

Reporting of Government Deficits and Debt Levels

in accordance with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014 and the Statements contained in the Council minutes of 22/11/1993

Set of reporting tables revised to comply with Council Regulation (EC) N° 479/2009, as amended by Commission Regulation (EU) No 220/2014

Member State: Poland

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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 surplus/ deficit and debt levels and provision of associated data

Member State: Poland Data are in ...(millions of units of national currency) Date: 14/04/2025	ESA 2010 codes	2021	2022	Year 2023	2024	2025
		final	final	final	half-finalized	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-46,450	-106,587	-180,078	-239,809	-249,126
- Central government	S.1311	-47,179	-92,162	-138,793	-244,180	-246,517
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	14,836	-13,274	-24,811	13,292	5,519
- Social security funds	S.1314	-14,107	-1,151	-16,474	-8,921	-8,128
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		1,410,966	1,512,812	1,691,243	2,011,840	2,272,833
<i>By category:</i>						
Currency and deposits	AF.2	7,812	9,754	10,971	14,726	
Debt securities	AF.3	1,091,177	1,128,396	1,252,163	1,471,998	
Short-term	AF.31	218	1,053	2,630	459	
Long-term	AF.32	1,090,959	1,127,343	1,249,533	1,471,539	
Loans	AF.4	311,977	374,662	428,109	525,116	
Short-term	AF.41	8,521	16,202	13,962	23,160	
Long-term	AF.42	303,456	358,460	414,147	501,956	
General government expenditure on:						
Gross fixed capital formation	P.51g	108,548	116,475	174,544	176,815	205,034
Interest (consolidated)	D.41 (uses)	29,117	47,357	70,754	80,180	99,828
Gross domestic product at current market prices	B.1*g	2,661,518	3,100,850	3,415,274	3,641,208	3,930,247

(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 surplus/ deficit

Member State: Poland Data are in ...(millions of units of national currency) Date: 14/04/2025	Year					
	2021	2022	2023	2024	2025	
Working balance in central government accounts	-25,712	-13,964	-84,660	-222,864	-303,724	
<i>Basis of the working balance</i>	<i>other</i>	<i>other</i>	<i>other</i>	<i>other</i>	<i>planned</i>	
Financial transactions included in the working balance	-6,568	-4,870	-3,205	-4,896	-10,053	
Loans, granted (+)	3,358	24	5,167	7,128	-3,318	
Loans, repayments (-)	-2,058	-3,427	-51	-5,326	31	
Equities, acquisition (+)	0	0	0	0	0	
Equities, sales (-)	-7,210	-108	-100	-130	0	
Other financial transactions (+/-)	-658	-1,359	-8,221	-6,568	-6,766	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	-380	-906	-545	-191	0	
<i>Imputed transaction with health care institution</i>	-341	-348	-502	-149		
<i>Imputed transaction concerns privatisation receipts transfered to funds</i>	-3	-585	-1	0		
<i>Payments for public broadcasting</i>	-36	27	-42	-42		
<i>transfer from the Railway Fund by the State Treasury to PKP PLK</i>	M	M	M	M		
Difference between interest paid (+) and accrued (D.41)(-)	1,949	-4,566	-4,795	-3,249	-4,462	
Other accounts receivable (+)	19,577	2,120	18,322	4,482	38,404	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	-21,354	18,861	-18,637	4,261	1,107	
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-20,590	-77,174	-36,280	-15,982	36,542	
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (please detail)	5,899	-11,663	-8,993	-5,741	-4,330	
<i>capital injections</i>	-676	-9,761	-5,441	-5,512	4,330	
<i>tax cancellation</i>	-6	-7	-24	-7		
<i>debt cancellation (loan from the central budget to the PG Wody Polskie)</i>	-430	0	0	0		
<i>neutralization: planned expenditures which have not expired on the end of the year</i>	7,621	0	0	0		
<i>neutralization: non-performing loans</i>	-96	-103	-112	-102		
<i>penalties due to Turów lignite mine and the Disciplinary Chamber of the Constitutional Tribunal</i>	-514	-1,792	-616	0		
<i>capital transfer to GAZ SYSTEM</i>	M	M	-2,800	0		
<i>capital transfer to LOT Aircraft Maintenance Services Sp. z o.o.</i>	M	M	M	-120		
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-47,179	-92,162	-138,793	-244,180	-246,517	

(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 surplus/ deficit

Member State: Poland						
Data are in ...(millions of units of national currency)						
Date: 14/04/2025						
	2021	2022	Year 2023	2024	2025	
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		
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 lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		
(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 2C: Provision of the data which explain the transition between the working balance and the local government surplus/ deficit

Member State: Poland						
Data are in ...(millions of units of national currency)						
Date: 14/04/2025						
	2021	2022	Year 2023	2024	2025	
Working balance in local government accounts	17,657	-8,062	-23,158	-815		
<i>Basis of the working balance</i>	other	other	other	other		
Financial transactions included in the working balance	-305	-164	-119	-178		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-95	-55	-52	-84		
Other financial transactions (+/-)	-210	-109	-67	-94		
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	-14	-511	493	-7		
Detail 1	-14	-11	-7	-7		Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
Detail 2		-500	500	0		Imputed transaction related to the accrual adjustment of the energy vouchers
Difference between interest paid (+) and accrued (D.41)(-)	-26	-126	-19	38		
Other accounts receivable (+)	-1,993	6	4,204	17,828		
Detail 1						
Detail 2						
Other accounts payable (-)	1,314	-1,693	-2,202	-1,976		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-1,797	-2,724	-4,010	-1,598		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0		
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	14,836	-13,274	-24,811	13,292		
(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 surplus/ deficit

Member State: Poland Data are in ...(millions of units of national currency) Date: 14/04/2025	2021 2022 Year 2023 2024 2025					
Working balance in social security accounts	-3,633	9,728	-3,841	5,400		
<i>Basis of the working balance</i>	other	other	other	other		
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	M	M	M	M		
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-10,474	-10,879	-12,633	-14,321		
Detail 1	-3,495	-3,982	-4,623	-5,216		uncollectible social contributions
Detail 2	-63	-67	-56	-56		social contributions law cancellation
Detail 3	0	0	0	0		debt cancellation loans granted to Social Insurance Fund
Detail 4	-1,200	-1,872	-2,526	-1,902		adjustment for accrual interests of social contributions
Detail 5	-7,325	-6,768	-7,641	-9,703		security slider
Detail 6	1,609	1,810	2,213	2,556		payments of pensions
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-14,107	-1,151	-16,474	-8,921		
(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 surplus/ deficit and the other relevant factors to the variation in the debt level (general government)

Member State: Poland	Year			
Data are in ... (millions of units of national currency)	2021	2022	2023	2024
Date: 14/04/2025				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	46,450	106,587	180,078	239,809
Net acquisition (+) of financial assets ⁽²⁾	56,444	3,518	55,830	97,277
Currency and deposits (F.2)	33,726	34,430	-6,708	53,739
Debt securities (F.3)	11,954	-24,244	2,350	7,938
Loans (F.4)	4,622	10,762	28,837	24,118
Increase (+)	13,797	26,558	36,737	35,461
Reduction (-)	-9,175	-15,796	-7,900	-11,343
Short term loans (F.41), net	269	1,701	289	-882
Long-term loans (F.42)	4,353	9,061	28,548	25,000
Increase (+)	22,509	24,762	36,332	36,433
Reduction (-)	-18,156	-15,701	-7,784	-11,433
Equity and investment fund shares/units (F.5)	-3,197	-10,041	7,563	-599
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-3,197	-10,041	7,563	-599
Increase (+)	8,675	1,988	9,420	1,038
Reduction (-)	-11,872	-12,029	-1,857	-1,637
Financial derivatives (F.71)	-88	-331	-377	-557
Other accounts receivable (F.8)	9,549	-7,309	24,147	12,644
Other financial assets (F.1, F.6)	-122	251	18	-6
Adjustments ⁽²⁾	-27,389	-2,188	-61,479	-17,675
Net incurrence (-) of liabilities in financial derivatives (F.71)	-117	373	0	0
Net incurrence (-) of other accounts payable (F.8)	-27,406	-20,913	-23,124	-18,504
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-855	-370	-205	632
Issuances above(-)/below(+) nominal value	-446	18,101	3,485	16,628
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-316	-5,472	-10,166	-10,452
Redemptions/repurchase of debt above(+)/below(-) nominal value	409	-140	-191	-357
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1,342	6,199	-31,278	-5,622
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	34	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-1,583	-6,071	4,002	1,186
Difference between capital and financial accounts (B.9-B.9f)	-1,584	-6,071	4,001	1,186
Other statistical discrepancies (+/-)	1	0	1	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	73,922	101,846	178,431	320,597

*Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit 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)	2021	2022	2023	2024	
Date: 14/04/2025					
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	47,179	92,162	138,793	244,180	
Net acquisition (+) of financial assets ⁽²⁾	49,617	9,224	67,597	66,996	
Currency and deposits (F.2)	22,486	37,452	8,181	35,535	
Debt securities (F.3)	11,981	-24,109	2,901	7,730	
Loans (F.4)	4,033	10,272	28,927	26,917	
Increase (+)	12,482	25,701	36,596	35,746	
Reduction (-)	-8,449	-15,429	-7,669	-8,829	
Short term loans (F.41), net	237	1,537	97	354	
Long-term loans (F.42)	3,796	8,735	28,830	26,563	
Increase (+)	12,674	24,111	36,163	34,774	
Reduction (-)	-8,878	-15,376	-7,333	-8,211	
Equity and investment fund shares/units (F.5)	-4,433	-10,640	5,908	-57	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-4,433	-10,640	5,908	-57	
Increase (+)	7,097	1,253	7,629	1,038	
Reduction (-)	-11,530	-11,893	-1,721	-1,095	
Financial derivatives (F.71)	-88	-331	-377	-557	
Other accounts receivable (F.8)	15,735	-3,621	22,043	-2,567	
Other financial assets (F.1, F.6)	-97	201	14	-5	
Adjustments ⁽²⁾	-17,128	10,283	-47,054	-2,008	
Net incurrence (-) of liabilities in financial derivatives (F.71)	-117	373	0	0	
Net incurrence (-) of other accounts payable (F.8)	-19,788	-8,842	-8,586	-3,239	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-855	-370	-205	632	
Issuances above(-)/below(+) nominal value	2,159	18,594	3,040	17,013	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	-294	-5,502	-10,104	-10,493	
Redemptions/repurchase of debt above(+)/below(-) nominal value	409	-140	-191	-357	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	1,358	6,136	-31,008	-5,564	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	34	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0	
Statistical discrepancies	-1,755	-4,765	1,133	3,249	
Difference between capital and financial accounts (B.9-B.9f)	-1,755	-4,765	1,133	3,249	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in central government (S.1311) consolidated gross debt ^(1, 2)	77,913	106,904	160,469	312,417	
Central government contribution to general government debt (a=b-c) ⁽⁵⁾	1,407,073	1,513,997	1,674,392	1,986,437	
Central government gross debt (level) (b) ^(2, 5)	1,408,961	1,515,865	1,676,334	1,988,751	
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	1,888	1,868	1,942	2,314	

***Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (state government)

Member State: Poland	Year				
Data are in ...(millions of units of national currency)	2021	2022	2023	2024	
Date: 14/04/2025					
Net lending (-)/ net borrowing (+) (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	
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 ⁽²⁾	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	
Adjustments ⁽²⁾	M	M	M	M	
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 ⁽⁴⁾ (+)	M	M	M	M	
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	M	M	M	M	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽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 lending/ net borrowing 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 surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Poland	Year				
Data are in ...(millions of units of national currency)	2021	2022	2023	2024	
Date: 14/04/2025					
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	-14,836	13,274	24,811	-13,292	
Net acquisition (+) of financial assets ⁽²⁾	18,632	-3,965	-4,711	27,882	
Currency and deposits (F.2)	19,633	-4,772	-11,498	12,838	
Debt securities (F.3)	18	-18	147	-44	
Loans (F.4)	955	474	13	-2,509	
Increase (+)	1,367	887	244	100	
Reduction (-)	-412	-413	-231	-2,609	
Short term loans (F.41), net	34	199	229	-1,169	
Long-term loans (F.42)	921	275	-216	-1,340	
Increase (+)	1,133	668	177	83	
Reduction (-)	-212	-393	-393	-1,423	
Equity and investment fund shares/units (F.5)	-322	-133	-126	-332	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	-322	-133	-126	-332	
Increase (+)	20	3	10	0	
Reduction (-)	-342	-136	-136	-332	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	-1,627	434	6,749	17,930	
Other financial assets (F.1, F.6)	-25	50	4	-1	
Adjustments ⁽²⁾	-2,108	-7,016	-8,081	-5,054	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	-2,066	-6,953	-7,792	-5,034	
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 ⁽⁴⁾ (+)	-26	-126	-19	38	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-16	63	-270	-58	
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	0	0	0	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M	
Statistical discrepancies	239	-1,055	1,097	-2,190	
Difference between capital and financial accounts (B.9-B.9f)	239	-1,055	1,097	-2,190	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in local government (S.1313) consolidated gross debt ^(1, 2)	1,927	1,238	13,116	7,346	
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	98,420	98,817	111,979	118,315	
Local government gross debt (level) (b) ^(2, 5)	101,645	102,883	115,999	123,345	
Local government holdings of other subsectors debt (level) (c) ⁽³⁾	3,225	4,066	4,020	5,030	

***Please note that the sign convention for net lending/ net borrowing 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 surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (social security funds)

Member State: Poland	Year				
Data are in ...(millions of units of national currency)	2021	2022	2023	2024	
Date: 14/04/2025					
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	14,107	1,151	16,474	8,921	
Net acquisition (+) of financial assets ⁽²⁾	-6,841	4,196	-9,890	694	
Currency and deposits (F.2)	5,822	6,886	-25,046	1,533	
Debt securities (F.3)	-2,241	731	3,715	4,082	
Loans (F.4)	-9,067	-9	12,696	-1,503	
Increase (+)	0	0	12,696	0	
Reduction (-)	-9,067	-9	0	-1,503	
Short term loans (F.41), net	-13	0	0	0	
Long-term loans (F.42)	-9,054	-9	12,696	-1,503	
Increase (+)	0	0	12,696	0	
Reduction (-)	-9,054	-9	0	-1,503	
Equity and investment fund shares/units (F.5)	1,558	732	1,781	-210	
Portfolio investments, net ⁽²⁾	0	0	0	0	
Equity and investment fund shares/units other than portfolio investments	1,558	732	1,781	-210	
Increase (+)	1,558	732	1,781	0	
Reduction (-)	0	0	0	-210	
Financial derivatives (F.71)	0	0	0	0	
Other accounts receivable (F.8)	-2,913	-4,144	-3,036	-3,208	
Other financial assets (F.1, F.6)	0	0	0	0	
Adjustments ⁽²⁾	-7,198	-5,096	-8,355	-9,742	
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	-7,198	-5,096	-8,355	-9,742	
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 ⁽⁴⁾ (+)	M	M	M	M	
Redemptions/repurchase 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.61) ⁽⁵⁾ (+/-)	M	M	M	M	
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M	
Statistical discrepancies	-68	-251	1,771	127	
Difference between capital and financial accounts (B.9-B.9f)	-68	-251	1,771	127	
Other statistical discrepancies (+/-)	0	0	0	0	
Change in social security (S.1314) consolidated gross debt ^(1, 2)	0	0	0	0	
Social security contribution to general government debt (a=b-c) ⁽⁵⁾	-94,527	-100,002	-95,129	-92,913	
Social security gross debt (level) (b) ^(2, 5)	0	0	0	0	
Social security holdings of other subsectors debt (level) (c) ⁽⁵⁾	94,527	100,002	95,129	92,913	

***Please note that the sign convention for net lending/ net borrowing 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.

Statement Number	Member State: Poland Data are in ...(millions of units of national currency) Date: 14/04/2025	Year				
		2021 final	2022 final	2023 half-finalized	2024 half-finalized	2025 forecast
2	Trade credits and advances (AF.81 L)	26,837	29,351	35,556	36,008	L
3	Amount outstanding in the government debt from the financing of public undertakings					
	Data:	M	M	M	M	L
	Institutional characteristics:					
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)	2,545,149	2,979,054	3,285,818	3,518,697	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.					