

## **Reporting of Government Deficits and Debt Levels**

in accordance with Council Regulation (EC) N° 3605/93 as amended,  
the Statements contained in the Council minutes of 22/11/1993,  
and the Code of Best Practice adopted by the Ecofin Council of 18/2/2003

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Set of reporting tables as endorsed by the CMFB on 26/6/2003.

### **- Reporting before 1 April 2007**

**Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data.**

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**Table 4: Provision of other data in accordance with the statements contained in the Council minutes of 22/11/1993.**

*Yellow cells: compulsory detail; green cells: automatic compilation; blue cells: voluntary detail.*

*Not applicable: M ; Not available: L*

<b>Please mention data sources and whether the data supplied are publicly available.</b>
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**Table 1: Reporting of government deficit/surplus and debt levels and provision of associated data**

Member State: POLAND		Year				
Data are in mln PLN	ESA 95 codes	2003	2004	2005	2006	2007
Date: 17/04/ 2007		final	half-finalized	half-finalized	estimated	planned
<b>Net borrowing (-)/ net lending (+)</b>	EDP B.9					
General government	S.13	-52832	-52685	-42519	-41566	-38146
- Central government	S.1311	-46792	-50121	-43011	-42897	-46081
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-3626	-208	-1732	-4178	4284
- Social security funds	S.1314	-2414	-2356	2224	5509	3651
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		396728	422383	462741	505426	553927
<i>By category:</i>						
Currency and deposits	AF.2	50	41	6	5	
Securities other than shares, exc. financial derivatives	AF.33	278980	323770	388286	437481	
Short-term	AF.331	47672	46903	24179	25591	
Long-term	AF.332	231308	276867	364107	411890	
Loans	AF.4	117698	98572	74449	67940	
Short-term	AF.41	8823	10146	8581	4701	
Long-term	AF.42	108875	88426	65868	63239	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51	28079	31019	33217	43797	52567
<b>Interest (consolidated)</b>	EDP D.41	25056	25480	27505	25847	29608
<i>p.m.: Interest (consolidated)</i>	D.41 (uses)	25056	25485	27499	25841	29538
<b>Gross domestic product at current market prices</b>	B.1*g	843156	924538	982565	1057660	1136830

(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 deficit and the central government deficit/surplus**

Member State: POLAND Data are in mln PLN Date: 17/04/ 2007	Year					
	2003 final	2004 half-finalized	2005 half-finalized	2006 estimated	2007 planned	
<b>Working balance in central government accounts</b>	<b>-37043</b>	<b>-41417</b>	<b>-28361</b>	<b>-25063</b>	<b>-26721</b>	
<i>(public accounts, please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	-650	-1845	-799	-1134	-745	
Loans, granted (+)	52	60	60	62	71	
Loans, repayments (-)	-22	-28	-36	-38	0	
Equities, acquisition (+)	0	0	23	0	0	
Equities, sales (-)	-127	-668	0	0	0	
Other financial transactions (+/-)	-553	-1209	-846	-1158	-816	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	1124	-970	-1076	2038	938	
Other accounts receivable (+)	-1722	2208	492	1553	1668	
Detail 1						
Detail 2						
Other accounts payable (-)	177	3707	1039	-2366	-2840	
Detail 1						
Detail 2						
Net borrowing (+) or net lending (-) of State entities not part of central government	M	M	M	M	M	
Net borrowing (-) or net lending (+) of other central government bodies	-287	304	-1669	-3978	-3358	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-8392	-12109	-12637	-13947	-15022	
Detail 1	-8316	-55	0	-9	-89	Debt cancellation
Detail 2	-95	-352	-37	-18	-18	Tax cancellation
Detail 3		-10613	-12575	-13932	-14916	Transfer to FUS
Detail 4		-1110	-40	0		Capital injections not included in working balance
Detail 5	19	21	15	12		Debt assumption (payments of installment)
<b>Net borrowing (-)/lending(+) (EDP B.9) of central government (S.1311)</b>	<b>-46792</b>	<b>-50121</b>	<b>-43011</b>	<b>-42897</b>	<b>-46081</b>	
<i>(ESA 95 accounts)</i>						

(1) Please indicate status of data: estimated, half-finalized, final.

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

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

Member State: POLAND Data are in mln PLN Date: 17/04/ 2007	Year					
	2003 final	2004 half-finalized	2005 half-finalized	2006 estimated	2007 planned	
<b>Working balance in state government accounts</b>	n.a.	n.a.	n.a.	n.a.		
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	n.a.	n.a.	n.a.	n.a.		
Loans (+/-)	n.a.	n.a.	n.a.	n.a.		
Equities (+/-)	n.a.	n.a.	n.a.	n.a.		
Other financial transactions (+/-)	n.a.	n.a.	n.a.	n.a.		
Detail 1						
Detail 2						
Non-financial transactions not considered in the working balance	n.a.	n.a.	n.a.	n.a.		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	n.a.	n.a.	n.a.	n.a.		
Other accounts receivable (+)	n.a.	n.a.	n.a.	n.a.		
Detail 1						
Detail 2						
Other accounts payable (-)	n.a.	n.a.	n.a.	n.a.		
Detail 1						
Detail 2						
Adjustment for subsector delimitation	n.a.	n.a.	n.a.	n.a.		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	n.a.	n.a.	n.a.	n.a.		
Detail 1						
Detail 2						
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of state government (S.1312)</b>	n.a.	n.a.	n.a.	n.a.		
<i>(ESA 95 accounts)</i>						

(1) Please indicate status of data: estimated, half-finalized, final.

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

**Table 2C: Provision of the data which explain the transition between the working balances and the local government deficit/surplus**

Member State: Poland	Year					
	2003	2004	2005	2006	2007	
Data are in mln PLN	final	half-finalized	half-finalized	estimated	planned	
Date: 17/04/ 2007						
<b>Working balance in local government accounts</b>	<b>-1811</b>	<b>110</b>	<b>-911</b>	<b>-3006</b>		
<i>(please specify whether this working balance is cash-based)</i>						
Financial transactions considered in the working balance	265	355	685	580		
Loans (+/-)	0	0	0	0		
Equities (+/-)	265	355	685	580		
Other financial transactions (+/-)	0	0	0	0		
Detail 1						
Detail 2						
Adjustment for non-financial transactions not considered in the working balance	0	0	0	0		
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (EDP D.41)(-)	180	168	280	313		
Other accounts receivable (+)	-895	-968	-492	-35		
Detail 1						
Detail 2						
Other accounts payable (-)	-212	928	-151	-247		
Detail 1						
Detail 2						
Adjustment for subsector delimitation	-1132	-772	-1143	-1783		
Detail 1						
Detail 2						
Other adjustments (+/-) <i>(please detail)</i>	-21	-29	0	0		
Detail 1	-21	-29				Debt cancellation
Detail 2						
Detail 3						
<b>Net borrowing (-)/lending(+) (EDP B.9) of local government (S.1313)</b>	<b>-3626</b>	<b>-208</b>	<b>-1732</b>	<b>-4178</b>		

*(ESA 95 accounts)*

(1) Please indicate status of data: estimated, half-finalized, final.

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

**Table 2D: Provision of the data which explain the transition between the working balances and the social security deficit/surplus**

Member State: Poland Data are in mln PLN Date: 17/04/ 2007	Year				2007 planned
	2003 final	2004 half-finalized	2005 half-finalized	2006 estimated	
<b>Working balance in social security accounts</b>	<b>-5513</b>	<b>-35</b>	<b>3733</b>	<b>6905</b>	
<i>(please specify whether this working balance is cash-based)</i>					
Financial transactions considered 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	
Detail 1					
Detail 2					
Adjustment for non-financial transactions not considered in the working balance	M	M	M	M	
Detail 1					
Detail 2					
Difference between interest paid (+) and accrued (EDP D.41)(-)	L	L	L	L	
Other accounts receivable (+)	-1083	-1123	-1180	-1241	
Detail 1					
Detail 2					
Other accounts payable (-)	M	M	M	M	
Detail 1					
Detail 2					
Adjustment for subsector delimitation	0	0	0	0	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	4182	-1198	-329	-155	
Detail 1	-3,960	-1,198	-329	-155	
Detail 2	8,142				
Detail 3					
<b>Net borrowing (-)/lending(+) (EDP B.9) of social security (S.1314)</b>	<b>-2414</b>	<b>-2356</b>	<b>2224</b>	<b>5509</b>	
<i>(ESA 95 accounts)</i>					

(1) Please indicate status of data: estimated, half-finalized, final.

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

**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 mln PLN Date: 17/04/ 2007	Year			
	2003 final	2004 half-finalized	2005 half-finalized	2006 estimated
<b>Net borrowing(+)/lending(-)(EDP B.9) of general government (S.13)*</b>	<b>52832</b>	<b>52685</b>	<b>42519</b>	<b>41566</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>-3938</b>	<b>-9393</b>	<b>8717</b>	<b>11834</b>
Currency and deposits (F.2)	3127	-57	7483	3545
Securities other than shares (F.3)	0	0	90	20
Loans (F.4)	128	252	477	304
Increase (+)	785	908	950	547
Reduction (-)	-657	-656	-473	-243
Shares and other equity (F.5)	-4502	-10666	-2639	262
Increase (+)	300	720	2139	2060
Reduction (-)	-4802	-11386	-4778	-1798
Other financial assets (F.1, F.6 and F.7)	-2691	1078	3306	7703
<b>Adjustments <sup>(3)</sup></b>	<b>9516</b>	<b>-16143</b>	<b>-12375</b>	<b>-8868</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	n.a.	n.a.	n.a.	n.a.
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	656	1347	-2720	-2489
Issuances above(-)/below(+) nominal value	-2724	2521	-5034	-3458
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	218	28	-1228	1320
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	11366	-20039	-3393	-4241
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	L	L	L	L
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	L	L	L	L
<b>Statistical discrepancies</b>	<b>-2578</b>	<b>-1495</b>	<b>1496</b>	<b>-1848</b>
Difference between capital and financial accounts (B.9-B.9f)	L	L	L	L
Other statistical discrepancies (+/-)	-2578	-1495	1496	-1848
<b>Change in general government (S.13) consolidated gross debt <sup>(2)</sup></b>	<b>55832</b>	<b>25655</b>	<b>40358</b>	<b>42685</b>

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within general government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) 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 government debt level and the consolidation of debt (central government)**

Member State: POLAND	Year			
	2003	2004	2005	2006
Data are in mln PLN	final	half-finalized	half-finalized	estimated
Date: 17/04/ 2007				
<b>Net borrowing(+)/lending(-)(EDP B.9) of central government (S.1311)*</b>	<b>46792</b>	<b>50121</b>	<b>43011</b>	<b>42897</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>-7205</b>	<b>-7079</b>	<b>8641</b>	<b>8427</b>
Currency and deposits (F.2)	4506	475	6548	3156
Securities other than shares (F.3)	0	0	91	17
Loans (F.4)	-8176	670	2811	2951
Increase (+)	324	1377	3802	5531
Reduction (-)	-8500	-707	-991	-2581
Shares and other equity (F.5)	-4661	-11098	-3243	-384
Increase (+)	35	365	1451	1396
Reduction (-)	-4696	-11463	-4694	-1780
Other financial assets (F.1, F.6 and F.7)	1126	2874	2434	2687
<b>Adjustments <sup>(5)</sup></b>	<b>10595</b>	<b>-16432</b>	<b>-10898</b>	<b>-7599</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	n.a.	n.a.	n.a.	n.a.
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	1256	1226	-963	-907
Issuances above(-)/below(+) nominal value	-2065	2521	-5034	-3458
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	38	-140	-1508	1007
Redemptions of debt above(+)/below(-) nominal value	n.a.	n.a.	n.a.	n.a.
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	11366	-20039	-3393	-4241
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	L	L	L	L
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	L	L	L	L
<b>Statistical discrepancies</b>	<b>-474</b>	<b>-3311</b>	<b>-1389</b>	<b>-1170</b>
Difference between capital and financial accounts (B.9-B.9f)	L	L	L	L
Other statistical discrepancies (+/-)	-474	-3311	-1389	-1170
<b>Change in central government (S.1311) consolidated gross debt <sup>(2)</sup></b>	<b>49708</b>	<b>23299</b>	<b>39365</b>	<b>42555</b>
<b>Central government contribution to general government debt (a=b-c)</b>	<b>373261</b>	<b>396671</b>	<b>435195</b>	<b>477236</b>
Central government gross debt (level) (b) <sup>(3)</sup>	375765	399064	438429	480984
Central government holdings of other subsectors debt (level) (c) <sup>(3)</sup>	2504	2393	3234	3748

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within central government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) 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 mln PLN Date: 17/04/ 2007	Year			
	2003 final	2004 half-finalized	2005 half-finalized	2006 estimated
<b>Net borrowing(+)/lending(-)(EDP B.9) of state government (S.1312)*</b>	n.a.	n.a.	n.a.	n.a.
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	0	0	0	0
Currency and deposits (F.2)	n.a.	n.a.	n.a.	n.a.
Securities other than shares (F.3)	n.a.	n.a.	n.a.	n.a.
Loans (F.4)	n.a.	n.a.	n.a.	n.a.
Increase (+)	n.a.	n.a.	n.a.	n.a.
Reduction (-)	n.a.	n.a.	n.a.	n.a.
Shares and other equity (F.5)	n.a.	n.a.	n.a.	n.a.
Increase (+)	n.a.	n.a.	n.a.	n.a.
Reduction (-)	n.a.	n.a.	n.a.	n.a.
Other financial assets (F.1, F.6 and F.7)	n.a.	n.a.	n.a.	n.a.
<b>Adjustments <sup>(5)</sup></b>	0	0	0	0
Net incurrence (-) of liabilities in financial derivatives (F.34)	n.a.	n.a.	n.a.	n.a.
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	n.a.	n.a.	n.a.	n.a.
Issuances above(-)/below(+) nominal value	n.a.	n.a.	n.a.	n.a.
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	n.a.	n.a.	n.a.	n.a.
Redemptions of debt above(+)/below(-) nominal value	n.a.	n.a.	n.a.	n.a.
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	n.a.	n.a.	n.a.	n.a.
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	n.a.	n.a.	n.a.	n.a.
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	n.a.	n.a.	n.a.	n.a.
<b>Statistical discrepancies</b>	n.a.	n.a.	n.a.	n.a.
Difference between capital and financial accounts (B.9-B.9f)	n.a.	n.a.	n.a.	n.a.
Other statistical discrepancies (+/-)	n.a.	n.a.	n.a.	n.a.
<b>Change in state government (S.1312) consolidated gross debt <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.
<b>State government contribution to general government debt (a=b-c)</b>	n.a.	n.a.	n.a.	n.a.
State government gross debt (level) (b) <sup>(3)</sup>	n.a.	n.a.	n.a.	n.a.
State government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	n.a.	n.a.	n.a.	n.a.

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

- (1) Please indicate the status of the data: estimated, half-finalized, final.  
(3) Consolidated within state government.  
(5) Due to exchange-rate movements and to swap activity.

- (2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.  
(4) Including capital uplift  
(6) 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 mln PLN Date: 17/04/ 2007	Year			
	2003 final	2004 half-finalized	2005 half-finalized	2006 estimated
<b>Net borrowing(+)/lending(-)(EDP B.9) of local government (S.1313)*</b>	<b>3626</b>	<b>208</b>	<b>1732</b>	<b>4178</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>-321</b>	<b>-540</b>	<b>1336</b>	<b>1815</b>
Currency and deposits (F.2)	436	-623	636	621
Securities other than shares (F.3)	0	0	101	17
Loans (F.4)	32	463	65	312
Increase (+)	340	490	181	405
Reduction (-)	-308	-27	-116	-93
Shares and other equity (F.5)	159	432	604	646
Increase (+)	265	355	688	664
Reduction (-)	-106	77	-84	-18
Other financial assets (F.1, F.6 and F.7)	-948	-812	-70	219
<b>Adjustments <sup>(3)</sup></b>	<b>-15</b>	<b>1096</b>	<b>129</b>	<b>66</b>
Net incurrence (-) of liabilities in financial derivatives (F.34)	n.a.	n.a.	n.a.	n.a.
Net incurrence (-) of other liabilities (F.5, F.6 and F.7)	-212	928	-151	-247
Issuances above(-)/below(+) nominal value	18	0	0	0
Difference between interest (EDP D.41) accrued(-) and paid <sup>(4)</sup> (+)	180	168	280	313
Redemptions of debt above(+)/below(-) nominal value	-1	0	0	0
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	0	0	0	0
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	n.a.	n.a.	n.a.	n.a.
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	n.a.	n.a.	n.a.	n.a.
<b>Statistical discrepancies</b>	<b>-1444</b>	<b>1063</b>	<b>365</b>	<b>-1287</b>
Difference between capital and financial accounts (B.9-B.9f)	L	L	L	L
Other statistical discrepancies (+/-)	-1444	1063	365	-1287
<b>Change in local government (S.1313) consolidated gross debt <sup>(2)</sup></b>	<b>1846</b>	<b>1827</b>	<b>3562</b>	<b>4772</b>
<b>Local government contribution to general government debt (a=b-c)</b>	<b>15281</b>	<b>17057</b>	<b>20554</b>	<b>25491</b>
Local government gross debt (level) (b) <sup>(3)</sup>	15390	17217	20779	25551
Local government holdings of other subsectors debt (level) (c) <sup>(3)</sup>	109	160	225	60

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within local government.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) 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 mln PLN Date: 17/04/ 2007	Year			
	2003 final	2004 half-finalized	2005 half-finalized	2006 estimated
<b>Net borrowing(+)/lending(-)(EDP B.9) of social security funds (S.1314)*</b>	<b>2414</b>	<b>2356</b>	<b>-2224</b>	<b>-5509</b>
<b>Net acquisition (+) of financial assets <sup>(3)</sup></b>	<b>-4822</b>	<b>-760</b>	<b>1808</b>	<b>5232</b>
Currency and deposits (F.2)	-1815	91	299	-232
Securities other than shares (F.3)	-259	187	674	698
Loans (F.4)	121	-54	-109	-30
Increase (+)	121	0	0	0
Reduction (-)	0	-54	-109	-30
Shares and other equity (F.5)	0	0	0	0
Increase (+)	0	0	0	0
Reduction (-)	0	0	0	0
Other financial assets (F.1, F.6 and F.7)	-2869	-984	944	4796
<b>Adjustments <sup>(3)</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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 <sup>(4)</sup> (+)	M	M	M	M
Redemptions of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	n.a.	n.a.	n.a.	n.a.
Changes in sector classification (K.12.1) <sup>(6)</sup> (+/-)	L	L	L	L
Other volume changes in financial liabilities (K.7, K.8, K.10) <sup>(6)</sup> (-)	L	L	L	L
<b>Statistical discrepancies</b>	<b>-9</b>	<b>-625</b>	<b>-961</b>	<b>-3703</b>
Difference between capital and financial accounts (B.9-B.9f)	L	L	L	L
Other statistical discrepancies (+/-)	-9	-625	-961	-3703
<b>Change in social security (S.1314) consolidated gross debt <sup>(2)</sup></b>	<b>-2417</b>	<b>971</b>	<b>-1377</b>	<b>-3980</b>
<b>Social security contribution to general government debt (a=b-c)</b>	<b>8186</b>	<b>8654</b>	<b>6992</b>	<b>2698</b>
Social security gross debt (level) (b) <sup>(3)</sup>	8677	9648	8271	4291
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	491	994	1279	1593

**\*Please note that the sign convention for net borrowing / net lending is different from tables 1 and 2.**

(1) Please indicate the status of the data: estimated, half-finalized, final.

(3) Consolidated within social security.

(5) Due to exchange-rate movements and to swap activity.

(2) A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.

(4) Including capital uplift

(6) 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 mln PLN Date: 17/04/ 2007	Year				
		2003 final	2004 half-finalized	2005 half-finalized	2006 estimated	2007 forecast
2	<b>Trade credits and advances (AF.71 L)</b>	2261	2688	2463	2651	
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	743	702	639		
	<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>	L	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.