

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: 07/04/2014

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: 07/04/2014	ESA 95 codes	Year				
		2010	2011	2012	2013	2014
		final	final	final	half-finalized	planned
Net borrowing (-)/ net lending (+)	EDP B.9					
General government	S.13	-110,870	-77,214	-61,681	-70,651	97,450
- Central government	S.1311	-90,088	-64,588	-61,014	-59,922	92,340
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-17,703	-11,278	-4,127	-2,904	-2,799
- Social security funds	S.1314	-3,079	-1,348	3,460	-7,825	7,909
		final	final	final	half-finalized	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		777,383	859,207	886,873	932,509	841,883
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Securities other than shares, exc. financial derivatives	AF.33	663,195	716,550	738,366	773,253	
Short-term	AF.331	25,628	12,095	5,243	0	
Long-term	AF.332	637,567	704,455	733,123	773,253	
Loans	AF.4	114,188	142,657	148,507	159,256	
Short-term	AF.41	757	845	1,026	910	
Long-term	AF.42	113,431	141,812	147,481	158,346	
General government expenditure on:						
Gross fixed capital formation	P.51	79,681	87,333	73,114	63,172	65,634
Interest (consolidated)	EDP D.41	38,065	40,943	45,256	43,155	36,128
<i>p.m.: Interest (consolidated)</i>	<i>D.41 (uses)</i>	38,081	40,998	45,275	43,160	36,148
Gross domestic product at current market prices	B.1*g	1,416,585	1,528,127	1,596,378	1,635,746	1,704,568

(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)	2010	2011	2012	2013	2014	
Date: 07/04/2014						
Working balance in central government accounts	-55,007	-37,363	-34,061	-35,943	-30,514	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	-1,620	-5,450	-9,374	-6,297	1,665	
Loans, granted (+)	1,041	931	-1,054	-451	2,046	
Loans, repayments (-)	-47	-47	-47	-47	-44	
Equities, acquisition (+)	0	0	5	5	0	
Equities, sales (-)	-2,602	-6,203	-8,239	-5,704	-498	
Other financial transactions (+/-)	-12	-131	-39	-100	161	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
Non-financial transactions not included in the working balance	-35,587	-25,090	-14,517	-13,555	-10,616	
	-22,347	-15,431	-8,181	-10,728	-8,198	transfer to FUS
	-3,839	-2,885	-567	-3		Motorway
	-566	-262	-246	-227	-213	imputed transaction with health care institutions
	-8,835	-6,512	-5,523	-2,597	-2,205	imputed transaction concerns privatisation receipts transfers to funds
Difference between interest paid (+) and accrued (EDP D.41)(-)	-3,000	-2,485	844	2,573	700	
Other accounts receivable (+)	13,310	14,380	3,089	-2,288	1,894	
Other accounts payable (-)	-819	-525	-599	-272	462	
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-6,677	-7,211	-6,328	-4,063	-5,334	
Other adjustments (+/-) (please detail)	-688	-844	-68	-77	134,084	
	-681	-825	-67	-76		capital injection
	0	0	0	0		debt assumption
	-7	-19	-1	-1		tax cancellation
	0	0	0	0		debt cancellation
					134,084	cancellation of Treasury securities transferred by OFE (changes in the pension system)
Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)	-90,088	-64,588	-61,014	-59,922	92,340	

(ESA 95 accounts)

(1) Please indicate accounting basis of the working balance: cash, accrual, mixed, other.

Note: Member States can adapt tables 2A, B, C and D to their national specificity according to the established practice

Table 2B: Provision of the data which explain the transition between the working balance and the state government deficit/surplus

Member state: POLAND Data are in ...(millions of units of national currency) Date: 07/04/2014	2010	2011	Year 2012	2013	2014	
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)	2010	2011	2012	2013	2014	
Date: 07/04/2014						
Working balance in local government accounts	-14,970	-10,235	-3,046	-388		cash balance of the local budget
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	-410	-693	-605	-1,087		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-410	-693	-605	-1,087		
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)(-)	33	85	53	77		
Other accounts receivable (+)	1,535	1,284	102	-119		
Detail 1						
Detail 2						
Other accounts payable (-)	-2,365	-632	-443	-691		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net borrowing (-) or net lending (+) of other local government bodies	-1,526	-1,087	-188	-696		
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)	-17,703	-11,278	-4,127	-2,904		

(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: 07/04/2014		2010	2011	Year 2012	2013	2014	
Working balance in social security accounts		-1,694	215	5,299	-5,620		al Insurance Institution and its managed funds, Board of Social Insurance for Farmers and its managed funds, Bridging Pens
<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)		-1,385	-1,563	-1,839	-2,205		
<i>Detail 1</i>		-1,346	-1,551	-1,832	-1,860		uncollectible social contributions
<i>Detail 2</i>		-39	-12	-7	-345		social contributions law cancellation
<i>Detail 3</i>							
Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)		-3,079	-1,348	3,460	-7,825		
<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: 07/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*	110,870	77,214	61,681	70,651
Net acquisition (+) of financial assets ⁽²⁾	-15,453	-20,819	-2,005	-25,582
Currency and deposits (F.2)	-4,158	-10,455	11,756	-18,147
Securities other than shares (F.3)	213	-31	-152	838
Loans (F.4)	3,046	899	-326	-46
Increase (+)	4,238	2,638	1,883	1,573
Reduction (-)	-1,192	-1,739	-2,209	-1,619
Short term loans (F.41), net	-97	-746	-488	-128
Long-term loans (F.42)	3,143	1,645	162	82
Increase (+)	4,492	3,108	2,438	1,858
Reduction (-)	-1,349	-1,463	-2,276	-1,776
Shares and other equity (F.5)	-23,268	-19,851	-16,798	-10,262
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-23,268	-19,851	-16,798	-10,262
Increase (+)	1,568	1,146	925	756
Reduction (-)	-24,836	-20,997	-17,723	-11,018
Other financial assets (F.1, F.6 and F.7)	8,714	8,619	3,515	2,035
Adjustments ⁽³⁾	-2,909	26,442	-31,274	-34
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)	-3,326	-2,203	-4,901	-588
Issuances above(-)/below(+) nominal value	746	-1,784	-3,007	-307
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-430	238	-666	2,486
of which: interest flows attributable to swaps and FRAs	16	55	19	5
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	101	30,191	-22,700	-1,625
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	428	-1,013	-736	601
Difference between capital and financial accounts (B.9-B.9f)	432	-1,014	-736	602
Other statistical discrepancies (+/-)	-4	1	0	-1
Change in general government (S.13) consolidated gross debt ^(1, 2)	92,936	81,824	27,666	45,636

*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: 07/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*	90,088	64,588	61,014	59,922
Net acquisition (+) of financial assets ⁽²⁾	-5,640	-8,790	-2,467	-13,060
Currency and deposits (F.2)	718	-3,954	12,150	-17,131
Securities other than shares (F.3)	206	7	-154	874
Loans (F.4)	8,206	5,441	1,676	11,716
Increase (+)	9,460	7,123	4,304	13,144
Reduction (-)	-1,254	-1,682	-2,628	-1,428
Short term loans (F.41), net	34	-260	-669	-119
Long-term loans (F.42)	8,172	5,701	2,345	11,835
Increase (+)	9,666	7,211	4,793	13,067
Reduction (-)	-1,494	-1,510	-2,448	-1,232
Shares and other equity (F.5)	-23,825	-18,337	-17,344	-9,893
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-23,825	-18,337	-17,344	-9,893
Increase (+)	814	1,063	177	452
Reduction (-)	-24,639	-19,400	-17,521	-10,345
Other financial assets (F.1, F.6 and F.7)	9,055	8,053	1,205	1,374
Adjustments ⁽³⁾	-477	26,745	-28,692	993
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)	-961	-1,209	-2,845	621
Issuances above(-)/below(+) nominal value	746	-1,784	-3,007	-307
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	-463	151	-725	2,410
of which: interest flows attributable to swaps and FRAs	16	55	19	5
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	201	29,587	-22,115	-1,731
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	704	-528	-591	592
Difference between capital and financial accounts (B.9-B.9f)	704	-528	-591	592
Other statistical discrepancies (+/-)	0	0	0	0
Change in central government (S.1311) consolidated gross debt ^(1, 2)	84,675	82,015	29,264	48,447
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	719,827	796,977	823,765	859,873
Central government gross debt (level) (b) ^(2, 5)	733,053	815,068	844,332	892,779
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	13,226	18,091	20,567	32,906

*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: 07/04/2014	Year			
	2010	2011	2012	2013
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: 07/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*	17,703	11,278	4,127	2,904
Net acquisition (+) of financial assets ⁽²⁾	-747	914	-703	-2,974
Currency and deposits (F.2)	-1,961	209	49	-1,647
Securities other than shares (F.3)	-512	509	-51	-46
Loans (F.4)	369	386	435	567
Increase (+)	484	574	585	763
Reduction (-)	-115	-188	-150	-196
Short term loans (F.41), net	48	-380	-16	-15
Long-term loans (F.42)	321	766	451	582
Increase (+)	436	954	601	778
Reduction (-)	-115	-188	-150	-196
Shares and other equity (F.5)	-178	-1,592	-198	-655
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	-178	-1,592	-198	-655
Increase (+)	19	5	4	18
Reduction (-)	-197	-1,597	-202	-673
Other financial assets (F.1, F.6 and F.7)	1,535	1,402	-938	-1,193
Adjustments ⁽³⁾	-2,432	-1,904	-701	-234
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)	-2,365	-2,593	-169	-417
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid ⁽⁴⁾ (+)	33	85	53	77
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⁾	-100	604	-585	106
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	-153	-225	-143	-70
Difference between capital and financial accounts (B.9-B.9f)	-151	-225	-143	-70
Other statistical discrepancies (+/-)	-2	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1, 2)	14,371	10,063	2,580	-374
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	55,139	64,599	67,283	66,914
Local government gross debt (level) (b) ⁽⁵⁾	55,185	65,248	67,828	67,454
Local government holdings of other subsectors debt (level) (c) ⁽⁵⁾	46	649	545	540

***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: 07/04/2014	Year			
	2010	2011	2012	2013
Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*	3,079	1,348	-3,460	7,825
Net acquisition (+) of financial assets ⁽²⁾	-1,540	3,889	7,223	2,491
Currency and deposits (F.2)	-2,915	1,031	1,431	600
Securities other than shares (F.3)	2,523	2,888	2,928	1,298
Loans (F.4)	-7	-4	-5	9
Increase (+)	0	0	0	9
Reduction (-)	-7	-4	-5	0
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-7	-4	-5	9
Increase (+)	0	0	0	9
Reduction (-)	-7	-4	-5	0
Shares and other equity (F.5)	735	78	744	286
Portfolio investments, net ⁽²⁾	0	0	0	0
Shares and other equity other than portfolio investments	735	78	744	286
Increase (+)	735	78	744	286
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	-1,876	-104	2,125	298
Adjustments ⁽³⁾	M	867	-764	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	867	-764	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	-121	-261	-2	80
Difference between capital and financial accounts (B.9-B.9f)	-121	-261	-2	80
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1,2)	1,418	5,843	2,997	11,160
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	2,417	-2,370	-4,175	5,723
Social security gross debt (level) (b) ^(2,5)	10,878	16,721	19,718	30,878
Social security holdings of other subsectors debt (level) (c) ⁻	8,461	19,091	23,893	25,155

***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: 07/04/2014	Year				
		2010 final	2011 final	2012 half-finalized	2013 half-finalized	2014 forecast
2	Trade credits and advances (AF.71 L)	10,667	12,284	12,197	10,631	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	<i>Data:</i>	386	322	259	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)	1,362,443	1,452,734	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.