

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.

POLAND

Date: 30/09/2013

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

POLAND Data are in ...(millions of units of national currency) Date: 30/09/2013	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	-100,403	-111,784	-76,373	-62,439	-79,510
- Central government	S.1311	-73,535	-91,002	-63,747	-61,772	-67,556
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-14,740	-17,703	-11,278	-4,127	-2,887
- Social security funds	S.1314	-12,128	-3,079	-1,348	3,460	-9,067
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		684,447	777,383	859,207	886,873	952,088
<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	738,366	
Short-term	AF.331	42,373	25,628	12,095	5,243	
Long-term	AF.332	549,680	637,567	704,455	733,123	
Loans	AF.4	92,394	114,188	142,657	148,507	
Short-term	AF.41	4,843	757	845	1,026	
Long-term	AF.42	87,551	113,431	141,812	147,481	
General government expenditure on:						
Gross fixed capital formation	P.51	70,142	79,681	87,333	73,114	59,683
Interest (consolidated)	EDP D.41	35,485	38,065	40,943	45,256	43,538
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	35,482	38,081	40,998	45,275	43,528
Gross domestic product at current market prices	B.1*g	1,344,505	1,416,585	1,528,127	1,595,225	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

POLAND		Year					
Data are in ...(millions of units of national currency)		2009	2010	2011	2012	2013	
Date: 30/09/2013							
Working balance in central government accounts		-23,845	-55,007	-37,363	-34,061	-39,101	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	-9,374	-5,770	
Loans, granted (+)		-1,162	1,041	931	-1,054	-460	
Loans, repayments (-)		-55	-47	-47	-47	-46	
Equities, acquisition (+)		0	0	0	5	0	
Equities, sales (-)		-2,357	-2,602	-6,203	-8,239	-5,264	
Other financial transactions (+/-)		-3,218	-12	-131	-39	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		-24,191	-35,587	-25,090	-14,517	-14,127	
<i>Detail 1</i>		-21,086	-22,347	-15,431	-8,181	-10,887	transfer to FUS
<i>Detail 2</i>		-1,894	-3,839	-2,885	-567	0	Motorway
<i>Detail 3</i>		0	-566	-262	-246	-235	Imputed transaction with health care institution
<i>Detail 4</i>		-1,211	-8,835	-6,512	-5,523	-3,005	imputed transaction concerns privatisation receipts transferred to funds
Difference between interest paid (+) and accrued (EDP D.41)(-)		-132	-3,000	-2,485	844	2,710	
Other accounts receivable (+)		-9,512	13,310	14,380	3,089	-5,708	
<i>Detail 1</i>							
<i>Detail 2</i>							
Other accounts payable (-)		2,003	-1,733	316	-1,357	-1,032	
<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		-8,818	-6,677	-7,211	-6,328	-4,453	
<i>Detail 1</i>							
<i>Detail 2</i>							
Other adjustments (+/-) (please detail)		-2,248	-688	-844	-68	-75	
<i>Detail 1</i>		-2,239	-681	-825	-67		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>							
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)		-73,535	-91,002	-63,747	-61,772	-67,556	

(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

POLAND	Year					
Data are in ...(millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 30/09/2013						
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

POLAND	Year					
Data are in ...(millions of units of national currency)	2009	2010	2011	2012	2013	
Date: 30/09/2013						
Working balance in local government accounts	-12,986	-14,970	-10,235	-3,046		cash balance of local budget
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	-7	-410	-693	-605		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-7	-410	-693	-605		
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)(-)	12	33	85	53		
Other accounts receivable (+)	446	1,535	1,284	102		
Detail 1						
Detail 2						
Other accounts payable (-)	-1,490	-2,365	-632	-443		
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	-188		
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)	-14,740	-17,703	-11,278	-4,127		

(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

POLAND		Year				
Data are in ...(millions of units of national currency)		2009	2010	2011	2012	2013
Date: 30/09/2013						
Working balance in social security accounts		-10,808	-1,694	215	5,299	
<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	
<i>Detail 2</i>		-23	-39	-12	-7	
<i>Detail 3</i>						
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)		-12,128	-3,079	-1,348	3,460	
<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)

POLAND Data are in ...(millions of units of national currency) Date: 30/09/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	100,403	111,784	76,373	62,439
Net acquisition (+) of financial assets ⁽²⁾	-14,814	-15,246	-20,593	-2,254
Currency and deposits (F.2)	1,223	-4,158	-10,455	11,756
Securities other than shares (F.3)	-186	213	-31	-152
Loans (F.4)	-463	3,046	899	-326
Increase (+)	2,706	4,238	2,638	1,883
Reduction (-)	-3,169	-1,192	-1,739	-2,209
Short term loans (F.41), net	611	-97	-746	-488
Long-term loans (F.42)	-1,074	3,143	1,645	162
Increase (+)	0	4,492	3,108	2,438
Reduction (-)	-1,074	-1,349	-1,463	-2,276
Shares and other equity (F.5)	-5,701	-23,268	-19,851	-16,791
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-5,701	-23,268	-19,851	-16,791
Increase (+)	1,641	1,568	1,146	932
Reduction (-)	-7,342	-24,836	-20,997	-17,723
Other financial assets (F.1, F.6 and F.7)	-9,687	8,921	8,845	3,259
Adjustments ⁽³⁾	-882	-3,257	27,545	-31,786
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	-5,413
Issuances above(-)/below(+) nominal value	2,460	746	-1,784	-3,007
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	146	-430	238	-666
of which: interest flows attributable to swaps and FRAs	-1	16	55	19
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	M	M
Statistical discrepancies	-1,105	-345	-1,501	-733
Difference between capital and financial accounts (B.9-B.9f)	-1,105	-341	-1,502	-733
Other statistical discrepancies (+/-)	0	-4	1	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	83,602	92,936	81,824	27,666

*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)

POLAND Data are in ...(millions of units of national currency) Date: 30/09/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	73,535	91,002	63,747	61,772
Net acquisition (+) of financial assets ⁽²⁾	-2,413	-5,433	-8,564	-2,716
Currency and deposits (F.2)	8,076	718	-3,954	12,150
Securities other than shares (F.3)	17	206	7	-154
Loans (F.4)	4,487	8,206	5,441	1,676
Increase (+)	7,570	9,460	7,123	4,304
Reduction (-)	-3,083	-1,254	-1,682	-2,628
Short term loans (F.41), net	427	34	-260	-669
Long-term loans (F.42)	4,060	8,172	5,701	2,345
Increase (+)	4,060	9,666	7,211	4,793
Reduction (-)	0	-1,494	-1,510	-2,448
Shares and other equity (F.5)	-5,953	-23,825	-18,337	-17,337
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-5,953	-23,825	-18,337	-17,337
Increase (+)	1,308	814	1,063	184
Reduction (-)	-7,261	-24,639	-19,400	-17,521
Other financial assets (F.1, F.6 and F.7)	-9,040	9,262	8,279	949
Adjustments ⁽³⁾	634	-825	27,848	-29,204
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)	2,231	-1,309	-106	-3,357
Issuances above(-)/below(+) nominal value	2,460	746	-1,784	-3,007
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	134	-463	151	-725
of which: interest flows attributable to swaps and FRAs	-1	16	55	19
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	M	M	M
Statistical discrepancies	-890	-69	-1,016	-588
Difference between capital and financial accounts (B.9-B.9f)	-890	-69	-1,016	-588
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	70,866	84,675	82,015	29,264
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	640,672	719,827	796,977	823,765
Central government gross debt (level) (b) ^(2, 5)	648,378	733,053	815,068	844,332
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	7,706	13,226	18,091	20,567

*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)

POLAND Data are in ...(millions of units of national currency) Date: 30/09/2013	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)

POLAND Data are in ...(millions of units of national currency) Date: 30/09/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	14,740	17,703	11,278	4,127
Net acquisition (+) of financial assets ⁽²⁾	-2,014	-747	914	-703
Currency and deposits (F.2)	-1,260	-1,961	209	49
Securities other than shares (F.3)	310	-512	509	-51
Loans (F.4)	466	369	386	435
Increase (+)	637	484	574	585
Reduction (-)	-171	-115	-188	-150
Short term loans (F.41), net	121	48	-380	-16
Long-term loans (F.42)	345	321	766	451
Increase (+)	345	436	954	601
Reduction (-)	0	-115	-188	-150
Shares and other equity (F.5)	-72	-178	-1,592	-198
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-72	-178	-1,592	-198
Increase (+)	9	19	5	4
Reduction (-)	-81	-197	-1,597	-202
Other financial assets (F.1, F.6 and F.7)	-1,458	1,535	1,402	-938
Adjustments ⁽³⁾	-1,516	-2,432	-1,904	-701
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)	-1,490	-2,365	-2,593	-169
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	12	33	85	53
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⁾	-38	-100	604	-585
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	185	-153	-225	-143
Difference between capital and financial accounts (B.9-B.9f)	183	-151	-225	-143
Other statistical discrepancies (+/-)	2	-2	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	11,395	14,371	10,063	2,580
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	40,252	55,139	64,599	67,283
Local government gross debt (level) (b) ⁽³⁾	40,814	55,185	65,248	67,828
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	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)

POLAND Data are in ...(millions of units of national currency) Date: 30/09/2013	Year			
	2009	2010	2011	2012
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	12,128	3,079	1,348	-3,460
Net acquisition (+) of financial assets ⁽²⁾	-2,270	-1,540	3,889	7,223
Currency and deposits (F.2)	-5,593	-2,915	1,031	1,431
Securities other than shares (F.3)	2,191	2,523	2,888	2,928
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	2,125
Adjustments ⁽³⁾	M	M	867	-764
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	867	-764
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(-) ⁽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	-398	-121	-261	-2
Difference between capital and financial accounts (B.9-B.9f)	-398	-121	-261	-2
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.

POLAND		Year				
Data are in ...(millions of units of national currency)		2009	2010	2011	2012	2013
Date: 30/09/2013		half-finalized	half-finalized	half-finalized	half-finalized	forecast
Statement Number						
2	Trade credits and advances (AF.71 L)	10,458	10,667	12,284	12,197	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	449	386	322	259	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	1,452,734	1,522,736	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.