The cash-based data (state budget, European funds budget, funds placed in the BGK) are published in sections due to different reporting bases used by units classified in this subsector.

Data cover following funds placed in the Bank Gospodarstwa Krajowego

1. National Road Fund
2. Railway Fund
3. Student Credit Fund (until Student Loan and Credit Fund)
4. Thermomodernisation and Repairs Fund
5. Subsidy Fund
6. Zone Fund (until 2023)
7. Inland Waterways Fund
8. National Capital Fund (until 2019)
9. Borrower Support Fund (since 2016)
10. National Guarantee Fund (since 2018)
11. Polish Science Fund (since 2019)
12. COVID-19 Respons Fund (since 2020)
13. Liquidity Guarantee Fund (since 2020)
14. Interest Subsidy Fund (since 2020 until 2022)
15. Tourist Refund Fund (since 2020)
16. Government Housing Development Fund (since 2021)
17. Ecological Guarantees and Sureties Fund (since 2021)
18. Government Housing Fund (since 2021)
19. Crediting Fund for Medical Studies (since 2021)
20. Aid Fund (since 2022)
21. Armed Forces Support Fund (since 2022)
22. Crisis Guarantiees Fund (since 2022)
23. Government Road Development Fund (since 2023)

Other entities include estimates cover a mixture of cash and accrual based data of the units with little impact on the overall balance of the central government sub-sector: state legal persons, appropriated funds and units included in central government sub-sector according to ESA but not included in the public finance sector.