

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 3605/93 as amended,
the Statements contained in the Council minutes of 22/11/1993,
and the Code of Best Practice adopted by the Ecofin Council of 18/2/2003

Set of reporting tables as endorsed by the CMFB on 26/6/2003.

- Reporting before 1 April 2009

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

Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.

Not applicable: M ; Not available: L

Please mention data sources and whether the data supplied are publicly available.
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Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data

Member State: POLAND Data are in mln PLN Date: 16/04/ 2009	ESA 95 codes	Year				
		2005 (finalized)	2006 half-finalized	2007 half-finalized	2008 half-finalized	2009 planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-42358	-41131	-22131	-49537	-60779
- Central government	S.1311	-42165	-44480	-36134	-53004	-49,948
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-2417	-4037	1331	-2442	-1,767
- Social security funds	S.1314	2224	7386	12672	5909	-9,065
General government consolidated gross debt						
Level at nominal value outstanding at end of year		462742	505149	527570	598402	670848
<i>By category:</i>						
Currency and deposits	AF.2	6	4	0	0	
Securities other than shares, exc. financial derivatives	AF.33	388286	437170	469194	533397	
Short-term	AF.331	24179	25329	23381	51297	
Long-term	AF.332	364107	411841	445813	482100	
Loans	AF.4	74450	67975	58376	65005	
Short-term	AF.41	8582	4694	541	819	
Long-term	AF.42	65868	63281	57835	64186	
General government expenditure on:						
Gross fixed capital formation	P.51	33217	40819	48133	58866	70047
Interest (consolidated)	EDP D.41	27505	28138	27187	28065	36229
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	27499	28132	27211	28100	36269
Gross domestic product at current market prices	B.1*g	983302	1060031	1175266	1271715	1315114

(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 deficit and the central government deficit/surplus

Member State: POLAND Data are in mln PLN Date: 16/04/ 2009	Year					
	2005 (finalized)	2006 (half-finalized)	2007 (half-finalized)	2008 (half-finalized)	2009 planned	
Working balance in central government accounts	-28361	-25063	-15956	-24346	-23684	cash balance of state budget
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	47	170	2853	959	45	
Loans, granted (+)	60	208	2897	1010	90	
Loans, repayments (-)	-36	-38	-44	-51	-45	
Equities, acquisition (+)	23	0	0	0	0	
Equities, sales (-)	0	0	0	0	0	
Other financial transactions (+/-)	0	0	0	0	0	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	-1076	696	-1376	-1157	-90	
Other accounts receivable (+)	492	1155	-2050	1	-2818.5	
Detail 1						
Detail 2						
Other accounts payable (-)	1039	-2347	-2776	-4851	1032	
Detail 1						
Detail 2						
Net borrowing (+) or net lending (-) of State entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-1669	-3911	-478	-2196	-2084	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-12637	-15180	-16351	-21414	-22348	
Detail 1	0	-9	-97	0	-79	Debt cancellation
Detail 2	-37	-18	-7	-4	-9	Tax cancellation
Detail 3	-12575	-14920	-16219	-19911	-22260	Transfer to FUS
Detail 4	-40	-245	-35	-1500		Capital injections not included in working balance
Detail 5	15	12	7	1		Debt assumption (payment of instalment)
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-42165	-44480	-36134	-53004	-49947.5	
<i>(ESA 95 accounts)</i>						

(1) Please indicate status of data: estimated, half-finalized, final.

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

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

Member State: POLAND Data are in mln PLN Date: 16/04/ 2009	Year				2009 planned
	2005 (finalized)	2006 (half-finalized)	2007 (half-finalized)	2008 (half-finalized)	
Working balance in state government accounts	M	M	M	M	
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered 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	
Detail 1					
Detail 2					
Non-financial transactions not considered in the working balance	M	M	M	M	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP 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					
Adjustment for subsector delimitation	M	M	M	M	
Detail 1					
Detail 2					
Other adjustments (+/-) <i>(please detail)</i>	M	M	M	M	
Detail 1					
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M	
<i>(ESA 95 accounts)</i>					

(1) Please indicate status of data: estimated, half-finalized, final.

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

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

Member State: POLAND Data are in mln PLN Date: 16/04/ 2009	Year					
	2005 (finalized)	2006 (half-finalized)	2007 (half-finalized)	2008 (half-finalized)	2009 planned	
Working balance in local government accounts	-911	-3011	2267	-2605		cash balance of local budgets
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	0	0	0	0		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	M	M	M	M		
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	280	315	82	131		
Other accounts receivable (+)	-492	-336	-532	-380		
Detail 1						
Detail 2						
Other accounts payable (-)	-151	-245	1104	1352		
Detail 1						
Detail 2						
Adjustment for subsector delimitation	-1143	-760	-1590	-940		
Detail 1						
Detail 2						
Other adjustments (+/-) <i>(please detail)</i>	0	0	0	0		
Detail 1						
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	-2417	-4037	1331	-2442		

(ESA 95 accounts)

(1) Please indicate status of data: estimated, half-finalized, final.

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

Table 2D: Provision of the data which explain the transition between the working balances and the social security deficit/surplus

Member State: POLAND Data are in mln PLN Date: 16/04/ 2009	Year				2009 planned	
	2005 (finalized)	2006 (half-finalized)	2007 (half-finalized)	2008 (half-finalized)		
Working balance in social security accounts	3733	8782	14028	7256		accrual balance of social security (Social Insurance Fund, Social Insurance Institution, Social Insurance Fund for Farmers, Health Funds, Demographic Reserve Fund, Labour Fund)
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered 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		
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	M	M	M	M		
Other accounts receivable (+)	-1180	-1241	-1320	-1232		
Detail 1						
Detail 2						
Other accounts payable (-)	M	M	M	M		
Detail 1						
Detail 2						
Adjustment for subsector delimitation	0	0	0	0		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-329	-155	-36	-115		
Detail 1	-329	-155	-36	-115		social contributions law cancellation
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	2224	7386	12672	5909		
<i>(ESA 95 accounts)</i>						

(1) Please indicate status of data: estimated, half-finalized, final.

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

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

Member State: POLAND Data are in mln PLN Date: 16/04/ 2009	Year			
	2005 (finalized)	2006 (half-finalized)	2007 (half-finalized)	2008 (half-finalized)
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	42358	41131	22131	49537
Net acquisition (+) of financial assets ⁽³⁾	8391	11277	16318	4775
Currency and deposits (F.2)	7483	6785	11281	3101
Securities other than shares (F.3)	124	412	-126	-98
Loans (F.4)	518	-113	4759	-960
Increase (+)	950	551	5735	2070
Reduction (-)	-432	-664	-976	-3030
Shares and other equity (F.5)	-2478	850	-1306	-1431
Increase (+)	1454	1490	660	1069
Reduction (-)	-3932	-640	-1966	-2500
Other financial assets (F.1, F.6 and F.7)	2744	3343	1710	4163
Adjustments ⁽³⁾	-12201	-11519	-17884	17431
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-2546	-4122	-5074	-8892
Issuances above(-)/below(+) nominal value	-5034	-3387	-748	1579
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1228	117	-1048	-571
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-3393	-4241	-11017	25315
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	114	3	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	M	M	M	M
Statistical discrepancies	1808	1518	1856	-911
Difference between capital and financial accounts (B.9-B.9f)	5	100	914	-843
Other statistical discrepancies (+/-)	1803	1418	942	-68
Change in general government (S.13) consolidated gross debt ⁽²⁾	40356	42407	22421	70832

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

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within general government.

(5) Due to exchange-rate movements and to swap activity.

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

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

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

Member State: POLAND	Year			
	2005 (finalized)	2006 (half-finalized)	2007 (half-finalized)	2008 (half-finalized)
Data are in mln PLN Date: 16/04/ 2009				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	42165	44480	36134	53004
Net acquisition (+) of financial assets ⁽³⁾	7475	8664	5605	-1955
Currency and deposits (F.2)	6548	5939	3758	1579
Securities other than shares (F.3)	90	286	-91	-63
Loans (F.4)	1363	132	3738	-1985
Increase (+)	1932	929	5329	1633
Reduction (-)	-569	-797	-1591	-3618
Shares and other equity (F.5)	-2397	786	-1348	-1308
Increase (+)	1451	1408	599	1064
Reduction (-)	-3848	-622	-1947	-2372
Other financial assets (F.1, F.6 and F.7)	1871	1521	-452	-178
Adjustments ⁽⁵⁾	-10963	-10478	-16927	17045
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1028	-2766	-4035	-9147
Issuances above(-)/below(+) nominal value	-5034	-3387	-748	1579
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1508	-198	-1130	-702
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	-3393	-4241	-11017	25315
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	114	3	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	M	M	M	M
Statistical discrepancies	688	-114	916	288
Difference between capital and financial accounts (B.9-B.9f)	-459	-480	-169	116
Other statistical discrepancies (+/-)	1147	366	1085	172
Change in central government (S.1311) consolidated gross debt ⁽²⁾	39365	42552	25728	68382
Central government contribution to general government debt (a=b-c)	435195	477221	503700	572787
Central government gross debt (level) (b) ⁽³⁾	438429	480981	506709	575091
Central government holdings of other subsectors debt (level) (c) ⁽³⁾	3234	3760	3009	2304

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

- (1) Please indicate the status of the data: estimated, half-finalized, final.
(2) Consolidated within central government.
(3) Due to exchange-rate movements and to swap activity.

- (4) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(5) Including capital uplift
(6) AF.2, AF.33 and AF.4. At face value.

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

Member State: POLAND	Year			
	2005 (finalized)	2006 (half-finalized)	2007 (half-finalized)	2008 (half-finalized)
Data are in mln PLN				
Date: 16/04/ 2009				
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽³⁾	0	0	0	0
Currency and deposits (F.2)	M	M	M	M
Securities other than shares (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Shares and other equity (F.5)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Other financial assets (F.1, F.6 and F.7)	M	M	M	M
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	M	M	M	M
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	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 ⁽²⁾	M	M	M	M
State government contribution to general government debt (a=b-c)	M	M	M	M
State government gross debt (level) (b) ⁽³⁾	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽³⁾	M	M	M	M

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

- (1) Please indicate the status of the data: estimated, half-finalized, final.
(3) Consolidated within state government.
(5) Due to exchange-rate movements and to swap activity.

- (2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
(4) Including capital uplift
(6) AF.2, AF.33 and AF.4. At face value.

Table 3D: Provision of the data which explain the contributions of the deficit/surplus 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 mln PLN Date: 16/04/ 2009	Year			
	2005 (finalized)	2006 (half-finalized)	2007 (half-finalized)	2008 (half-finalized)
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	2417	4037	-1331	2442
Net acquisition (+) of financial assets ⁽³⁾	651	464	777	-387
Currency and deposits (F.2)	636	108	1161	-134
Securities other than shares (F.3)	101	24	-125	-30
Loans (F.4)	65	312	329	327
Increase (+)	181	405	412	431
Reduction (-)	-116	-93	-83	-104
Shares and other equity (F.5)	-81	64	-16	-123
Increase (+)	3	82	3	5
Reduction (-)	-84	-18	-19	-128
Other financial assets (F.1, F.6 and F.7)	-70	-44	-572	-427
Adjustments ⁽³⁾	129	70	1186	1483
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-151	-245	1104	1352
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	280	315	82	131
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	M	M	M	M
Statistical discrepancies	363	248	121	-476
Difference between capital and financial accounts (B.9-B.9f)	111	238	290	-236
Other statistical discrepancies (+/-)	252	10	-169	-240
Change in local government (S.1313) consolidated gross debt ⁽²⁾	3560	4819	753	3062
Local government contribution to general government debt (a=b-c)	20555	25539	26323	29364
Local government gross debt (level) (b) ⁽³⁾	20780	25599	26352	29414
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	225	60	29	50

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

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within local government.

(5) Due to exchange-rate movements and to swap activity.

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

(4) Including capital uplift

(6) AF.2, AF.33 and AF.4. At face value.

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

Member State: POLAND	Year			
	2005	2006	2007	2008
Data are in mln PLN	(finalized)	(half-finalized)	(half-finalized)	(half-finalized)
Date: 16/04/ 2009				
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-2224	-7386	-12672	-5909
Net acquisition (+) of financial assets ⁽³⁾	90	2021	8291	6841
Currency and deposits (F.2)	299	738	6362	1656
Securities other than shares (F.3)	323	602	605	1314
Loans (F.4)	-109	-73	-28	-9
Increase (+)	0	0	0	0
Reduction (-)	-109	-73	-28	-9
Shares and other equity (F.5)	0	0	58	0
Increase (+)	0	0	58	0
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	-423	754	1294	3880
Adjustments ⁽³⁾	0	0	-703	-209
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	M
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	M	M	-703	-209
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁶⁾	M	M	M	M
Changes in sector classification (K.12.1) ⁽⁶⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁶⁾ (-)	M	M	M	M
Statistical discrepancies	757	1385	793	-723
Difference between capital and financial accounts (B.9-B.9f)	353	342	793	-723
Other statistical discrepancies (+/-)	404	1043	0	0
Change in social security (S.1314) consolidated gross debt ⁽²⁾	-1377	-3980	-4291	0
Social security contribution to general government debt (a=b-c)	6992	2389	-2453	-3749
Social security gross debt (level) (b) ⁽³⁾	8271	4291	0	0
Social security holdings of other subsectors debt (level) (c) ⁽³⁾	1279	1902	2453	3749

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

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within social security.

(5) Due to exchange-rate movements and to swap activity.

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

(4) Including capital uplift

(6) AF.2, AF.33 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 mln PLN Date: 16/04/ 2009	Year				
		2005 (finalized)	2006 half-finalized	2007 half-finalized	2008 half-finalized	2009 forecast
2	Trade credits and advances (AF.71 L)	2463	2350	3498	3370	
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	639	636	577		
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)					

(1) Please indicate status of data: estimated, half-finalized, final.
(2) Data to be provided in particular when GNI is substantially greater than GDP.