

# **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

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Set of reporting tables revised to comply with Commission Regulation (EU) No 220/2014

**Member State: Poland**

**Date: 13/10/2014**

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:13/10/2014	ESA 2010 codes	Year				
		2010	2011	2012	2013	2014
		final	final	final	half-finalized	planned
<b>Net borrowing (-)/ net lending (+)</b>	B.9					
<b>General government</b>	S.13	-109,728	-76,321	-60,497	-66,933	-57,424
- Central government	S.1311	-88,609	-63,243	-59,482	-59,488	-38,040
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-18,040	-11,730	-4,475	-2,816	-1,978
- Social security funds	S.1314	-3,079	-1,348	3,460	-4,629	-17,406
		final	final	final	final	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		770,451	851,418	878,403	926,103	838,688
<i>By category:</i>						
Currency and deposits	AF.2	0	0	0	0	
Debt securities	AF.3	656,082	708,376	729,287	763,724	
Short-term	AF.31	25,478	11,985	5,195	1	
Long-term	AF.32	630,604	696,391	724,092	763,723	
Loans	AF.4	114,369	143,042	149,116	162,379	
Short-term	AF.41	802	910	1,108	999	
Long-term	AF.42	113,567	142,132	148,008	161,380	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	80,681	91,262	76,440	68,131	67,626
<b>Interest (consolidated)</b>	D.41 (uses)	35,971	39,577	43,207	41,338	35,201
<b>Gross domestic product at current market prices</b>	B.1*g	1,437,357	1,553,582	1,615,894	1,662,052	1,720,800

(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 Data are in ... (millions of units of national currency) Date: 13/10/2014	Year					
	2010	2011	2012	2013	2014	
<b>Working balance in central government accounts</b>	-55,007	-37,363	-34,061	-35,945	-28,829	<b>cash balance of the state budget</b>
<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	-7,509	1,519	
Loans, granted (+)	1,041	931	-1,054	-451	2,095	
Loans, repayments (-)	-47	-47	-47	-47	-44	
Equities, acquisition (+)	0	0	5	5	0	
Equities, sales (-)	-2,602	-6,203	-8,239	-6,916	-533	
Other financial transactions (+/-)	-12	-131	-39	-100	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	-35,587	-25,090	-14,517	-13,555	-10,689	
Detail 1	-22,347	-15,431	-8,181	-10,728	-8,171	transfer to FUS
Detail 2	-3,839	-2,885	-567	-3	0	motorways (PPP)
Detail 3	-566	-262	-246	-227	-213	imputed transaction with health care institutions
Detail 4	-8,835	-6,512	-5,523	-2,597	-2,205	imputed transaction concerns privatisation receipts transferred to funds
Detail 5					-100	other ppp project
Difference between interest paid (+) and accrued (D.41)(-)	-845	-1,611	3,913	5,648	450	
Other accounts receivable (+)	11,643	13,450	1	-5,359	2,152	
Detail 1						
Detail 2						
Other accounts payable (-)	-819	-525	-599	-415	481	
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	-5,686	-5,810	-4,777	-2,275	-3,123	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-688	-844	-68	-78	0	
Detail 1	-681	-825	-67	-77		capital injection
Detail 2	0	0	0	0		debt assumption
Detail 3	-7	-19	-1	-1		tax cancellation
Detail 4						
<b>Net borrowing (-)/lending(+) (B.9) of central government (S.1311)</b>	<b>-88,609</b>	<b>-63,243</b>	<b>-59,482</b>	<b>-59,488</b>	<b>-38,040</b>	

(ESA 2010 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: 13/10/2014	2010	2011	Year 2012	2013	2014	
<b>Working balance in state government accounts</b>	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		
of which: net settlements under swap contracts (+/-)	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 (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 state government	M	M	M	M		
Net borrowing (-) or net lending (+) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
<b>Net borrowing (-)/lending (+) (B.9) of state government (S.1312)</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>		
<i>(ESA 2010 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 Data are in ...(millions of units of national currency) Date:13/10/2014	2010	2011	Year 2012	2013	2014	
<b>Working balance in local government accounts</b>	-14,970	-10,235	-3,046	-380		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	-694	-611	-1,094		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	0	0	0		
Other financial transactions (+/-)	-410	-694	-611	-1,094		
of which: transactions in debt liabilities (+/-)	0	0	0	0		
of which: net settlements under swap contracts (+/-)	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 (D.41)(-)	-83	-23	-12	15		
Other accounts receivable (+)	1,568	1,346	167	41		
Detail 1						
Detail 2						
Other accounts payable (-)	-2,365	-632	-443	-815		
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	-1,780	-1,492	-530	-583		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0		
Detail 1						
Detail 2						
Detail 3						
<b>Net borrowing (-)/lending(+) (B.9) of local government (S.1313)</b>	<b>-18,040</b>	<b>-11,730</b>	<b>-4,475</b>	<b>-2,816</b>		

(ESA 2010 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)	2010	2011	2012	2013	2014	
Date:13/10/2014						
<b>Working balance in social security accounts</b>	-1,634	279	5,367	-2,279		
<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		
of which: net settlements under swap contracts (+/-)	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 (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 social security funds	0	0	0	0		
Net borrowing (-) or net lending (+) of other social security bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-1,445	-1,627	-1,907	-2,350		
Detail 1	-1,406	-1,615	-1,900	-2,005		uncollectible social contributions
Detail 2	-39	-12	-7	-345		social contributions law cancellation
Detail 3						
<b>Net borrowing (-)/lending(+) (B.9) of social security (S.1314)</b>	<b>-3,079</b>	<b>-1,348</b>	<b>3,460</b>	<b>-4,629</b>		

(ESA 2010 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:13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of general government (S.13)*</b>	<b>109,728</b>	<b>76,321</b>	<b>60,497</b>	<b>66,933</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-16,843</b>	<b>-21,621</b>	<b>-3,031</b>	<b>-17,388</b>
Currency and deposits (F.2)	-4,156	-10,305	12,000	-17,195
Debt securities (F.3)	326	251	110	2,035
Loans (F.4)	2,645	878	-333	-12
Increase (+)	4,238	2,638	1,883	1,607
Reduction (-)	-1,593	-1,760	-2,216	-1,619
Short term loans (F.41), net	-97	-746	-488	-72
Long-term loans (F.42)	2,742	1,624	155	60
Increase (+)	4,492	3,108	2,438	1,853
Reduction (-)	-1,750	-1,484	-2,283	-1,793
Equity and investment fund shares/units (F.5)	-23,270	-19,818	-16,825	-9,603
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-23,270	-19,818	-16,825	-9,603
Increase (+)	1,562	1,180	926	2,756
Reduction (-)	-24,832	-20,998	-17,751	-12,359
Financial derivatives (F.71)	-110	-225	35	-16
Other accounts receivable (F.8)	7,681	7,598	1,937	7,371
Other financial assets (F.1, F.6)	41	0	45	32
<b>Adjustments <sup>(3)</sup></b>	<b>-1,133</b>	<b>27,424</b>	<b>-29,994</b>	<b>-1,181</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	16	55	19	5
Net incurrence (-) of other accounts payable (F.8)	-3,278	-2,279	-5,251	-1,963
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	-26
Issuances above(-)/below(+) nominal value	1,028	-1,784	-3,007	-1,447
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1,000	1,241	945	3,875
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	101	30,191	-22,700	-1,625
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>373</b>	<b>-1,157</b>	<b>-487</b>	<b>-664</b>
Difference between capital and financial accounts (B.9-B.9f)	375	-1,157	-487	-664
Other statistical discrepancies (+/-)	-2	0	0	0
<b>Change in general government (S.13) consolidated gross debt <sup>(1,2)</sup></b>	<b>92,125</b>	<b>80,967</b>	<b>26,985</b>	<b>47,700</b>

\*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.3 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:13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of central government (S.1311)*</b>	<b>88,609</b>	<b>63,243</b>	<b>59,482</b>	<b>59,488</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-7,152</b>	<b>-9,784</b>	<b>-3,762</b>	<b>-11,824</b>
Currency and deposits (F.2)	759	-3,849	12,124	-16,298
Debt securities (F.3)	319	289	108	2,007
Loans (F.4)	7,805	5,420	1,669	11,729
Increase (+)	9,460	7,123	4,304	13,155
Reduction (-)	-1,655	-1,703	-2,635	-1,426
Short term loans (F.41), net	34	-260	-669	-62
Long-term loans (F.42)	7,771	5,680	2,338	11,791
Increase (+)	9,666	7,211	4,793	13,023
Reduction (-)	-1,895	-1,531	-2,455	-1,232
Equity and investment fund shares/units (F.5)	-23,826	-18,311	-17,366	-9,225
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-23,826	-18,311	-17,366	-9,225
Increase (+)	808	1,089	177	2,452
Reduction (-)	-24,634	-19,400	-17,543	-11,677
Financial derivatives (F.71)	-110	-225	35	-16
Other accounts receivable (F.8)	7,868	6,894	-370	-46
Other financial assets (F.1, F.6)	33	-2	38	25
<b>Adjustments <sup>(3)</sup></b>	<b>1,525</b>	<b>27,989</b>	<b>-26,970</b>	<b>1,184</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	16	55	19	5
Net incurrence (-) of other accounts payable (F.8)	-803	-1,131	-2,818	245
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	-26
Issuances above(-)/below(+) nominal value	1,028	-1,784	-3,007	-1,169
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1,083	1,262	951	3,860
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	201	29,587	-22,115	-1,731
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>741</b>	<b>-522</b>	<b>-346</b>	<b>-627</b>
Difference between capital and financial accounts (B.9-B.9f)	741	-522	-346	-627
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>83,723</b>	<b>80,926</b>	<b>28,404</b>	<b>48,221</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>712,754</b>	<b>788,815</b>	<b>814,743</b>	<b>850,606</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	725,980	806,906	835,310	883,531
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	13,226	18,091	20,567	32,925

**\*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.3 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:13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of state government (S.1312)*</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Currency and deposits (F.2)	M	M	M	M
Debt securities (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
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net <sup>(2)</sup>	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
<b>Change in state government (S.1312) consolidated gross debt <sup>(1, 2)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
<b>State government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>M</b>
State government gross debt (level) (b) <sup>(2, 5)</sup>	M	M	M	M
State government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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.3 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: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of local government (S.1313)*</b>	<b>18,040</b>	<b>11,730</b>	<b>4,475</b>	<b>2,816</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-565</b>	<b>1,127</b>	<b>-434</b>	<b>397</b>
Currency and deposits (F.2)	-2,000	254	319	-1,536
Debt securities (F.3)	-512	509	-51	18
Loans (F.4)	369	386	435	618
Increase (+)	484	574	585	814
Reduction (-)	-115	-188	-150	-196
Short term loans (F.41), net	48	-380	-16	-12
Long-term loans (F.42)	321	766	451	630
Increase (+)	436	954	601	826
Reduction (-)	-115	-188	-150	-196
Equity and investment fund shares/units (F.5)	-179	-1,585	-203	-664
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-179	-1,585	-203	-664
Increase (+)	19	13	5	18
Reduction (-)	-198	-1,598	-208	-682
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1,749	1,561	-941	1,954
Other financial assets (F.1, F.6)	8	2	7	7
<b>Adjustments <sup>(3)</sup></b>	<b>-2,658</b>	<b>-2,166</b>	<b>-1,143</b>	<b>-1,178</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-2,475	-2,747	-546	-1,299
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	0	0	0	0
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	-83	-23	-12	15
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-100	604	-585	106
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>-305</b>	<b>-395</b>	<b>-139</b>	<b>-102</b>
Difference between capital and financial accounts (B.9-B.9f)	-305	-395	-139	-102
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>14,512</b>	<b>10,296</b>	<b>2,759</b>	<b>1,933</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>55,280</b>	<b>64,973</b>	<b>67,836</b>	<b>69,774</b>
Local government gross debt (level) (b) <sup>(5)</sup>	55,326	65,622	68,381	70,314
Local government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	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.3 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: 13/10/2014	Year			
	2010	2011	2012	2013
<b>Net borrowing(+)/lending(-)(B.9) of social security funds (S.1314)*</b>	<b>3,079</b>	<b>1,348</b>	<b>-3,460</b>	<b>4,629</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-1,600</b>	<b>3,868</b>	<b>7,223</b>	<b>8,105</b>
Currency and deposits (F.2)	-2,915	1,031	1,431	608
Debt securities (F.3)	2,523	2,888	2,928	1,020
Loans (F.4)	-7	-4	-5	-2
Increase (+)	0	0	0	0
Reduction (-)	-7	-4	-5	-2
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-7	-4	-5	-2
Increase (+)	0	0	0	0
Reduction (-)	-7	-4	-5	-2
Equity and investment fund shares/units (F.5)	735	78	744	286
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	735	78	744	286
Increase (+)	735	78	744	286
Reduction (-)	0	0	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-1,936	-125	2,125	6,193
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(2)</sup></b>	<b>M</b>	<b>867</b>	<b>-764</b>	<b>-1,639</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	0	867	-764	-1,639
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	M	M	M	M
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>-61</b>	<b>-240</b>	<b>-2</b>	<b>65</b>
Difference between capital and financial accounts (B.9-B.9f)	-61	-240	-2	65
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1,418</b>	<b>5,843</b>	<b>2,997</b>	<b>11,160</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>2,417</b>	<b>-2,370</b>	<b>-4,175</b>	<b>5,723</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	10,878	16,721	19,718	30,878
Social security holdings of other subsectors debt (level) (c) <sup>(2)</sup>	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.3 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.**

Member State: Poland Data are in ...(millions of units of national currency) Date:13/10/2014		Year				
		2010	2011	2012	2013	2014
Statement		final	final	final	half-finalized	forecast
2	<b>Trade credits and advances (AF.81 L)</b>	11,025	12,816	12,810	13,545	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	386	322	259	195	L
	<i>Institutional characteristics:</i>					
4	<b>In case of substantial differences between the face value and the present value of government debt, please provide information on</b>					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	<b>Gross National Income at current market prices (B.5*g)(2)</b>	1,383,611	1,496,233	1,558,923	1,601,521	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.