

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: 10/04/2012

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: 10/04/2012	ESA 95 codes	Year				
		2008	2009	2010	2011	2012
		half-finalized	half-finalized	half-finalized	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-46,890	-99,100	-111,181	-77,959	-47,476
- Central government	S.1311	-49,837	-72,689	-90,827	-65,238	-44,434
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-2,298	-14,283	-17,275	-11,194	-6,307
- Social security funds	S.1314	5,245	-12,128	-3,079	-1,527	3,265
		half-finalized	half-finalized	half-finalized	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		600,829	684,073	776,816	858,931	874,534
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Securities other than shares, exc. financial derivatives	AF.33	533,260	592,053	663,195	716,496	
Short-term	AF.331	49,795	42,373	25,628	8,798	
Long-term	AF.332	483,465	549,680	637,566	707,698	
Loans	AF.4	67,569	92,020	113,622	142,436	
Short-term	AF.41	818	4,768	684	739	
Long-term	AF.42	66,752	87,252	112,938	141,697	
General government expenditure on:						
Gross fixed capital formation	P.51	58,463	70,074	79,548	88,371	83,510
Interest (consolidated)	EDP D.41	28,327	35,524	38,098	41,896	44,751
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	28,362	35,523	38,110	41,947	44,721
Gross domestic product at current market prices	B.1*g	1,275,432	1,344,383	1,416,392	1,524,659	1,612,686

(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					Specification and sources
Data are in ...(millions of units of national currency)	2008	2009	2010	2011	2012	
Date: 10/04/2012						
Working balance in central government accounts	-24,346	-23,845	-55,007	-37,349	-29,413	cash balance of the state budget
<i>Basis of the working balance</i>	cash	cash	cash	cash	cash	
Financial transactions included in the working balance	1,119	-6,799	-1,626	-5,402	1	
Loans, granted (+)	1,010	-1,162	1,041	986	47	
Loans, repayments (-)	-51	-55	-47	-47	-46	
Equities, acquisition (+)	170	0	0	0	0	
Equities, sales (-)	0	-2,357	-2,602	-6,203	0	
Other financial transactions (+/-)	-10	-3,225	-18	-138	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-20,536	-24,191	-35,587	-25,090	-15,962	
<i>Detail 1</i>	-19,911	-21,086	-22,347	-15,431	-9,140	transfer to FUS
<i>Detail 2</i>	-625	-1,894	-3,839	-2,885	-642	Motorway
<i>Detail 3</i>			-566	-262		imputed transaction with health care institutions
<i>Detail 4</i>		-1,211	-8,835	-6,512	-6,179	imputed transaction concerns privatisation receipts transferred to funds
Difference between interest paid (+) and accrued (EDP D.41)(-)	-1,374	-162	-3,032	-2,378	3,030	
Other accounts receivable (+)	1,238	-9,512	13,310	14,246	7,041	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-3,525	2,003	-1,733	348	-57	
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-394	-8,419	-5,923	-7,826	-8,508	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-2,019	-1,764	-1,229	-1,787	-566	
<i>Detail 1</i>	-2,015	-1,755	-1,222	-1,768	-232	capital injection
<i>Detail 2</i>	0	0	0	0	-334	debt assumption
<i>Detail 3</i>	-4	-9	-7	-19		tax cancellation
<i>Detail 4</i>	0	0	0	0		debt cancellation
<i>Detail 5</i>						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-49,837	-72,689	-90,827	-65,238	-44,434	

(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	Year					
Data are in ...(millions of units of national currency)	2008	2009	2010	2011	2012	
Date: 10/04/2012						
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		

(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 Data are in ...(millions of units of national currency) Date: 10/04/2012	2008	2009	Year 2010	2011	2012	Specifications and sources
Working balance in local government accounts	-2,614	-12,986	-14,970	-10,292		cash balance of local budgets
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	0	-7	-410	-673		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	-7	-410	-673		
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)(-)	132	176	165	366		
Other accounts receivable (+)	-96	718	1,720	1,441		
Detail 1						
Detail 2						
Other accounts payable (-)	-76	-1,490	-2,365	-1,254		
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	356	-694	-1,415	-782		
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)	-2,298	-14,283	-17,275	-11,194		
(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: 10/04/2012	2008	2009	Year 2010	2011	2012	Specifications and sources
Working balance in social security accounts	6,592	-10,808	-1,694	36		social security (Social Insurance Fund, Social Insurance Institution, Social Insurance Fund for Farmers, Health Funds, Demographic Fund)
<i>Basis of the working balance</i>	accrual	accrual	accrual	accrual		
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)	-1,347	-1,320	-1,385	-1,563		
<i>Detail 1</i>	-1,232	-1,297	-1,346	-1,551		uncollectible social contributions
<i>Detail 2</i>	-115	-23	-39	-12		social contributions law cancellation
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)	5,245	-12,128	-3,079	-1,527		
(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: 10/04/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	46,890	99,100	111,181	77,959
Net acquisition (+) of financial assets ⁽²⁾	5,110	-14,786	-15,369	-21,745
Currency and deposits (F.2)	5,727	975	-8,392	-19,661
Securities other than shares (F.3)	-114	-178	190	-118
Loans (F.4)	-724	-233	2,847	1,931
Increase (+)	2,613	2,749	4,298	3,813
Reduction (-)	-3,337	-2,982	-1,451	-1,882
Short term loans (F.41), net	282	610	-102	593
Long-term loans (F.42)	-1,006	-843	2,949	1,338
Increase (+)	0	0	4,298	1,338
Reduction (-)	-1,006	-843	-1,349	0
Shares and other equity (F.5)	-1,756	-5,903	-23,477	-19,477
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-1,756	-5,903	-23,477	-19,477
Increase (+)	747	1,439	1,359	1,291
Reduction (-)	-2,503	-7,342	-24,836	-20,768
Other financial assets (F.1, F.6 and F.7)	1,977	-9,447	13,463	15,580
Adjustments ⁽³⁾	19,491	-632	-2,848	26,403
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)	-6,709	1,084	-3,131	462
Issuances above(-)/below(+) nominal value	1,579	2,460	746	-1,784
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-694	-32	-857	-904
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⁾	25,315	-4,144	394	28,629
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	0	0
Statistical discrepancies	-32	-438	-221	-502
Difference between capital and financial accounts (B.9-B.9f)	-74	-437	-219	-503
Other statistical discrepancies (+/-)	42	-1	-2	1
Change in general government (S.13) consolidated gross debt ^(1, 2)	71,459	83,244	92,743	82,115

*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 debt level and the consolidation of debt (central government)

Member state: Poland Data are in ...(millions of units of national currency) Date: 10/04/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	49,837	72,689	90,827	65,238
Net acquisition (+) of financial assets ⁽²⁾	-1,136	-2,344	-5,540	-14,962
Currency and deposits (F.2)	1,551	7,927	-3,538	-17,822
Securities other than shares (F.3)	-86	31	182	-84
Loans (F.4)	-2,131	4,718	8,022	6,451
Increase (+)	1,808	7,616	9,534	8,302
Reduction (-)	-3,939	-2,898	-1,512	-1,851
Short term loans (F.41), net	-468	427	34	669
Long-term loans (F.42)	-1,663	4,291	7,988	5,782
Increase (+)	0	4,291	9,482	5,782
Reduction (-)	-1,663	0	-1,494	0
Shares and other equity (F.5)	-1,630	-5,948	-23,825	-18,508
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-1,630	-5,948	-23,825	-18,508
Increase (+)	742	1,313	814	754
Reduction (-)	-2,372	-7,261	-24,639	-19,262
Other financial assets (F.1, F.6 and F.7)	1,160	-9,072	13,619	15,001
Adjustments ⁽³⁾	20,323	682	-648	27,291
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)	-5,745	2,574	-766	1,716
Issuances above(-)/below(+) nominal value	1,579	2,460	746	-1,784
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-826	-208	-1,022	-1,270
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⁾	25,315	-4,144	394	28,629
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	-21	-172	29	-592
Difference between capital and financial accounts (B.9-B.9f)	-191	-172	29	-592
Other statistical discrepancies (+/-)	170	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	69,003	70,855	84,668	76,975
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	575,222	640,661	719,809	791,943
Central government gross debt (level) (b) ^(2, 5)	577,512	648,367	733,035	810,010
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	2,290	7,706	13,226	18,067

***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: 10/04/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP 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
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⁾	M	M	M	M
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: 10/04/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	2,298	14,283	17,275	11,194
Net acquisition (+) of financial assets ⁽²⁾	1,062	-1,848	-565	-52
Currency and deposits (F.2)	661	-1,359	-1,939	297
Securities other than shares (F.3)	-23	304	-511	513
Loans (F.4)	693	465	355	377
Increase (+)	797	635	470	567
Reduction (-)	-104	-170	-115	-190
Short term loans (F.41), net	251	120	44	7
Long-term loans (F.42)	442	345	311	370
Increase (+)	442	345	426	560
Reduction (-)	0	0	-115	-190
Shares and other equity (F.5)	-126	-72	-190	-1,506
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-126	-72	-190	-1,506
Increase (+)	5	9	7	0
Reduction (-)	-131	-81	-197	-1,506
Other financial assets (F.1, F.6 and F.7)	-143	-1,186	1,720	267
Adjustments ⁽³⁾	56	-1,314	-2,200	-888
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)	-76	-1,490	-2,365	-1,254
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	132	176	165	366
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(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	0	0	0	0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	M	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	0	0
Statistical discrepancies	-364	-74	-324	64
Difference between capital and financial accounts (B.9-B.9f)	-236	-74	-324	64
Other statistical discrepancies (+/-)	-128	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	3,052	11,047	14,186	10,318
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	29,354	39,889	54,591	64,306
Local government gross debt (level) (b) ⁽⁵⁾	29,404	40,451	54,637	64,955
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	50	562	46	649

***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: 10/04/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-5,245	12,128	3,079	1,527
Net acquisition (+) of financial assets ⁽²⁾	4,892	-2,478	-1,737	4,291
Currency and deposits (F.2)	3,515	-5,593	-2,915	551
Securities other than shares (F.3)	1,314	2,191	2,523	2,888
Loans (F.4)	-9	-3	-7	3
Increase (+)	0	0	0	3
Reduction (-)	-9	-3	-7	0
Short term loans (F.41), net	1	0	0	0
Long-term loans (F.42)	-10	-3	-7	3
Increase (+)	0	0	0	3
Reduction (-)	-10	-3	-7	0
Shares and other equity (F.5)	0	116	538	537
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	0	116	538	537
Increase (+)	0	116	538	537
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	72	811	-1,876	312
Adjustments ⁽³⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	M	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	0	0	0	0
Issuances above(-)/below(+) nominal value	M	M	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	0	0
of which: interest flows attributable to swaps and FRAs	M	M	0	0
Redemptions of debt above(+)/below(-) nominal value	M	M	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	M	M	0	0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	M	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	M	0	0
Statistical discrepancies	353	-190	76	25
Difference between capital and financial accounts (B.9-B.9f)	353	-190	76	25
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	0	9,460	1,418	5,843
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-3,747	3,524	2,417	2,682
Social security gross debt (level) (b) ^(2,5)	0	9,460	10,878	16,721
Social security holdings of other subsectors debt (level) (c) ⁻	3,747	5,936	8,461	14,039

***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: 10/04/2012	Year				
		2008 half-finalized	2009 half-finalized	2010 half-finalized	2011 half-finalized	2012 forecast
2	Trade credits and advances (AF.71 L)	8,398	2,979	3,405	4,938	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	513	449	386	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)	1,249,702	1,297,790	1,368,779	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.