

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended
and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables as endorsed by the CMFB on 06/08/2009.

Member state: POLAND

Date: 11/04/2011

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 deficit/surplus and debt levels and provision of associated data

Member state: POLAND Data are in ...(millions of units of national currency) Date: 11/04/2011	ESA 95 codes	Year				
		2007	2008	2009	2010	2011
		finalized	half-finalized	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-22,134	-46,849	-98,714	-111,154	-84,788
- Central government	S.1311	-35,316	-49,796	-71,471	-83,891	-66,991
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	510	-2,298	-14,032	-16,074	-12,349
- Social security funds	S.1314	12,672	5,245	-13,211	-11,189	-5,449
		finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		529,370	600,829	684,073	778,212	833,580
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Securities other than shares, exc. financial derivatives	AF.33	469,194	533,260	592,053	665,489	
Short-term	AF.331	23,381	51,295	51,468	38,051	
Long-term	AF.332	445,813	481,965	540,585	627,438	
Loans	AF.4	60,176	67,569	92,020	112,723	
Short-term	AF.41	541	818	4,768	714	
Long-term	AF.42	59,635	66,751	87,252	112,009	
General government expenditure on:						
Gross fixed capital formation	P.51	49,018	58,463	70,054	78,774	100,082
Interest (consolidated)	EDP D.41	27,187	28,327	35,485	38,030	41,760
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	27,211	28,362	35,484	38,042	42,140
Gross domestic product at current market prices	B.1*g	1,176,737	1,275,432	1,343,657	1,415,514	1,517,424

(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 deficit/surplus

Member state: POLAND	Year					
Data are in ...(millions of units of national currency)	2007	2008	2009	2010	2011	
Date: 11/04/2011						
Working balance in central government accounts	-15,956	-24,346	-23,845	-44,591	-43,407	cash balance of state budget
<i>Basis of the working balance</i>	cash	cash	cash	cash	cash	
Financial transactions included in the working balance	2,865	1,119	-6,799	-1,635	-5,004	
Loans, granted (+)	2,897	1,010	-1,162	1,042	41	
Loans, repayments (-)	-44	-51	-55	-47	-45	
Equities, acquisition (+)	0	170	0	0	0	
Equities, sales (-)	0	0	-3,750	-2,630	-5,000	
Other financial transactions (+/-)	12	-10	-1,832	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-17,104	-20,536	-22,980	-26,186	-17,420	
Detail 1	-16,219	-19,911	-21,086	-22,347	-14,331	Transfer to FUS
Detail 2	-885	-625	-1,894	-3,839	-3,088	Motorway (on balance sheet PPP)
Difference between interest paid (+) and accrued (EDP D.41)(-)	-1,376	-1,374	-162	-3,032	-360	
Other accounts receivable (+)	272	1,898	-9,803	1,592	16,813	
Detail 1						
Detail 2						
Other accounts payable (-)	-3,378	-4,185	2,294	-826	-692	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-478	-394	-8,419	-7,990	-15,551	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-161	-1,978	-1,757	-1,223	-1,369	
Detail 1	-35	-2,015	-1,755	-1,222	-1,300	Capital injections not included in working balance
Detail 2	-22	41	7	6	0	Debt assumption (payment of instalment)
Detail 3	-7	-4	-9	-7	-6	Tax cancellation
Detail 4	-97	0	0	0	-63	Debt cancellation
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-35,316	-49,796	-71,471	-83,891	-66,991	

(ESA 95 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 deficit/surplus

Member state: POLAND Data are in ...(millions of units of national currency) Date: 11/04/2011	2007	2008	Year 2009	2010	2011	
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		
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	M	M	M		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (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						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	M	M	M		
Detail 1						
Detail 2						
Detail 3						
Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)	M	M	M	M		
<i>(ESA 95 accounts)</i>						

(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 deficit/surplus

Member state: POLAND	Year				
Data are in ...(millions of units of national currency)	2007	2008	2009	2010	2011
Date: 11/04/2011					
Working balance in local government accounts	2,267	-2,614	-12,986	-14,956	
<i>Basis of the working balance</i>	cash	cash	cash	cash	
Financial transactions included in the working balance	0	0	-7	0	
Loans (+/-)	0	0	0	0	
Equities (+/-)	0	0	0	0	
Other financial transactions (+/-)	0	0	-7	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	M	M	M	M	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	82	132	176	75	
Other accounts receivable (+)	-680	-96	718	1,655	
Detail 1					
Detail 2					
Other accounts payable (-)	431	-76	-1,490	-1,869	
Detail 1					
Detail 2					
Working balance (+/-) of entities not part of local government	M	M	M	M	
Net borrowing (-) or net lending (+) of other local government bodies	-1,590	356	-443	-979	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	0	0	0	0	
Detail 1					
Detail 2					
Detail 3					
Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)	510	-2,298	-14,032	-16,074	

(ESA 95 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 deficit/surplus

Member state: POLAND Data are in ...(millions of units of national currency) Date: 11/04/2011	2007	2008	Year 2009	2010	2011	
Working balance in social security accounts	14,028	6,592	-11,891	-9,804		accrual balance of society security (Social Insurance Fund,
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		Social Insurance Institution, Social Insurance Fund for Farmer, Health Funds, Demographic Reserve Fund, Labour Fund)
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		
<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 (EDP 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	0	0	0	0		
Net borrowing (-) or net lending (+) of other social security bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-1,356	-1,347	-1,320	-1,385		
<i>Detail 1</i>	-1,320	-1,232	-1,297	-1,346		Uncollectible social contributions
<i>Detail 2</i>	-36	-115	-23	-39		Social contributions law cancellation
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	12,672	5,245	-13,211	-11,189		
(ESA 95 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 deficit/surplus 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: 11/04/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	22,134	46,849	98,714	111,154
Net acquisition (+) of financial assets ⁽²⁾	17,797	5,147	-14,864	-16,003
Currency and deposits (F.2)	11,319	5,727	1,513	7,350
Securities other than shares (F.3)	-150	-114	-178	310
Loans (F.4)	4,733	-724	-233	2,345
Increase (+)	5,735	2,613	2,749	3,110
Reduction (-)	-1,002	-3,337	-2,982	-765
Short term loans (F.41), net	1,257	282	610	163
Long-term loans (F.42)	3,476	-1,006	-843	2,182
Increase (+)	3,476	0	0	0
Reduction (-)	0	-1,006	-843	2,182
Shares and other equity (F.5)	-1,306	-1,756	-6,820	-23,655
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-1,306	-1,756	-6,820	-23,655
Increase (+)	660	747	1,915	1,206
Reduction (-)	-1,966	-2,503	-8,735	-24,861
Other financial assets (F.1, F.6 and F.7)	3,201	2,014	-9,146	-2,353
Adjustments ⁽³⁾	-17,838	19,491	-632	-2,674
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)	-5,002	-6,709	1,084	-2,642
Issuances above(-)/below(+) nominal value	-748	1,579	2,460	746
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,074	-694	-32	-947
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-11,017	25,315	-4,144	394
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	3	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	-225
Statistical discrepancies	1,241	-28	26	1,662
Difference between capital and financial accounts (B.9-B.9f)	272	-70	27	1,493
Other statistical discrepancies (+/-)	969	42	-1	169
Change in general government (S.13) consolidated gross debt ^(1, 2)	23,334	71,459	83,244	94,139

*Please note that the sign convention for net borrowing / net lending 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.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 Data are in ...(millions of units of national currency) Date: 11/04/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	35,316	49,796	71,471	83,891
Net acquisition (+) of financial assets ⁽²⁾	7,342	-1,099	-1,593	959
Currency and deposits (F.2)	3,796	1,551	8,461	11,238
Securities other than shares (F.3)	-115	-86	31	275
Loans (F.4)	3,712	-2,131	4,718	7,691
Increase (+)	5,329	1,808	7,616	8,341
Reduction (-)	-1,617	-3,939	-2,898	-650
Short term loans (F.41), net	1,019	-468	427	66
Long-term loans (F.42)	2,693	-1,663	4,291	7,625
Increase (+)	2,693	0	4,291	7,625
Reduction (-)	0	-1,663	0	0
Shares and other equity (F.5)	-1,348	-1,630	-6,864	-24,006
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-1,348	-1,630	-6,864	-24,006
Increase (+)	599	742	1,790	661
Reduction (-)	-1,947	-2,372	-8,654	-24,667
Other financial assets (F.1, F.6 and F.7)	1,297	1,197	-7,939	5,761
Adjustments ⁽³⁾	-16,947	20,323	682	-880
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-4,029	-5,745	2,574	-773
Issuances above(-)/below(+) nominal value	-748	1,579	2,460	746
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-1,156	-826	-208	-1,022
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	M	M	M	0
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-11,017	25,315	-4,144	394
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	3	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	-225
Statistical discrepancies	930	-17	295	634
Difference between capital and financial accounts (B.9-B.9f)	-182	-187	295	479
Other statistical discrepancies (+/-)	1,112	170	0	155
Change in central government (S.1311) consolidated gross debt ^(1, 2)	26,641	69,003	70,855	84,604
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	505,500	575,222	640,661	719,785
Central government gross debt (level) (b) ^(2, 5)	508,509	577,512	648,367	732,971
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	3,009	2,290	7,706	13,186

***Please note that the sign convention for net borrowing / net lending 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.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 Data are in ...(millions of units of national currency) Date: 11/04/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	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
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
Shares and other equity (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Shares and other equity other than portfolio investments	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
of which: interest flows attributable to swaps and FRAs	M	M	M	M
Redemptions 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.12.1) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽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 borrowing / net lending 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.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 ...(millions of units of national currency) Date: 11/04/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	-510	2,298	14,032	16,074
Net acquisition (+) of financial assets ⁽²⁾	629	1,062	-1,593	-876
Currency and deposits (F.2)	1,161	661	-1,355	-1,016
Securities other than shares (F.3)	-125	-23	304	-471
Loans (F.4)	329	693	465	161
Increase (+)	412	797	635	276
Reduction (-)	-83	-104	-170	-115
Short term loans (F.41), net	26	251	120	44
Long-term loans (F.42)	303	442	345	117
Increase (+)	303	442	345	117
Reduction (-)	0	0	0	0
Shares and other equity (F.5)	-16	-126	-72	-187
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-16	-126	-72	-187
Increase (+)	3	5	9	7
Reduction (-)	-19	-131	-81	-194
Other financial assets (F.1, F.6 and F.7)	-720	-143	-935	637
Adjustments ⁽³⁾	513	56	-1,314	-1,794
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	431	-76	-1,490	-1,869
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	82	132	176	75
of which: interest flows attributable to swaps and FRAs	0	0	0	0
Redemptions of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	M	M	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	0
Statistical discrepancies	121	-364	-78	776
Difference between capital and financial accounts (B.9-B.9f)	290	-236	-78	776
Other statistical discrepancies (+/-)	-169	-128	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	753	3,052	11,047	14,180
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	26,323	29,354	39,889	54,589
Local government gross debt (level) (b) ⁽⁵⁾	26,352	29,404	40,451	54,631
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	29	50	562	42

***Please note that the sign convention for net borrowing / net lending 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.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 Data are in ...(millions of units of national currency) Date: 11/04/2011	Year			
	2007	2008	2009	2010
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-12,672	-5,245	13,211	11,189
Net acquisition (+) of financial assets ⁽²⁾	8,217	4,892	-3,561	-10,009
Currency and deposits (F.2)	6,362	3,515	-5,593	-2,872
Securities other than shares (F.3)	605	1,314	2,191	1,083
Loans (F.4)	-28	-9	-3	-7
Increase (+)	0	0	0	0
Reduction (-)	-28	-9	-3	-7
Short term loans (F.41), net	-3	1	0	0
Long-term loans (F.42)	-25	-10	-3	-7
Increase (+)	0	0	0	0
Reduction (-)	-25	-10	-3	-7
Shares and other equity (F.5)	58	0	116	538
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	58	0	116	538
Increase (+)	58	0	116	538
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	1,220	72	-272	-8,751
Adjustments ⁽³⁾	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	M	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	0	0	0	0
Issuances above(-)/below(+) nominal value	M	M	M	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	0
of which: interest flows attributable to swaps and FRAs	M	M	M	0
Redemptions of debt above(+)/below(-) nominal value	M	M	M	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	M	M	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	0
Statistical discrepancies	164	353	-190	238
Difference between capital and financial accounts (B.9-B.9f)	164	353	-190	238
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	-4,291	0	9,460	1,418
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-2,453	-3,747	3,524	3,840
Social security gross debt (level) (b) ^(2,5)	0	0	9,460	10,878
Social security holdings of other subsectors debt (level) (c) ⁻	2,453	3,747	5,936	7,038

***Please note that the sign convention for net borrowing / net lending 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.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 ...(millions of units of national currency) Date: 11/04/2011	Year				
		2007 finalized	2008 half-finalized	2009 half-finalized	2010 half-finalized	2011 forecast
2	Trade credits and advances (AF.71 L)	3,498	8,398	2,979	L	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	577	513	449	L	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	1,134,554	1,249,754	1,296,194	L	L

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

(2) Data to be provided in particular when GNI is substantially greater than GDP.