

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: 12/10/2012

DD/MM/YYYY

The information is to be provided in the cover page only

Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data.

Tables 2A to 2D: Provision of the data which explain the transition between the national definitions of government balance and the deficit/surplus (EDP B.9) of each government sub-sector.

Tables 3A to 3E: Provision of the data which explain the contributions of the government deficit/surplus and the other relevant factors to the variation in the government debt level, and the consolidation of debt (general government and general government subsectors).

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

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: 12/10/2012	ESA 95 codes	Year				
		2008	2009	2010	2011	2012
		final	final	final	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-46,950	-99,596	-111,291	-76,680	-54,889
- Central government	S.1311	-49,831	-73,164	-90,826	-64,599	-52,223
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-2,364	-14,304	-17,386	-10,733	-5,713
- Social security funds	S.1314	5,245	-12,128	-3,079	-1,348	3,047
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		600,845	684,082	776,825	859,076	894,673
<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	716,550	
Short-term	AF.331	49,795	42,373	25,628	8,798	
Long-term	AF.332	483,465	549,680	637,567	707,752	
Loans	AF.4	67,585	92,029	113,630	142,526	
Short-term	AF.41	824	4,770	686	722	
Long-term	AF.42	66,761	87,259	112,944	141,804	
General government expenditure on:						
Gross fixed capital formation	P.51	58,587	70,142	79,681	87,333	81,459
Interest (consolidated)	EDP D.41	28,328	35,525	38,100	40,979	44,553
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	28,363	35,524	38,112	41,030	44,533
Gross domestic product at current market prices	B.1*g	1,275,508	1,344,505	1,416,585	1,523,245	1,612,692

(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)	2008	2009	2010	2011	2012	
Date: 12/10/2012						
Working balance in central government accounts	-24,346	-23,845	-55,007	-37,363	-29,679	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	1,126	-6,792	-1,620	-5,450	-8,515	
Loans, granted (+)	1,010	-1,162	1,041	931	-264	
Loans, repayments (-)	-51	-55	-47	-47	-46	
Equities, acquisition (+)	170	0	0	0	0	
Equities, sales (-)	0	-2,357	-2,602	-6,203	-8,205	
Other financial transactions (+/-)	-3	-3,218	-12	-131	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	-20,536	-24,191	-35,587	-25,090	-15,109	
Detail 1	-19,911	-21,086	-22,347	-15,431	-8,356	transfer to FUS
Detail 2	-625	-1,894	-3,839	-2,885	-574	Motorway
			-566	-262		imputed transaction with health care institutions
		-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	-2,516	3,200	
Other accounts receivable (+)	1,238	-9,512	13,310	14,380	5,734	
Detail 1						
Detail 2						
Other accounts payable (-)	-3,525	2,003	-1,733	316	-770	
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	-393	-8,419	-5,922	-6,998	-6,843	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-2,021	-2,246	-1,235	-1,878	-241	
Detail 1	-2,017	-2,237	-1,228	-1,859	-232	capital injection
Detail 2	-4	-9	-7	-19		tax cancellation
Detail 3	0	0	0	0	-9	debt cancellation
Detail 4						
Detail 5						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-49,831	-73,164	-90,826	-64,599	-52,223	

(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: 12/10/2012						
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		
<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)	2008	2009	2010	2011	2012	
Date: 12/10/2012						
Working balance in local government accounts	-2,614	-12,986	-14,970	-10,235		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	-697		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	0	-7	-410	-697		
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	388		
Other accounts receivable (+)	-96	718	1,720	1,530		
Detail 1						
Detail 2						
Other accounts payable (-)	-76	-1,490	-2,365	-632		
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	290	-715	-1,526	-1,087		
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)	-2,364	-14,304	-17,386	-10,733		

(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	Year				
Data are in ...(millions of units of national currency)	2008	2009	2010	2011	2012
Date: 12/10/2012					
Working balance in social security accounts	6,592	-10,808	-1,694	215	security (Social Insurance Fund, Social Insurance Institution, Social Insurance Funds for Farmers, Health Funds, Demographic
<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	-1,348	
(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: 12/10/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	46,950	99,596	111,291	76,680
Net acquisition (+) of financial assets ⁽²⁾	4,664	-14,582	-15,281	-20,591
Currency and deposits (F.2)	6,042	1,202	-8,704	-19,323
Securities other than shares (F.3)	-114	-172	189	-59
Loans (F.4)	-1,091	-464	3,045	899
Increase (+)	2,696	2,705	4,238	2,638
Reduction (-)	-3,787	-3,169	-1,193	-1,739
Short term loans (F.41), net	283	611	-98	-746
Long-term loans (F.42)	-1,374	-1,075	3,143	1,645
Increase (+)	0	0	4,492	3,108
Reduction (-)	-1,374	-1,075	-1,349	-1,463
Shares and other equity (F.5)	-2,150	-5,701	-23,274	-19,821
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-2,150	-5,701	-23,274	-19,821
Increase (+)	745	1,641	1,562	1,176
Reduction (-)	-2,895	-7,342	-24,836	-20,997
Other financial assets (F.1, F.6 and F.7)	1,977	-9,447	13,463	17,713
Adjustments ⁽³⁾	20,121	-718	-3,129	27,652
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)	-7,246	741	-3,674	-1,100
Issuances above(-)/below(+) nominal value	1,579	2,460	746	-1,784
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-122	310	-302	537
of which: interest flows attributable to swaps and FRAs	35	-1	12	51
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	25,910	-4,229	101	29,999
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	-260	-1,059	-138	-1,490
Difference between capital and financial accounts (B.9-B.9f)	-429	-1,060	-135	-1,490
Other statistical discrepancies (+/-)	169	1	-3	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	71,475	83,237	92,743	82,251

*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	Year			
Data are in ...(millions of units of national currency)	2008	2009	2010	2011
Date: 12/10/2012				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	49,831	73,164	90,826	64,599
Net acquisition (+) of financial assets ⁽²⁾	-1,238	-2,452	-5,652	-8,808
Currency and deposits (F.2)	1,821	8,055	-3,828	-12,822
Securities other than shares (F.3)	-86	31	182	-21
Loans (F.4)	-2,501	4,487	8,206	5,441
Increase (+)	1,888	7,570	9,460	7,123
Reduction (-)	-4,389	-3,083	-1,254	-1,682
Short term loans (F.41), net	-468	427	34	-260
Long-term loans (F.42)	-2,033	4,060	8,172	5,701
Increase (+)	0	4,060	9,666	7,211
Reduction (-)	-2,033	0	-1,494	-1,510
Shares and other equity (F.5)	-1,632	-5,953	-23,831	-18,307
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-1,632	-5,953	-23,831	-18,307
Increase (+)	740	1,308	808	1,093
Reduction (-)	-2,372	-7,261	-24,639	-19,400
Other financial assets (F.1, F.6 and F.7)	1,160	-9,072	13,619	16,901
Adjustments ⁽³⁾	20,700	634	-829	27,844
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)	-6,282	2,231	-1,309	-106
Issuances above(-)/below(+) nominal value	1,579	2,460	746	-1,784
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-254	134	-467	147
of which: interest flows attributable to swaps and FRAs	35	-1	12	51
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	25,657	-4,191	201	29,587
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	-290	-491	323	-1,606
Difference between capital and financial accounts (B.9-B.9f)	-460	-491	323	-1,606
Other statistical discrepancies (+/-)	170	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	69,003	70,855	84,668	82,029
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	575,222	640,661	719,809	796,973
Central government gross debt (level) (b) ^(2, 5)	577,512	648,367	733,035	815,064
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	2,290	7,706	13,226	18,091

***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: 12/10/2012	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: 12/10/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	2,364	14,304	17,386	10,733
Net acquisition (+) of financial assets ⁽²⁾	1,110	-1,742	-562	1,160
Currency and deposits (F.2)	706	-1,260	-1,961	209
Securities other than shares (F.3)	-23	310	-512	509
Loans (F.4)	696	466	369	386
Increase (+)	800	637	484	574
Reduction (-)	-104	-171	-115	-188
Short term loans (F.41), net	252	121	48	-380
Long-term loans (F.42)	444	345	321	766
Increase (+)	444	345	436	954
Reduction (-)	0	0	-115	-188
Shares and other equity (F.5)	-126	-72	-178	-1,592
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-126	-72	-178	-1,592
Increase (+)	5	9	19	5
Reduction (-)	-131	-81	-197	-1,597
Other financial assets (F.1, F.6 and F.7)	-143	-1,186	1,720	1,648
Adjustments ⁽³⁾	309	-1,352	-2,300	-1,793
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	-2,593
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	132	176	165	388
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(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	253	-38	-100	412
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	-716	-169	-339	377
Difference between capital and financial accounts (B.9-B.9f)	-715	-171	-337	377
Other statistical discrepancies (+/-)	-1	2	-2	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	3,067	11,041	14,185	10,477
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	29,369	39,898	54,599	64,473
Local government gross debt (level) (b) ⁽⁵⁾	29,419	40,460	54,645	65,122
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: 12/10/2012	Year			
	2008	2009	2010	2011
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	-5,245	12,128	3,079	1,348
Net acquisition (+) of financial assets ⁽²⁾	4,500	-2,270	-1,540	3,889
Currency and deposits (F.2)	3,515	-5,593	-2,915	1,031
Securities other than shares (F.3)	1,314	2,191	2,523	2,888
Loans (F.4)	-9	-3	-7	-4
Increase (+)	0	0	0	0
Reduction (-)	-9	-3	-7	-4
Short term loans (F.41), net	1	0	0	0
Long-term loans (F.42)	-10	-3	-7	-4
Increase (+)	0	0	0	0
Reduction (-)	-10	-3	-7	-4
Shares and other equity (F.5)	-392	324	735	78
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-392	324	735	78
Increase (+)	0	324	735	78
Reduction (-)	-392	0	0	0
Other financial assets (F.1, F.6 and F.7)	72	811	-1,876	-104
Adjustments ⁽³⁾	M	M	M	867
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)	0	0	0	867
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+) 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(-) ⁽⁵⁾ 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	745	-398	-121	-261
Difference between capital and financial accounts (B.9-B.9f)	745	-398	-121	-261
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	-2,370
Social security gross debt (level) (b) ^(2,5)	0	9,460	10,878	16,721
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	3,747	5,936	8,461	19,091

***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: 12/10/2012	Year				
		2008	2009	2010	2011	2012
		final	final	final	half-finalized	forecast
2	Trade credits and advances (AF.71 L)	L	L	L	12,551	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	513	449	386	322	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)	1,249,778	1,297,912	1,362,443	1,459,854	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.