

# 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

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

**Member state: POLAND**

**Date: 13/10/11**

*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*

**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: 13/10/11	ESA 95 codes	Year				
		2007	2008	2009	2010	2011
		(finalized)	half-finalized	half-finalized	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-22,112	-46,890	-98,721	-110,988	-85,544
- Central government	S.1311	-35,294	-49,837	-71,478	-81,992	-67,840
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	510	-2,298	-14,032	-17,082	-10,068
- Social security funds	S.1314	12,672	5,245	-13,211	-11,914	-7,636
		(finalized)	half-finalized	half-finalized	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		529,370	600,829	684,073	776,816	865,074
<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	663,194	
Short-term	AF.331	23,381	51,295	51,468	39,806	
Long-term	AF.332	445,813	481,965	540,585	623,388	
Loans	AF.4	60,176	67,569	92,020	113,622	
Short-term	AF.41	541	818	4,768	684	
Long-term	AF.42	59,635	66,751	87,252	112,938	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	49,018	58,463	70,054	79,512	94,695
<b>Interest (consolidated)</b>	EDP D.41	27,187	28,327	35,485	38,044	42,362
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	27,211	28,362	35,484	38,056	42,302
<b>Gross domestic product at current market prices</b>	B.1*g	1,176,737	1,275,432	1,343,366	1,415,362	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: 13/10/11						
<b>Working balance in central government accounts</b>	-15,956	-24,346	-23,845	-44,591	-37,907	
<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	-1,626	-11,107	
Loans, granted (+)	2,897	1,010	-1,162	1,041	41	
Loans, repayments (-)	-44	-51	-55	-47	-45	
Equities, acquisition (+)	0	170	0	0	0	
Equities, sales (-)	0	0	-2,357	-2,630	-11,103	
Other financial transactions (+/-)	12	-10	-3,225	10	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	-26,752	-18,514	
Detail 1	-16,219	-19,911	-21,086	-22,347	-15,531	Transfer to Fus
Detail 2	-885	-625	-1,894	-3,839	-2,983	Motorway (on balance sheet PPP) Imputed transaction with health care institutions
Difference between interest paid (+) and accrued (EDP D.41)(-)	-1,376	-1,374	-162	-3,032	-250	
Other accounts receivable (+)	548	1,238	-9,512	2,894	16,865	
Detail 1						
Detail 2						
Other accounts payable (-)	-3,654	-3,525	2,003	-1,733	-1,506	
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	-5,923	-14,116	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-139	-2,019	-1,764	-1,229	-1,306	
Detail 1	-35	-2,015	-1,755	-1,222	-1,300	Capital injections not included in working balance
Detail 2	0	0	0	0	0	Debt assumption (payment of installment)
Detail 3	-7	-4	-9	-7	-6	Tax cancellation
Detail 4	-97	0	0	0	0	Debt cancellation
Detail 5						
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-35,294</b>	<b>-49,837</b>	<b>-71,478</b>	<b>-81,992</b>	<b>-67,840</b>	

(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: 13/10/11	2007	2008	Year 2009	2010	2011	
<b>Working balance in state government accounts</b>	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						
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	M	M	M	M		

(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 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: 13/10/11						
<b>Working balance in local government accounts</b>	2,267	-2,614	-12,986	-14,970		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	0	0	-7	-410		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	0	-7	-410		
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	165		
Other accounts receivable (+)	-680	-96	718	1,720		
Detail 1						
Detail 2						
Other accounts payable (-)	431	-76	-1,490	-2,365		
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	-1,222		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0		
Detail 1						
Detail 2						
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>510</b>	<b>-2,298</b>	<b>-14,032</b>	<b>-17,082</b>		
<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 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: 13/10/11	2007	2008	Year 2009	2010	2011	
<b>Working balance in social security accounts</b>	14,028	6,592	-11,891	-10,529		<b>accrual balance of society security (Social Insurance Fund,</b>
<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>						
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	<b>12,672</b>	<b>5,245</b>	<b>-13,211</b>	<b>-11,914</b>		
(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: 13/10/11	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>22,112</b>	<b>46,890</b>	<b>98,721</b>	<b>110,988</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>17,797</b>	<b>5,147</b>	<b>-13,948</b>	<b>-16,283</b>
Currency and deposits (F.2)	11,319	5,727	1,513	6,435
Securities other than shares (F.3)	-150	-114	-178	384
Loans (F.4)	4,733	-724	-233	2,847
Increase (+)	5,735	2,613	2,749	4,298
Reduction (-)	-1,002	-3,337	-2,982	-1,451
Short term loans (F.41), net	1,257	282	610	-102
Long-term loans (F.42)	3,476	-1,006	-843	2,949
Increase (+)	3,476	0	0	4,298
Reduction (-)	0	-1,006	-843	-1,349
Shares and other equity (F.5)	-1,306	-1,756	-5,904	-23,477
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	-1,306	-1,756	-5,904	-23,477
Increase (+)	660	747	1,438	1,359
Reduction (-)	-1,966	-2,503	-7,342	-24,836
Other financial assets (F.1, F.6 and F.7)	3,201	2,014	-9,146	-2,472
<b>Adjustments <sup>(3)</sup></b>	<b>-17,838</b>	<b>19,491</b>	<b>-632</b>	<b>-2,848</b>
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	-3,131
Issuances above(-)/below(+) nominal value	-748	1,579	2,460	746
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-1,074	-694	-32	-857
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(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-11,017	25,315	-4,144	394
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	3	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	M	M	M	0
<b>Statistical discrepancies</b>	<b>1,263</b>	<b>-69</b>	<b>-897</b>	<b>886</b>
Difference between capital and financial accounts (B.9-B.9f)	294	-111	-896	888
Other statistical discrepancies (+/-)	969	42	-1	-2
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>23,334</b>	<b>71,459</b>	<b>83,244</b>	<b>92,743</b>

\*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	Year			
Data are in ...(millions of units of national currency)	2007	2008	2009	2010
Date: 13/10/11				
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>35,294</b>	<b>49,837</b>	<b>71,478</b>	<b>81,992</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>7,342</b>	<b>-1,099</b>	<b>-677</b>	<b>1,870</b>
Currency and deposits (F.2)	3,796	1,551	8,461	11,266
Securities other than shares (F.3)	-115	-86	31	376
Loans (F.4)	3,712	-2,131	4,718	8,022
Increase (+)	5,329	1,808	7,616	9,534
Reduction (-)	-1,617	-3,939	-2,898	-1,512
Short term loans (F.41), net	1,019	-468	427	34
Long-term loans (F.42)	2,693	-1,663	4,291	7,988
Increase (+)	2,693	0	4,291	9,534
Reduction (-)	0	-1,663	0	-1,546
Shares and other equity (F.5)	-1,348	-1,630	-5,948	-23,825
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	-1,348	-1,630	-5,948	-23,825
Increase (+)	599	742	1,313	814
Reduction (-)	-1,947	-2,372	-7,261	-24,639
Other financial assets (F.1, F.6 and F.7)	1,297	1,197	-7,939	6,031
<b>Adjustments <sup>(3)</sup></b>	<b>-16,947</b>	<b>20,323</b>	<b>682</b>	<b>-648</b>
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	-766
Issuances above(-)/below(+) nominal value	-748	1,579	2,460	746
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	-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	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-11,017	25,315	-4,144	394
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	3	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	M	M	M	0
<b>Statistical discrepancies</b>	<b>952</b>	<b>-58</b>	<b>-628</b>	<b>1,454</b>
Difference between capital and financial accounts (B.9-B.9f)	-160	-228	-628	1,454
Other statistical discrepancies (+/-)	1,112	170	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>26,641</b>	<b>69,003</b>	<b>70,855</b>	<b>84,668</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>505,500</b>	<b>575,222</b>	<b>640,661</b>	<b>719,809</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	508,509	577,512	648,367	733,035
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	3,009	2,290	7,706	13,226

**\*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: 13/10/11	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(2)</sup>	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
<b>Adjustments <sup>(3)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(4)</sup> (+)	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(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1,2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2,5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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: 13/10/11	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>-510</b>	<b>2,298</b>	<b>14,032</b>	<b>17,082</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>629</b>	<b>1,062</b>	<b>-1,593</b>	<b>-542</b>
Currency and deposits (F.2)	1,161	661	-1,355	-1,916
Securities other than shares (F.3)	-125	-23	304	-511
Loans (F.4)	329	693	465	355
Increase (+)	412	797	635	470
Reduction (-)	-83	-104	-170	-115
Short term loans (F.41), net	26	251	120	44
Long-term loans (F.42)	303	442	345	311
Increase (+)	303	442	345	426
Reduction (-)	0	0	0	-115
Shares and other equity (F.5)	-16	-126	-72	-190
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Shares and other equity other than portfolio investments	-16	-126	-72	-190
Increase (+)	3	5	9	7
Reduction (-)	-19	-131	-81	-197
Other financial assets (F.1, F.6 and F.7)	-720	-143	-935	1,720
<b>Adjustments <sup>(3)</sup></b>	<b>513</b>	<b>56</b>	<b>-1,314</b>	<b>-2,200</b>
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	-2,365
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	82	132	176	165
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(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	M	M	M	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	M	M	M	0
<b>Statistical discrepancies</b>	<b>121</b>	<b>-364</b>	<b>-78</b>	<b>-154</b>
Difference between capital and financial accounts (B.9-B.9f)	290	-236	-78	-154
Other statistical discrepancies (+/-)	-169	-128	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>753</b>	<b>3,052</b>	<b>11,047</b>	<b>14,186</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>26,323</b>	<b>29,354</b>	<b>39,889</b>	<b>54,591</b>
Local government gross debt (level) (b) <sup>(5)</sup>	26,352	29,404	40,451	54,637
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	29	50	562	46

**\*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: 13/10/11	Year			
	2007	2008	2009	2010
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>-12,672</b>	<b>-5,245</b>	<b>13,211</b>	<b>11,914</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>8,217</b>	<b>4,892</b>	<b>-3,561</b>	<b>-10,084</b>
Currency and deposits (F.2)	6,362	3,515	-5,593	-2,915
Securities other than shares (F.3)	605	1,314	2,191	2,523
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 <sup>(2)</sup>	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	-10,223
<b>Adjustments <sup>(3)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
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 <sup>(4)</sup> (+)	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(-) <sup>(5)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	0
Changes in sector classification (K.12.1) <sup>(5)</sup> (+/-)	M	M	M	0
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(5)</sup> (-)	M	M	M	0
<b>Statistical discrepancies</b>	<b>164</b>	<b>353</b>	<b>-190</b>	<b>-412</b>
Difference between capital and financial accounts (B.9-B.9f)	164	353	-190	-412
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1,2)</sup></b>	<b>-4,291</b>	<b>0</b>	<b>9,460</b>	<b>1,418</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>-2,453</b>	<b>-3,747</b>	<b>3,524</b>	<b>2,417</b>
Social security gross debt (level) (b) <sup>(2,5)</sup>	0	0	9,460	10,878
Social security holdings of other subsectors debt (level) (c) <sup>-</sup>	2,453	3,747	5,936	8,461

**\*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: 13/10/11	Year				
		2007	2008	2009	2010	2011
		(1)	(1)	(1)	(1)	forecast
2	<b>Trade credits and advances (AF.71 L)</b>	3,498	8,398	2,979	3,405	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	577	513	449	386	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	1,134,700	1,249,702	1,296,773	1,368,317	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.