

# 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

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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**

**Date: 29/09/2017**

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 surplus/ deficit and debt levels and provision of associated data**

Member State: Poland Data are in PLN(millions of units of national currency) Date: 29/09/2017	ESA 2010 codes	Year				
		2013	2014	2015	2016	2017
		final	final	final	final	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-68,146	-61,820	-47,489	-45,870	-51,172
- Central government	S.1311	-60,494	-39,790	-39,831	-48,769	-88,466
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-3,023	-3,264	223	4,668	-795
- Social security funds	S.1314	-4,629	-18,766	-7,881	-1,769	38,089
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		922,755	863,974	919,588	1,006,284	1,043,580
<i>By category:</i>						
Currency and deposits	AF.2	0	391	4,242	4,084	
Debt securities	AF.3	759,550	676,808	715,326	800,056	
Short-term	AF.31	2	1,412	2,561	2,273	
Long-term	AF.32	759,548	675,396	712,765	797,783	
Loans	AF.4	163,205	186,775	200,020	202,144	
Short-term	AF.41	1,041	1,315	2,575	1,213	
Long-term	AF.42	162,164	185,460	197,445	200,931	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	68,514	77,518	79,087	60,962	80,724
<b>Interest (consolidated)</b>	D.41 (uses)	41,509	33,510	31,551	31,560	30,493
<b>Gross domestic product at current market prices</b>	B.1*g	1,656,895	1,719,769	1,799,392	1,858,637	1,938,330

(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	Year					
Data are in ...(millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 29/09/2017						
<b>Working balance in central government accounts</b>	<b>-35,945</b>	<b>-29,294</b>	<b>-45,839</b>	<b>-58,796</b>	<b>-34,508</b>	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-7,509	296	-3,244	-7,150	-8,029	
Loans, granted (+)	-451	1,976	-2,007	1,436	748	
Loans, repayments (-)	-47	-45	-41	-41	-36	
Equities, acquisition (+)	5	0	0	20	0	
Equities, sales (-)	-6,916	-1,478	-1,178	-8,384	-8,741	
Other financial transactions (+/-)	-100	-157	-18	-181	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	-13,505	-9,025	-4,536	-3,791	-3,560	
Detail 1	-10,728	-8,269	-3,098	-3,162	-3,338	Transfer to FUS
Detail 2	-3	0	0	0	0	Motorways (PPP)
Detail 3	-227	-159	-189	-228	-217	Imputed transaction with health care institution
Detail 4	-2,597	-598	-26	-27	-5	Imputed transaction concerns privatisation receipts transferred to funds
Detail 5			-6	-149		PPP
Detail 6	50	1	-54	-19		Payments for public broadcasting
Detail 7			-1,163	-206		Transfer to Towarzystwo Finansowe SILESIA
Detail 8						
Difference between interest paid (+) and accrued (D.41)(-)	5,648	2,137	1,728	1,749	735	
Other accounts receivable (+)	-5,424	2,836	8,364	20,063	-2,306	
Detail 1						
Detail 2						
Other accounts payable (-)	-1,329	767	4,457	-7,312	-1,769	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of central government	M	M	M	M	M	
Net lending (+)/ net borrowing (-) of other central government bodies	-2,352	-7,345	-722	6,489	122	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-78	-162	-40	-21	-39,152	
Detail 1	-77	-162	-39	-16		Capital injection
Detail 2	-1	0	-1	-1		tax cancellation
Detail 3	0	0	0	0	-39,152	debt cancellation (loan from the central budget to the Social Insurance Fund)
Detail 4				-4		debt cancellation
Detail 5						
<b>Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)</b>	<b>-60,494</b>	<b>-39,790</b>	<b>-39,831</b>	<b>-48,769</b>	<b>-88,466</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 surplus/ deficit**

Member State: Poland Data are in ...(millions of units of national currency) Date: 29/09/2017	2013	2014	Year 2015	2016	2017	
<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		
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 state government	M	M	M	M		
Net lending (+)/ net borrowing (-) 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						
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	M	M		
<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 surplus/ deficit**

Member State: Poland Data are in PLN(millions of units of national currency) Date: 29/09/2017	2013	2014	Year 2015	2016	2017	
<b>Working balance in local government accounts</b>	-380	-2,417	2,387	7,689		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	-1,100	-627	-373	-240		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-7	0	-6	-37		
Other financial transactions (+/-)	-1,093	-627	-367	-203		
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	-208	-126	-124		
Detail 1		-208	-126	-124		
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	15	42	4	112		
Other accounts receivable (+)	41	1,332	-888	-1,803		
Detail 1						
Detail 2						
Other accounts payable (-)	-799	142	-3	-201		
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	-800	-1,524	-778	-765		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	-4	0	0		
Detail 1		-4	0	0		Capital injection
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)</b>	<b>-3,023</b>	<b>-3,264</b>	<b>223</b>	<b>4,668</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 surplus/ deficit**

Member State: Poland	Year					
Data are in PLN(millions of units of national currency)	2013	2014	2015	2016	2017	
Date: 29/09/2017						
<b>Working balance in social security accounts</b>	-2,279	-14,696	-4,168	3,040		
<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	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)	-2,350	-4,070	-3,713	-4,809		
Detail 1	-2,005	-2,048	-2,229	-2,363		uncollectible social contributions
Detail 2	-345	-164	-169	-216		social contributions law cancellation
Detail 3	0	0	0	0		debt cancellation loans granted to Social Insurance Fund
Detail 4		-1,858	-1,315	-2,230		adjustment for accrual interests of social contributions
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	<b>-4,629</b>	<b>-18,766</b>	<b>-7,881</b>	<b>-1,769</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 surplus/ deficit 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: 29/09/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*</b>	<b>68,146</b>	<b>61,820</b>	<b>47,489</b>	<b>45,870</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-19,388</b>	<b>13,063</b>	<b>-155</b>	<b>35,053</b>
Currency and deposits (F.2)	-18,879	10,722	-16,861	17,476
Debt securities (F.3)	3,220	-3,877	143	2,361
Loans (F.4)	-19	2,943	-212	1,128
Increase (+)	1,606	4,155	3,292	2,943
Reduction (-)	-1,625	-1,212	-3,504	-1,815
Short term loans (F.41), net	-78	-102	290	455
Long-term loans (F.42)	59	3,045	-502	673
Increase (+)	1,868	4,235	2,741	1,990
Reduction (-)	-1,809	-1,190	-3,243	-1,317
Equity and investment fund shares/units (F.5)	-9,569	3,525	-974	-4,570
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-9,569	3,525	-974	-4,570
Increase (+)	3,245	6,908	2,844	5,633
Reduction (-)	-12,814	-3,383	-3,818	-10,203
Financial derivatives (F.71)	-16	97	35	-262
Other accounts receivable (F.8)	5,831	-381	17,952	19,046
Other financial assets (F.1, F.6)	44	34	-238	-126
<b>Adjustments <sup>(3)</sup></b>	<b>-512</b>	<b>-133,134</b>	<b>9,069</b>	<b>5,305</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	5	0	0	0
Net incurrence (-) of other accounts payable (F.8)	-1,286	-159,231	-59	-13,514
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-34	-45	-99	-22
Issuances above(-)/below(+) nominal value	-1,447	272	-1,225	2,172
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	3,875	1,169	1,560	1,144
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	3,896	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1,625	15,183	8,792	15,525
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	5,622	100	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	0	0	0
<b>Statistical discrepancies</b>	<b>-751</b>	<b>-530</b>	<b>-789</b>	<b>468</b>
Difference between capital and financial accounts (B.9-B.9f)	-750	-531	-789	469
Other statistical discrepancies (+/-)	-1	1	0	-1
<b>Change in general government (S.13) consolidated gross debt <sup>(1, 2)</sup></b>	<b>47,495</b>	<b>-58,781</b>	<b>55,614</b>	<b>86,696</b>

\*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 Data are in ...(millions of units of national currency) Date: 29/09/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>60,494</b>	<b>39,790</b>	<b>39,831</b>	<b>48,769</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-13,780</b>	<b>21,035</b>	<b>3,122</b>	<b>33,083</b>
Currency and deposits (F.2)	-17,915	10,436	-20,158	12,381
Debt securities (F.3)	3,192	-3,869	104	2,418
Loans (F.4)	11,726	11,198	4,120	2,186
Increase (+)	13,154	12,217	7,722	3,580
Reduction (-)	-1,428	-1,019	-3,602	-1,394
Short term loans (F.41), net	-64	-202	233	404
Long-term loans (F.42)	11,790	11,400	3,887	1,782
Increase (+)	13,038	12,181	7,136	2,895
Reduction (-)	-1,248	-781	-3,249	-1,113
Equity and investment fund shares/units (F.5)	-9,190	3,821	-521	-4,832
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-9,190	3,821	-521	-4,832
Increase (+)	2,941	6,532	2,833	5,263
Reduction (-)	-12,131	-2,711	-3,354	-10,095
Financial derivatives (F.71)	-16	97	35	-262
Other accounts receivable (F.8)	-1,612	-675	19,732	21,293
Other financial assets (F.1, F.6)	35	27	-190	-101
<b>Adjustments <sup>(2)</sup></b>	<b>1,933</b>	<b>-110,737</b>	<b>14,152</b>	<b>9,877</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	5	0	0	0
Net incurrence (-) of other accounts payable (F.8)	1,002	-1,502	5,016	-8,769
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-34	-45	-99	-22
Issuances above(-)/below(+) nominal value	-1,169	-1,152	-1,113	2,417
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	3,860	1,127	1,554	1,031
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	3,896	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	-1,731	15,401	8,794	15,220
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	5,622	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	M	-134,084	0	0
<b>Statistical discrepancies</b>	<b>-644</b>	<b>-373</b>	<b>-659</b>	<b>635</b>
Difference between capital and financial accounts (B.9-B.9f)	-644	-373	-659	635
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>48,003</b>	<b>-50,285</b>	<b>56,446</b>	<b>92,364</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>846,532</b>	<b>787,090</b>	<b>838,298</b>	<b>929,686</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	879,457	829,172	885,618	977,982
Central government holdings of other subsectors debt (level) (c) <sup>(6)</sup>	32,925	42,082	47,320	48,296

**\*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 Data are in ...(millions of units of national currency) Date: 29/09/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (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>(3)</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 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 Data are in ...(millions of units of national currency) Date: 29/09/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>3,023</b>	<b>3,264</b>	<b>-223</b>	<b>-4,668</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>353</b>	<b>1,364</b>	<b>1,439</b>	<b>2,920</b>
Currency and deposits (F.2)	-1,603	154	2,269	5,204
Debt securities (F.3)	18	-206	-357	-10
Loans (F.4)	614	907	914	-88
Increase (+)	814	1,098	1,101	364
Reduction (-)	-200	-191	-187	-452
Short term loans (F.41), net	-16	114	-50	53
Long-term loans (F.42)	630	793	964	-141
Increase (+)	826	984	1,129	93
Reduction (-)	-196	-191	-165	-234
Equity and investment fund shares/units (F.5)	-665	-668	-86	-106
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-665	-668	-86	-106
Increase (+)	18	4	11	2
Reduction (-)	-683	-672	-97	-108
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	1,980	1,170	-1,253	-2,055
Other financial assets (F.1, F.6)	9	7	-48	-25
<b>Adjustments <sup>(2)</sup></b>	<b>-1,258</b>	<b>-766</b>	<b>114</b>	<b>-639</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-1,379	-590	12	-1,056
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> (+)	15	42	4	112
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	106	-218	-2	305
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	M	100	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>-171</b>	<b>-227</b>	<b>-278</b>	<b>48</b>
Difference between capital and financial accounts (B.9-B.9f)	-171	-227	-278	48
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1,2)</sup></b>	<b>1,947</b>	<b>3,635</b>	<b>1,052</b>	<b>-2,339</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>70,500</b>	<b>74,282</b>	<b>74,252</b>	<b>71,484</b>
Local government gross debt (level) (b) <sup>(5)</sup>	71,040	74,675	75,727	73,388
Local government holdings of other subsectors debt (level) (c) <sup>-</sup>	540	393	1,475	1,904

\*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 Data are in ... (millions of units of national currency) Date: 29/09/2017	Year			
	2013	2014	2015	2016
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>4,629</b>	<b>18,766</b>	<b>7,881</b>	<b>1,769</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>8,105</b>	<b>147,473</b>	<b>3,173</b>	<b>2,795</b>
Currency and deposits (F.2)	608	1,198	2,663	1,415
Debt securities (F.3)	1,020	146,536	814	1,544
Loans (F.4)	-2	-2	-1	-1
Increase (+)	0	0	0	0
Reduction (-)	-2	-2	-1	-1
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-2	-2	-1	-1
Increase (+)	0	0	0	0
Reduction (-)	-2	-2	-1	-1
Equity and investment fund shares/units (F.5)	286	372	-367	368
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	286	372	-367	368
Increase (+)	286	372	0	368
Reduction (-)	0	0	-367	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	6,193	-631	64	-531
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-1,639</b>	<b>-157,384</b>	<b>-5,678</b>	<b>-3,350</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-1,639	-157,384	-5,678	-3,350
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>(5)</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>65</b>	<b>69</b>	<b>148</b>	<b>-214</b>
Difference between capital and financial accounts (B.9-B.9f)	65	69	148	-214
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>11,160</b>	<b>8,924</b>	<b>5,524</b>	<b>1,000</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>5,723</b>	<b>2,602</b>	<b>7,038</b>	<b>5,114</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	30,878	39,802	45,326	46,326
Social security holdings of other subsectors debt (level) (c) <sup>(3)</sup>	25,155	37,200	38,288	41,212

\*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: 29/09/2017	Year				
		2013 final	2014 final	2015 final	2016 half-finalized	2017 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	13,953	14,585	15,328	15,641	L
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	195	132	68	5	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>	1,601,331	1,656,078	1,733,942	1,789,001	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.					