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: 11/10/2019

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: 11/10/2019	ESA 2010 codes	2015	2016	Year 2017	2018	2019
		final	final	final	final	planned
Net lending (+)/ net borrowing (-)	B.9					
General government	S.13	-47.090	-44.097	-29.025	-5.036	-38.110
- Central government	S.1311	-38.217	-47.378	-72.081	-11.667	-26.453
- State government	S.1312	М	М	М	М	М
- Local government	S.1313	-992	5.050	2.086	-6.622	-9.652
- Social security funds	S.1314	-7.881	-1.769	40.970	13.253	-2.004
		final	final	final	final	planned
General government consolidated gross debt						
Level at nominal value outstanding at end of year		923.392	1.009.390	1.006.650	1.035.254	1.066.876
By category:						
Currency and deposits	AF.2	4.242	4.084	4.277	5.855	
Debt securities	AF.3	716.749	801.338	801.234	811.197	
Short-term	AF.31	2.932	2.516	1.486	1.208	
Long-term	AF.32	713.817	798.822	799.748	809.989	
Loans	AF.4	202.401	203.968	201.139	218.202	
Short-term	AF.41	3.066	1.488	2.423	3.518	
Long-term	AF.42	199.335	202.480	198.716	214.684	
General government expenditure on:						
Gross fixed capital formation	P.51g	81.591	61.187	75.271	99.033	103.109
Interest (consolidated)	D.41 (uses)	31.662	31.779	31.047	30.474	30.526
			4 004 4 40	4 000 054	0.445.040	
Gross domestic product at current market prices	B.1*g	1.800.243	1.861.148	1.989.351	2.115.242	2.236.487

(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			
bata are in(millions of units of national currency) bate: 11/10/2019	2015	2016	2017	2018	2019	
Norking balance in central government accounts	-45.839	-58.796	-25.765	-13.931,0	-18.670	
Basis of the working balance	cash	cash	cash	cash	planned	
Financial transactions included in the working balance	-3.244	-7.150	-6.115	1.178	-3.167	
Loans, granted (+)	-2.007	1.436	744	1.765	-2.626	
Loans, repayments (-)	-41	-41	-37	-37	-33	
Equities, acquisition (+)	0	20	2.300	0	0	
Equities, sales (-)	-1.178	-8.384	-8.807	-2	0	
Other financial transactions (+/-)	-18	-181	-315	-548	-508	
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	0	0	0	0	<u> </u>	
Detail 2						
Non-financial transactions not included in the working bala	-4.536	-3.791	-3.544	-4.867	-6.045	
Detail 1	-3.098	-3.162	-3.235	-3.304	0.010	Transfer to FUS
Detail 2	-189	-228	-273	-163	-155	Imputed transaction with health care institution
Detail 3	-26	-27	-5	-1	100	Imputed transaction concerns privatisation receipts transfered to funds
Detail 4	-20	-149	-35	0		PPP
Detail 5	-54	-149	-35	-1		Payments for public broadcasting
Detail 6	-1.163	-206	0	0		Transfer to Towarzystwo Finansowe SILESIA
	-1.103	-200	0	-1.398		Transfer to PGL
	i	i		- 1.390	-5890	
Difference between interest paid (+) and accrued (D.41)(-	4 700	4 740	700	202		Transfer from budget to general government units
	1.728	1.749	738	303	4.012	
Other accounts receivable (+)	8.364	23.611	2.472	6.967	8.916	
Detail 1						
Detail 2						
Other accounts payable (-)	4.457	-6.998	-911	330	-4.313	
Detail 1						
Detail 2						
Norking balance (+/-) of entities not part of central govern	М	М	М	М	М	
Net lending (+)/ net borrowing (-) of other central governm		4.018	5.114	5.880	-6.015	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	-39	-21	-44.070	-7.527	-1.170	
Detail 1	-38	-16	-4.918	-352	-1.170	Capital injections
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						
				P		
let lending (+)/ net borrowing (-) (B.9) of central governme	-38.217	-47.378	-72.081	-11.667	-26.453	

(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	l .		Year			
Data are in(millions of units of national currency)	2015	2016	2017	2018	2	2019
Date: 11/10/2019						
Working balance in state government accounts	М	Ν	1	1	М	
Basis of the working balance	(1)	(1)	(1)	(1)		
Financial transactions included in the working balance	M	Ν	1	Λ	M	
Loans (+/-)	M	١	1	1	M	
Equities (+/-)	M	Ν	1	1	M	
Other financial transactions (+/-)	M	٩	1	1	M	
of which: transactions in debt liabilities (+/-)	M	١	1	1	M	
of which: net settlements under swap contracts (+/-)	M	1	1	Л	M	
Detail 1						
Detail 2						
Non-financial transactions not included in the working balance	М	1	۱ ا	Λ	M	
Detail 1						
Detail 2						
Difference between interest paid (+) and accrued (D.41)(-)	M	١	1	1	M	
Other accounts receivable (+)	М	1	1	Л	M	
Detail 1						
Detail 2						
Other accounts payable (-)	М	1	1	Λ	M	
Detail 1						
Detail 2						
Working balance (+/-) of entities not part of state government	М	1		1	M	
Net lending (+)/ net borrowing (-) of other state government bodies	М	1	1	Λ	M	
Detail 1						
Detail 2						
Other adjustments (+/-) (please detail)	м	Ν	1	1	M	
Detail 1						
Detail 2						
Detail 3						
Net lending (+)/ net borrowing (-) (B.9) of state government (S.1312)	м	1	/	Λ	М	
ESA 2010 accounts)	М		Λ	Λ	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 201 Data are in(millions of units of national currency) 201 Date: 11/10/2019 201 Working balance in local government accounts 201 Basis of the working balance case Financial transactions included in the working balance case Loans (+/-) 201 Equities (+/-) 0 Other financial transactions (+/-) 0 of which: transactions in debt liabilities (+/-) 0 of which: net settlements under swap contracts (+/-) 0 Detail 1 0 Detail 2 0 Non-financial transactions not included in the working balance 0 Detail 2 0 Difference between interest paid (+) and accrued (D.41)(-) 0 Other accounts receivable (+) 0 Detail 1 0 Detail 2 0 Other accounts payable (-) 0 Detail 1 0 Detail 2 0	2.387	2016 7.689 cash -240 0 -37 -203 0 0 0 0 -124 -124 -124 -124 -124 -124	Year 2017 -244 cash -407 0 -417 -396 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 -11 -661 0 0 -93 -93	2019 0 707 0 0 707 0 0 0 0 0 0 0 0 0 0 0 0 0	
hate: 11/10/2019 Vorking balance in local government accounts asis of the working balance case inancial transactions included in the working balance case Loans (+/-) Equities (+/-) Equities (+/-) 0 Other financial transactions (+/-) 0 of which: transactions in debt liabilities (+/-) 0 of which: net settlements under swap contracts (+/-) 0 Detail 1 0 Detail 2 0 ifference between interest paid (+) and accrued (D.41)(-) 0 Detail 1 0 Detail 1 0 Detail 1 0 Detail 2 0 ofference between interest paid (+) and accrued (D.41)(-) 0 Detail 1 0 Detail 2 0 ofference between interest paid (+) and accrued (D.41)(-) 0 Detail 1 0	2.387 sh -302 0 -6 -296 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	7.689 cash -240 0 -37 -203 0 0 0 -124 -124 -124 3	-244 cash -407 0 -11 -396 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-7.235 cash -672 0 -11 -661 0 0 0 0 0 -93 -93 -93 -93 -93	0 707 0 0 707 0	
Vorking balance in local government accounts case asis of the working balance case inancial transactions included in the working balance case Loans (+/-) case Equities (+/-) case Other financial transactions (+/-) case of which: transactions in debt liabilities (+/-) case of which: net settlements under swap contracts (+/-) case Detail 1 case Detail 2 case ifference between interest paid (+) and accrued (D.41)(-) case ther accounts receivable (+) case Detail 1 case Detail 2 case other accounts payable (-) case Detail 1 case Detail 1 case case case	sh -302 0 0 -6 6 -296 0 0 0 0 0 -126 -126 -126 4	cash 240 0 37 203 0 0 0 0 0 -124 124 124 3	cash -407 0 -11 -396 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	cash -672 0 -671 -661 0 0 -93 -93 -93 -7	707 0 0 707 0	
asis of the working balance case inancial transactions included in the working balance inancial transactions included in the working balance Loans (+/-) Equities (+/-) Other financial transactions (+/-) of which: transactions in debt liabilities (+/-) of which: net settlements under swap contracts (+/-) of Detail 1 Detail 2 inference between interest paid (+) and accrued (D.41)(-) inference between interest paid (+) and accrued (D.41)(-) ther accounts receivable (+) Detail 1 Detail 2 of ifference between interest paid (-) of Detail 1 of Detail 1 of Detail 2 of ifference between interest paid (+) and accrued (D.41)(-) of ifference between interest paid (+) and accrued (D.41)(-) of Detail 1 of of of <t< td=""><td>sh -302 0 0 -6 6 -296 0 0 0 0 0 -126 -126 -126 4</td><td>cash 240 0 37 203 0 0 0 0 0 -124 124 124 3</td><td>cash -407 0 -11 -396 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td>cash -672 0 -671 -661 0 0 -93 -93 -93 -7</td><td>707 0 0 707 0</td><td></td></t<>	sh -302 0 0 -6 6 -296 0 0 0 0 0 -126 -126 -126 4	cash 240 0 37 203 0 0 0 0 0 -124 124 124 3	cash -407 0 -11 -396 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	cash -672 0 -671 -661 0 0 -93 -93 -93 -7	707 0 0 707 0	
inancial transactions included in the working balance Loans (+/-) Equities (+/-) Other financial transactions (+/-) of which: transactions in debt liabilities (+/-) of which: net settlements under swap contracts (+/-) Detail 1 Detail 2 Ion-financial transactions not included in the working balance Detail 1 Detail 2 Ion-finence between interest paid (+) and accrued (D.41)(-) Ion-ther accounts receivable (+) Detail 1 Detail 2 Ion-financial 1 Detail 1	-302 0 -6 -296 0 0 0 0 -126 -126 -126	-240 0 -37 -203 0 0 0 0 -124 -124 -124 3	-407 0 -11 -396 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	-672 0 -111 -661 0 0 -93 -93 -93 -93	0 0 707 0	
Loans (+/-) Equities (+/-) Equities (+/-) Other financial transactions (+/-) of which: transactions in debt liabilities (+/-) of which: net settlements under swap contracts (+/-) of which: net settlements under swap contracts (+/-) of which: net settlements under swap contracts (+/-) Detail 1 Detail 2 Ion-financial transactions not included in the working balance Other accounts receivable (+) and accrued (D.41)(-) Detail 2 Other accounts receivable (+) Other accounts payable (-) Detail 1 Other accounts payable (-) Other accounts payable (-)	0 -6 -296 0 0 -126 -126 -126	0 -37 -203 0 0 -124 -124 3	0 -11 -396 0 0 0 0 -69 -69 -69 -69	0 -11 -661 0 0 -93 -93 -93 -7	0 0 707 0	
Equities (+/-) Image: Second Seco	-126 -126 -126	-37 -203 0 0 -124 -124 -124 -124	-11 -396 0 0 0 -69 -69 -69 -69	-11 -661 0 0 -93 -93 -93	707 0	
Other financial transactions (+/-) of which: transactions in debt liabilities (+/-) of which: net settlements under swap contracts (+/-) of which: net settlements under swap contracts (+/-) Detail 1 Detail 2 Ion-financial transactions not included in the working balance of the transactions not included in the working balance Detail 1 Detail 2 Difference between interest paid (+) and accrued (D.41)(-) of the transactions not included in the transactions is receivable (+) Detail 1 Detail 2 Detail 2 of the transactions is receivable (+) Detail 2 of the transactions is payable (-) Detail 1 of the transactions is payable (-)	-296 0 0 -126 -126 4	-203 0 0 -124 -124 3	-396 0 0 -69 -69 -8	-661 0 0 -93 -93 -93	707 0	
of which: transactions in debt liabilities (+/-) Image: Constraint of the settlements under swap contracts (+/-) Detail 1 Image: Constraint of the settlement of the sett	0 0 -126 -126 4	0 0 -124 -124 3	0 0 -69 -8	0 0 -93 -93 -7	0	
of which: transactions in debt liabilities (+/-) Image: Constraint of the settlements under swap contracts (+/-) Detail 1 Image: Constraint of the settlement of the sett	-126 -126 4	-124 3	-69 -69 -8	-93		
Detail 1 Detail 2 on-financial transactions not included in the working balance Detail 1 Detail 1 Detail 2 ifference between interest paid (+) and accrued (D.41)(-) Detail 1 ther accounts receivable (+) Detail 1 Detail 2 Detail 1 Detail 1 Detail 2 ther accounts payable (-) Detail 1 Detail 1 Detail 2	-126 -126 4	-124 3	-69 -69 -8	-93	0	
Detail 1 Detail 2 on-financial transactions not included in the working balance Detail 1 Detail 1 Detail 2 ifference between interest paid (+) and accrued (D.41)(-) Detail 2 ther accounts receivable (+) Detail 1 Detail 2 Detail 1 Detail 1 Detail 2 ther accounts payable (-) Detail 1 Detail 1 Detail 2	-126	-124 3	-69 -8	-93		Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
Detail 2 Image: Constraint of the second s	-126	-124 3	-69 -8	-93		Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
Detail 1	-126	-124 3	-69 -8	-93		Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
Detail 1	-126	-124 3	-69 -8	-93		Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
Detail 2 Image: Constraint of the second s	4	3	-8	-7		Undertakings with participation of S.13 (quasi-PPPs, energy performance contracts)
ifference between interest paid (+) and accrued (D.41)(-) ther accounts receivable (+) Detail 1 Detail 2 ther accounts payable (-) Detail 1						
bither accounts receivable (+) Image: Constraint of the second						
Detail 1						
Detail 1 Image: Constraint of the second s	-888	-1.803	3.161	2.540		
Detail 1 Image: Constraint of the second s					197	
Detail 2 Image: Constraint of the second s					-	
Other accounts payable (-)						
Detail 1	-3	-201	359	-828	0	
	-				-	
forking balance (+/-) of entities not part of local government	М	М	М	М		
et lending (+)/ net borrowing (-) of other local government bodies	-2.064	-274	-706	-1.327	0	
Detail 1						
Detail 2						
ther adjustments (+/-) (please detail)	0	0	0	0		
Detail 1	0	0	0	0		
Detail 2						
Detail 3						
et lending (+)/ net borrowing (-) (B.9) of local government (S.1313)	-992	5.050	2.086	-6.622		

(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

ember State: Poland			Year			
ta are in(millions of units of national currency)	2015	2016	2017	2018	2019	
: 11/10/2019					2017	
rking balance in social security accounts	-4.168	3.040	7.270	9.884		
of the working balance	accrual	accrual	accrual	accrual		
ancial transactions included in the working balance	М	М	М	М		
_oans (+/-)	М	М	М	М		
Equities (+/-)	М	М	М	М		
Other financial transactions (+/-)	М	М	М	М		
of which: transactions in debt liabilities (+/-)	М	М	м	М		
of which: net settlements under swap contracts (+/-)	М	М	М	М		
Detail 1						
Detail 2						
financial transactions not included in the working balance	М	М	М	М		
Detail 1						
etail 2						
ference between interest paid (+) and accrued (D.41)(-)	м	М	М	М		
ner accounts receivable (+)	М	м	М	М		
Detail 1						
Detail 2						
her accounts payable (-)	М	М	М	М		
Detail 1						
etail 2		ĺ				
rking balance (+/-) of entities not part of social security funds	М	М	М	М		
t lending (+)/ net borrowing (-) of other social security bodies	м	м	М	М		
etail 1						
etail 2						
er adjustments (+/-) (please detail)	-3.713	-4.809	33.700	3.369		
Detail 1	-2.229	-2.363	-2.562			uncollectible social contributions
etail 2	-169	-216	-125	-59		social contributions law cancellation
Detail 3	0	0	39.152	7.174		debt cancellation loans granted to Social Insurance Fur
	-1.315	-2.230	-2.765	-954		adjustment for accrual interests of social contribution
lending (+)/ net borrowing (-) (B.9) of social security (S.1314)	-7.881	-1.769	40.970	13.253		

(ESA 2010 accounts)

(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)	2015	2016	2017	2018				
Date: 11/10/2019								
Not landing () (not howeving (.) (D.0) of general generating (C.12))	47.000	44.097	20.025	E 020				
Net lending (-)/ net borrowing (+) (B.9) of general government (S.13)*	47.090		29.025	5.036				
Net acquisition (+) of financial assets ⁽²⁾	-506	39.265	1.830	26.364				
Currency and deposits (F.2)	-17.136	18.125	-2.294	11.031				
Debt securities (F.3)	143	2.390	4.066	819				
Loans (F.4)	-212	1.072	465	1.946				
Increase (+)	3.292	2.940	3.595	9.704				
Reduction (-)	-3.504	-1.868	-3.130	-7.758				
Short term loans (F.41), net	290	432	382	191				
Long-term loans (F.42)	-502	640	83	1.755				
Increase (+)	2.741	1.990	2.601	9.401				
Reduction (-)	-3.243	-1.350	-2.518	-7.646				
Equity and investment fund shares/units (F.5)	-1.263	-4.573	-4.838	-646				
Portfolio investments, net ⁽²⁾	0	0	0	0				
Equity and investment fund shares/units other than portfolio investments	-1.263	-4.573	-4.838	-646				
Increase (+)	1.879	5.638	4.319	925				
Reduction (-)	-3.142	-10.211	-9.157	-1.571				
Financial derivatives (F.71)	35	-262	-340	-260				
Other accounts receivable (F.8)	18.165	22.639	4.800	12.965				
Other financial assets (F.1, F.6)	-238	-126	-29	509				
	<u> </u>	· · · ·						
Adjustments ⁽²⁾	9.888	2.184	-34.779	-3.358				
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0				
Net incurrence (-) of other accounts payable (F.8)	588	-16.674	-11.159	-15.578				
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-99	-22	23	23				
Issuances above(-)/below(+) nominal value	-1.225	2.172	2.168	-1.682				
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1.560	1.035	1.641	898				
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	000				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	8.792	15.525	-27.452	12.917				
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	272	148	-27.432	64				
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	212	0	0	04				
		0	U	0				
Statistical discrepancies	-425	452	1.184	562				
Difference between capital and financial accounts (B.9-B.9f)	-425	453	1.184	562				
Other statistical discrepancies (+/-)	-423	-1	0	502				
		-1	U	0				
Change in general government (S.13) consolidated gross debt ^(1, 2)	56.047	85.998	-2.740	28.604				

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

(2) Consolidated within general government.

(4) Including capital uplift(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		Yea	r	
Data are in(millions of units of national currency)	2015	2016	2017	2018
Date: 11/10/2019	2015	2010	2017	2010
Net lending (-)/ net borrowing (+) (B.9) of central government (S.1311)*	38.217	47.378	72.081	11.667
let acquisition (+) of financial assets ⁽²⁾	2.832	36.930	-43.777	8.572
• • • • •			-43.777	
Currency and deposits (F.2) Debt securities (F.3)	-20.158 104	12.472 2.447	3.869	6.095 242
Loans (F.4)	4.120	2.447	-38.506	-5.363
Increase (+)	7.722	3.580	3.450	9.580
Reduction (-)	-3.602	-1.447	-41.956	-14.943
Short term loans (F.41), net	233	383	445	-14.943
Long-term loans (F.42)	3.887	1.750	-38.951	-5.384
Increase (+)	7.136	2.895	2.572	9.359
Reduction (-)	-3.249	-1.145	-41.523	-14.743
Equity and investment fund shares/units (F.5)	-3.249	-1.145	-41.523	-14.743
Portfolio investments, net ⁽²⁾	-011	-4.847	-5.395	-12
Equity and investment fund shares/units other than portfolio investments	-811	-4.847	-5.395	-12
Increase (+)	1.867	5.263	3.686	918
Reduction (-)	-2.678	-10.110	-9.081	-930
inancial derivatives (F.71)	35	-262	-340	-260
Other accounts receivable (F.8)	19.732	25.088	3.894	7.463
ther financial assets (F.1, F.6)	-190	-101	-23	407
	-130	-101	-20	407
djustments ⁽²⁾	15.751	7.646	-28.170	8.196
Net incurrence (-) of liabilities in financial derivatives (F.71)	0	0	0	0
Net incurrence (-) of other accounts payable (F.8)	6.615	-11.257	-5.030	-4.479
let incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-99	-22	23	23
ssuances above(-)/below(+) nominal value	-1.113	2.417	2.193	-1.024
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	1.554	1.031	1.648	905
Redemptions/repurchase of debt above(+)/below(-) nominal value	0	0	0	0
(8)				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	8.794	15.220	-27.004	12.707
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	0	257	0	64
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	0	0	0	0
	054	600	00.4	504
Statistical discrepancies	-354	638	904	591
Difference between capital and financial accounts (B.9-B.9f)	-354	638	904	591
Other statistical discrepancies (+/-)	0	0	0	0
change in central government (S.1311) consolidated gross debt (1.2)	56.446	92.592	1.038	29.026
	30.446	92.392	1.038	29.026
		929.914	970.123	1.006.442
Central government contribution to general government debt (a=b-c) (5)	838.298	929.914		
Central government contribution to general government debt (a=b-c) ⁽⁵⁾ Central government gross debt (level) (b) ^(2,5)	838.298 885.618	929.914	979.248	1.008.274

(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.

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		Year		
Data are in(millions of units of national currency)	2015	2016	2017	2018
Date: 11/10/2019				
Net lending (-)/ net borrowing (+) (B.9) of state government (S.1312)*	М	М	М	М
Net acquisition (+) of financial assets ⁽²⁾	М	М	М	М
Currency and deposits (F.2)	M	М	М	М
Debt securities (F.3)	M	М	М	М
Loans (F.4)	М	М	М	М
Increase (+)	М	М	М	М
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
	M	M	M	M
Equity and investment fund shares/units other than portfolio investments				
Increase (+)	M	M	M	M
Reduction (-)	М	М	М	М
Financial derivatives (F.71)	M	M	M	M
Other accounts receivable (F.8)	М	М	М	М
Other financial assets (F.1, F.6)	M	M	М	М
Adjustments ⁽²⁾	М	М	М	M
Net incurrence (-) of liabilities in financial derivatives (F.71)	М	M	М	М
Net incurrence (-) of other accounts payable (F.8)	М	M	М	М
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	M	M	M	M
r				
Issuances above(-)/below(+) nominal value	M	М	М	М
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	М	М	М
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	М	М	М
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	M	м	М	М
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	M	М	М	М
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	М	М	М
	<u> </u>	· · · ·		
Statistical discrepancies	М	М	М	М
Difference between capital and financial accounts (B.9-B.9f)	М	м	м	М
Other statistical discrepancies (+/-)	M	M	M	M
	- <u> </u>			
Change in state government (S.1312) consolidated gross debt (1, 2)	м	М	м	м
State government contribution to general government debt (a=b-c) (5)	м	м	м	м
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
	IVI		IVI	101
*Please note that the sign convention for net lending/ net borrowing is diff	ferent from tables 1 :	and 2.		
ease note that the sign convention for net rending/ net borrowing is un	lefent nom tables i a	inu 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.

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	
Data are in(millions of units of national currency)	2015	2016	2017	2018
Date: 11/10/2019				
Net lending (-)/ net borrowing (+) (B.9) of local government (S.1313)*	992	-5.050	-2.086	6.622
Net acquisition (+) of financial assets ⁽²⁾	1.378	3.285	3.149	2.967
Currency and deposits (F.2)	1.994	5.762	1.032	-249
Debt securities (F.3)	-357	-10	0	27
Loans (F.4)	914	-91	-199	3
Increase (+)	1.101	361	147	128
Reduction (-)	-187	-452	-346	-125
Short term loans (F.41), net	-50	51	35	110
Long-term loans (F.42)	964	-142	-234	-107
Increase (+)	1.129	93	26	36
Reduction (-)	-165	-235	-260	-143
Equity and investment fund shares/units (F.5)	-85	-235	-200	-268
Portfolio investment, net ⁽²⁾	-85	-94	-73	-208
		v	-75	
Equity and investment fund shares/units other than portfolio investments	-85	-94	-75	-268
Increase (+)	12	7	1	7
Reduction (-)	-97	-101	-76	-275
Financial derivatives (F.71)	0	0	0	0
Other accounts receivable (F.8)	-1.040	-2.257	2.397	3.352
Other financial assets (F.1, F.6)	-48	-25	-6	102
Adjustments ⁽²⁾	-666	-1.420	-1.107	-2.360
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	M	M	M
Net incurrence (-) of other accounts payable (F.8)	-940	-1.728	-651	-2.563
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	-340	-1.720	-031	-2.505
		<u> </u>	0	
	0	0	0	
Issuances above(-)/below(+) nominal value		0		
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	4	3	-8	
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	М	M
(2) (2)				
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	-2	305	-448	210
Changes in sector classification (K.61) ⁽⁵⁾ (+/-)	272	0	0	0
Other volume changes in financial liabilities (K.3, K.4, K.5) ⁽⁵⁾ (-)	M	М	М	M
Statistical discrepancies	-219	29	-220	-155
Difference between capital and financial accounts (B.9-B.9f)	-219	29	-220	-155
Other statistical discrepancies (+/-)	0	0	0	0
Change in local government (S.1313) consolidated gross debt (1.2)	4 405	0.450		7.074
	1.485	-3.156	-264	7.074
Local government contribution to general government debt (a=b-c) (5)	78.056	74.362	73.801	80.977
Local government gross debt (level) (b) and Local government beldings of other subsectors debt (level) (c)-	79.531	76.375	76.111	83.185
Local government holdings of other subsectors debt (level) (c) $^{\mbox{\tiny eq}}$	1.475	2.013	2.310	2.208
Please note that the sign convention for net lending/ net borrowing is diffe	erent from tables	1 and 2.		

*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.

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)	2015	2016	2017	2018
Date: 11/10/2019				
Net lending (-)/ net borrowing (+) (B.9) of social security funds (S.1314)*	7.881	1.769	-40.970	-13.253
Net acquisition (+) of financial assets ⁽²⁾				
	3.173	2.795	6.602	15.016
Currency and deposits (F.2)	2.663	1.415	5.800	13.886
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 ⁽²⁾	0	000	0	000
Equity and investment fund shares/units other than portfolio investments	-367	368	632	-366
Increase (+)	0	368	632	0
Reduction (-)	-367	300	032	-366
	-307	0	0	-300
Financial derivatives (F.71) Other accounts receivable (F.8)	64	-531	-1.685	2.677
			-1.085	
Other financial assets (F.1, F.6)	0	0	0	0
A - 11		0.0-0		
Adjustments ⁽²⁾	-5.678	-3.350	-5.284	-9.063
Net incurrence (-) of liabilities in financial derivatives (F.71)	M	М	М	M
Net incurrence (-) of other accounts payable (F.8)	-5.678	-3.350	-5.284	-9.063
Net incurrence (-) of other liabilities (F.1, F.5, F.6 and F.72)	0	0	0	0
Issuances above(-)/below(+) nominal value	M	М	м	М
Difference between interest (D.41) accrued(-) and paid ⁽⁴⁾ (+)	M	M	м	M
Redemptions/repurchase of debt above(+)/below(-) nominal value	M	M	M	M
	IVI	IVI	IVI I	
Appreciation(+)/depreciation(-) ⁽³⁾ of foreign-currency debt ⁽⁵⁾	М	м	м	м
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	М
Statistical discrepancies	148	-214	500	126
Difference between capital and financial accounts (B.9-B.9f)	148	-214	500	126
Other statistical discrepancies (+/-)	0	0	0	0
Change in social security (S.1314) consolidated gross debt ^(1, 2)	5.524	1.000	-39.152	-7.174
Social security contribution to general government debt (a=b-c) (5)	7.038	5.114	-37.274	-52.165
Social security gross debt (level) (b) ^(2,5)	45.326	46.326	7.174	0
Social security holdings of other subsectors debt (level) (c)	38.288	41.212	44.448	52.165
*Please note that the sign convention for net lending/ net borrowing is different	ent from tables 1	and 2.		

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

A positive entry in this row means that nominal debt increases, a negative entry that nominal debt decreases.
 Consolidated within social security.
 Due to exchange-rate movements.

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

Statement	Member State: Poland Data are in(millions of units of national currency) Date: 11/10/2019	2015 final	2016 final	Year 2017 final	2018 final	2019 forecast
Number 2	Trade credits and advances (AF.81 L)	15.826	16.162	17.447	18.243	L
3	Amount outstanding in the government debt from the financing of public unde	ertakings				
	Data:	68	5	0	0	L
	Institutional characteristics:					
4	In case of substantial differences between the face value and the present value government debt, please provide information on	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)	1.734.919	1.787.820	1.906.980	2.025.839	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.					