



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

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

Not applicable: M ; Not available: L

For all "vertical and horizontal checks" cells is used "Comma Style" Format. Thus, cell which is equal to "0.00" (zero) is shown as "-". Also 1000 separator is used.

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

Member State: Poland Data are in ...(millions of units of national currency) Date: 11/10/2018	ESA 2010 codes	2014	2015	Year		
				2016	2017	2018
		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	M	M	M	M	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
<i>By category:</i>						
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
Gross domestic product at current market prices	B.1*g	1,720,430	1,800,228	1,861,112	1,988,730	2,104,622

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

Table 2A: Provision of the data which explain the transition between the public accounts budget balance and the central government surplus/ deficit

Member State: Poland

Data are in ... (millions of units of national currency)

Date: 11/10/2018

	2014	2015	Year 2016	2017	2018	
Working balance in central government accounts	-29,294	-45,839	-58,796	-25,765	-37,759	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	296	-3,244	-7,150	-5,369	1,734	
Loans, granted (+)	1,976	-2,007	1,436	744	1,767	
Loans, repayments (-)	-45	-41	-41	-37	-33	
Equities, acquisition (+)	0	0	20	3,300	0	
Equities, sales (-)	-1,478	-1,178	-8,384	-8,807	0	
Other financial transactions (+/-)	-157	-18	-181	-569	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	-9,025	-4,536	-3,791	-3,544	-3,433	
Detail 1	-8,269	-3,098	-3,162	-3,235	-3,266	Transfer to FUS
Detail 2	-159	-189	-228	-273	-167	Imputed transaction with health care institution
Detail 3	-598	-26	-27	-5		Imputed transaction concerns privatisation receipts transferred to funds
Detail 4	0	-6	-149	-35		PPP
Detail 5	1	-54	-19	4		Payments for public broadcasting
Detail 6		-1,163	-206	0		Transfer to Towarzystwo Finansowe SILESIA
Detail 7						
Difference between interest paid (+) and accrued (D.41)(-)	2,137	1,728	1,749	625	1,530	
Other accounts receivable (+)	2,836	8,364	23,611	2,340	14,746	
Detail 1						
Detail 2						
Other accounts payable (-)	767	4,457	-6,998	-1,571	-3,290	
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	-7,345	-722	6,489	5,025	-5,046	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-162	-40	-21	-41,870	-7,174	
Detail 1	-162	-39	-16	-2,718		Capital injection
Detail 2	0	-1	-1	0		tax cancellation
Detail 3			-4	-39,152	-7,174	debt cancellation (loan from the central budget to the Social Insurance Fund)
Detail 4						debt cancellation
Detail 5						
Net lending (+)/ net borrowing (-) (B.9) of central government (S.1311)	-39,790	-39,831	-44,907	-70,129	-38,691	

(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: 11/10/2018	2014	2015	Year 2016	2017	2018	
Working balance in state government accounts	M	M	M	M		
<i>Basis of the working balance</i>	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	M	M	M		
Loans (+/-)	M	M	M	M		
Equities (+/-)	M	M	M	M		
Other financial transactions (+/-)	M	M	M	M		
of which: transactions in debt liabilities (+/-)	M	M	M	M		
of which: net settlements under swap contracts (+/-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Non-financial transactions not included in the working balance	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Difference between interest paid (+) and accrued (D.41)(-)	M	M	M	M		
Other accounts receivable (+)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other accounts payable (-)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Working balance (+/-) of entities not part of state government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other state government bodies	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
Other adjustments (+/-) (<i>please detail</i>)	M	M	M	M		
<i>Detail 1</i>						
<i>Detail 2</i>						
<i>Detail 3</i>						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	M	M	M	M		
<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 ...(millions of units of national currency) Date: 11/10/2018	2014	2015	Year 2016	2017	2018	
Working balance in local government accounts	-2,417	2,387	7,689	-244		
<i>Basis of the working balance</i>	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						
Non-financial transactions not included in the working balance	-207	-126	-124	-69		
Detail 1	-207	-126	-124	-69		Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
Detail 2						
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						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local government bodies	-3,000	-1,980	-255	-699		
Detail 1						
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		

(ESA 2010 accounts)

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

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

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

Member State: Poland Data are in ... (millions of units of national currency) Date: 11/10/2018	2014	2015	Year 2016	2017	2018	
Working balance in social security accounts	-14,696	-4,168	3,040	7,270		
<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)	-4,070	-3,713	-4,809	33,700		
Detail 1	-2,048	-2,229	-2,363	-2,562		uncollectible social contributions
Detail 2	-164	-169	-216	-125		social contributions law cancellation
Detail 3	0	0	0	39,152		debt cancellation loans granted to Social Insurance Fund
Detail 4	-1,858	-1,315	-2,230	-2,765		adjustment for accrual interests of social contributions
Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-18,766	-7,881	-1,769	40,970		
<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 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: 11/10/2018	Year			
	2014	2015	2016	2017
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	0	0	0
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
Adjustments ⁽³⁾	-131,756	8,178	4,655	-35,358
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
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)	-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	0	0	0
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt	15,183	8,792	15,525	-27,452
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	8,301	100	148	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
Statistical discrepancies	-333	-424	467	387
Difference between capital and financial accounts (B.9-B.9f)	-334	-424	468	387
Other statistical discrepancies (+/-)	1	0	-1	0
Change in general government (S.13) consolidated gross debt ^(1, 2)	-55,410	55,861	86,010	-3,528

*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: 11/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	39,790	39,831	44,907	70,129
Net acquisition (+) of financial assets ⁽²⁾	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)	-3,869	104	2,447	3,869
Loans (F.4)	11,198	4,120	2,133	-38,512
Increase (+)	12,217	7,722	3,580	3,444
Reduction (-)	-1,019	-3,602	-1,447	-41,956
Short term loans (F.4.1), net	-202	233	383	445
Long-term loans (F.4.2)	11,400	3,887	1,750	-38,957
Increase (+)	12,181	7,136	2,895	2,566
Reduction (-)	-781	-3,249	-1,145	-41,523
Equity and investment fund shares/units (F.5)	3,821	-825	-4,834	-2,173
Portfolio 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	-3,650	-10,097	-9,059
Financial derivatives (F.7.1)	97	35	-262	-340
Other accounts receivable (F.8)	-675	19,732	25,088	3,508
Other financial assets (F.1, F.6)	27	-190	-101	-23
Adjustments ⁽³⁾	-110,737	14,152	10,102	-28,762
Net incurrence (-) of liabilities in financial derivatives (F.7.1)	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.7.2)	-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 ⁽⁴⁾ (+)	1,127	1,554	1,031	1,535
Redemptions/repurchase of debt above(+)/below(-) nominal value	3,896	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
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
Central government holdings of other subsectors debt (level) (c) ⁽⁵⁾	42,082	47,320	48,296	9,125

***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: 11/10/2018	Year			
	2014	2015	2016	2017
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	M	M	M	M
Net acquisition (+) of financial assets ⁽²⁾	M	M	M	M
Currency and deposits (F.2)	M	M	M	M
Debt securities (F.3)	M	M	M	M
Loans (F.4)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Short term loans (F.41), net	M	M	M	M
Long-term loans (F.42)	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Equity and investment fund shares/units (F.5)	M	M	M	M
Portfolio investments, net ⁽²⁾	M	M	M	M
Equity and investment fund shares/units other than portfolio investments	M	M	M	M
Increase (+)	M	M	M	M
Reduction (-)	M	M	M	M
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	M	M	M	M
Other financial assets (F.1, F.6)	M	M	M	M
Adjustments ⁽³⁾	M	M	M	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	M	M	M	M
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
Issuances above(-)/below(+) nominal value	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	M	M	M	M
Difference between capital and financial accounts (B.9-B.9f)	M	M	M	M
Other statistical discrepancies (+/-)	M	M	M	M
Change in state government (S.1312) consolidated gross debt ^(1, 2)	M	M	M	M
State government contribution to general government debt (a=b-c) ⁽⁵⁾	M	M	M	M
State government gross debt (level) (b) ^(2, 5)	M	M	M	M
State government holdings of other subsectors debt (level) (c) ⁽⁵⁾	M	M	M	M

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

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

(2) Consolidated within state government.

(3) Due to exchange-rate movements.

(4) Including capital uplift

(5) AF.2, AF.3 and AF.4 at face value.

Table 3D: Provision of the data which explain the contributions of the surplus/ deficit and the other relevant factors to the variation in the debt level and the consolidation of debt (local government)

Member State: Poland Data are in ...(millions of units of national currency) Date: 11/10/2018	Year			
	2014	2015	2016	2017
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 ⁽³⁾	612	-777	-1,405	-1,094
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
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
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⁾ (-)	M	M	M	M
Statistical discrepancies	-30	-217	42	-220
Difference between capital and financial accounts (B.9-B.9f)	-30	-217	42	-220
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt ^(1,2)	7,006	1,299	-3,144	-252
Local government contribution to general government debt (a=b-c) ⁽⁵⁾	77,653	77,870	74,188	73,639
Local government gross debt (level) (b) ^{5*}	78,046	79,345	76,201	75,949
Local government holdings of other subsectors debt (level) (c) ⁻	393	1,475	2,013	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 Data are in ...(millions of units of national currency) Date: 11/10/2018	Year			
	2014	2015	2016	2017
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	0	0	0	0
Long-term loans (F.42)	-2	-1	-1	-2
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 ⁽³⁾	-157,384	-5,678	-3,350	-5,284
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
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	M	M	M	M
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	M	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) ⁽⁵⁾ of foreign-currency debt ⁽⁵⁾	M	M	M	M
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	M	M	M
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	M	M	M
Statistical discrepancies	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
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 holdings of other subsectors debt (level) (c) ⁽⁵⁾	37,200	38,288	41,212	44,448

*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: 11/10/2018	Year				
		2014 final	2015 final	2016 final	2017 half-finalized	2018 forecast
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 public undertakings					
	<i>Data:</i>	132	68	5	0	L
	<i>Institutional characteristics:</i>					
4	In case of substantial differences between the face value and the present value of government debt, please provide information on					
	i) the extent of these differences:					
	ii) the reasons for these differences:					
10	Gross National Income at current market prices (B.5*g)(2)	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.