 847	-11 872	-12 029	-2 494
Financial derivatives (F.71)	-127	-88	-331	-377
Other accounts receivable (F.8)	14 064	9 403	-7 305	25 676
Other financial assets (F.1, F.6)	-172	-122	251	104
	· · · ·	· · · · ·		
Adjustments (2)	-12 059	-28 758	-2 312	-56 485
Net incurrence (-) of liabilities in financial derivatives (F.71)	-121	-117	373	0
Net incurrence (-) of other accounts payable (F.8)	-26 736	-28 366	-21 143	-18 458
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1 219	-855	-370	-205
Issuances above(-)/below(+) nominal value	-4 708	-446	18 101	3 467
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-2 125	-316	-5 472	-10 011
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	22 386	1 342	6 199	-31 278
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	464	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>3</b>				
Statistical discrepancies	-1 020	-951	-5 915	6 308
Difference between capital and financial accounts (B.9-B.9f)	-1 019	-952	-5 915	6 307
Other statistical discrepancies (+/-)	-1	1	0	1
Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup>	291 017	73 922	101 812	178 375

\*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.

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

(3) Due to exchange-rate movements.

## 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)	2020	2021 Yea	ar 2022	2023
Date: 16/04/2024	2020	2021	2022	2025
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	183 665	48 971	91 443	135 585
Net acquisition (+) of financial assets <sup>(2)</sup>		48 562	9 853	
	115 796 57 074	48 562	9 853 38 084	64 671 5 930
Currency and deposits (F.2) Debt securities (F.3)	11 308	11 621	-24 109	3 038
Loans (F.4)	36 284	4 033	-24 109	28 886
Loans (r.4) Increase (+)	36 284	12 482	25 701	36 557
Reduction (-)	-2 451	-8 449	-15 429	-7 671
Short term loans (F.41), net	-2 +37	237	1 537	87
Long-term loans (F.42)	36 333	3 796	8 735	28 799
Increase (+)	38 988	12 674	24 111	36 132
Reduction (-)	-2 655	-8 878	-15 376	-7 333
Equity and investment fund shares/units (F.5)	2 677	-4 433	-10 640	5 260
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	2 677	-4 433	-10 640	5 260
Increase (+)	10 853	7 097	1 253	7 613
Reduction (-)	-8 176	-11 530	-11 893	-2 353
Financial derivatives (F.71)	-127	-88	-331	-377
Other accounts receivable (F.8)	8 718	15 589	-3 624	21 851
Other financial assets (F.1, F.6)	-138	-97	201	83
			201	
Adjustments <sup>(2)</sup>	-2 131	-18 497	10 186	-44 092
Net incurrence (-) of liabilities in financial derivatives (F.71)	-121	-117	373	0
Net incurrence (-) of other accounts payable (F.8)	-15 012	-20 748	-9 045	-5 948
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-1 219	-855	-370	-205
Issuances above(-)/below(+) nominal value	-5 503	2 159	18 594	3 022
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-2 140	-294	-5 502	-9 953
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
	· · · · ·			
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	21 824	1 358	6 136	-31 008
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	40	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
		·		
Statistical discrepancies	-70	-1 123	-4 612	4 362
Difference between capital and financial accounts (B.9-B.9f)	-70	-1 123	-4 612	4 362
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup>	297 260	77 913	106 870	160 526
Central government contribution to general government debt (a=b-c) (5)	1 329 183	1 407 073	1 513 963	1 674 419
Central government gross debt (level) (b) (2.5)	1 331 048	1 408 961	1 515 831	1 676 357
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	1 865	1 888	1 868	1 938
3 3				

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within central government.
 Due to exchange-rate movements.

#### 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		
Data are in(millions of units of national currency)	2020	2021	2022	2023	
Date: 16/04/2024					
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	М	М	М	
Net acquisition (+) of financial assets <sup>(2)</sup>	M	м	М	М	
Currency and deposits (F.2)	М	М	М	М	
Debt securities (F.3)	M	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	М	М	М	
Long-term loans (F.42)	M	М	М	М	
Increase (+)	М	М	М	М	
Reduction (-)	М	М	М	М	
Equity and investment fund shares/units (F.5)	M	М	М	М	
Portfolio investments, net <sup>(2)</sup>	M	М	М	М	
Equity and investment fund shares/units other than portfolio investments	M	М	М	М	
Increase (+)	М	М	М	М	
Reduction (-)	М	М	М	М	
inancial derivatives (F.71)	M	М	М	М	
ther accounts receivable (F.8)	M	М	М	М	
ther financial assets (F.1, F.6)	М	М	М	М	
			I		
djustments (2)	M	М	М	М	
let incurrence (-) of liabilities in financial derivatives (F.71)	M	М	М	М	
let incurrence (-) of other accounts payable (F.8)	M	М	М	М	
let incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	М	М	М	М	
			I		
ssuances above(-)/below(+) nominal value	М	М	М	М	
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	М	М	М	М	
edemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
ppreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	М	М	М	м	
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M	
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M	
Statistical discrepancies	M	М	М	М	
Difference between capital and financial accounts (B.9-B.9f)	M	М	М	м	
Dther statistical discrepancies (+/-)	M	M	M	M	
Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup>	М	М	м	М	
	<u>.</u>	•	•		
	м	м	м	м	
State government contribution to general government debt (a=b-c) <sup>(5)</sup>					
	М	М	М	М	
State government contribution to general government debt (a=b-c) <sup>(5)</sup> State government gross debt (level) (b) <sup>(2, 5)</sup> State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	M	M	M	M	

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within state government.
 Due to exchange-rate movements.

#### 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)

Data are in(millions of units of national currency)2020202120222023					
Date:         International (J1 net borrowing () (B.3) of local government (B.1313)*         International (J1 net borrowing () (B.3) of local government (B.1313)*         International (J1 net borrowing () (B.3) of local government (B.1313)*         International (J1 net borrowing () (B.3) of local government (B.1313)*         International (J1 net borrowing () (B.3) of local government (B.1313)*         International (J1 net borrowing () (B.3) of local government (B.1313)*         International (J1 net borrowing () (B.3) of local government (B.1313)*         International (J1 net borrowing () (B.3) of local government (B.1313)*         International (J1 net borrowing () (B.3) of local government (B.1313)*         International (J1 net borrowing () (J1 net borrowing	Member State: Poland		Yea	ar	
Net lending (y) net borrowing (+) (8.9) of local government (5:1319)*         4 13         14 485         13 28         24 13           Net acquisition (+) of financial assets (**)         18 120         11 6512         -358         -42.89           Corrency and dipposition (2.2)         15 100         10 653         -47.77         -11 584           Decid securities (F.3)         -400         16         -256         -26.89           Lonars (F.4)         15 60         -46.8         -47.77         -58.6           Processor (-)         -548         -47.97         -58.6           Short time bars (F.4), net         -366         -44.1         -28.6           Long-lem bars (F.4)         11812         22.1         -27.5           Increase (-)         -586         -27.2         -29.4           Increase (-)         -586         -21.2         -33.3         -566           Equity and investment fund abaras/units (F.5)         -33.4         -32.2         -13.3         -155           Particial investments, me <sup>(2</sup> )         -0         0         0         0         0         0           Conder investment fund abaras/units other than portfolio investments         -3.8         -3.62         -5.68         -5.68         -5.68	Data are in(millions of units of national currency)	2020	2021	2022	2023
Net acquisition (+) of financial assets $^{(2)}$ 16 128       18 682       .3 963       .4 629         Currency and deposits (F.2)       15 103       10 633       .4 77       .1 1384         Det securities (F.3)       .40       18       .228         Lorns (F.4)       1546       905       .474       .46         Increase (-)       .348       .472       .413       .228         Stort term bans (F.42)       .1 182       .921       .275       .294         Increase (-)       .348       .412       .433       .286         Controp term bans (F.42)       .1 182       .921       .275       .294         Increase (-)       .669       .412       .333       .566         Equity and investment fund shares/units (F.5)       .334       .322       .133       .135         Increase (-)       .338       .342       .413       .346         Increa accust recovable (F.8)       .343       .322       .413       .145         Increase (-)       .338       .342       .415       .415         Increase (-)       .338       .342       .415       .415         Increase (-)       .338       .342       .416       .416	Date: 16/04/2024				
Net acquisition (+) of financial assets $^{(h)}$ 18 128       16 632       -3 963       -6 28         Currency and deposits (F.2)       15 103       11 603       -4.77       -11 384         Det securities (F.3)       -40       18       -8       228         Longs (F.4)       15 468       985       4.74       -86         Increase (-)       15 468       985       4.74       -86         Short term bans (F.4), net       366       344       199       208         Long-term bans (F.42)       11 82       923       2.75       -294         Increase (-)       2.87       133       665       242       -338       -66         Equity and investment fund shares/units (F.5)       -344       -322       -133       -135       - <td>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</td> <td>-4 131</td> <td>-14 836</td> <td>13 296</td> <td>24 173</td>	Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-4 131	-14 836	13 296	24 173
Correscy and deposits (F.2)         15 103         10 633         4.777         -11 384           Cons (F.4)         -168         -168         -228           Cons (F.4)         15 488         955         4.74         -88           Conses (F.4)         -366         14 2         -413         -236           Short tem bans (F.4)         366         344         199         -208           Long, (F.4)         366         344         199         -208           Long, employ and service (F.4)         182         921         -275         -294           Long, employ and service (F.7)         -68         -322         -338         -666           Equity and investment (and shares/units (F.5)         -334         -322         -133         -135           Port (Soi investments, nef <sup>(F)</sup> -38         -322         -33         -166           Capity and investment (R.6)         -344         -228         -36         60         -0           Financial derivatives (F.7)         -38         -342         -33         -6         -6           Capity and investment (R.6)         -344         -262         -50         210         -6         -6           Financial deravatives (F.7)		18 128	18 632	-3 963	-6 249
Debt sourches (F.2)         40         16         716         728           Lones (F.4)         1646         965         474         -86           Increase (+)         1696         1387         687         150           Production (-)         -364         -419         -238           Short term bans (F.41), net         366         341         199         -238           Increase (-)         1182         927         -234           Increase (-)         1282         1183         668         212           Reduction (-)         1182         928         -360         212           Reduction (-)         -234         -332         -133         -135           Convertment fund shares/units other than portfolio investments         -344         -322         -133         -144           Moresses (-)         7         36         -422         -133         -144           Moresses (-)         -16         0         0         0         0           Charl accurstra evertment ind shares/units other than portfolio investments         -344         -322         -133         -145           Charl accurstra evertment ind shares/units other than portfolio investments         -165         -165         -160					
$ \begin{array}{l crcssc (r) \\ Reduction $					
Reduction $(r)$ 348       442       443       236         Short term loans (F42)       1182       921       275       -284         Long-term loans (F42)       1182       921       275       -284         Increase (+)       1281       1133       668       212         Reduction ()       496       -212       -333       -306         Equity and investment fund shares/units other than portfolio investments       -334       -322       -133       -1155         Portfolio investments, me <sup>(P2)</sup> 0       0       0       0       0       0         Equity and investment fund shares/units other than portfolio investments       -334       -322       -133       -135         Increase (-)       2       20       3       6       -260       -413       -162         Increase (-)       2       20       3       6       -260       -413       -162         Increase (-)       -       -       -       -413       -510       -510       -210       -413       -162       -413       -413       -413       -413       -413       -413       -413       -413       -413       -413       -414       -415       -415       -415					
Shot Imm       386       34       199       208         Long-term loans (F.42)       1182       221       275       -294         Increase (r)       1221       1133       666       272         Reduction (r)       -489       -212       -333       -155         Derificitor investment fund shares/units (F.5)       -334       -322       -133       -135         Derificitor investment fund shares/units other than portfolio investments       -324       -322       -133       -135         Portfolio investment fund shares/units other than portfolio investments       -324       -326       -141         Financial derivatives (F.7)       0       0       0       0       0         Other accounts accounts (F.1, F.6)       -344       -25       50       21         Adjustments <sup>m</sup> -4550       -2108       -7043       -5558         Net incurrence (-) of tabalities in financial derivatives (F.71)       M       M       M       M         Net incurrence (-) of tabalities in financial derivatives (F.71)       M       M       M       M         Net incurrence (-) of tabalities in financial derivatives (F.71)       M       M       M       M         Stearce classin financial derivatives (F.71)       M					
Long-term loans (F.42)       1112       201       275       -204         Increase (+)       7281       1281       728       -384       -666         Reduction (-)       -334       -332       -135					
Increase (+)         1 251         1 133         668         212           Reductori (+)         -69         -212         -380         -660           Equity and investment fund shares/units (F.5)         -334         -322         -133         -135           Dertifioi investment fund shares/units other than portfolio investments         -232         -0         0         0         0           Equity and investment fund shares/units other than portfolio investments         -2         20         3         -6           Reduction (-)         -336         -342         -133         -135           Increase (+)         -336         -342         -167         -161           Other accounts receivable (F.8)         -1627         -141         -5107           Other accounts receivable (F.8)         -3556         -2108         -7043         -5558           Net incurrence (-) of other alcounts payable (F.8)         -5556         -2066         -6.980         -5.273           Net incurrence (-) of other alcounts payable (F.8)         -556         -206         -5.89         -15           Redemptions/repurchase of debt above(+) hominal value         M         M         M         M           O         0         0         0         0	· · · · · · · · · · · · · · · · · · ·				
Reductor (·)         -60         -212         -393         -60           Equity and investment fund shares/units (F.5)         -334         -322         -133         -135           Derifoio investments, nel <sup>20</sup> 0         0         0         0         0           Equity and investment fund shares/units other than portfolio investments         -334         -322         -133         -135           Increase (·)         -336         -342         -133         -135					
Equity and investment (and shares/units (F.5)         -334         -322         -133         -135           Portfolio investments, nel <sup>20</sup> 0         0         0         0         0           Equity and investment fund shares/units other than portfolio investments         2         20         3         6           Reduction ()         -336         -342         -133         -141           Financial derivatives (F.7)         0         0         0         0           Other financial assets (F.1, F.6)         -34         -25         50         21           Adjustments <sup>m</sup> -4550         -2108         -7.043         5.558           Not incurrence (-) of labilities in financial derivatives (F.71)         M         M         M           Net incurrence (-) of labilities in financial derivatives (F.71)         M         M         M           Net incurrence (-) of other islabilities (F.1, F.5, F.6 and F.72)         0         0         0         0           Informace elve other interest (D.41) accrued(-) and paid <sup>10</sup> (+)         20         -266         -126         -15           Redemptions/repurchase of debt abov(+)/below(-) nominal value         M         M         M         M           Appreciation(+)/depreciation(K61) <sup>10</sup> of foreign-currency debt <sup>10</sup>					
Portfolio investments, net <sup>(2)</sup> 0     0     0     0       Equity and investment fund shares/units other than portfolio investments    324     .322    133     .135       Increase (-)     2     20     3     6       Reduction (-)    338     .342     .136     .141       Financial derivatives (F.71)     0     0     0     0       Other raccounts receivable (F.6)     1.885     -1.627     .441     5.107       Other financial assets (F.1, F.6)    344     .7043     .4555       Net nournenc (-) of liabilities in financial derivatives (F.71)     M     M     M       Net nournenc (-) of fiber liabilities (F.1, F.5, F.6 an F.72)     0     0     0     0       Net nournenc (-) of fiber liabilities (F.1, F.5, F.6 an F.72)     0     0     0     0       Ibference between interest (D.41) accrued(-) and paid <sup>61</sup> (+)     20    26     .126     .15       Ibference between interest (D.41) accrued(-) and paid <sup>61</sup> (+)     20    26     .126     .15       Changes in sector classification (NG fib for legin-currency debt <sup>150</sup> .652     .16     .63     .270       Changes in sector classification (NG fib for legin-currency debt <sup>150</sup> .652     .16     .63     .270       Changes in forancial labilities (K.3, K.4, K.5) <sup>10</sup> (-					
Equity and investment fund shares/units other than portfolio investments       -334       -332       -133       135         Increase (+)       2       20       3       6         Reduction (-)       -336       -342       -136       -141         Financial derivatives (F.71)       0       0       0       0       0         Other financial assets (F.1, F.6)       -344       -255       500       21         Adjustments <sup>61</sup> -4550       -2108       -7.043       -5.558         Not incurrence (-) of liabilities in financial derivatives (F.71)       M       M       M       M         Not incurrence (-) of other accounts payable (F.8)       -5.556       -2.066       -6.980       -5.573         Not incurrence (-) of other accounts payable (F.8)       -5.556       -2.066       -6.980       -5.573         Net incurrence (-) of other accounts payable (F.8)       -5.556       -2.066       -5.273         Issuances above(-)/below(+) nominal value       M       M       M         Difference between interest (D.41) accrued(-) and paid <sup>40</sup> (+)       20       -2.66       -1.26       -1.5         Redemptions/repurchase of debt above(+)/below(-) nominal value       M       M       M       M       M         Other					
Increase (*) Reduction (.)         2         2         2         3         6           Reduction (.)         -336         -342         -136         -141           Inancial derivatives (F.71)         0         0         0         0           Other raccounts receivable (F.8)         1885         -1627         441         5107           Other financial assets (F.1, F.6)         -34         -25         50         21           Adjustments <sup>(n)</sup> -4550         -2108         -7043         -5558           Net incurrence (.) of liabilities in financial derivatives (F.71)         M         M         M         M           Net incurrence (.) of other liabilities (F.1, F.5, F.6 and F.72)         0         0         0         0           Ibfreence between interest (D.41) accrued() and paid <sup>(G</sup> (+)         20         -26         -128         -15           Redemptions/repurchase of debt abov(-)/below(-) nominal value         M         M         M         M           Appreciation(+)/depreciation(-) <sup>(G)</sup> of foreign-currency debt <sup>(G)</sup> 562         -16         63         -270           Changes in sector classification S(K.41, K.5) <sup>(G)</sup> (-)         M         M         M         M           Difference betwene capital and financial acounts (B.9-B.9f)	,				
Reduction (·)         -336         -342         -138         -144           Financial derivatives (F.71)         0         0         0         0         0           Other accounts receivable (F.8)         1885         -1.627         441         5107           Other financial assets (F.1, F.6)         -344         -25         50         21           Adjustments <sup>(n)</sup> -4550         -2 108         -7 043         -5 558           Net incurrence (·) of liabilities in financial derivatives (F.71)         M         M         M         M           Net incurrence (·) of other liabilities (F.1, F.6, F.6, and F.72)         0         0         0         0           Issuances above(·)/below(+) nominal value         0         0         0         0         0           Suparcialition(-) <sup>(3)</sup> of foreign-currency debt ( <sup>(6)</sup> )         226         -126         -15         -16           Redemptionsrepurchase of debt above(+)/below(-) nominal value         M         M         M         M         M           Other solution (V.61) <sup>(6)</sup> (V-1)         242         0         0         0         0           Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)         M         M         M         M           Statistical discrep					
Financial derivatives (F.71)       0       0       0       0         Other accounts receivable (F.8)       1885       -1.627       441       5107         Adjustments <sup>®</sup> -34       -2.5       50       21         Adjustments <sup>®</sup> -4 550       -2 108       -7 043       -5 556         Net incurrence (-) of liabilities in financial derivatives (F.71)       M       M       M         Net incurrence (-) of other accounts payable (F.8)       -5 556       -2 066       -6 980       -5 273         Net incurrence (-) of other accounts payable (F.8)       -5 556       -2 066       -6 980       -6 273         Ibfreence between interest (D.41) accrue(-) and paid <sup>41</sup> (+)       20       -2.66       -1.26       -1.5         Redemptions/repurchase of debt above(+) below(-) nominal value       M       M       M       M         Appreciation(+)/depreciation(-) <sup>(30</sup> of foreign-currency debt <sup>(6)</sup> 562       -16       63       -2.70         Changes in sector classification (N.6.1) <sup>(8)</sup> (+)       0       0       0       0       0         Other volume changes in financial iabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)       M       M       M       M         Statistical discrepancies       -1.66       2.39       -1.052       633					-
Other accounts receivable (F.8)       1885       -1627       441       5 107         Other fnancial assets (F.1, F.6)       -34       -25       50       21         Adjustments "       -4550       -2 108       -7 043       -5 558         Net incurrence (-) of liabilities in fnancial derivatives (F.71)       M       M       M         Net incurrence (-) of other accounts payable (F.8)       -5 556       -2 066       -6 980       -5 273         Net incurrence (-) of other accounts payable (F.8)       -5 556       -2 066       -6 980       -5 273         Net incurrence (-) of other accounts payable (F.8)       -5 556       -2 066       -6 980       -5 273         Net incurrence (-) of other accounts payable (F.8)       -6 556       -2 066       -6 980       -5 273         Issuances above(-)/below(+) nominal value       0       0       0       0       0         Issuances above(-)/below(+) nominal value       M       M       M       M       M         Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 562       -16       63       -270         Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       M       M       M       M         Statistical discrepancies       -1052       633 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
Other financial assets (F,1, F,6)         -34         -25         50         21           Adjustments <sup>(n)</sup> -4550         -2108         -7043         -5558           Net incurrence (-) of liabilities in financial derivatives (F.71)         M         M         M           Net incurrence (-) of other accounts payable (F.8)         -5556         -2066         -6980         -5273           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         0           Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)         20         -26         -126         -15           Redemptions/repurchase of debt above(-)/below(-) nominal value         M         M         M         M           Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(6)</sup> 562         -16         63         -270           Changes in sector classification (K.61) <sup>(6)</sup> (+/)         424         0         0         0         0           Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)         M         M         M         M           Statistical discrepancies         -86         239         -1052         633					
Adjustments <sup>(n)</sup> -4 550       -2 108       -7 043       -5 558         Adjustments <sup>(n)</sup> -4 550       -2 108       -7 043       -5 558         Net incurrence (-) of their accounts payable (F.8)       -5 556       -2 066       -6 980       -5 273         Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)       0       0       0       0       0         Issuances above(-)/below(+) nominal value       0       0       0       0       0       0         Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)       20       -26       -126       -15         Redemptions/repurchase of debt above(+)/below(-) nominal value       M       M       M       M         Appreciation(+)/depreciation(-) <sup>(0)</sup> of foreign-currency debt <sup>(6)</sup> 562       -16       63       -270         Changes in sector classification (K.61) <sup>(8)</sup> (+/-)       424       0       0       0       0         Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)       M       M       M       M       M         Statistical discrepancies       -86       239       -1052       633       -1052       633         Difference between capital and financial accounts (B.9-B.91)       -86       239       -1052       633					
Net incurrence (-) of liabilities in financial derivatives (F.71)       M       M       M       M         Net incurrence (-) of other accounts payable (F.8)       -5556       -2066       -6980       -5273         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       0         Difference between interest (D.41) accrued(-) and pald <sup>(0)</sup> (+)       20       -26       -126       -15         Redemptions/repurchase of debt above(-)/below(-) nominal value       M       M       M       M         Appreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup> 562       -16       63       -270         Charges in sector classification (K.61) <sup>(6)</sup> (+/-)       424       0       0       0         Other volume charges in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)       M       M       M         Statistical discrepancies       -86       239       -1052       633         Ofference between capital and financial accounts (B.9-B.9f)       -68       239       -1052       633         Ofference between capital and financial accounts (B.9-B.9f)       -98       112       1238       1299         Charage in local government (S.1313) consolidated gross de		-34	-25	50	21
Net incurrence (-) of liabilities in financial derivatives (F.71)       M       M       M       M         Net incurrence (-) of other accounts payable (F.8)       -5556       -2066       -6980       -5273         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       0         Difference between interest (D.41) accrued(-) and pald <sup>(4)</sup> (+)       20       -26       -126       -15         Redemptions/repurchase of debt above(-)/below(-) nominal value       M       M       M       M         Appreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup> 562       -16       63       -270         Charges in sector classification (K.61) <sup>(5)</sup> (+/-)       424       0       0       0       0         Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       M       M       M       M         Statistical discrepancies       -86       239       -1052       633       -         Ofther statistical discrepancies (+/-)       0       0       0       0       0       0         Charge in local government (S 1313) consolidated gross debt <sup>(1,2)</sup> 9 361       19 27       1 2 38       11 2 39       11 5 6	Adjustments <sup>(2)</sup>	-4 550	-2 108	-7 0/3	-5 558
Net incurrence (-) of other accounts payable (F.8)       -5556       -2066       -6980       -5273         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       0         Issuances above(-)/below(+) nominal value       0       0       0       0       0         Difference between interest (D.41) accrued(-) and paid <sup>40</sup> (+)       20       -26       -126       -15         Redemptions/repurchase of debt above(+)/below(-) nominal value       M       M       M       M         Appreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(6)</sup> 562       -16       63       -270         Changes in sector classification (K 61) <sup>(6)</sup> (+/-)       424       0       0       0         Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)       M       M       M       M         Statistical discrepancies       -86       239       -1052       633       -1052       633         Difference between capital and financial accounts (B.9-B.9f)       -86       239       -1052       633       -1052       633         Other statistical discrepancies (+/-)       0       0       0       0       0       0<					
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 <sup>(4)</sup> (+)       20       -26       -126       -15         Redemptions/repurchase of debt above(+)/below(-) nominal value       M       M       M       M         Appreciation(+)/depreciation(-) <sup>(9)</sup> of foreign-currency debt <sup>(6)</sup> 562       -16       63       -270         Changes in sector classification (K.61) <sup>(6)</sup> (+/-)       424       0       0       0       0         Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)       M       M       M       M         Statistical discrepancies       -86       239       -1 052       633         Difference between capital and financial accounts (B.9-B.9f)       -86       239       -1 052       633         Other statistical discrepancies (+/-)       0       0       0       0       0       0         Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup> 9 361       1 927       1 238       12 999       1 0 20         Local government gross debt (level) (b) **       99 713       101 640       102 878       115 877 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
Issuances above(-)/below(+) nominal value0000Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)20-26-126-15Redemptions/repurchase of debt above(+)/below(-) nominal valueMMMAppreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 562-1663-270Changes in sector classification (K.61) <sup>(5)</sup> (+/)424000Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)MMMStatistical discrepancies-86239-1052633Difference between capital and financial accounts (B.9-B.9f)-86239-1052633Other statistical discrepancies (+/-)0000Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup> 9 3611 9271 2381 1 857Local government contribution to general government debt (a=b-c) <sup>(6)</sup> 97 17198 41598 812111 857Local government holdings of other subsectors debt (level) (c) <sup>m</sup> 2 5423 2254 0664 020					
Difference between interest (D.41) accrued(-) and paid (+) below(-) nominal value20-26-126-15Redemptions/repurchase of debt above(+)/below(-) nominal valueMMMMAppreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt ( <sup>6)</sup> 562-1663-270Changes in sector classification (K.61) <sup>(b)</sup> (+/-)424000Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(b)</sup> (-)MMMMStatistical discrepancies10-86239-1052633Difference between capital and financial accounts (B.9-B.9f)-86239-1052633Other statistical discrepancies (+/-)0000Change in local government (S.1313) consolidated gross debt ( <sup>1, 2)</sup> 9 3611 9271 2381 2 999Local government (bution to general government debt (a=b-c) <sup>(6)</sup> 97 17198 41598 812111 857Local government holdings of other subsectors debt (level) (c) <sup></sup> 2 5423 2254 0664 020		U	0	U	0
Difference between interest (D.41) accrued(-) and paid (+) below(-) nominal value20-26-126-15Redemptions/repurchase of debt above(+)/below(-) nominal valueMMMMAppreciation(+)/depreciation(-)(3) of foreign-currency debt (5)562-1663-270Changes in sector classification (K.61)(5) (+/-)424000Other volume changes in financial liabilities (K.3, K.4, K.5)(5)(-)MMMMStatistical discrepancies0-86239-105263300 <td>locuproop above( )/below(+) paminal value</td> <td></td> <td>0</td> <td>0</td> <td></td>	locuproop above( )/below(+) paminal value		0	0	
Redemptions/repurchase of debt above(+)/below(-) nominal value         M         M         M         M         M           Appreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(6)</sup> 562         -16         63         -270           Changes in sector classification (K.61) <sup>(6)</sup> (+/-)         424         0         0         0           Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)         M         M         M           Statistical discrepancies         -86         239         -1052         633           Difference between capital and financial accounts (B.9-B.9f)         -86         239         -1052         633           Other statistical discrepancies (+/-)         0         0         0         0         0           Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup> 9 361         1 927         1 238         12 999           Change in local government gross debt (level) (b) = 1         99 713         101 640         102 878         111 857           Local government holdings of other subsectors debt (level) (c) = 1         2 542         3 225         4 066         4 020	Difference between interest (D (1) ecerual ( ) and noid <sup>(4)</sup> ( )				
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup> 562       -16       63       -270         Changes in sector classification (K.61) <sup>(5)</sup> (+/-)       424       0       0       0         Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       M       M       M         Statistical discrepancies       -86       239       -1052       633         Difference between capital and financial accounts (B.9-B.9f)       -86       239       -1052       633         Other statistical discrepancies       -86       239       -1052       633         Difference between capital and financial accounts (B.9-B.9f)       -86       239       -1052       633         Other statistical discrepancies (+/-)       0       0       0       0       0         Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup> 9 361       1 927       1 238       12 999         Local government gross debt (level) (b) <sup>a.al</sup> 99 713       101 640       102 878       111 857         Local government holdings of other subsectors debt (level) (c) <sup>al</sup> 2 542       3 225       4 066       4 020					
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)       424       0       0       0         Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       M       M       M       M         Statistical discrepancies       -86       239       -1.052       633         Difference between capital and financial accounts (B.9-B.9f)       -86       239       -1.052       633         Other statistical discrepancies (+/-)       0       0       0       0       0         Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup> 9 361       1 927       1 238       12 999         Local government gross debt (level) (b) **       99 713       101 640       102 878       111 857         Local government holdings of other subsectors debt (level) (c) **       2 542       3 225       4 066       4 020	Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Changes in sector classification (K.61) <sup>(6)</sup> (+/-)       424       0       0       0         Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)       M       M       M       M         Statistical discrepancies       -86       239       -1.052       633         Difference between capital and financial accounts (B.9-B.9f)       -86       239       -1.052       633         Other statistical discrepancies (+/-)       0       0       0       0       0         Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup> 9 361       1 927       1 238       12 999         Local government gross debt (level) (b) <sup>(n/n)</sup> 99 713       101 640       102 878       111 857         Local government holdings of other subsectors debt (level) (c) <sup>(n/n)</sup> 2 542       3 225       4 066       4 020	$\mathbf{A}_{\mathbf{a}_{1}} = \mathbf{A}_{\mathbf{a}_{1}} + \mathbf{A}_{\mathbf{a}_{1}} + \mathbf{A}_{\mathbf{a}_{2}} + \mathbf{A}_{\mathbf{a}$	500	40	00	070
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)       M       M       M       M       M         Statistical discrepancies       -86       239       -1052       633         Difference between capital and financial accounts (B.9-B.9f)       -86       239       -1052       633         Other statistical discrepancies (+/-)       0       0       0       0       0         Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup> 9 361       1 927       1 238       12 999         Local government contribution to general government debt (a=b-c) <sup>(6)</sup> 97 171       98 415       98 812       111 857         Local government holdings of other subsectors debt (level) (c) <sup>m</sup> 2 542       3 225       4 066       4 020					
Statistical discrepancies       -86       239       -1 052       633         Difference between capital and financial accounts (B.9-B.9f)       -86       239       -1 052       633         Other statistical discrepancies (+/-)       0       0       0       0       0         Change in local government (S.1313) consolidated gross debt ( <sup>1, 2</sup> )       9 361       1 927       1 238       12 999         Local government contribution to general government debt (a=b-c) ( <sup>69</sup> 97 171       98 415       98 812       111 857         Local government gross debt (level) (b) and       99 713       101 640       102 878       115 877         Local government holdings of other subsectors debt (level) (c) <sup>m</sup> 2 542       3 225       4 066       4 020					
Difference between capital and financial accounts (B.9-B.9f)       -86       239       -1.052       633         Other statistical discrepancies (+/-)       0       0       0       0         Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup> 9 361       1 927       1 238       12 999         Change in local government contribution to general government debt (a=b-c) <sup>(6)</sup> 97 171       98 415       98 812       111 857         Local government gross debt (level) (b) <sup>a.al</sup> 99 713       101 640       102 878       115 877         Local government holdings of other subsectors debt (level) (c) <sup>al</sup> 2 542       3 225       4 066       4 020	Uther volume changes in financial liabilities (K.3, K.4, K.5) <sup>(*)</sup> (-)	M	M	M	М
Difference between capital and financial accounts (B.9-B.9f)       -86       239       -1.052       633         Other statistical discrepancies (+/-)       0       0       0       0         Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup> 9 361       1 927       1 238       12 999         Change in local government contribution to general government debt (a=b-c) <sup>(6)</sup> 97 171       98 415       98 812       111 857         Local government gross debt (level) (b) <sup>a,a</sup> 99 713       101 640       102 878       115 877         Local government holdings of other subsectors debt (level) (c) <sup>a,a</sup> 2 542       3 225       4 066       4 020	Statistical discronancias	00	220	1.052	622
Other statistical discrepancies (+/-)       0       0       0       0         Change in local government (S.1313) consolidated gross debt ( <sup>1,2</sup> )       9 361       1 927       1 238       12 999         Change in local government contribution to general government debt (a=b-c) ( <sup>6</sup> )       97 171       98 415       98 812       111 857         Local government gross debt (level) (b) and Local government holdings of other subsectors debt (level) (c) <sup>an</sup> 99 713       101 640       102 878       115 877         Local government holdings of other subsectors debt (level) (c) <sup>an</sup> 2 542       3 225       4 066       4 020	· · · · · · · · · · · · · · · · · · ·				
Change in local government (S.1313) consolidated gross debt (1.2)       9 361       1 927       1 238       12 999         Local government contribution to general government debt (a=b-c) (5)       97 171       98 415       98 812       111 857         Local government gross debt (level) (b) and       99 713       101 640       102 878       115 877         Local government holdings of other subsectors debt (level) (c) and       2 542       3 225       4 066       4 020					
Local government contribution to general government debt (a=b-c) <sup>(5)</sup> 97 171         98 415         98 812         111 857           Local government gross debt (level) (b) ent         99 713         101 640         102 878         115 877           Local government holdings of other subsectors debt (level) (c)         2 542         3 225         4 066         4 020		U	0	U	0
Local government contribution to general government debt (a=b-c) <sup>(6)</sup> 97 171         98 415         98 812         111 857           Local government gross debt (level) (b) **         99 713         101 640         102 878         115 877           Local government holdings of other subsectors debt (level) (c)*         2 542         3 225         4 066         4 020	Change in local government (S.1313) consolidated gross debt (1, 2)	9 361	1 927	1 238	12 999
Local government gross debt (level) (b) 🚓         99 713         101 640         102 878         115 877           Local government holdings of other subsectors debt (level) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c					
Local government gross debt (level) (b) ==         99 713         101 640         102 878         115 877           Local government holdings of other subsectors debt (level) (c)=         2 542         3 225         4 066         4 020	Local government contribution to general government debt (a=b-c) <sup>(5)</sup>	97 171	98 415	98 812	111 857
Local government holdings of other subsectors debt (level) (c) <sup>∞</sup> 2 542 3 225 4 066 4 020					
*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.		2 0 12	0 220	1 000	+ 020
	*Please note that the sign convention for net lending/ net borrow	ing is different fro	om tables 1 an	d 2.	

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within local government.
 Due to exchange-rate movements.

#### 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)

	<b>F</b>			
Member State: Poland	2020	Yea		2022
Data are in(millions of units of national currency) Date: 16/04/2024	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	-17 428	14 107	1 151	14 074
Net acquisition (+) of financial assets (2)	27 186	-6 841	4 196	-10 616
Currency and deposits (F.2)	2 019	5 822	6 886	-25 059
Debt securities (F.3)	3 481	-2 241	731	3 715
Loans (F.4)	15 833	-9 067	-9	12 696
Increase (+)	15 833	0	0	12 696
Reduction (-)	0	-9 067	-9	0
Short term loans (F.41), net	11	-13	0	0
Long-term loans (F.42)	15 822	-9 054	-9	12 696
Increase (+)	15 822	0	0	12 696
Reduction (-)	0	-9 054	-9	0
Equity and investment fund shares/units (F.5)	-335	1 558	732	1 781
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-335	1 558	732	1 781
Increase (+)	0	1 558	732	1 781
Reduction (-)	-335	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	6 188	-2 913	-4 144	-3 749
Other financial assets (F.1, F.6)	0	0	0	0
Adjustments <sup>(2)</sup>	-8 895	-7 198	-5 096	-4 770
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	М	М	M
Net incurrence (-) of other accounts payable (F.8)	-8 895	-7 198	-5 096	-4 770
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	M	М	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	М	М	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
Statistical discrepancies	-863	-68	-251	1 312
Difference between capital and financial accounts (B.9-B.9f)	-863	-68	-251	1 312
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt (1, 2)				
Change III social security (S. 1314) consolidated gross debt	0	0	0	0
$\mathbf{O}$ as in the second the second s				
Social security contribution to general government debt (a=b-c) (5)	-89 314	-94 527	-100 002	-95 129
Social security gross debt (level) (b) <sup>(2, 5)</sup>	0	0	0	0
Social security holdings of other subsectors debt (level) (c)	89 314	94 527	100 002	95 129
*Please note that the sign convention for net lending/ net borrowi	ing is different fro	m tables 1 and	d 7	
Thease note that the sign convention for het lending/ het borrowi	ing is unterent in	mi tables i an	u 2.	

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within social security.
 Due to exchange-rate movements.

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

Number2Trade credits and advances (		final	2021 final	2022 final	2023 half-finalized	2024 forecast
	AF.81 L)	24 571	26 836	29 272	31 153	L
3 Amount outstanding in the g	overnment debt from the financing of public und	lertakings				
Data:		0	0	0	0	L
Institutional characteristics:						
4 In case of substantial different government debt, please prov i) the extent of these difference		e of				
i) the extent of these difference	5.					
ii) the reasons for these differe	nces:					
10 Gross National Income at cu	crent market prices (B.5*g)(2)	2 259 457	2 522 297	2 953 905	L	L
(1) Please indicate status of data: esti	mated, half-finalized, final. vhen GNI is substantially greater than GDP.					