

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: 08/04/2013

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: 08/04/2013	ESA 95 codes	Year				
		2009	2010	2011	2012	2013
		final	final	final	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-99,596	-111,291	-76,094	-62,698	-57,325
- Central government	S.1311	-73,164	-90,826	-64,013	-61,538	-55,978
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-14,304	-17,386	-10,733	-4,519	4,270
- Social security funds	S.1314	-12,128	-3,079	-1,348	3,359	-5,617
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		684,082	776,825	859,076	886,779	916,836
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Securities other than shares, exc. financial derivatives	AF.33	592,053	663,195	716,550	738,388	
Short-term	AF.331	42,373	25,628	8,798	5,229	
Long-term	AF.332	549,680	637,567	707,752	733,159	
Loans	AF.4	92,029	113,630	142,526	148,391	
Short-term	AF.41	4,770	686	722	954	
Long-term	AF.42	87,259	112,944	141,804	147,437	
General government expenditure on:						
Gross fixed capital formation	P.51	70,142	79,681	87,333	73,845	62,732
Interest (consolidated)	EDP D.41	35,525	38,100	40,979	45,306	43,778
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	35,524	38,112	41,030	45,324	43,778
Gross domestic product at current market prices	B.1*g	1,344,505	1,416,585	1,528,127	1,595,264	1,642,912

(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)	2009	2010	2011	2012	2013	
Date: 08/04/2013						
Working balance in central government accounts	-23,845	-55,007	-37,363	-34,167	-30,505	cash balance of the state budget
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-6,792	-1,620	-5,450	-9,379	-499	
Loans, granted (+)	-1,162	1,041	931	-1,054	-453	
Loans, repayments (-)	-55	-47	-47	-47	-46	
Equities, acquisition (+)	0	0	0	0	L	
Equities, sales (-)	-2,357	-2,602	-6,203	-8,239	L	
Other financial transactions (+/-)	-3,218	-12	-131	-39	L	
of which: transactions in debt liabilities (+/-)	0	0	0	0	L	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-24,191	-35,587	-25,090	-14,517	-14,709	
<i>Detail 1</i>	-21,086	-22,347	-15,431	-8,181	-11,315	transfer to FUS
<i>Detail 2</i>	-1,894	-3,839	-2,885	-567		Motorway
<i>Detail 3</i>		-566	-262	-246	-246	imputed transaction with health care institutions
<i>Detail 4</i>	-1,211	-8,835	-6,512	-5,523	-3,148	imputed transaction concerns privatisation receipts transferred to funds
Difference between interest paid (+) and accrued (EDP D.41)(-)	-162	-3,032	-2,516	1,284	1,860	
Other accounts receivable (+)	-9,512	13,310	14,380	3,342	-6,595	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	2,003	-1,733	316	-1,560	-1,168	
<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	-8,419	-5,922	-6,998	-5,707	-4,287	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	-2,246	-1,235	-1,292	-834	-75	
<i>Detail 1</i>	-2,237	-1,228	-1,273	-833		capital injection
<i>Detail 2</i>	0	0	0	0		debt assumption
<i>Detail 3</i>	-9	-7	-19	-1		tax cancellation
<i>Detail 4</i>					-75	debt cancellation
<i>Detail 5</i>						
<i>Detail 6</i>						
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-73,164	-90,826	-64,013	-61,538	-55,978	

(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)	2009	2010	2011	2012	2013	
Date: 08/04/2013						
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)	2009	2010	2011	2012	2013	
Date: 08/04/2013						
Working balance in local government accounts	-12,986	-14,970	-10,235	-3,048		cash balance of local budgets
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	-7	-410	-697	-596		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-7	-410	-697	-596		
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)(-)	176	165	388	367		
Other accounts receivable (+)	718	1,720	1,530	371		
Detail 1						
Detail 2						
Other accounts payable (-)	-1,490	-2,365	-632	-737		
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	-715	-1,526	-1,087	-876		
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)	-14,304	-17,386	-10,733	-4,519		
(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: 08/04/2013		2009	2010	Year 2011	2012	2013	
Working balance in social security accounts		-10,808	-1,694	215	5,198		security (Social Insurance Fund, Social Insurance Institution, Social Insurance Funds for Farmers, Health Funds, Demographic Funds)
<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)		-1,320	-1,385	-1,563	-1,839		
<i>Detail 1</i>		-1,297	-1,346	-1,551	-1,832		uncollectible social contributions
<i>Detail 2</i>		-23	-39	-12	-7		social contributions law cancellation
<i>Detail 3</i>							
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)		-12,128	-3,079	-1,348	3,359		
<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 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: 08/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	99,596	111,291	76,094	62,698
Net acquisition (+) of financial assets ⁽²⁾	-14,582	-15,281	-20,591	-284
Currency and deposits (F.2)	1,202	-8,704	-19,323	14,076
Securities other than shares (F.3)	-172	189	-59	357
Loans (F.4)	-464	3,045	899	-429
Increase (+)	2,705	4,238	2,638	2,167
Reduction (-)	-3,169	-1,193	-1,739	-2,596
Short term loans (F.41), net	611	-98	-746	-474
Long-term loans (F.42)	-1,075	3,143	1,645	45
Increase (+)	0	4,492	3,108	2,310
Reduction (-)	-1,075	-1,349	-1,463	-2,265
Shares and other equity (F.5)	-5,701	-23,274	-19,821	-16,592
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-5,701	-23,274	-19,821	-16,592
Increase (+)	1,641	1,562	1,176	1,059
Reduction (-)	-7,342	-24,836	-20,997	-17,651
Other financial assets (F.1, F.6 and F.7)	-9,447	13,463	17,713	2,304
Adjustments ⁽³⁾	-718	-3,129	27,844	-31,839
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)	741	-3,674	-1,100	-5,779
Issuances above(-)/below(+) nominal value	2,460	746	-1,784	-3,007
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	310	-302	537	-353
of which: interest flows attributable to swaps and FRAs	-1	12	51	18
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-4,229	101	30,191	-22,700
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	-1,059	-138	-1,096	-2,872
Difference between capital and financial accounts (B.9-B.9f)	-1,060	-135	-1,096	-2,872
Other statistical discrepancies (+/-)	1	-3	0	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	83,237	92,743	82,251	27,703

*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)	2009	2010	2011	2012
Date: 08/04/2013				
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	73,164	90,826	64,013	61,538
Net acquisition (+) of financial assets ⁽²⁾	-2,452	-5,652	-8,808	-189
Currency and deposits (F.2)	8,055	-3,828	-12,822	14,264
Securities other than shares (F.3)	31	182	-21	369
Loans (F.4)	4,487	8,206	5,441	1,587
Increase (+)	7,570	9,460	7,123	4,608
Reduction (-)	-3,083	-1,254	-1,682	-3,021
Short term loans (F.41), net	427	34	-260	-650
Long-term loans (F.42)	4,060	8,172	5,701	2,237
Increase (+)	4,060	9,666	7,211	4,677
Reduction (-)	0	-1,494	-1,510	-2,440
Shares and other equity (F.5)	-5,953	-23,831	-18,307	-17,136
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-5,953	-23,831	-18,307	-17,136
Increase (+)	1,308	808	1,093	312
Reduction (-)	-7,261	-24,639	-19,400	-17,448
Other financial assets (F.1, F.6 and F.7)	-9,072	13,619	16,901	727
Adjustments ⁽³⁾	634	-829	27,844	-28,897
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	2,231	-1,309	-106	-3,055
Issuances above(-)/below(+) nominal value	2,460	746	-1,784	-3,007
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	134	-467	147	-720
of which: interest flows attributable to swaps and FRAs	-1	12	51	18
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-4,191	201	29,587	-22,115
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	0	0	0
Statistical discrepancies	-491	323	-1,020	-3,188
Difference between capital and financial accounts (B.9-B.9f)	-491	323	-1,020	-3,188
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	70,855	84,668	82,029	29,264
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	640,661	719,809	796,973	823,764
Central government gross debt (level) (b) ^(2, 5)	648,367	733,035	815,064	844,328
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	7,706	13,226	18,091	20,564

***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: 08/04/2013	Year			
	2009	2010	2011	2012
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: 08/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	14,304	17,386	10,733	4,519
Net acquisition (+) of financial assets ⁽²⁾	-1,742	-562	1,160	-683
Currency and deposits (F.2)	-1,260	-1,961	209	163
Securities other than shares (F.3)	310	-512	509	-65
Loans (F.4)	466	369	386	416
Increase (+)	637	484	574	565
Reduction (-)	-171	-115	-188	-149
Short term loans (F.41), net	121	48	-380	-25
Long-term loans (F.42)	345	321	766	441
Increase (+)	345	436	954	588
Reduction (-)	0	-115	-188	-147
Shares and other equity (F.5)	-72	-178	-1,592	-200
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-72	-178	-1,592	-200
Increase (+)	9	19	5	3
Reduction (-)	-81	-197	-1,597	-203
Other financial assets (F.1, F.6 and F.7)	-1,186	1,720	1,648	-997
Adjustments ⁽³⁾	-1,352	-2,300	-1,601	-1,056
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-1,490	-2,365	-2,593	-838
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	176	165	388	367
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⁾	-38	-100	604	-585
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	0	0	0
Statistical discrepancies	-169	-339	185	-167
Difference between capital and financial accounts (B.9-B.9f)	-171	-337	185	-167
Other statistical discrepancies (+/-)	2	-2	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	11,041	14,185	10,477	2,613
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	39,898	54,599	64,473	67,190
Local government gross debt (level) (b) ⁽⁵⁾	40,460	54,645	65,122	67,735
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	562	46	649	545

***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: 08/04/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	12,128	3,079	1,348	-3,359
Net acquisition (+) of financial assets ⁽²⁾	-2,270	-1,540	3,889	6,637
Currency and deposits (F.2)	-5,593	-2,915	1,031	1,517
Securities other than shares (F.3)	2,191	2,523	2,888	2,929
Loans (F.4)	-3	-7	-4	-5
Increase (+)	0	0	0	0
Reduction (-)	-3	-7	-4	-5
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-3	-7	-4	-5
Increase (+)	0	0	0	0
Reduction (-)	-3	-7	-4	-5
Shares and other equity (F.5)	324	735	78	744
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	324	735	78	744
Increase (+)	324	735	78	744
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	811	-1,876	-104	1,452
Adjustments ⁽³⁾	M	M	867	-764
Net incurrence (-) of liabilities in financial derivatives (F.34)	M	0	0	0
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	0	0	867	-764
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	0	0	0
of which: interest flows attributable to swaps and FRAs	M	0	0	0
Redemptions of debt above(+)/below(-) nominal value	M	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	M	0	0	0
Changes in sector classification (K.12.1) ⁽⁵⁾ (+/-)	M	0	0	0
Other volume changes in financial liabilities (K.7, K.8, K.10) ⁽⁵⁾ (-)	M	0	0	0
Statistical discrepancies	-398	-121	-261	483
Difference between capital and financial accounts (B.9-B.9f)	-398	-121	-261	483
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	9,460	1,418	5,843	2,997
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	3,524	2,417	-2,370	-4,175
Social security gross debt (level) (b) ^(2,5)	9,460	10,878	16,721	19,718
Social security holdings of other subsectors debt (level) (c) ⁻	5,936	8,461	19,091	23,893

***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: 08/04/2013	Year				
		2009 half-finalized	2010 half-finalized	2011 half-finalized	2012 half-finalized	2013 forecast
2	Trade credits and advances (AF.71 L)	L	L	12,411	11,496	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	449	386	322	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)	1,297,912	1,362,443	L	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.