



# 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: 15/04/2019**

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: 15/04/2019	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		final	final	final	half-finalized	planned
<b>Net lending (+)/ net borrowing (-)</b>	B.9					
<b>General government</b>	S.13	-48.703	-41.614	-30.404	-7.987	-38.034
- Central government	S.1311	-39.831	-44.907	-72.556	-13.394	-27.587
- State government	S.1312	M	M	M	M	M
- Local government	S.1313	-991	5.062	1.182	-7.369	-8.101
- Social security funds	S.1314	-7.881	-1.769	40.970	12.776	-2.346
		final	final	final	half-finalized	planned
<b>General government consolidated gross debt</b>						
<b>Level at nominal value outstanding at end of year</b>		923.259	1.009.257	1.005.722	1.034.358	1.067.128
<i>By category:</i>						
Currency and deposits	AF.2	4.242	4.084	4.277	5.855	
Debt securities	AF.3	716.749	801.338	801.234	811.266	
Short-term	AF.31	2.932	2.516	1.486	1.213	
Long-term	AF.32	713.817	798.822	799.748	810.053	
Loans	AF.4	202.268	203.835	200.211	217.237	
Short-term	AF.41	3.066	1.488	2.415	3.508	
Long-term	AF.42	199.202	202.347	197.796	213.729	
<b>General government expenditure on:</b>						
<b>Gross fixed capital formation</b>	P.51g	81.505	61.180	75.258	98.968	105.525
<b>Interest (consolidated)</b>	D.41 (uses)	31.656	31.770	31.039	30.328	31.105
<b>Gross domestic product at current market prices</b>	B.1*g	1.800.228	1.861.112	1.989.314	2.115.672	2.237.556

(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)	2015	2016	2017	2018	2019	
Date: 15/04/2019						
<b>Working balance in central government accounts</b>	<b>-45.839</b>	<b>-58.796</b>	<b>-25.765</b>	<b>-14.291</b>	<b>-21.456</b>	
<i>Basis of the working balance</i>	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-3.244	-7.150	-6.369	883	-2.175	
Loans, granted (+)	-2.007	1.436	744	1.765	-1.861	
Loans, repayments (-)	-41	-41	-37	-37	-33	
Equities, acquisition (+)	0	20	2.300	0	0	
Equities, sales (-)	-1.178	-8.384	-8.807	-1	0	
Other financial transactions (+/-)	-18	-181	-569	-844	-281	
of which: transactions in debt liabilities (net)	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	-4.536	-3.791	-3.544	-4.862	-5.922	
Detail 1	-3.098	-3.162	-3.235	-3.304		Transfer to FUS
Detail 2	-189	-228	-273	-163	-155	Imputed transaction with health care institution
Detail 3	-26	-27	-5	-1		Imputed transaction concerns privatisation receipts transferred to funds
Detail 4	-6	-149	-35	0		PPP
Detail 5	-54	-19	4	4		Payments for public broadcasting
Detail 6	-1.163	-206	0	0		Transfer to Towarzystwo Finansowe SILESIA
				-1.398		Transfer to PGL
					-5.767	Transfer from budget to general government units
Difference between interest paid (+) and accrued interest	1.728	1.749	738	303	3.144	
Other accounts receivable (+)	8.364	23.611	2.340	7.253	12.202	
Detail 1						
Detail 2						
Other accounts payable (-)	4.457	-6.998	-911	417	-4.579	
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 entities	-722	6.489	5.025	4.443	-7.608	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-39	-21	-44.070	-7.540	-1.193	
Detail 1	-38	-16	-4.918	-365	-1.193	Capital injection
Detail 2	-1	-1	0	-1		tax cancellation
Detail 3	0	-4	-39.152	-7.174		debt cancellation (loan from the central budget to the Social Insurance Fund)
Detail 4						
Detail 5						
<b>Net lending (+)/ net borrowing (-) (B.9) of central government</b>	<b>-39.831</b>	<b>-44.907</b>	<b>-72.556</b>	<b>-13.394</b>	<b>-27.587</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: 15/04/2019	2015	2016	Year 2017	2018	2019	
<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		
<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>						
<b>Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)</b>	M	M	M	M		

(ESA 2010 accounts)

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

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

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

Member State: Poland	Year					
Data are in ...(millions of units of national currency)	2015	2016	2017	2018	2019	
Date: 15/04/2019						
<b>Working balance in local government accounts</b>	2.387	7.689	-244	-7.274		
<i>Basis of the working balance</i>	cash	cash	cash	cash		
Financial transactions included in the working balance	-302	-240	-1.114	-1.411		
Loans (+/-)	0	0	0	0		
Equities (+/-)	-6	-37	-11	-8		
Other financial transactions (+/-)	-296	-203	-1.103	-1.403		
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	-126	-124	-69	-93		
Detail 1	-126	-124	-69	-93		Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
Detail 2						
Difference between interest paid (+) and accrued (D.41)	4	3	-8	-6		
Other accounts receivable (+)	-888	-1.803	2.964	3.520		
Detail 1						
Detail 2						
Other accounts payable (-)	-3	-201	359	-490		
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of local government	M	M	M	M		
Net lending (+)/ net borrowing (-) of other local governments	-2.063	-262	-706	-1.615		
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	0	0	0	0		
Detail 1						
Detail 2						
Detail 3						
<b>Net lending (+)/ net borrowing (-) (B.9) of local government</b>	<b>-991</b>	<b>5.062</b>	<b>1.182</b>	<b>-7.369</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 Data are in ...(millions of units of national currency) Date: 15/04/2019	2015	2016	Year 2017	2018	2019	
<b>Working balance in social security accounts</b>	-4.168	3.040	7.270	9.407		
<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)	-3.713	-4.809	33.700	3.369		
Detail 1	-2.229	-2.363	-2.562	-2.792		uncollectible social contributions
Detail 2	-169	-216	-125	-59		social contributions law cancellation
Detail 3	0	0	39.152	7.174		debt cancellation loans granted to Social Insurance Fund
Detail 4	-1.315	-2.230	-2.765	-954		adjustment for accrual interests of social contributions
<b>Net lending (+)/ net borrowing (-) (B.9) of social security (S.1314)</b>	-7.881	-1.769	40.970	12.776		
<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: 15/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of general government</b>	<b>48.703</b>	<b>41.614</b>	<b>30.404</b>	<b>7.987</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>-506</b>	<b>39.265</b>	<b>270</b>	<b>25.408</b>
Currency and deposits (F.2)	-17.136	18.125	-2.560	5.148
Debt securities (F.3)	143	2.390	4.066	504
Loans (F.4)	-212	1.072	459	1.930
<i>Increase (+)</i>	3.292	2.940	3.589	9.686
<i>Reduction (-)</i>	-3.504	-1.868	-3.130	-7.756
Short term loans (F.41), net	290	432	382	185
Long-term loans (F.42)	-502	640	77	1.745
<i>Increase (+)</i>	2.741	1.990	2.595	9.421
<i>Reduction (-)</i>	-3.243	-1.350	-2.518	-7.676
Equity and investment fund shares/units (F.5)	-1.263	-4.573	-4.838	-576
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units of non-residents	-1.263	-4.573	-4.838	-576
<i>Increase (+)</i>	1.879	5.638	4.319	878
<i>Reduction (-)</i>	-3.142	-10.211	-9.157	-1.454
Financial derivatives (F.71)	35	-262	-340	-260
Other accounts receivable (F.8)	18.165	22.639	3.512	18.153
Other financial assets (F.1, F.6)	-238	-126	-29	509
<b>Adjustments <sup>(2)</sup></b>	<b>8.142</b>	<b>4.653</b>	<b>-34.590</b>	<b>-5.333</b>
Net incurrence (-) of liabilities in financial derivatives	0	0	0	0
Net incurrence (-) of other accounts payable (F.9)	-1.025	-14.205	-10.970	-17.552
Net incurrence (-) of other liabilities (F.1, F.5, F.6)	-99	-22	23	21
Issuances above(-)/below(+) nominal value	-1.225	2.172	2.168	-1.682
Difference between interest (D.41) accrued(-) and paid(+)	1.560	1.035	1.641	899
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency assets and liabilities	8.792	15.525	-27.452	12.917
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	139	148	0	64
Other volume changes in financial liabilities (K.62)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-425</b>	<b>466</b>	<b>381</b>	<b>574</b>
Difference between capital and financial accounts	-425	467	381	574
Other statistical discrepancies (+/-)	0	-1	0	0
<b>Change in general government (S.13) consolidated</b>	<b>55.914</b>	<b>85.998</b>	<b>-3.535</b>	<b>28.636</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. (4) Including capital uplift

(2) Consolidated within general government.

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

(3) Due to exchange-rate movements.

**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: 15/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*</b>	<b>39.831</b>	<b>44.907</b>	<b>72.556</b>	<b>13.394</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>2.832</b>	<b>36.930</b>	<b>-44.435</b>	<b>8.912</b>
Currency and deposits (F.2)	-20.158	12.472	-7.542	241
Debt securities (F.3)	104	2.447	3.869	-73
Loans (F.4)	4.120	2.133	-38.512	-5.365
Increase (+)	7.722	3.580	3.444	9.581
Reduction (-)	-3.602	-1.447	-41.956	-14.946
Short term loans (F.4.1), net	233	383	445	12
Long-term loans (F.4.2)	3.887	1.750	-38.957	-5.377
Increase (+)	7.136	2.895	2.566	9.366
Reduction (-)	-3.249	-1.145	-41.523	-14.743
Equity and investment fund shares/units (F.5)	-811	-4.847	-5.395	40
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-811	-4.847	-5.395	40
Increase (+)	1.867	5.263	3.686	877
Reduction (-)	-2.678	-10.110	-9.081	-837
Financial derivatives (F.7.1)	35	-262	-340	-260
Other accounts receivable (F.8)	19.732	25.088	3.508	13.922
Other financial assets (F.1, F.6)	-190	-101	-23	407
<b>Adjustments <sup>(3)</sup></b>	<b>14.138</b>	<b>10.115</b>	<b>-27.989</b>	<b>6.063</b>
Net incurrence (-) of liabilities in financial derivatives (F.7.1)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	5.002	-8.788	-4.849	-6.610
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.7.2)	-99	-22	23	21
Issuances above(-)/below(+) nominal value	-1.113	2.417	2.193	-1.024
Difference between interest (D.41) accrued(-) and paid <sup>(4)</sup> (+)	1.554	1.031	1.648	905
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
Appreciation(+)/depreciation(-) <sup>(3)</sup> of foreign-currency debt <sup>(5)</sup>	8.794	15.220	-27.004	12.707
Changes in sector classification (K.61) <sup>(5)</sup> (+/-)	0	257	0	64
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(5)</sup> (-)	0	0	0	0
<b>Statistical discrepancies</b>	<b>-355</b>	<b>640</b>	<b>106</b>	<b>662</b>
Difference between capital and financial accounts (B.9-B.9f)	-355	640	106	662
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in central government (S.1311) consolidated gross debt <sup>(1, 2)</sup></b>	<b>56.446</b>	<b>92.592</b>	<b>238</b>	<b>29.031</b>
<b>Central government contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>838.298</b>	<b>929.914</b>	<b>969.323</b>	<b>1.005.651</b>
Central government gross debt (level) (b) <sup>(2, 5)</sup>	885.618	978.210	978.448	1.007.479
Central government holdings of other subsectors debt (level) (c) <sup>(5)</sup>	47.320	48.296	9.125	1.828

**\*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: 15/04/2019	Year			
	2015	2016	2017	2018
<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>(2)</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: 15/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*</b>	<b>991</b>	<b>-5.062</b>	<b>-1.182</b>	<b>7.369</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>1.378</b>	<b>3.285</b>	<b>2.247</b>	<b>1.274</b>
Currency and deposits (F.2)	1.994	5.762	1.032	-328
Debt securities (F.3)	-357	-10	0	27
Loans (F.4)	914	-91	-199	-15
Increase (+)	1.101	361	147	109
Reduction (-)	-187	-452	-346	-124
Short term loans (F.41), net	-50	51	35	112
Long-term loans (F.42)	964	-142	-234	-127
Increase (+)	1.129	93	26	49
Reduction (-)	-165	-235	-260	-176
Equity and investment fund shares/units (F.5)	-85	-94	-75	-250
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-85	-94	-75	-250
Increase (+)	12	7	1	1
Reduction (-)	-97	-101	-76	-251
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-1.040	-2.257	1.495	1.738
Other financial assets (F.1, F.6)	-48	-25	-6	102
<b>Adjustments <sup>(3)</sup></b>	<b>-799</b>	<b>-1.420</b>	<b>-1.099</b>	<b>-1.316</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-940	-1.728	-643	-1.520
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> (+)	4	3	-8	-6
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
Appreciation(+)/depreciation(-) <sup>(5)</sup> of foreign-currency debt <sup>(6)</sup>	-2	305	-448	210
Changes in sector classification (K.61) <sup>(6)</sup> (+/-)	139	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) <sup>(6)</sup> (-)	M	M	M	M
<b>Statistical discrepancies</b>	<b>-218</b>	<b>41</b>	<b>-225</b>	<b>-230</b>
Difference between capital and financial accounts (B.9-B.9f)	-218	41	-225	-230
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in local government (S.1313) consolidated gross debt <sup>(1, 2)</sup></b>	<b>1.352</b>	<b>-3.156</b>	<b>-259</b>	<b>7.097</b>
<b>Local government contribution to general government debt (a=b-c) <sup>(6)</sup></b>	<b>77.923</b>	<b>74.229</b>	<b>73.673</b>	<b>80.872</b>
Local government gross debt (level) (b) <sup>(2)</sup>	79.398	76.242	75.983	83.080
Local government holdings of other subsectors debt (level) (c) <sup>(2)</sup>	1.475	2.013	2.310	2.208

\*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: 15/04/2019	Year			
	2015	2016	2017	2018
<b>Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*</b>	<b>7.881</b>	<b>1.769</b>	<b>-40.970</b>	<b>-12.776</b>
<b>Net acquisition (+) of financial assets <sup>(2)</sup></b>	<b>3.173</b>	<b>2.795</b>	<b>6.602</b>	<b>14.942</b>
Currency and deposits (F.2)	2.663	1.415	5.800	13.936
Debt securities (F.3)	814	1.544	1.857	-1.179
Loans (F.4)	-1	-1	-2	-2
Increase (+)	0	0	0	0
Reduction (-)	-1	-1	-2	-2
Short term loans (F.41), net	0	0	0	0
Long-term loans (F.42)	-1	-1	-2	-2
Increase (+)	0	0	0	0
Reduction (-)	-1	-1	-2	-2
Equity and investment fund shares/units (F.5)	-367	368	632	-366
Portfolio investments, net <sup>(2)</sup>	0	0	0	0
Equity and investment fund shares/units other than portfolio investments	-367	368	632	-366
Increase (+)	0	368	632	0
Reduction (-)	-367	0	0	-366
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	64	-531	-1.685	2.553
Other financial assets (F.1, F.6)	0	0	0	0
<b>Adjustments <sup>(3)</sup></b>	<b>-5.678</b>	<b>-3.350</b>	<b>-5.284</b>	<b>-9.482</b>
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-5.678	-3.350	-5.284	-9.482
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>(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>148</b>	<b>-214</b>	<b>500</b>	<b>142</b>
Difference between capital and financial accounts (B.9-B.9f)	148	-214	500	142
Other statistical discrepancies (+/-)	0	0	0	0
<b>Change in social security (S.1314) consolidated gross debt <sup>(1, 2)</sup></b>	<b>5.524</b>	<b>1.000</b>	<b>-39.152</b>	<b>-7.174</b>
<b>Social security contribution to general government debt (a=b-c) <sup>(5)</sup></b>	<b>7.038</b>	<b>5.114</b>	<b>-37.274</b>	<b>-52.165</b>
Social security gross debt (level) (b) <sup>(2, 5)</sup>	45.326	46.326	7.174	0
Social security holdings of other subsectors debt (level) (c) <sup>(5)</sup>	38.288	41.212	44.448	52.165

**\*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: 15/04/2019	Year				
		2015 final	2016 final	2017 final	2018 half-finalized	2019 forecast
2	<b>Trade credits and advances (AF.81 L)</b>	15.826	16.162	17.446	19.694	19.694
3	<b>Amount outstanding in the government debt from the financing of public undertakings</b>					
	<i>Data:</i>	68	5	0	L	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>	1.734.778	1.787.647	L	L	L

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

(2) Data to be provided in particular when GNI is substantially greater than GDP.