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

Date: 11/10/2018

DD/MM/YYYY

The information is to be provided in the cover page only

Table 1: Reporting of government surplus/ deficit 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 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				Year		
Data are in(millions of units of national currency)	ESA 2010	2014	2015	2016	2017	2018
Date: 11/10/2018	codes					
		final	final	final	final	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-63,370	-48,620	-41,607	-27,970	-37,749
- Central government	S.1311	-39,790	-39,831	-44,907	-70,129	-38,691
- State government	S.1312	М	M	М	М	M
- Local government	S.1313	-4,814	-908	5,069	1,189	-2,572
- Social security funds	S.1314	-18,766	-7,881	-1,769	40,970	3,514
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		867,345	923,206	1,009,216	1,005,688	1,035,979
By category:						
Currency and deposits	AF.2	391	4,242	4,084	4,277	
Debt securities	AF.3	677,898	716,694	801,294	801,197	
Short-term	AF.31	1,590	2,922	2,508	1,481	
Long-term	AF.32	676,308	713,772	798,786	799,716	
Loans	AF.4	189,056	202,270	203,838	200,214	
Short-term	AF.41	1,659	3,066	1,488	2,415	
Long-term	AF.42	187,397	199,204	202,350	197,799	
General government expenditure on:						
Gross fixed capital formation	P.51g	80,106	81,505	61,180	75,171	97,058
Interest (consolidated)	D.41 (uses)	33,630	31,656	31,770	31,273	30,365
	D. 11 (45C5)	00,000	01,000	01,170	01,270	30,300
				,		
Gross domestic product at current market prices	B.1*g	1,720,430	1,800,228	1,861,112	1,988,730	2,104,62

⁽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

let lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-39,790	-39,831	-44,907	-70,129	-38,691	
Detail 5					······································	
Detail 4				55,152	7,174	debt cancellation
Detail 3	U	-1	-4	-39,152	-7,174	debt cancellation (loan from the central budget to the Social Insurance Fund)
Detail 2	0	-1	-10	-2,718	m	tax cancellation
Detail 1	-162	-39	-16	-2,718	-7,174	Capital injection
ther adjustments (+/-) (please detail)	-162	-40	-21	-41,870	-7,174	
Detail 1						
Detail 1	-7,345	-122	0,469	5,025	-5,046	
et lending (+)/ net borrowing (-) of other central government bodies	-7,345	-722	6,489	5,025	-5,046	
orking balance (+/-) of entities not part of central government	М	М	М	M		
Detail 2						
Detail 1						
ther accounts payable (-)	767	4,457	-6,998	-1,571	-3,290	
Detail 2		==	0.055		0.005	
Detail 1						
Other accounts receivable (+)	2,836	8,364	23,611	2,340	14,746	
ofference between interest paid (+) and accrued (D.41)(-)	2,137	1,728	1,749	625	1,530	
Detail 7						
Detail 6		-1,163	-206	0		Transfer to Towarzystwo Finansowe SILESIA
Detail 5	1	-54	-19	4		Payments for public broadcasting
Detail 4	0	-6	-149	-35		PPP
Detail 3	-598	-26	-27	-5		Imputed transaction concerns privatisation receipts transfered to funds
Detail 2	-159	-189	-228	-273	-167	Imputed transaction with health care institution
Detail 1	-8,269	-3,098	-3,162	-3,235	-3,266	Transfer to FUS
on-financial transactions not included in the working balance	-9,025	-4,536	-3,791	-3,544	-3,433	
Detail 2						
Detail 1						
of which: net settlements under swap contracts (+/-)	0	0	0	0	0	
of which: transactions in debt liabilities (+/-)	0	0	0	0	0	
Other financial transactions (+/-)	-157	-18	-181	-569	0	
Equities, sales (-)	-1,478	-1,178	-8,384	-8,807	0	
Equities, acquisition (+)	0	0	20	3,300	0	
Loans, repayments (-)	-45	-41	-41	-37	-33	
Loans, granted (+)	1,976	-2,007	1,436	744		
inancial transactions included in the working balance	296	-3,244	-7,150	-5,369	1,734	
•			!		1	
asis of the working balance	cash	cash	cash	cash	planned	
/orking balance in central government accounts	-29,294	-45,839	-58,796	-25,765	-37,759	
ate: 11/10/2018						
ata are in(millions of units of national currency) ate: 11/10/2018	2014	2015	2016	2017	2018	
	1	1	i			

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

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

Member State: Poland			Year			
Data are in(millions of units of national currency)	2014	2015	2016	2017	2018	
Date: 11/10/2018	2014	2013	2010	2017	2018	
Norking balance in state government accounts	M	M	N	M		
Basis of the working balance	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	М	N	M	1	
Loans (+/-)	M	М	N	M	1	
Equities (+/-)	М	М	N	M	1	
Other financial transactions (+/-)	М	М	N	M	1	
of which: transactions in debt liabilities (+/-)	M	М	N	M	1	
of which: net settlements under swap contracts (+/-)	М	М	N	M	l	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	M	М	N	M	1	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	М	N	M	1	
Other accounts receivable (+)	М	М	N	M	1	
Detail 1						
Detail 2						
Other accounts payable (-)	М	М	N	M	1	
Detail 1						
Detail 2						
Vorking balance (+/-) of entities not part of state government	М	М	N	M	1	
Net lending (+)/ net borrowing (-) of other state government bodies	M	М			1	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	M	М	N	M	1	
Detail 1						
Detail 2						
Detail 3						
et lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	М	М	N	l M		

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

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

Member State: Poland			Year			
thata are in(millions of units of national currency)	2014	2015	2016	2017	2018	
ate: 11/10/2018						
Vorking balance in local government accounts	-2,417	2,387	7,689	-244		
Basis of the working balance	cash	cash	cash	cash		
Financial transactions included in the working balance	-702	-302	-240	-1,114		
Loans (+/-)	0	0	0	0		
Equities (+/-)	0	-6	-37	-11		
Other financial transactions (+/-)	-702	-296	-203	-1,103		
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						
lon-financial transactions not included in the working balance	007	400	404	00		
Non-financial transactions not included in the working balance Detail 1	-207	-126	-124	-69 -69		Listeration with a district of 0.40 (marsi DDD)
Detail 2	-207	-126	-124	-69		Undertakings with participation of S.13 (quasi-PPPs, energy performance contra
Difference between interest paid (+) and accrued (D.41)(-)	42	4	3	-7		
Other accounts receivable (+)	1,332	-888	-1,803	2,964		
Detail 1	,,,,,		.,	_,		
Detail 2						
Other accounts payable (-)	142	-3	-201	358		
Detail 1						_
Detail 2						
Vorking balance (+/-) of entities not part of local government	24	84	N/			
Notking balance (+/-) of entities not part of local government Net lending (+)/ net borrowing (-) of other local government bodies	-3,000	-1,980	-255	-699		
Detail 1	-3,000	-1,980	-255	-699		
Detail 2						
Other adjustments (+/-) (please detail)	-4	0	0	0		
Detail 1	-4	0	0	0		Capital injection
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-4,814	-908	5,069	1,189		

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

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(millions of units of national currency)	2014	2015	2016	2017	2018
Date: 11/10/2018					
Working balance in social security accounts	-14,696	-4,168	3,040	7,270	
Basis of the working balance	accrual	accrual	accrual	accrual	
Financial transactions included in the working balance	M	М	М	М	
Loans (+/-)	M	М	М	M	
Equities (+/-)	M	М	М	M	
Other financial transactions (+/-)	M	М	М	M	
of which: transactions in debt liabilities (+/-)	M	М	М	M	
of which: net settlements under swap contracts (+/-)	M	М	М	М	
Detail 1					
Detail 2					
Non-financial transactions not included in the working balance	M	М	М	М	
Detail 1	101	101	101	IVI	
Detail 2					
Difference between interest paid (+) and accrued (D.41)(-)	M	М	М	М	
zinoronoo zotiroon inioroot paia (+) ana assi asa (zi-+-)(-)			141	141	
Other accounts receivable (+)	М	М	М	М	
Detail 1					
Detail 2					
Other accounts payable (-)	M	М	М	М	
Detail 1					
Detail 2					
Working balance (+/-) of entities not part of social security funds	M	М	М	М	
Net lending (+)/ net borrowing (-) of other social security bodies	M	M	M	M	
Detail 1					
Detail 2					
Other adjustments (+/-) (please detail)	-4,070	-3,713	-4,809	33,700	
Detail 1	-2,048	-2,229	-2,363	-2,562	
Detail 2	-164	-169	-216	-125	
Detail 3	0	0	0	39,152	
Detail 4	-1,858	-1,315	-2,230	-2,765	
	, , ,				
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-18,766	-7,881	-1,769	40,970	
A 2010 accounts)	10,700	1,001	1,700	40,010	

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

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)	2014	2015	2016	2017
Date: 11/10/2018				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	63,370	48,620	41,607	27,970
Net acquisition (+) of financial assets (2)	13,309	-513	39,281	3,473
Currency and deposits (F.2)	11,198	-17,138	18,125	-2,577
Debt securities (F.3)	-3,877	143	2,390	4,066
Loans (F.4)	2,943	-212	1,072	459
Increase (+)	4,155	3,292	2,940	3,589
Reduction (-)	-1,212	-3,504	-1,868	-3,130
Short term loans (F.41), net	-102	290	432	382
Long-term loans (F.42)	3,045	-502	640	77
Increase (+)	4,235	2,741	1,990	2,595
Reduction (-)	-1,190	-3,243	-1,350	-2,518
Equity and investment fund shares/units (F.5)	3,525	-1,277	-4,560	-1,616
Portfolio investments, net ⁽²⁾	0,323	-1,211	-4,500	-1,010
Equity and investment fund shares/units other than portfolio investments	3,525	-1,277	-4,560	-1,616
Increase (+)	6,908	2,837	5,638	7,519
Reduction (-)	-3,383	-4,114	-10,198	-9,135
Financial derivatives (F.71)	97	35	-262	-340
Other accounts receivable (F.8)	-611	18,174	22,642	3,510
Other financial assets (F.1, F.6)	34	-238	-126	-29
Union iniancial associa (F.1, F.0)	34	-238	-120	-29
Adjustments (2)	-131,756	8,178	4,655	-35,358
Net incurrence (-) of liabilities in financial derivatives (F.71)	-131,730	0,170	4,033	-55,556
Net incurrence (-) of other accounts payable (F.8)	-160,532	-950	-14,203	-11,626
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-160,532	-930	-14,203	23
invertinculation (-) or other habilities (F.1, F.3, F.0 and F.72)	-45	-99	-22	23
Issuances above(-)/below(+) nominal value	272	-1,225	2,172	2,168
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1,169	1,560	1,035	1,529
Redemptions/repurchase of debt above(+)/below(-) nominal value	3,896	1,000	1,035	1,529
recemplions/reputchase of debt above(+)/below(-) nominal value	3,696	U	U	U
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	15,183	8,792	15,525	-27,452
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	8,301	100	15,525	-27,452
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	8,301	100	0	0
Other volume changes in imanicial habilities (N.3, N.4, N.3)**(-)	U	U	U	U
Statistical discrepancies	-333	-424	467	387
Difference between capital and financial accounts (B.9-B.9f)	-334	-424	467	387
Other statistical discrepancies (+/-)	-334	-424	-1	387
Other statistical discrepancies (+/-)	1	U	-1	U
Change in general government (S.13) consolidated gross debt (1, 2)	-55,410	55,861	86,010	-3,528
g g	-33,410	33,001	00,010	-3,320

^{*}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)

Data era in(millions of units of national currency) 2014 2015 2016 2017 Date: 11/10/2018 39,790 39,831 44,997 70,129 Net acquisition (+) of financial assets (**) 21,035 2,818 36,943 -41,236 Currency and deposits (F.2) 10,436 -20,158 12,472 7,565 Debt securities (F.3) 10,436 -20,158 12,472 7,565 Debt securities (F.3) 11,198 41,20 2,133 -38,512 Licars (F.4) 11,198 41,20 2,133 -38,512 Increase (+) 12,217 7,722 3,590 3,444 Reduction (-) -1,019 -3,602 -1,447 -41,956 Short term loans (F.41), net -202 23 333 445 Long-term loans (F.42) 11,400 3,867 1,750 3,9897 Increase (+) 7,186 2,2895 2,266 Reduction (-) -1,019 -1,019 -1,019 -1,019 -1,019 Reduction (-) -1,019 -3,602 -1,447 -41,956 Short term loans (F.42) 11,400 3,887 1,750 -3,9897 Increase (+) 7,186 2,2895 2,266 Reduction (-) -1,019 -1,019 -1,019 -1,019 -1,019 Reduction (-) -1,019 -3,602 -1,447 -41,956 Reduction (-) -1,019 -3,602 -1,447 -41,956 Short term loans (F.42) 11,400 3,887 1,750 -3,9897 Increase (+) -1,019 -3,602 -1,447 -41,956 Reduction (-) -1,019 -3,602 -1,447 -41,956 Reduction (-) -1,019 -1,019 -1,019 -1,019 -1,019 Reduction (-) -1,019 -1,019 -1,019 -1,019 -1,019 Reduction (-) -1,019 -1	Monto Citto Dobril				
Net lending (-y) tet borrowing (+) (8.9) of central government (S.1311)* 39,790 39,831 44,997 70,129 Net acquisition (+) of financial assets (**) 21,035 2.818 36,943 41,236 Currency and deposits (F.2) 10,436 20,158 12,472 -7,566 Debt securities (F.3) 10,436 20,158 12,472 -7,566 Debt securities (F.3) 11,198 41,20 2,133 33,512 Increase (+) 11,198 41,20 2,133 33,512 Increase (+) 12,217 7,722 3,590 34,444 Reduction (-) -1,019 -3,660 -1,447 -41,956 Short term loans (F.41), net -202 233 383 445 Long-term loans (F.42) 11,400 3,887 1,750 38,967 Reduction (-) 12,181 7,136 2.895 2.566 Reduction (-) -781 3.249 1,145 -41,523 Equily and investment fund shares/units (F.5) 3,821 -825 -4,834 -2,173 Portfolio investments, nel ⁽²⁾ 0 0 0 0 Equily and investment fund shares/units other than portfolio investments 3,821 -825 -4,834 -2,173 Increase (+) -6,552 -2,625 5,263 6,866 Reduction (-) -2,711 -3,660 -1,0097 -3,600 Therancial derivatives (F.71) 97 35 -2,22 -340 Other accounts receivable (F.8) -2,711 -3,650 -1,0097 -3,009 Prinancial derivatives (F.7) 97 35 -2,22 -340 Other incurrence (-) of labilities in financial derivatives (F.71) 0 0 0 0 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) -4,509 -2,22 23 Susuances above (-) below (+) nominal value -1,152 -1,113 2,417 2,133 Difference between interest (D.41) accrued (-) and paid (-) -1,152 -1,154 -1,152 -1,153 -1,152 -1,153 -1,153 -1,153 -1,153 -1,154 -1,154 -1,154 -1,154 -1,154 -1,154 -1,155 -1	Member State: Poland Data are in (millions of units of national currency)	2014			2017
Net lending (-f) net borrowing (+) (B.9) of central government (S.1311)* Net acquisition (+) of financial assets (1) 21,035 2,818 36,943 41,236 Currency and deposits (F.2) 10,436 20,158 12,472 7,565 23,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,889 104 24,47 3,899 3,845 11,199 3,802 1,444 1,199 3,802 1,444 1,199 3,802 1,444 1,199 3,802 1,447 1,199 3,802 1,448 1,179 3,803 3,841 1,790 3,897 1,790 1,144 1,145 1,145 1,145 1,145 1,150 1,147 1,150 1,141 1,150 1,141 1,150 1,141 1,150 1,141 1,150 1,141 1,150 1	•	2014	2015	2016	2017
Net acquisition (-) of financial assets (P2)					
Currency and deposits (F.2) 10,436 -20,158 12,472 -7,565 Debt securities (F.3) -3,869 104 2,447 3,869 Loans (F.4) 11,198 4,120 2,133 -38,512 Increase (+) 12,217 7,722 3,560 3,444 Reduction (-) 1,019 -3,600 -1,447 41,956 Short term loans (F.41), net -202 233 383 445 Long-term loans (F.42) 11,400 3,887 1,750 -38,957 Increase (+) 12,181 7,138 2,898 2,568 Reduction (-) -781 3,249 1,145 41,523 Equity and investment fund shares/units other than portfolio investments 3,821 -825 -4,834 -2,173 Increase (+) 6,522 2,265 5,258 6,668 Reduction (-) 6,522 2,265 5,258 6,688 Reduction (-) 6,522 2,265 5,258 6,688 Reduction (-) 6,522 2,265 5,258 6,688	Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	39,790	39,831	44,907	70,129
Debt securities (F.3)	Net acquisition (+) of financial assets (2)	21,035	2,818	36,943	-41,236
Loans (F.4)	Currency and deposits (F.2)	10,436	-20,158	12,472	-7,565
Increase (+)		-3,869	104	2,447	3,869
Reduction (-)	Loans (F.4)	11,198	4,120	2,133	-38,512
Short term loans (F.41), net -202 233 383 445	Increase (+)	12,217	7,722	3,580	3,444
Long-term loans (F.42)	Reduction (-)	-1,019	-3,602	-1,447	-41,956
Increase (+) It2,18f	Short term loans (F.41), net	-202	233	383	445
Increase (+)		11,400	3,887	1,750	-38,957
Reduction (-) -781 -3,249 -1,145 -41,523 Equity and investment fund shares/units (F.5) 3,821 -925 -4,834 -2,173 Dortfolio investments, net ⁽²⁾ 0 0 0 0 Equity and investment fund shares/units other than portfolio investments 3,821 -825 -4,834 -2,173 Increase (+) 6,532 2,825 5,263 6,886 Reduction (-) -2,711 -3,660 -10,097 -9,059 Financial derivatives (F.71) 97 35 -262 -340 Other accounts receivable (F.8) -6,75 19,732 25,088 3,508 Other financial assets (F.1, F.6) 27 -190 -101 -23 Adjustments ⁽⁶⁾ -110,737 14,152 10,102 -28,762 Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0 0 Net incurrence (-) of other accounts payable (F.8) -1,502 5,016 -8,801 -5,509 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) -45 -99 -22 23 Issuances above(-)/below(+) nominal value -1,152 -1,113 2,417 2,193 Difference between interest (D.41) accrued(-) and paid (-) (+) 1,127 1,554 1,031 1,535 Redemptions/repurchase of debt above(+)/below(-) nominal value 3,896 0 0 0 Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-) -134,084 0 0 0 Other statistical discrepancies -373 -355 640 107 Other statistical discrepancies -373 -355 640 107 Other statistical discrepancies -373 -355 640 107 Change in central government (S.1311) consolidated gross debt (-1,2) -50,285 56,446 92,592 238 Central government contribution to general government debt (a=b-c) (-1) -20,172 -20					
Equity and investment fund shares/units (F.5) 3,821 -825 -4,834 -2,173 Portfolio investments, net ⁽²⁾ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	• •				
Portfolio investments, net ⁽²⁾ Equity and investment fund shares/units other than portfolio investments 3.821 8.25 4.834 2.173 Increase (+) 6.532 2.825 5.263 6.886 Reduction (-) Pinancial derivatives (F.71) 97 36 27,111 3.650 -10,097 -9,059 Financial derivatives (F.71) 97 35 262 340 Other accounts receivable (F.8) Other financial assets (F.1, F.6) 27 -190 -101 -23 Adjustments (-) Net incurrence (-) of liabilities in financial derivatives (F.71) Net incurrence (-) of other accounts payable (F.8) Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) 1-1502 -304 Susuances above(-)/below(+) nominal value -1,1502 -1,113 -1,113 -1,113 -1,177 -1,134 -1,113 -1,177 -1,154 -1,113 -1,171 -1,554 -1,031 -1,530 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt (-) Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-) -134,084 Other statistical discrepancies -373 -355 -355 -3640 107 Other statistical discrepancies -373 -355 -356,886 -378,210 -28,762 -340 -					
Equity and investment fund shares/units other than portfolio investments 1.00					
Increase (+)			9	-	
Reduction (-) -2,711 -3,650 -10,097 -9,059					
Financial derivatives (F.71) Other accounts receivable (F.8) Other financial assets (F.1, F.6) 27 -190 -101 -23 Adjustments (F.1, F.6) -110,737 14,152 10,102 -28,762 Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0 0 0 Net incurrence (-) of other accounts payable (F.8) Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) -46 -99 -222 23 Issuances above(-)/below(+) nominal value -1,152 -1,113 2,417 2,193 Difference between interest (D.41) accrued(-) and paid ⁽⁶⁾ (+) 1,127 1,554 1,031 1,535 Redemptions/repurchase of debt above(+)/below(-) nominal value 3,896 0 0 0 0 0 Appreciation(+)/depreciation(-)(-)(-)(-)(-)(-)(-) Changes in sector classification (K.61)(-)(-)(-) Statistical discrepancies -373 -355 640 107 Other volume changes in financial liabilities (K.3, K.4, K.5)(-) -134,084 0 0 0 0 0 Statistical discrepancies (+/-) 0 0 0 0 0 0 Change in central government (S.1311) consolidated gross debt (1,2) Central government contribution to general government debt (a=b-c) (8) 829,172 885,618 978,210 978,448					
Other accounts receivable (F.8) -675 19,732 25,088 3,508 Other financial assets (F.1, F.6) 27 -190 -101 -23 Adjustments (P.1) -110,737 14,152 10,102 -28,762 Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0 0 Net incurrence (-) of other accounts payable (F.8) -1,502 5,016 -8,801 -5,509 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) -45 -99 -22 23 Issuances above(-)/below(+) nominal value -1,152 -1,113 2,417 2,193 Ifference between interest (D.41) accrued(-) and paid(-) a			-,		
Other financial assets (F.1, F.6) 27 -190 -101 -23 Adjustments (a) -110,737 14,152 10,102 -28,762 Net incurrence (-) of liabilities in financial derivatives (F.71) 0 0 0 0 0 Net incurrence (-) of other accounts payable (F.8) -1,502 5,016 -8,801 -5,509 Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) -45 -99 -22 23 Issuances above(-)/below(-) nominal value -1,152 -1,113 2,417 2,193 Difference between interest (D.41) accrued(-) and paid (6) (+) 1,127 1,554 1,031 1,535 Redemptions/repurchase of debt above(+)/below(-) nominal value 3,896 0 0 0 0 Appreciation(+)/depreciation(-)(3) of foreign-currency debt (5) 15,401 8,794 15,220 -27,004 Changes in sector classification (K.61)(6) (+/-) 5,622 0 257 0 Other volume changes in financial liabilities (K.3, K.4, K.5)(6)(-) -134,084 0 0 0 Statistical discrepancies					
Adjustments (a)	. ,				
Net incurrence (-) of liabilities in financial derivatives (F.71) Net incurrence (-) of other accounts payable (F.8) Net incurrence (-) of other accounts payable (F.8) Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) Issuances above(-)/below(+) nominal value 1-1,152 1-1,113 2,417 2,193 Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) 1,127 1,554 1,031 1,535 Redemptions/repurchase of debt above(+)/below(-) nominal value 3,896 0 0 0 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt (⁵⁾ 15,401 8,794 15,220 -27,004 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 5,622 0 257 0 Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) -134,084 0 0 0 0 Statistical discrepancies 373 -355 640 107 Other statistical discrepancies (+/-) 0 0 0 0 0 Change in central government (S.1311) consolidated gross debt (^{1, 2)} -50,285 56,446 92,592 238 Central government contribution to general government debt (a=b-c) (⁵⁾ 787,090 838,298 929,914 969,323 Central government gross debt (level) (b) (^{2, 5)} 978,448	Other illidificial assets (F.1, F.0)	21	-190	-101	-23
Net incurrence (-) of liabilities in financial derivatives (F.71) Net incurrence (-) of other accounts payable (F.8) Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) Issuances above(-)/below(+) nominal value 1-1,152 1-1,113 2,417 2,193 Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) 1,127 1,554 1,031 1,535 Redemptions/repurchase of debt above(+)/below(-) nominal value 3,896 0 0 0 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt (5) 15,401 8,794 15,220 -27,004 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 5,622 0 257 0 Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) -134,084 0 0 0 0 Statistical discrepancies -373 -355 640 107 Other statistical discrepancies (+/-) 0 0 0 0 0 Change in central government (S.1311) consolidated gross debt (1, 2) -50,285 56,446 92,592 238 Central government contribution to general government debt (a=b-c) (9) 787,090 838,298 92,914 969,323 Central government gross debt (level) (b) (2.5)	Adjustments (2)	440.727	14.150	10 102	20.762
Net incurrence (-) of other accounts payable (F.8) Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) Issuances above(-)/below(+) nominal value Issuances above(-)/below(+) nominal value Issuances above(-)/below(+) nominal value Issuances above(-)/below(-) nominal value Issuances abo	•				
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72) -45 -99 -22 23 Issuances above(-)/below(+) nominal value -1,152 -1,113 2,417 2,193 Difference between interest (D.41) accrued(-) and paid ⁽⁶⁾ (+) 1,127 1,554 1,031 1,535 Redemptions/repurchase of debt above(+)/below(-) nominal value 3,896 0 0 0 0 Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ 15,401 8,794 15,220 -27,004 Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 5,622 0 257 0 Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁶⁾ (-) -134,084 0 0 0 Statistical discrepancies -373 -355 640 107 Other statistical discrepancies (+/-) 0 0 0 0 Change in central government (S.1311) consolidated gross debt ^(1, 2) -50,285 56,446 92,592 238 Central government contribution to general government debt (a=b-c) (9) 787,090 838,298 929,914 969,323 Central government gross debt (level) (b) (2-5) 889,412 885,618 978,210 978,448	()	O O	9	-	
Issuances above(-)/below(+) nominal value					
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) 1,127 1,554 1,031 1,535 Redemptions/repurchase of debt above(+)/below(-) nominal value 3,896 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F./2)	-45	-99	-22	23
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+) 1,127 1,554 1,031 1,535 Redemptions/repurchase of debt above(+)/below(-) nominal value 3,896 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					
Redemptions/repurchase of debt above(+)//below(-) nominal value 3,896 0 0 0 0 0 0 0 0 0				-	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾ Changes in sector classification (K.61) ⁽⁵⁾ (+/-) Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) Statistical discrepancies -373 -355 640 107 Other statistical discrepancies (+/-) Other statistical discrepancies (+/-) Other statistical discrepancies (+/-) Change in central government (S.1311) consolidated gross debt ^(1, 2) Central government contribution to general government debt (a=b-c) ⁽⁵⁾ 787,090 838,298 929,914 969,323 Central government gross debt (level) (b) ^(2, 5) 829,172 885,618 978,210 978,448			1,554		
Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 5,622 0 257 0 Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) -134,084 0 0 0 Statistical discrepancies -373 -355 640 107 Difference between capital and financial accounts (B.9-B.9f) -373 -355 640 107 Other statistical discrepancies (+/-) 0 0 0 0 0 Change in central government (S.1311) consolidated gross debt (1, 2) -50,285 56,446 92,592 238 Central government contribution to general government debt (a=b-c) (5) 787,090 838,298 929,914 969,323 Central government gross debt (level) (b) (2,5) 829,172 885,618 978,210 978,448	Redemptions/repurchase of debt above(+)/below(-) nominal value	3,896	0	0	0
Changes in sector classification (K.61) ⁽⁵⁾ (+/-) 5,622 0 257 0 Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) -134,084 0 0 0 Statistical discrepancies 373 -355 640 107 Difference between capital and financial accounts (B.9-B.9f) -373 -355 640 107 Other statistical discrepancies (+/-) 0 0 0 0 0 Change in central government (S.1311) consolidated gross debt (1, 2) -50,285 56,446 92,592 238 Central government contribution to general government debt (a=b-c) (5) 787,090 838,298 929,914 969,323 Central government gross debt (level) (b) (2,5) 829,172 885,618 978,210 978,448					
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-) -134,084 0 0 0 Statistical discrepancies -373 -355 640 107 Difference between capital and financial accounts (B.9-B.9f) -373 -355 640 107 Other statistical discrepancies (+/-) 0 0 0 0 Change in central government (S.1311) consolidated gross debt (1, 2) -50,285 56,446 92,592 238 Central government contribution to general government debt (a=b-c) (5) 787,090 838,298 929,914 969,323 Central government gross debt (level) (b) (2,5) 829,172 885,618 978,210 978,448		15,401	8,794	15,220	-27,004
Statistical discrepancies -373 -355 640 107 Difference between capital and financial accounts (B.9-B.9f) -373 -355 640 107 Other statistical discrepancies (+/-) 0 0 0 0 Change in central government (S.1311) consolidated gross debt (1, 2) -50,285 56,446 92,592 238 Central government contribution to general government debt (a=b-c) (5) 787,090 838,298 929,914 969,323 Central government gross debt (level) (b) (2,5) 829,172 885,618 978,210 978,448		5,622	0	257	0
Difference between capital and financial accounts (B.9-B.9f) Other statistical discrepancies (+/-) Other sta	Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	-134,084	0	0	0
Difference between capital and financial accounts (B.9-B.9f) Other statistical discrepancies (+/-) Other sta					
Other statistical discrepancies (+/-) 0 0 0 0 Change in central government (S.1311) consolidated gross debt (1, 2) -50,285 56,446 92,592 238 Central government contribution to general government debt (a=b-c) (5) 787,090 838,298 929,914 969,323 Central government gross debt (level) (b) (2,5) 829,172 885,618 978,210 978,448	Statistical discrepancies	-373	-355	640	107
Change in central government (S.1311) consolidated gross debt (1, 2) -50,285 56,446 92,592 238 Central government contribution to general government debt (a=b-c) (8) 787,090 838,298 929,914 969,323 Central government gross debt (level) (b) (2,5) 829,172 885,618 978,210 978,448	Difference between capital and financial accounts (B.9-B.9f)	-373	-355	640	107
Change in central government (S.1311) consolidated gross debt (1, 2) -50,285 56,446 92,592 238 Central government contribution to general government debt (a=b-c) (5) 787,090 838,298 929,914 969,323 Central government gross debt (level) (b) (2,5) 829,172 885,618 978,210 978,448	Other statistical discrepancies (+/-)	0	0	0	0
Central government contribution to general government debt (a=b-c) (5) 787,090 838,298 929,914 969,323 Central government gross debt (level) (b) (2.5) 829,172 885,618 978,210 978,448					
Central government gross debt (level) (b) (2.5) 829,172 885,618 978,210 978,448	Change in central government (S.1311) consolidated gross debt (1, 2)	-50,285	56,446	92,592	238
Central government gross debt (level) (b) (2.5) 829,172 885,618 978,210 978,448					
Central government gross debt (level) (b) (2.5) 829,172 885,618 978,210 978,448	Central government contribution to general government debt (a=b-c) (5)	787.090	838.298	929.914	969.323
					-
Central government holdings of other subsectors debt (level) (c) (5) 42,082 47,320 48,296 9,125	Central government holdings of other subsectors debt (level) (c) (5)	42,082			9,125
Central government nothings of other subsections debt (level) (c) 42,002 47,020 40,230 3,120	Central government holdings of other subsectors debt (lever) (c)	42,002	47,320	40,290	9,123
*Please note that the sign convention for net lending/ net borrowing is different from tables 1 and 2.	*Please note that the sign convention for net lending/ net borrowing is diffe	rent 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	1	Year		
Data are in(millions of units of national currency)	2014	2015	2016	2017
Date: 11/10/2018				
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	М	М	М	N
Net acquisition (+) of financial assets (2)	М	М	М	N
Currency and deposits (F.2)	М	М	М	
Debt securities (F.3)	M	M	M	
Loans (F.4)	M	M	M	
Increase (+)	M	M	M	
Reduction (-)	M	M	M	
	M	M	M	
Short term loans (F.41), net				
Long-term loans (F.42)	M	M	M	
Increase (+)	M	М	М	
Reduction (-)	М	М	М	
Equity and investment fund shares/units (F.5)	M	M	M	
Portfolio investments, net ⁽²⁾	M	M	M	N
Equity and investment fund shares/units other than portfolio investments	M	М	M	N
Increase (+)	М	М	М	٨
Reduction (-)	М	М	М	٨
Financial derivatives (F.71)	М	М	М	N
Other accounts receivable (F.8)	М	М	М	
Other financial assets (F.1, F.6)	M	М	М	N
Adjustments (2)	М	М	М	N
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	
Net incurrence (-) of other accounts payable (F.8)	M	M	M	
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	l N
Issuances above(-)/below(+) nominal value	M	М	M	
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	М	M	l N
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	М	M	N
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	М	М	М	N
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	М	
outer volume on angeom manifest massimos (1.05, 1.07, 1.07, 1.7	141		141	.,
Statistical discrepancies	М	М	М	N
	M	M	M	
Difference between capital and financial accounts (B.9-B.9f)		M	M	
Other statistical discrepancies (+/-)	M	M	M	N
Change in state government (S.1312) consolidated gross debt (1, 2)		м	М	
Change in state government (5.1312) consolidated gross debt	М	M	M	N
State government contribution to general government debt (a=b-c) ⁽⁵⁾	М	М	М	N
State government gross debt (level) (b) (2.5)	M	М	М	N
State government holdings of other subsectors debt (level) (c) (5)	M	М	М	P

*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		Yea	ar	T
Data are in(millions of units of national currency)	2014	2015	2016	2017
Date: 11/10/2018	2014	2010	2010	2017
	4.044	000	E 000	1 400
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	4,814	908	-5,069	-1,189
Net acquisition (+) of financial assets (2)	1,610	1,385	3,288	2,251
Currency and deposits (F.2)	630	1,992	5,762	1,038
Debt securities (F.3)	-206	-357	-10	0
Loans (F.4)	907	914	-91	-199
Increase (+)	1,098	1,101	361	147
Reduction (-)	-191	-187	-452	-346
Short term loans (F.41), net	114	-50	51	35
Long-term loans (F.42)	793	964	-142	-234
Increase (+)	984	1,129	93	26
Reduction (-)	-191	-165	-235	-260
Equity and investment fund shares/units (F.5)	-668	-85	-94	-75
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-668	-85	-94	-75
Increase (+)	4	12	7	1
Reduction (-)	-672	-97	-101	-76
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	940	-1,031	-2,254	1,493
Other financial assets (F.1, F.6)	7	-48	-25	-6
		·		
Adjustments (2)	612	-777	-1,405	-1,094
Net incurrence (-) of liabilities in financial derivatives (F.71)	М	М	М	М
Net incurrence (-) of other accounts payable (F.8)	-1,891	-879	-1,713	-639
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⁾ (+)	42	4	3	-7
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
	IVI	IVI	101	101
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-218	-2	305	-448
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	2,679	100	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	2,073 M	M	M	M
The results of the good fit interiord industries (100) ()	IVI	IVI	IVI	IVI
Statistical discrepancies	-30	-217	42	-220
Difference between capital and financial accounts (B.9-B.9f)	-30	-217	42	-220
Other statistical discrepancies (+/-)	-30	0	0	-220
Outer statistical discrepations (T/-)	0	- 0	- 0	U
Change in local government (S.1313) consolidated gross debt (1, 2)	7,006	1,299	-3,144	-252
	1,000	1,200	0,144	202
Local government contribution to general government debt (a=b-c) (5)	77.050	77.070	74 100	70.000
Local government contribution to general government debt (a=b-c) (5)	77,653	77,870	74,188	73,639
Local government contribution to general government debt (a=b-c) (5) Local government gross debt (level) (b) as Local government holdings of other subsectors debt (level) (c)a	77,653 78,046 393	77,870 79,345 1,475	74,188 76,201 2,013	73,639 75,949 2,310

*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		Yea	ar	
Data are in(millions of units of national currency)	2014	2015	2016	2017
Date: 11/10/2018				
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	18,766	7,881	1,769	-40,970
Net acquisition (+) of financial assets (2)	147,473	3,173	2,795	6,602
Currency and deposits (F.2)	1,198	2,663	1,415	5,800
Debt securities (F.3)	146,536	814	1,544	1,857
Loans (F.4)	-2	-1	-1	-2
Increase (+)	0	0	0	0
Reduction (-)	-2	-1	-1	-2
Short term loans (F.41), net	-2	0	0	-2
[-2	-1	-1	-2
Long-term loans (F.42)		-		
Increase (+)	0	0	0	0
Reduction (-)	-2	-1	-1	-2
Equity and investment fund shares/units (F.5)	372	-367	368	632
Portfolio investments, net ⁽²⁾	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	372	-367	368	632
Increase (+)	372	0	368	632
Reduction (-)	0	-367	0	0
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-631	64	-531	-1,685
Other financial assets (F.1, F.6)	0	0	0	0
				"
Adjustments (2)	-157,384	-5,678	-3,350	-5,284
Net incurrence (-) of liabilities in financial derivatives (F.71)	М	М	М	М
Net incurrence (-) of other accounts payable (F.8)	-157,384	-5,678	-3,350	-5,284
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
		-		
Issuances above(-)/below(+) nominal value	М	М	М	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	М	М	М
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Treading tions reputchase of debt above (+) below(-) normali value	IVI	IVI	IVI	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	М	М	М	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
	M			
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
			0	5.5
Statistical discrepancies	69	148	-214	500
Difference between capital and financial accounts (B.9-B.9f)	69	148	-214	500
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt (1, 2)	8,924	5,524	1,000	-39,152
onange in sooial sooding (0.1514) consolidated gross debt	0,924	5,524	1,000	-39,152
Social security contribution to general government debt (a=b-c) (5)	2,602	7,038	5,114	-37,274
Social security gross debt (level) (b) ^(2,5)	39,802	45,326	46,326	7,174
Social security gross debt (level) (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 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.

tement	Member State: Poland Data are in(millions of units of national currency) Date: 11/10/2018	2014 final	2015 final	Year 2016 final	2017 half-finalized	2018 forecast
mber 2	Trade credits and advances (AF.81 L)	15,064	15,823	16,154	17,445	L
3	Amount outstanding in the government debt from the financing of pub	olic undertakings				
	Data:	132	68	5	0	L
	Institutional characteristics:					
4	In case of substantial differences between the face value and the preser government debt, please provide information on	nt value of				
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	1,656,739	1,734,778	1,787,647	1,906,537	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.					