



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.

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: 16/04/2024	ESA 2010 codes	Year				
		2020	2021	2022	2023	2024
		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	M	M	M	M	M
- 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
<i>By category:</i>						
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	413 748	
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

(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 account)	2020	2021	2022	2023	2024
Date: 16/04/2024					
Working balance in central government accounts	-86 754	-25 712	-13 964	-85 138	-190 508
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned
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 kind	0	0	0	0	0
of which: net settlements	0	0	0	0	0
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	-818	-380	-906	-543	-591
Imputed transaction with health insurance	-140	-341	-348	-502	-591
Imputed transaction concerns public health insurance	-713	-3	-585	-1	
Payments for public broadcasting	35	-36	27	-40	
Transfer to PKP PLK	0	0	0	0	
Transfer to SRK	0	0	0	0	
Difference between interest paid and received	2 805	1 949	-4 566	-4 798	1 246
Other accounts receivable (+)	12 998	19 577	2 120	20 090	59 507
Detail 1					
Detail 2					
Other accounts payable (-)	-8 487	-21 354	18 861	-18 355	-5 759
Detail 1					
Detail 2					
Working balance (+/-) of entities	M	M	M	M	M
Net lending (+)/ net borrowing (-)	-96 536	-22 361	-76 430	-37 505	-32 829
Detail 1					
Detail 2					
Other adjustments (+/-) (please specify)	5 693	5 878	-11 688	-6 128	0
capital injections	-5 848	-697	-9 786	-5 376	
tax cancellation	-2	-6	-7	-24	
debt cancellation (loan from the State)	0	-430	0	0	
neutralization: planned expenditure	11 640	7 621	0	0	
neutralization: non-performing loans	-97	-96	-103	-112	
penalties due to Turów lignite mine and the Disposal		-514	-1 792	-616	
Net lending (+)/ net borrowing (-)	-183 665	-48 971	-91 443	-135 585	-184 629

(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	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	M	M	M	
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)	
Financial transactions included in the working balance	M	M	M	M	
Loans (+/-)	M	M	M	M	
Equities (+/-)	M	M	M	M	
Other financial transactions (+/-)	M	M	M	M	
of which: transactions in debt liabilities (+/-)	M	M	M	M	
of which: net settlements under swap contracts (+/-)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Non-financial transactions not included in the working balance	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M	
Other accounts receivable (+)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other accounts payable (-)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Working balance (+/-) of entities not part of state government	M	M	M	M	
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M	
<i>Detail 1</i>					
<i>Detail 2</i>					
<i>Detail 3</i>					
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M	

(ESA 2010 accounts)

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

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

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

Member State: Poland	Year					
Data are in ...(millions of units of national currency)	2020	2021	2022	2023	2024	
Date: 16/04/2024						
Working balance in local government accounts	5 843	17 657	-8 062	-23 137		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	-301	-305	-164	-151		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-133	-95	-55	-85		
Other financial transactions (+/-)	-168	-210	-109	-66		
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	-53	-14	-511	493		
Detail 1	-53	-14	-11	-7		Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
Detail 2			-500	500		Imputed transaction related to the accrual adjustment of the energy vouchers
Difference between interest paid (+) and accrued (D.41)(-)	20	-26	-126	-15		
Other accounts receivable (+)	372	-1 993	6	4 695		
Detail 1						
Detail 2						
Other accounts payable (-)	266	1 314	-1 693	-1 621		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-2 016	-1 797	-2 746	-4 437		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0		
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	4 131	14 836	-13 296	-24 173		

(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: 16/04/2024	2020	2021	Year 2022	2023	2024	
Working balance in social security accounts	26 467	-3 633	9 728	-1 377		
<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)	-9 039	-10 474	-10 879	-12 697		
<i>Detail 1</i>	-3 201	-3 495	-3 982	-4 623		uncollectible social contributions
<i>Detail 2</i>	-53	-63	-67	-56		social contributions law cancellation
<i>Detail 3</i>	0	0	0	0		debt cancellation loans granted to Social Insurance Fund
<i>Detail 4</i>	-1 306	-1 200	-1 872	-2 590		adjustment for accrual interests of social contributions
<i>Detail 5</i>	-5 731	-7 325	-6 768	-7 641		security slider
<i>Detail 6</i>	1 252	1 609	1 810	2 213		payments of pensions
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	17 428	-14 107	-1 151	-14 074		

(ESA 2010 accounts)

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

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 3A: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Poland Data are in ...(millions of units of national currency) Date: 16/04/2024	Year			
	2020	2021	2022	2023
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
<i>Increase (+)</i>	40 920	13 797	26 558	36 608
<i>Reduction (-)</i>	-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
<i>Increase (+)</i>	40 543	22 509	24 762	36 336
<i>Reduction (-)</i>	-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 ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	2 008	-3 197	-10 041	6 906
<i>Increase (+)</i>	10 855	8 675	1 988	9 400
<i>Reduction (-)</i>	-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 ⁽⁴⁾ (+)	-2 125	-316	-5 472	-10 011
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	22 386	1 342	6 199	-31 278
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	464	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
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 ^(1, 2)	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.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

Table 3B: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (central government)

Member State: Poland Data are in ...(millions of units of national currency) Date: 16/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	183 665	48 971	91 443	135 585
Net acquisition (+) of financial assets ⁽²⁾	115 796	48 562	9 853	64 671
Currency and deposits (F.2)	57 074	21 937	38 084	5 930
Debt securities (F.3)	11 308	11 621	-24 109	3 038
Loans (F.4)	36 284	4 033	10 272	28 886
Increase (+)	38 735	12 482	25 701	36 557
Reduction (-)	-2 451	-8 449	-15 429	-7 671
Short term loans (F.41), net	-49	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 ⁽²⁾	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
Adjustments ⁽³⁾	-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 ⁽⁴⁾ (+)	-2 140	-294	-5 502	-9 953
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	21 824	1 358	6 136	-31 008
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	40	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	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 ^(1, 2)	297 260	77 913	106 870	160 526
Central government contribution to general government debt (a=b-c) ⁽⁶⁾	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) ⁽⁵⁾	1 865	1 888	1 868	1 938

***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: 16/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽²⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1,2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2,5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

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

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

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Poland Data are in ...(millions of units of national currency) Date: 16/04/2024	Year			
	2020	2021	2022	2023
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-4 131	-14 836	13 296	24 173
Net acquisition (+) of financial assets ⁽²⁾	18 128	18 632	-3 963	-6 249
Currency and deposits (F.2)	15 103	19 633	-4 777	-11 384
Debt securities (F.3)	-40	18	-18	228
Loans (F.4)	1 548	955	474	-86
Increase (+)	1 896	1 367	887	150
Reduction (-)	-348	-412	-413	-236
Short term loans (F.41), net	366	34	199	208
Long-term loans (F.42)	1 182	921	275	-294
Increase (+)	1 251	1 133	668	212
Reduction (-)	-69	-212	-393	-506
Equity and investment fund shares/units (F.5)	-334	-322	-133	-135
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-334	-322	-133	-135
Increase (+)	2	20	3	6
Reduction (-)	-336	-342	-136	-141
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1 885	-1 627	441	5 107
Other financial assets (F.1, F.6)	-34	-25	50	21
Adjustments ⁽²⁾	-4 550	-2 108	-7 043	-5 558
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other 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
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	20	-26	-126	-15
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	562	-16	63	-270
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	424	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	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
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) ⁽⁶⁾	97 171	98 415	98 812	111 857
Local government gross debt (level) (b) ^(a, 3)	99 713	101 640	102 878	115 877
Local government holdings of other subsectors debt (level) (c) ^(a)	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.**

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

(2) Consolidated within local government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

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

Table 3E: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Poland Data are in ...(millions of units of national currency) Date: 16/04/2024	Year			
	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 ⁽²⁾	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 ⁽²⁾	-8 895	-7 198	-5 096	-4 770
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	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	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	-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)	0	0	0	0
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) ^(2, 5)	0	0	0	0
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	89 314	94 527	100 002	95 129

***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.

