



The Act Of 27 August 2009. Public Finance

Original Language Title: USTAWA z dnia 27 sierpnia 2009 r. o finansach publicznych

The Department and the public finance Policy

Chapter 1 General provisions

Article. 1. [scope] Act specifies: 1) the scope and the principles and organization of the general budgetary establishments and units;

2) scope and principles of operation of executive agencies, institutions, the economy and State budget funds;

3) functioning of the public finance sector entities in the field of financial management;

4) principles and control processes related to collection and distribution of public funds and the management of the property;

5) rules for the management of national public debt and prudential and topwet sanitation;

6) rules and mode of development and the adoption of Multiannual financial plan;

7) principles and mode of development and the adoption of multiannual financial forecast local government unit;

8) rules and mode of preparation of the State budget in the task-oriented;

9) scope and detail, and policy and planning mode, the adoption and implementation of the State budget and the budgets of the units of local government;

10) specific accounting policy, planning and reporting within the industry of public finances;

11) the rules for the management of public funds from the budget of the European Union and other foreign sources;

12) principles of management control and internal audit, and the coordination of management control and internal audit units of the public finance sector.

Article. 2. [Definitions] Whenever the law is talking about: 1) to the Minister for Finance – shall mean, respectively, the Minister responsible for the budget, the proper Minister of public finances and Minister responsible for the financial institutions;

2) Board of the local government unit-shall mean also Reeve, Mayor or President of the city;

3) task-oriented system – shall mean the statement of expenditure of the State budget or the cost of unit of the public finance sector drawn up by function of the State, identifying the specific areas of action of the State and a) budgetary task grouping expenditure by purpose, b) subtasks jobs objectives actions involving budget, in which subtasks have been extracted – together with a description of the purpose of these tasks and subtasks, as well as from the baseline and target measures of the degree of achievement of the objectives of the activities of the Member States , indicating the valuable, quantitative or descriptive term baseline and target the effects of the investment;

4) separate laws – meant by this Act other than this Act and budget law;

5) European measures – means the measures referred to in article 1. 5. 3 paragraphs 1, 2, 4 and 5a-5 c;

6) non-governmental organisations-to be understood by the non-governmental organisations and entities listed in the article. 3 paragraphs 1 and 2. 3 of the Act of 24 April 2003 on the activities of public benefit and voluntary service (Journal of laws of 2010 # 234, poz. 1536, as amended);

7) unit in the section – shall mean the unit of the public finance sector in the subordination of the Ministry of the head specified Government Department or by the regulated or the public finance sector that supports the authority of the subject to the Minister the head specified Government Department or supervised;

8) dysponencie part of the budget – shall mean the managers of units and bodies mentioned in article 2. paragraph 139. 2, competent Ministers, heads of central offices, provincial governors and heads of State organizational units referred to in article 1. paragraph 114. 3, paragraph 2, with parts of the State budget.

Article. 3. [the collection and disposal of public funds] public finances include the processes involved in collecting funds and their rozdysponowywaniem, and in particular: 1) the collection of revenue and public revenue;

2) spending of public funds;

3) financing loan needs the State budget;

4) commitments involving public funds;

5) the management of public funds;

6) management of the public debt;

7) settlement with the budget of the European Union.

Article. 4. [the scope of application of the provisions of the Act] 1. The provisions of the law apply to: 1) units of the public finance sector;

2) other entities to the extent that they use public funds or have these measures.

2. provisions for local government units shall apply mutatis mutandis to the Metropolitan Union and associations of municipalities and counties.

Chapter 2 public funds, surplus and deficit of the public finance sector Article. 5. the [public]

1. Public funds are: 1) the public revenue;

2) funds from the budget of the European Union and non-recoverable funds from aid granted by the Member States of the European free trade agreement (EFTA);

3) funds from foreign sources not subject to refundable, other than those mentioned in paragraph 2;

4) income of the State budget and the budgets of the local government units and other units of the public finance sector derived from: a) from the sale of securities, (b)) with the privatisation of State-owned assets and assets of local government units, c) repayments of loans and credits granted from public funds, d) received loans and credits, e) with other financial operations;

5 units of public finance sector) income derived from business activities and from other sources.

1a. The revenue of the State budget, referred to in paragraph 1. 1 point 4 (b). e, also includes funds from the deposit accounts of the Minister of finance referred to in article 1. 83A, to other accounts of the Minister of finance.

2. Public Revenues are: 1) tribute public, which include: taxes, fees, charges, payments from the profit of State-owned enterprises and State-owned companies and State banks, as well as other cash benefits, which the obligation to payment to the State, local government units, State funds and other units of the public finance sector stems from separate;

2) other revenue of the State budget, local government units and other units of the public finance sector due on the basis of separate laws or international agreements;

3) proceeds from the sale of products and services provided by the public finance sector;

4) income from the property sector entities of public finances, which include in particular: (a)) the proceeds of the lease agreements, leases and other contracts of a similar nature, b) interest on funds in bank accounts, c) interest on loans and securities owned, d) dividends in respect of their property rights;

5) declines, and donations of money for public finance sector entities;

6) compensation owed to the public finance sector units;

7) the amount obtained by the public finance sector for granted sureties and guarantees;

8) revenue from the sale of property, things and rights, not income within the meaning of paragraph 1. 1 point 4 (b). (a) and (b).

3. for the measures referred to in paragraph 1. 1 paragraph 2, include: 1) funds from the structural funds, the Cohesion Fund, the European Fisheries Fund and the European maritime and Fisheries Fund, with the exception of the measures referred to in paragraph 5 (b). (a) and (b);

2) non-recoverable funds from aid granted by the Member States of the European Free trade area (EFTA), with the exception of the measures referred to in paragraph 5 (b). (c) and (d): a) the Norwegian financial mechanism, b) financial mechanism of the European economic area, (c) the Swiss-Polish co-operation programme;

3) the appropriations for the pre-accession programmes and transitional measures;

4) the measures for the implementation of the common agricultural policy;

5) appropriations for implementation: a) programmes under the European territorial cooperation objective, (b) programs, referred to in the regulation of the European Parliament and of the Council (EC) no 1638/2006 of 24 October 2006 laying down general provisions establishing a European neighbourhood and partnership instrument (OJ. EU L 310 09.11.2006 of, p. 1) and the European neighbourhood instrument, c) the Norwegian financial mechanism 2004-2009, (d) of the European economic area financial mechanism 2004-2009;

5A) the funds allocated to the implementation of the Initiative for employment of young people;

5B) Fund for European aid to the most Needy;

5 c) funds from the CEF, referred to in the regulation of the European Parliament and of the Council (EU) no 1316/Council of 11 December laying down the CEF, amending Regulation (EU) no 913/2010 and repealing Regulation (EC) No 680/2007 and (EC) No 67/2010 (OJ. EU L 348, 20.12.2013, p. 129, as amended. d.);

6) other measures.

4. the Council of Ministers may specify, by regulation, public funds are not counted to the measures referred to in paragraph 1. 3, paragraph 6, and the time within which such measures should be used, having regard to the source of their origin, purpose and beneficiaries of these measures.

5. (repealed).

Article. 6. [Use public funds] 1. Public funds be allocated to: 1) public expenditure;

2) issues public, including on the issues of the State budget and the budgets of the local government units.

2. Public Issues are: 1) the repayment of received loans and credits;

- 2) redemption of securities;
- 3) loans and credits;
- 4) payments arising out of separate laws, which source of funding are the revenues from the privatisation of State-owned assets;
- 5) other financial operations related to the management of the public debt and liquidity;
- 6) payments in respect of Treasury shares in the international financial institutions.

Article. 7. [the surplus and deficit of the public finance sector] 1. Positive difference between public revenue and public expenditure, determined for the accounting period is the excess of the public finance sector, and the difference is the deficit the public finance sector.

2. Public Revenue and public expenditure and surplus or deficit of the public finance sector shall be determined after the Elimination of the financial flows between entities of the sector.

Chapter 3 of the public finance sector Unit Art. 8. [the legal form of the public finance sector units and the legal basis for their creation] 1. Public finance sector entities are created in the forms referred to in this chapter.

2. public finance sector entities can be created based on this Act or on the basis of separate laws.

Article. 9. [entities entitled to contribute to the public finance sector] public finance Sector are:

- 1) the public authorities, including government bodies, bodies of State control and protection of the law and the courts and tribunals;
- 2) Government entities and their compounds;
 - 2A) Metropolitan compounds;
- 3) budgetary entities;
- 4) local government budget establishments;
- 5) executive agencies;
- 6) budgetary economy institutions;
- 7) State funds intentional;
- 8) social insurance and managed funds by him and Safe Agricultural social insurance and funds managed by the President of the Agricultural Social Insurance Fund;

9 national health fund);

10) an independent public health care;

11) public universities;

12) Poland Academy of Sciences and created by the organizational units;

13) State and local government cultural institutions;

14) other State or local government or legal persons formed on the basis of separate laws in order to perform their public duties, with the exception of enterprises, research institutes, banks and commercial companies.

Article. 10. [the principle of financial management] 1. Budgetary entities, local government budget bets, executive agencies, institutions, the economy and State budget funds appropriated shall apply the principles of financial management referred to in this Act.

2. To units of the public finance sector, referred to in article 1. 9 paragraph 8 – 14, acting on the basis of separate laws that underpin their creation of the provisions of this Act shall apply *mutatis mutandis*.

Article. 11. [budgetary entities] 1. Budgetary units are agencies of the public finance sector without legal personality which cover your expenses directly from the budget, and collected the revenue drain on behalf respectively of income of the State budget or the budget of the local government unit.

2. Budgetary entity acts on the basis of a statute defining in particular the name, registered office and business.

3. the financial management of budgetary revenue and expenditure plan units, hereinafter referred to as the "financial plan fiscal units".

Article. 11A. [Revenue collected by the State budgetary entities using a dedicated bank account] 1. State budgetary entities, for which the authority leading the State administrations, leading the activities referred to in the Act of 7 September 1991 on the education system (Journal of laws of 2004 No. 256, item 2572, as amended) gather for a separate earnings account: 1) with inheritance, and donations in the form of money for budgetary units;

2) compensation and payments for lost or damaged property in the Board or the use of budgetary units;

3) activity which falls outside the scope of the core business, referred to in the Statute, *inter alia*, on the provision of services, including training and information;

4) with fees, for the issue of certificates and certificates, as well as for checking the qualifications;

5) in respect of remuneration for Board and lodging of students and youth in bursach and dorms, incurred by parents or guardians;

6) with direct payments and other payments applied in the framework of the common agricultural policy of the European Union, received on the basis of separate provisions.

2. decisions on the establishment of an account, referred to in paragraph 1. 1, take the steering wheel of the State budgetary entities, after obtaining the consent of the authority leading the school.

3. the revenue budgetary entities referred to in paragraph 1. 1, are intended to: 1) financing current expenditure and property;

2) the objectives indicated by the donor;

3) repair or restoration of property in case of income referred to in paragraph 1. 1 point 2.

4. Income referred to in paragraph 1. 1, together with any interest may not be intended for the financing of salaries.

Article. 12. [creating, combining, and eliminating budgetary entities] 1. Budgetary entities, subject to the separate set, create, combine, and remove: 1) Ministers, the managers of the offices of the Central, voivodes and other bodies operating on the basis of separate laws-State budgetary entities;

2) constitutive organs of local government units – municipal, district or provincial budgetary entities.

2. Create a budget unit, the authority referred to in paragraph 1. 1, gives it a statute, unless the separate Act provide otherwise, and specifies the property submitted this unit in the Executive Board.

3. the Closing unit of the budgetary authority, as referred to in paragraph 1. 1, specifies the use of property that is on the Board of this entity, subject to paragraphs 2 and 3. 7. in the case of the State budgetary unit decision about the purpose of this property is taken in consultation with the competent Minister for the Treasury.

4. Subject to paragraph 2. 7, entitlements and obligations likwidowanej: 1) State budgetary unit-takes over the authority which made the decision of liquidation;

2 the municipal district, regional or) budgetary unit-takes over the Office of the appropriate local government unit.

5. the provision of paragraph 1. 3 shall apply mutatis mutandis to link budgetary units.

6. the Closing unit of the budgetary authority, as referred to in paragraph 1. 1, may provide for the formation of the unit with a different organizational and legal form.

7. In the case referred to in paragraph 1. 6, the authority may also decide that the acquisition of receivables and liabilities budgetary units likwidowanej by the newly created entity.

Article. 13. [the establishment of budgetary units by the President of the Council of Ministers]

1. The Prime Minister can create budgetary unit carries out tasks on behalf of the Government.
2. the President of the Council of Ministers, by creating a budgetary unit referred to in paragraph 1. 1, will determine the scope of projects by her tasks.
3. Budgetary entity referred to in paragraph 1. 1, the President of the Council of Ministers or designated by the Minister or the head of the Central Office.
4. The provisions of article 4. 12 paragraph 1. 2 to 7 shall apply mutatis mutandis.

Article. 14. [the tasks performed by the local government budget bets] the task of local government units in the areas of: 1) housing and management of commercial outlets, 2) roads, streets, bridges, squares and road traffic organization, 3) water supply and water supply, sewerage disposal and treatment of urban waste water, maintain a clean and tidy and sanitary facilities, landfills and municipal waste disposal, electricity supply and heat and gas 4) local public transport, 5) markets and exhibition halls, 6) Green Municipal and zadrzewień, 7) of physical culture and sports, including the maintenance of recreational and sports equipment, 7a) social assistance, professional and social reintegration and professional and social rehabilitation of disabled persons, 8) for keeping different species of exotic and domestic animals, including in particular breeding endangered animals, in order to protect them outside the natural occurrence , 9) cemeteries-can be performed by local plants.

Article. 15. [local government financial undertaking] 1. Local government financial undertaking consideration performs tasks, covering the costs of its activities from its own revenue, subject to paragraph 2. 3 and 4.

2. the financial management of the local financial facility is the annual financial plan that includes revenue, including grants from the budget of the local government unit, costs and other charges, State assets, State debts and obligations at the beginning and end of the period, and the budget of the local government unit.

3. Local Government financial undertaking may receive from the budget of the local government unit: 1) grants the;

2) grants targeted to current tasks financed with the participation of the measures referred to in article 1. 5. 1 paragraphs 2 and 3;

3) grants targeted to fund or subsidize the cost of the investment.

4. To the extent specified in separate laws for local government financial undertaking may receive a grant subject.

5. New samorządowemu when it is allot of the budget may be granted a one-off grant from the budget of the local government unit to the first equipment in current assets.

6. grants for local government financial undertaking, excluding grants, referred to in paragraph 1. 3 point 2 and 3, shall not exceed 50% of the costs of its activities.

7. Local Government financial undertaking contribute to the budget of the local government unit surplus assets, fixed at the end of the reporting period, unless the authority representing local government unit decides otherwise.

8. in the financial plan of the Municipal Council of the financial undertaking may be made the changes during the year in the case of carrying out higher than planned revenues and expenses, provided that this does not reduce payments to the budget of the local government unit or increase the contribution from the budget of the local government unit.

Article. 16. [the creation, merging and liquidation of general government budgetary entities]

1. The body representing local government unit creates, connects, transforms into a different form of organizational-legal and removes the local government financial undertaking.

2. Creating a local government financial undertaking, the body representing local government unit shall specify: 1) the name and principal place of establishment;

2) subject of its activity;

3) revenue of its own;

4) the status of the plant equipment in current assets and property transferred to a permanent establishment in use;

5) time limits and how to determine the deposit assets surplus advance made by the company to the budget of the local government unit and the manner and timing of the annual accounts and to make contributions to the budget.

3. Removing the financial undertaking self-governing body representing local government unit specifies the use of property that is in use.

4. the provision of paragraph 1. 3 shall apply mutatis mutandis to connect local establishments.

5. The transformation of local government financial undertaking in any other form of legal solutions requires previously its liquidation.

6. Assets and liabilities of the financial undertaking self-government decommissioned takes over the authority which made the decision of liquidation, subject to the provisions of paragraph 2. 7.7. Assets and liabilities of the financial undertaking self-government decommissioned in order to transform into another form of organizational and legal takes over the created unit.

Article. 17. [Delegation] 1. The Minister of Finance shall determine, by regulation, the manner in which the financial management of budgetary units and local establishments, and in particular: 1) and draw up financial plans, 2) way of making changes in financial plans, budgetary entities and the approval of these changes, 3) download mode of the revenue and expenditure of the State budgetary entities, 4) the method of determining the surplus assets in the general budgetary establishments, taking into account the need to respect the principles of the promotion-related assets and resource expenditure and transparency , transparency and timely execution of tasks.

2. The Minister of finance, regulation, referred to in paragraph 1. 1, will take into account the specific nature of the activities of the organizational units subordinate to the Minister of national defence, the Minister competent for internal affairs, the head of the internal security agency, the head of intelligence agencies and the head of central anti-corruption Bureau, the organizational units of the prison service and organizational units operating outside the borders of the Republic of Poland.

Article. 18. [the Executive Agency] the Executive Agency is a State legal entity created under a separate act in order to undertake the tasks of the Member States.

Article. 19. [rules of operation of the Executive Agency] 1. Principle of operation of the Executive Agency shall be referred to in the article. 18, and the articles.

2. The Council of Ministers may specify, by regulation, the requirements of which should comply with the statutes of the Executive Agency, in order to ensure the uniform and transparent internal organization of executive agencies in terms of institutional clients.

Article. 20. [finance Executive Agency] the Executive Agency leads the financial economy on the principles set out in this Act and in the Act referred to in article 1. 18. Article. 21. [the annual financial plan of the Executive Agency] 1. The basis for the financial management of the Executive Agency is the annual financial plan, including: 1) income from business activities;

2) grants from the State budget;

3) costs: a) the functioning of the Executive Agency, b) performance of the tasks laid down by law, detailing the costs of the execution of these tasks by others – including remuneration and contributions from one charged, interest payments arising from commitments entered into and the purchase of goods and services;

4) financial result;

5) spending money to property;

6) appropriations to other parties;

7) status of receivables and liabilities at the beginning and the end of the year;

8) cash and cash equivalents at the beginning and the end of the year.

2. the draft annual financial plan of the Executive Agency shall be the competent authority in consultation with the Minister of supervising the Executive Agency. After approval by the Minister holding the surveillance project is forwarded to the Minister of finance, in the manner and the time periods specified in the work on the project budget.

3. Within the framework of the project financial plan shall be drawn up in the statement of revenue and expenditure of the Executive Agency recognised within their pay.

4. In the plan of revenue and expenditure of the Executive Agency, the planned expenditure

should not be higher than the planned revenue. Planned expenditure may exceed the planned income with the consent of the Minister of the Presidency for the supervision of the Executive Agency, issued in consultation with the Minister of finance.

5. in the financial plan of the Executive Agency can be made changes to income and expenses after obtaining the consent of the Minister holding the supervision of the Agency, issued after obtaining the opinion of the Parliamentary Committee responsible for the budget, subject to the provisions of paragraph 2. 6. About the changes you must immediately notify the Minister of finance.

6. changes to the financial plan of the Executive Agency must not increase the obligations of the agency or the deterioration of the planned result of the Agency, unless the separate Act provide otherwise.

7. The Executive Agency may receive subsidies from the State budget, in the range specified in separate laws.

8. The Executive Agency may enter into commitments for a period of execution of the given task extending beyond the financial year, if the expenses necessary to support obligations can be found in the annual financial plan.

9. limitation referred to in paragraph 1. 6, does not apply to increase the financial plan of the Executive Agency for obtaining loans from the State budget for the financing of the common agricultural policy.

10. The Council of Ministers may specify, by regulation, the manner in which the financial management of executive agencies, bearing in mind the need to ensure uniformity in the rules for financing of executive agencies and to comply with the principles of openness and transparency.

Article. 22. [Deposit to the State budget surplus achieved by implementing agencies] 1. The Executive Agency shall annually pay to the State budget, on the current account of the income of State budget unit that supports the Minister holding the supervision of this agency, the surplus funds established at the end of the year, remaining after settlement of the tax liability, subject to paragraph 2. 3.2. The excess referred to in paragraph 1. 1, the Executive Agency shall immediately after settlement of obligations outstanding from the period, but not later than 30 June of the year following the year in which the excess was founded.

3. In particularly justified cases arising from the need to ensure proper and full execution of tasks of the Executive Agency, the Council of Ministers may, on a proposal from the Minister of the Presidency for the supervision of the Executive Agency, to agree, in the form of a resolution, on niewpłaceniu the surplus referred to in paragraph 1. 1.4. Minister with the supervision of the Executive Agency in consultation with the Minister of Finance shall determine, by regulation, the method of determining surplus, taking into account the need to ensure the continuity of financing of the tasks of the Agency, making the investments needed to perform the task of the Member States and with a view to financing tasks performed by the Agency.

Article. 23. [budgetary economy Institution] 1. The institution of budgetary economy is a unit of the public finance sector created in order to carry out their public duties that:

1) consideration performs extracted;

2) bear the costs of its activity and the obligation of obtaining revenue.

2. the budgetary economy can be created by: 1) to the Minister or the head of the Chancellery, with the approval of the Council of Ministers granted at his request;

2) the authority or the head of the unit referred to in article 1. paragraph 139. 2, as the executing body of the founding authority functions.

3. the body or head of unit referred to in paragraph 1. 2, paragraph 2, of the creation of the institution of the budgetary economy informs the Prime Minister.

4. In the application referred to in paragraph 1. 2, paragraph 1, the minister or the head of the Chancellery shall determine: 1) the Government performing functions of the founding authority;

2) primary activity;

3) source of revenue;

4) purpose of profit.

5. the budgetary economy acquires legal personality upon entry in the national court register.

Article. 24. [the annual plan of financial institutions the budgetary economy] 1. Budgetary economy institution may receive subsidies from the State budget for the implementation of public tasks, if separate law so provide.

1a. the budgetary economy may obtain income from interest from the free resources provided in the deposit referred to in the article. 48 para. 2.2. The basis for the financial management of budgetary economy institutions is the annual financial plan, including: 1) income from business activities;

2) grants from the State budget;

3) costs: a) the functioning of the institutions of the economy, (b)) the implementation of separate tasks – detailing the wages and contributions from one charged, interest payments arising from commitments entered into and the purchase of goods and services;

4 property expenditure measures);

5) financial result;

6) condition of receivables and liabilities at the beginning and the end of the year;

7) cash and cash equivalents at the beginning and the end of the year.

3. budgetary economy institutions Costs may be incurred only in the framework of the obtained income, taking into account the possibility of using funds from previous periods, remaining at the disposal of economic institutions.

4. The newly created budgetary economy institutions may be granted a one-off subsidy for the first equipment in current assets.

5. in the financial plan of the institutions the budgetary economy can be changes of income and expenses during the financial year after obtaining the consent of the executing authority of the founding authority functions, except that they may not result in increased subsidies from the State budget and the deterioration of the planned profit. About the changes you must immediately notify the Minister of finance.

6. With the consent of the body performing the functions of the founding authority, issued in consultation with the Minister of finance, in the course of the financial year may be made to change financial plan, which increased the cost more than planned income, however not more than cash from previous periods, remaining at the disposal of economic institutions.

Article. 25. [Purpose of property institution budgetary economy after its liquidation] 1. Eliminating budgetary economy institution, the executing authority functions of the founding authority determines, in consultation with the competent Minister for the Treasury, the purpose of the property of the institution.

2. Assets and liabilities budgetary economy institutions likwidowanej takes over the functions of the founding body of the executing authority.

3. Assets and liabilities budgetary economy institutions likwidowanej in order to transform into another form of organizational and legal takes over the created unit.

4. the provision of paragraph 1. 3 shall apply mutatis mutandis to connect institutions of the economy.

Article. 26. [the statutes of the institutions of the budgetary economy] 1. The institution of the budget economy runs on the basis of the Statute by the executing authority of the founding authority functions.

2. the statutes of the institutions of the budgetary economy specifies in particular: 1) the name and registered office of that institution;

2) subject the principal activity of this institution;

3) source of revenue of the institution;

4) mode and rules changes in the statutes of the institution;

5) the status of the equipment in the current assets and the property transferred to the institution;

6) the rules for activities other than the primary, if this institution will carry out such activities.

3. the internal Organisation of the institution budgetary economy determines the organisational chart issued by the Director of the institution of the economy.

Article. 27. [Director of budgetary economy institutions] 1. The Director of the budget economy institution appoints and dismisses the executing authority of the founding authority functions.

2. The tasks of the Director of the institution's budgetary economy: 1) management of the economy the budget;

2) representing the budgetary economy institutions;

3) preparation and giving organizational rules of budgetary economy institutions;

4) project preparation the annual financial plan;

5) prepare the annual financial statements of the institutions of the economy the budget;

6) prepare the annual activity report of the budgetary economy institutions whose scope information specifies the article. 49 paragraphs 1 and 2. 2 and 3 of the Act of 29 September 1994 on accounting (Journal of laws of 2013.330, as amended).

3. the draft annual financial plan is passed to the executing authority of the founding body functions, in the manner and the time periods specified in the work on the project budget.

Article. 28. [Property institutions on budgetary economy] 1. The institution of budgetary economy alone manages the property, guided by the principle of the effectiveness of its use.

2. The property of the institutions of the budgetary economy may consist of: 1) transferred ownership of real estate;

2) assets constituting the equipment provided by the executing authority of the founding authority functions in the form of lending;

3) property acquired from its own resources.

3. the budgetary economy to commitment in excess of 30% of the annual revenue is obliged to obtain the consent of the body performing the functions of the founding authority.

4. the budgetary economy may dispose of assets. Disposal (rental, lease, lending) of assets may take place only on the terms specified by the executing authority of the founding authority functions, taking into account the provisions of the real estate economy.

5. The value of the assets of the institutions the budgetary economy reflects the institution's budgetary economy Fund.

6. budgetary economy institutions Fund increases or decreases by the amount of changes in the value of assets resulting from: 1) the revaluation of fixed assets on the basis of separate regulations;

2) (repealed);

3) connect and the Division of budgetary economy institutions based on the balance sheets of the closure of split or combined units.

7. (repealed).

8. the budgetary economy creates a reserve fund from the net profit for the purpose of: 1) financing of investments;

2) net loss.

Article. 29. [State assets] 1. State assets is created under a separate Act.

2. the Revenue of the State special fund come from public funds, and costs are incurred in the implementation of separate tasks.

3. State special-purpose fund has no legal personality.

4. State assets is extracted from the bank account, the minister indicated in the law creating the Fund or any other body specified in this Act.

5. To State funds do not include funds, whose only source of revenue, excluding interest from a bank account and donations, is a grant from the State budget.

6. the financial management of the State Special Fund is the annual financial plan.

7. From the resources of the State of the Special Fund may be granted loans to units of local government, if the Act forming the Fund so provides.

8. the costs of State assets may be covered only within the limits of the financial resources covering current revenues, including grants from the State budget and residues from previous periods.

9. In the financial plan of the State Special Fund may be made changes to increase the projected revenues and costs.

10. changes to the financial plan of the State Special Fund may not give rise to increase subsidies from the State budget.

11. If State assets has liabilities due, including credits and loans, increased revenue in the first place be allocated to repay.

12. changes to the amounts of income and expenses of the State Special Fund included in the financing plan shall be made as appropriate minister or authority with the Fund after obtaining the consent of the Minister of finance, and reviews of the Parliamentary Committee on budget matters.

Article. 30. [State and local legal entities] 1. State and local governments, legal persons are

created on the basis of separate laws.

2. the financial management state and local legal entities is a financial plan.

3. the financial plans of the State and local legal entities shall be drawn up in accordance with the laws of their creation, taking account of the provisions of this Act.

4. draft financial plans of the State legal persons referred to in article 1. 9, paragraph 14, the Minister of finance in the manner and the time periods specified in the work on the project budget.

Article. 31. [financial plans, State and local legal entities] Units referred to in article 1. 30 paragraph. 1, extract financial plans: 1) income from business activities;

2) grants from the State budget or the budgets of the units of local government;

3) costs, including: a) remuneration and contributions from one charged, b) interest payments arising from commitments entered into, c) the purchase of goods and services;

4 property expenditure measures);

5) appropriations to other parties;

6) condition of receivables and liabilities at the beginning and the end of the year;

7) cash and cash equivalents at the beginning and the end of the year.

Article. 32. [financial plans in the task-oriented] executive agencies, budgetary economy institutions, administrators of State funds and State-owned legal persons referred to in article 1. 9, paragraph 14, draw up financial plans in the task-oriented for the financial year and two subsequent years.

Chapter 4 of the openness and transparency of public finances Article. 33. [disclosure of public economy] 1. Economy of public funds is public.

2. The provisions of paragraph 1. 1 shall not apply to public funds, whose origin or destination was considered classified information on the basis of separate regulations, or if this is due to international agreements.

Article. 34. [the realization of the principle of transparency of public management] 1. The principle of transparency of public management is accomplished by: 1) transparency of the budgetary debate in Parliament and the Senate, and the budgetary debates in the bodies which are local government units;

2) transparency of the debate on the report on the implementation of the State budget in the Parliament and debates on the reports of the implementation of the budgets of the units of local government;

3) making available to the public: a) amounts of grants from the State budget and the budgets of the units of local government, (b) the amounts of grants by the national targeted funds, c) aggregate data on public finances, d) information on the implementation of the budget of the State for monthly periods;

4) transparency of the debate on the draft resolution on the multi-year financial forecast local government unit;

5) making available to the public by the public finance sector information about: (a) of the range of services or or provided by the enterprise and the amount of public funds for their implementation, (b) the terms and conditions for the provision of services for those eligible, c) principles of remuneration for services rendered;

6) ensuring a councilor local government unit access to: a) accounting and inventory documents evidence-while maintaining the provisions on accounting and on the protection of personal data, b) information on the results of the checks carried out financial management, (c) the report on the implementation of the audit plan for the previous year;

7) provided by the national health fund information about income and expenses and provision of healthcare providers at which healthcare providers with whom the Fund has entered into an agreement about the scope of the relevant contracts and about how to determine the price for the ordered performance;

8) share by units of the public finance sector list of entities outside the public finance sector, where public aid is granted a grant, the grant execution of a task or a loan, or which was remitted payment to public finance sector entities;

9) share of the annual report on the finances and activities of the organizational units belonging to the sector of public finances;

10) adoption, in open voting and personal, of the resolutions of the executive body the local government unit for the management of public funds;

11) the making available to the public the content of the business plans, business plans, performance reports and statements on the State of management control, referred to in article 1. 70.2. The Minister of Finance shall make public a report on the implementation of the budget Act adopted by the Council of Ministers.

Article. 35. [contractual clauses regarding the exclusion of disclosure management of public funds] contractual clauses regarding the exclusion of publicity due to the mystery of the undertakings in contracts concluded by public finance sector entities or other entities, unless the contractual obligation is implemented or designed to accomplish from public funds, shall be deemed to be non-confidential, with the exception of technical information, technology, organizational undertaking or other economic value within the meaning of unfair competition, for which the operator has taken the necessary steps to preserve them in secret, or where the unit of public finance sector demonstrates that information is secret of the company due to the fact that it requires the substantial public interest or important interest of the State.

Article. 36. [the information made available to the public] 1. The Minister of Finance shall

make public the aggregate data concerning: 1) General the financial operations of the public finance sector, covering, in particular, the revenue and expenditure, income and expenditure, commitments and debts, guarantees and sureties;

2) the implementation of the budget of the State for monthly periods, including the amount of the deficit or surplus.

2. The Minister of Finance shall make public within the period referred to in article 1. 38, the list of information given by the State Treasury sureties and guarantees, pointing to legal and natural persons and unincorporated organisational units, these guarantees and warranties apply.

3. the Director of tax Chamber of Commerce Announces the regional Gazette a list of natural or legal persons or organizational units without legal personality, which was postponed on tax arrears, interest on arrears or prolongacyjne in the amount in excess of \$5000, together with an indication of the amount of decommitted amounts and causes of redemption.

4. To the public list referred to in paragraph 1. 3, without prejudice to the provisions of tax secrecy.

5. The authorizing authority decisions to discontinue niepodatkowych claims of the State budget, referred to in article 1. 60, give information quarterly for granted umorzeniach to the public in a generally accessible place the end of the month following the end of the quarter.

6. The Minister of Finance shall determine, by regulation, the method of determining the decommitted amounts and the date of publication of the list referred to in paragraph 1. 3, as well as the authorities of the obligation to transmit to the Director of tax Chamber of the data that the drawing up of this list and the date of their transfer, taking into account the types of entities that information.

Article. 37. [the duty to provide information of the Board of the local government unit] 1. The Board of the local government unit shall make public within: 1) to the end of the month following the end of the quarter-quarterly information on the execution of the budget of the local government units, including the amount of the deficit or surplus, and granted umorzeniach niepodatkowych budgetary duties referred to in article 1. 60;

2) referred to in article 2. 38 – information including: a) data on the implementation of the budget of the local government unit in the previous financial year, including the amount of the deficit or surplus, and (b)) the amount used, referred to in article 1. 5. 1 paragraph 2 (c)) the amount of the obligations referred to in article 1. 72 para. 1 paragraph 4 (d)) the amount of the grant received from the budgets of the local government units and the amount of the grant awarded to other units of local government, e) the list of granted sureties and guarantees, with details of warranties and guarantees concern, f) a list of natural or legal persons or organizational units without legal personality, which taxes or charges has been granted concessions, deferrals, remission or repayment of an amount in instalments is deployed in excess of a total of 500 zł , together with an indication of the amount of decommitted amounts and causes of redemption, g) a list of natural or legal persons or organizational units without legal personality granted public aid.

2. To the public list referred to in paragraph 1. 1 point 2 (a). (f), without prejudice to the

provisions of tax secrecy.

Article. 38. [information announced by the Minister of finance] Minister of Finance Announces, in by 31 May of the following year, by means of a notice in the official journal of the Republic of Poland "Monitor Polish": 1) amount and relationship to gross domestic product: a) state debt, b) debt the Treasury, c) unmatured obligations, sureties and guarantees granted by the State, 2) the amount of unmatured obligations for sureties and guarantees by sector of public finances – by the end of the financial year.

Article. 38A. [the term post by the Minister of finance] Minister of Finance Announces, in by 31 May of the following year, by means of a notice in the official journal of the Republic of Poland "Monitor Polish": 1) the amount established as a result of the conversion of the amount of the national debt, declared in accordance with article 4. 38, the Polish currency for obligations denominated in foreign currency the arithmetical average of the courses of each foreign exchange announced by the Polish National Bank and of the laws in force in the working days of the financial year for which announced a relationship referred to in art. 38 (1) (a). and, 2) the amount of free resources for financing the State budget borrowing needs in the next financial year, 3) the amount calculated as the difference of the amount referred to in paragraph 1 and of the amount referred to in paragraph 2, 4) the relationship of the amount referred to in paragraph 3, to the gross domestic product, according to the State at the end of the financial year.

Article. 38B. [the advertisement as a result of the nominal] President of the Central Statistical Office announces, in the form of a communication in the official journal of the Republic of Poland "Monitor Polish", no later than April 16:1) the result of the nominal General Government sector given to the public in accordance with article 5. 7 of Council Regulation (EC) no 479/2009 of 25 May 2009 on the application of the Protocol on the excessive deficit procedure annexed to the Treaty establishing the European Community (OJ. L 145 of 10.06.2009, p. 1, as amended. d.), hereinafter referred to as "the result of the nominal", for the last four years;

2) the total momentum value of gross domestic product at constant prices for the last six years.

Article. 38 c [Advertisement costs of the pension reform] social insurance President Announces, in the form of a communication in the official journal of the Republic of Poland "Monitor Polish", no later than April 16, the costs of the pension reform identified in the regulation of the European Parliament and of the Council (EU) No 1175/2011 of 16 November 2011. amending Council Regulation (EC) No 1466/97 on the strengthening of the surveillance of budgetary positions and the surveillance and coordination of economic policies (OJ. L 306, 23.11.2011, p. 12) for the last four years.

Article. 39. [Classification of revenue and public expenditure] 1. Public revenue, public expenditure and revenue, referred to in article 1. 5. 1, paragraph 5, and the measures referred to in article 1. 5. 1 point 2 and 3, are classified, subject to paragraphs 2 and 3. 2, according to: 1) departments and chapters-specifying the type of activity;

2) paragraphs-that specify the type of revenue, income or expenditure and of the measures referred to in article 1. 5. 1 point 2 and 3.

2. Public expenditure are classified also by an additional classification to specify codes for structural expenditure.

3. income referred to in article 1. 5. 1 paragraph 4, and the payments referred to in article 1. 6 paragraph 1. 2, shall be classified according to paragraphs specifying the source of income or the type of issue.

4. The Minister of Finance shall determine by regulation: 1) detailed classification of income, expenses, revenues and expenditures, and of the measures referred to in article 1. 5. 1 point 2 and 3, taking into account the Polish classification of activities;

2) detailed classification of structural expenditure referred to in paragraph 1. 2, taking into account the need to identify the structural expenditure, incurred by the public finance sector.

5. The Minister of finance may specify by regulation, referred to in paragraph 1. 4, paragraph 1, the classification of expenditure with greater detail than referred to in paragraph 1. 1 for the tasks from the scope of the internal and external security, taking into account the specificities of the units that perform tasks with this scope.

Article. 40. [Accounting units of the public finance sector] 1. Units of the public finance sector shall keep accounts in accordance with the provisions on accounting, taking account of the principles set out in this Act.

2. the chart of accounts for the State budget, budgets of the units of local government, budgetary entities, local government budgetary establishments, State funds and State budgetary entities established outside the borders of the Republic of Poland should take into account that: 1) income and expenses are recognised within their pay, regardless of the annual budget, to which they relate;

2) are also all stages of settlement prior to the payment of income and expenditure, and expenditure and costs – and commitment;

3) interest on overdue payments shall be calculated and records no later than at the end of each quarter;

4) valuation of assets and liabilities denominated in foreign currency shall be made no later than the end of the quarter.

3. special accounting rules for the entities referred to in paragraph 1. 2:1) the records of the implementation of the budget;

2) records of the implementation of the budget in the task-oriented;

3) records of the assets owned by the State Treasury or local government units;

4) valuation of the individual components of assets and liabilities;

5) the preparation of financial statements and the recipients of these reports.

4. The Minister of Finance shall specify: 1) by means of regulations: a) the special accounting rules referred to in paragraph 1. 3, and the chart of accounts referred to in paragraph 1. 2, b) accounting principles and chart of accounts for the tax authorities of local government units, 2) by way of interlocutory procedures-accounting and chart of accounts for the tax authorities subordinate to the Minister of finance, in terms of the collection and settlement of taxes, charges, payments from the profit of State-owned enterprises, single State-owned companies and banks, as well as other niepodatkowych claims, to which the collection, setting or determination are eligible the tax authorities-taking into account the need to ensure the transparency of the accounts and the nature of the activities carried out by these units.

Article. 41. [report on the process of collecting funds and their distribution] 1. Units of the public finance sector shall draw up a report on the implementation of the processes referred to in article 1. 3.2. The Minister of finance, after consultation with the President of the Central Statistical Office, shall determine by regulation: 1) types, forms, terms and ways of reporting: a) of the implementation of the budgets of the units of local government, (b)) of the implementation of the financial plans of budgetary units, c) of the income and expenditure accounts referred to in article 1. 163 and article. 223, (d)) of the implementation of the general financial betting financial plans, e) of the implementation of the financial plans of executive agencies, f) of the implementation of the financial plans of the budgetary economy institutions, g) of the implementation of the financial plans of State funds, h) about the State of the funds to the bank accounts of local government units, and) of the implementation of the financial plans social insurance, j) incurred by the public finance sector structural expenditure;

2) units required to draw up individual reports, referred to in paragraph 1, and the recipients of these reports;

3) types of and rules for reporting in terms of the obligations arising out of the public-private partnership agreements concluded on the basis of separate set of entities operating in the public finance sector.

3. The Minister of finance may, by regulation, specify the list of budgetary expenditure grouping tasks according to the objectives, as well as detail and deadlines for the administrators of materials for information, referred to in article 1. paragraph 182. 6, having regard to the property of the operators and administrators of pursuing budgetary tasks and scope of these tasks.

4. The Minister of Finance shall determine, by regulation, types, forms, terms and ways of preparation by the State budgetary entities, administrators of State funds, the Executive agencies, the budgetary economy institutions and legal persons referred to in article 1. 9, paragraph 14, reports on the implementation of financial plans in the task-oriented.

5. The Minister of finance, after consultation with the President of the Central Statistical Office, shall determine by regulation: 1) types, forms, deadlines and ways for the public finance sector reports in the field of general financial operations, in particular in the field of receivables and liabilities, including the State debt and granted sureties and guarantees;

2) recipients of the reports referred to in paragraph 1.

6. The Minister of finance, regulation, referred to in paragraph 1. 2, 4 and 5, will take into account the need to define the model forms reports and degree of detail data to provide to the

public information referred to in article 1. 36 paragraph 1. 1, and in article 1. 38 paragraph 1, as well as the drawing up of information of the implementation of the budget of the State.

7. the President of the Central Statistical Office collects and processes the data and draw up a summary report in respect of the reports referred to in regulation issued on the basis of paragraph 1. 5. Chapter 5 the principle of management of Public Art. 42. [public funds from individual titles] 1. How to collect funds from individual titles determine the separate Act.

2. Public funds derived from the individual titles may not be spent on financing the expenditure mentioned by name, unless a specific law provides otherwise.

3. restrictions resulting from paragraph 1. 2 shall not apply to: 1) expenditure financed from loans granted by international financial institutions, unless the agreement so provides;

2) expenditure financed with European funds;

3) expenditure financed from the funds referred to in article 1. 5. 3 paragraph 5 and 6.

4. restrictions resulting from paragraph 1. 2 shall not apply to costs incurred by an entity established, executive agencies, budgetary economy institutions and other State legal persons and local establishments.

5. public finance sector entities are obliged to determine the per the claims, including civil nature, and timely in relation to the required steps to performance.

6. public finance sector entities may refrain from making in relation to the principal steps to performance of an obligation, if there are grounds for withdrawal by these units from the steps to use enforcement measures in accordance with the provisions of the enforcement proceedings in administration.

Article. 43. [the right to the performance of the tasks of the public-funded] the right tasks financed from public funds shall be entitled to public entities, unless a separate Act provide otherwise.

Article. 44. [public] 1. Public expenditure can be incurred for the purposes and in the heights set out in: 1) budget law;

2) budget resolution local government unit;

3) financial plan public finance sector.

2. public finance sector make spending in accordance with the provisions relating to each type of expenditure.

3. Public expenditure should be made: 1) in a targeted and cost-effective, with due respect for the rules: a) to obtain the best results with data inputs, b) optimum methods and measures for achieving the objectives;

2) in such a way that timely implementation of tasks;

3) in height and deadlines arising from earlier commitments entered into.

4. public finance sector entities conclude contracts involving services, supplies or works on the principles set out in the legislation on public procurement, unless separate legislation provides otherwise.

Article. 45. [prohibition of the creation of the Foundation of the public] from public funds the Foundation cannot be created on the basis of the law of 6 April 1984 on foundations (Journal of laws of 1991, no. 46, item 203, as amended).

Article. 46. [Commitment made by units of the public finance sector] 1. Units of the public finance sector may take out commitment to fund in a given year to the amount resulting from the expenditure or cost units, less expenditure on wages and salaries, social security contributions and the Labour Fund, other contributions and mandatory fees and payments arising from commitments entered into in previous years, subject to article 22. 136 para. 4 and art. 153.2. The authorising officer shall the budgetary part or the Board of the local government unit may set for subordinated to or supervised units of additional restrictions or making commitments of expenditure.

Article. 47. [obligations of the entity requesting the granting of public funds] (the claimant) for the granting of public funds for the implementation of the extracted task should make an offer to perform a task in accordance with the principles of fair competition, to guarantee the execution of the task in an efficient, cost-effective and timely manner.

Article. 48. [Placement of free funds by the units of the public finance sector] 1. Units of the public finance sector, referred to in article 1. 9 paragraphs 2, 8 and 11, independent public health care, for which the entity forming a local government unit, local cultural institutions and local legal entities referred to in article 1. 9, paragraph 14, to the exclusion of the provincial Fund for environmental protection and water management, can make the investment of free resources, excluding resources from grants from the budget: 1) in Treasury securities;

2) in bonds issued by local governments;

3) in bank accounts in banks established in the territory of the Republic of Poland;

4) in the form of a deposit with the Minister of finance.

1a. the Independent public health care, for which the entity forming a local government unit, local cultural institutions and local legal entities referred to in article 1. 9, paragraph 14, to the exclusion of the provincial Fund for environmental protection and water management, can make the investment of free resources, excluding resources from grants from the budget, including in the form of a deposit in the local government unit.

2. public finance sector entities referred to in article 1. 9 paragraph 5, 6, 9 and 12, independent public health care, for which the entity forming is the minister, the central authority of the Government, or medical University, national cultural institutions, State legal persons referred to in article 1. 9, paragraph 14, and provincial funds for environmental protection and water management shall make deposits available funds, excluding funds from the grants from the

budget, in the form of a deposit with the Minister of finance.

3. The obligation referred to in paragraph 1. 2 includes free resources unit of the public finance sector located at its disposal, which are not spent on a certain day to perform tasks and the operation of the unit.

4. Free agents referred to in paragraph 1. 3, does not include funds in foreign currency. These funds can be invested in a manner referred to in paragraph 1. 1 paragraph 3.

5. Free agents paying agencies which are the measures referred to in article 1. 208 paragraph. 2, and the funds allocated to the co-financing of tasks financed with the participation of these measures are not covered by the obligation to invest in the form of a deposit with the Minister of finance. These funds can be invested in a manner referred to in paragraph 1. 1. Article. 49. [restrictions on trading shares, or shares of companies by the public finance sector] 1. Units of the public finance sector, with the exception of the entities referred to in article 1. 9, paragraph 2, may not have, or acquire shares or shares in companies or acquire bonds issued by entities other than State or local government units, as well as shares in cooperatives, unless a specific law provides otherwise, subject to the provisions of paragraph 2. 2.2. The competent Minister of the Treasury takes over from units of the public finance sector, with the exception of the entities referred to in article 1. 9 2, stocks and shares in companies and bonds issued by entities other than the State Treasury or local government unit and executes the resulting permissions of the Treasury.

Article. 50. [requirements for draft legislation presented to the Council of Ministers] 1. Adopted by the Council of Ministers of the draft laws and legislative acts, which the financial effect may be to increase spending, or reduce the income of the public finance sector entities in relation to the size of the resulting from the laws in force, include in the explanatory memorandum: 1) determination of the height of those effects;

2) an indication of the sources of their financing;

3) description of the objectives of the new tasks and measures governing the degree of achievement of the objectives.

1a. to be adopted by the Council of Ministers of the draft laws, which the financial effect may be changing the level of expenditure public finance sector entities in relation to the size of the resulting from the laws in force, shall be specified in the project content the maximum limit of these expenditures expressed in amount, for a period of 10 years the budget execution law, separately for each year, starting from the first year of the planned entry into force of the Act, by : 1) the State budget;

2) Government entities and their organizational units;

3) other units of the public finance sector.

1B. in the case of bills, which provide for the validity of legislation in less than 10 years, the maximum spending limits referred to in paragraph 1. 1A, for that period. The provisions of paragraph 1. 1 c does not apply.

1 c Council of Ministers presents to the Sejm, three years before the expiry of the period

referred to in paragraph 1. 1A, the draft amendment of the law stipulating the maximum spending limits units of the public finance sector, expressed in amount, for the next 10 years the budget execution law. The provisions of paragraph 1. 1 and 1a shall apply mutatis mutandis.

2. The draft law resulting in a change in the level of income or expenditure of local government units requires you to specify the amount of the effects of these changes, the indication of the sources of their financing and an opinion by the Commission a joint Government and local government.

3. the Council of Ministers, passing to the Parliament the draft law referred to in paragraph 1. 2, joins the opinion of the Joint Commission of Government and local government.

4. The Bill referred to in paragraph 1. 1A, contains corrective mechanisms that apply if you exceed or risk exceeding the adopted for the financial year maximum spending limit, consisting of: 1) rate limiting the number of granted benefits depending on the resources allocated for this purpose in the budget law or 2) addition withdrawals from the income criterion or property or change the income criterion or property to acquire benefits financed from public funds , or 3) you change the cost of the implementation of public tasks carried out for the benefit of citizens.

5. In the draft law referred to in paragraph 1. 1A, shall be the competent authority, which monitors the use of the spending limit on the exercise of public tasks by the public finance sector and is responsible for the implementation of the corrective mechanisms.

6. The provisions of paragraphs 2 and 3. 1A-1 c, 4 and 5 shall not apply to the Council of Ministers of the draft law, the effect may be to increase, relative to the size of the resulting from the laws in force, the following State budget expenditure: 1) for public debt;

2 the European Union's own resources) and compulsory contributions to international organisations;

3) to carry out programs financed with the participation of the measures referred to in article 1. 5. 1 point 2 and 3, including the expenditure of the European budget;

4) [1] and support the family benefits, benefits of the maintenance fund, the provision of parental leave, parental leave, referred to in the rules about supporting the system of foster care and family, and the funding contributions to the pension scheme for recipients of attendance or special care allowance;

5) social security contributions for persons on parental leave and maternity and for persons with disabilities;

6) pension-funding services officers and authorized members of their families and the salaries of judges and prosecutors in the rest;

7) contribution for the social insurance fund, the Pension Fund Bridging and Fund pension scheme Cash Agricultural social insurance to finance the payments of benefits pension schemes guaranteed by the State;

8) defence spending in parts of the State budget, "national defense" and the "national defense" in other parts of the State budget.

7. entry into force of the implementing measures shall not result in change of the public finance sector entities spending limit specified in the Act, on the basis of which are issued the implementing rules.

8. The provisions of paragraphs 2 and 3. 1A-1 c, 4, 5, and paragraphs 1 and 2. 7 does not apply in the case of the introduction: 1) of martial law;

2) a State of emergency throughout the territory of the Republic of Poland;

3) State of natural disaster on the entire territory of the Republic of Poland.

Article. 50A. [Publication guidelines to ensure the application of uniform macroeconomic indicators] the Minister of Finance shall publish in the Bulletin of public information guidelines for application of uniform macroeconomic indicators, which will form the basis for estimating the financial impact of the draft law, in particular the single determining the maximum spending limit public finance sector units on a task, expressed as an amount, for a period of 10 years to perform this Act.

Article. 51. [legal nature contained in the State budget of revenue and expenditure of the] 1. The inclusion in the State budget revenues from specific sources or spending on specific objectives does not constitute grounds for claims or obligations of a Member State to a third party, or the claims of these individuals to the State.

2. the provision of paragraph 1. 1 shall apply mutatis mutandis to: 1) local government units;

2) other units of the public finance sector.

Article. 52. [interpretative Provision] 1. Included in the State budget, budgets of local government units and financial plans, budgetary entities: 1) revenue and income, are forecast to their size;

2) expenditure and total expenditures are the absolute limit.

1a. for expenditures in respect of financial liabilities account and interest paid by the Minister of finance, acting on behalf of the Treasury in this financial year and to financial operations carried out between the accounts of the Minister of Finance shall not apply the provisions of paragraph 1. 1 point 2 in terms of the limit of expenditures.

1B. for expenditures in respect of financial liabilities account and interest paid by government entities in the same financial year in connection with the adoption of schemes referred to in article 1. 48 para. 1A, shall not apply the provisions of paragraph 1. 1 point 2 in terms of the limit of expenditures.

2. Included in the annual financial plans units of the public finance sector: 1) income, are forecast to their size;

2) costs may be increased, if: (a) was carried out revenue higher than forecast, b) increased costs will not increase contribution from the budget or to increase the planned State obligations.

3. Changes in income and expenses referred to in paragraph 1. 2, require changes in the annual financial plan.

Article. 53. [responsibilities of the head of the public finance sector entities] 1. Head of the public finance sector, hereinafter referred to as "the head of the unit, is responsible for all financial management of this entity, subject to paragraphs 2 and 3. 5.2. Unit Manager may delegate specific responsibilities for financial management employees of the unit. Acceptance of obligations by these persons should be attested by a document in the form of a separate personal authority or in the rules of the organization.

3. The proper Minister of Foreign Affairs may, by order, delegate certain responsibilities for financial management unit of the underlying ago Minister, established beyond the borders of the Republic of Poland, the head of another entity underlying ago Minister. The provision of paragraph 1. 2 shall apply mutatis mutandis.

4. the head of unit, entrusted in accordance with paragraph 1. 3 set out responsibilities for the financial management of another unit, is responsible for the financial economy of this entity in terms of the duties assigned to them.

5. the head of unit that supports referred to in art. 10B paragraph. 1 of the Act of 8 March 1990 on municipal self-government (Journal of laws of 2013.594, as amended), art. 6B ust. 1 of the Act of 5 June 1998 on district self-government (Journal of laws of 2013.595, as amended) or art. 8 d paragraph 1. 1 of the Act of 5 June 1998 on the central State (OJ of 2013.596, as amended), is responsible for the financial economy and accounting and reporting unit operated, referred to in article 1. 10A (1) and (2) of the Act of 8 March 1990 on Municipal Government, art. 6a (1) and (2) of the Act of 5 June 1998 on local government district or article. 8 c paragraph 1 and 2 of the Act of 5 June 1998 on the local Government of the province in respect of the duties entrusted to it by resolution, referred to in article 1. 10B paragraph. 2 of the Act of 8 March 1990 on Municipal Government, art. 6B ust. 2 of the Act of 5 June 1998 on local government district. 8 d paragraph 1. 2 of the Act of 5 June 1998 on the local Government of the province or an agreement referred to in article 2. 10B paragraph. 3 of the Act of 8 March 1990 on Municipal Government, art. 6B ust. 3 of the Act of 5 June 1998 on local government district. 8 d paragraph 1. 3 of the Act of 5 June 1998 on the self-government of the province. The provision of paragraph 1. 2 shall apply mutatis mutandis.

Article. 54. [Chief Accountant public finance sector entities] 1. The main accounting unit of the public finance sector, hereinafter referred to as "the accountant", is an employee, to whom the head of unit is entrusted with duties and responsibilities in the areas of: 1) accounting units;

2) perform cash available;

3) making the initial inspection: a) the economic and financial operation compatibility with the financial plan, b) completeness and accuracy of the documents relating to the economic and financial operation.

2. The main accountant, subject to paragraph 2. 9, can be a person who: 1) has the nationality of a Member State of the European Union, the Swiss Confederation or Member State of the European free trade agreement (EFTA) – the parties to the agreement on the European economic area, unless a separate Act make the employment in the public finance sector unit of Polish citizenship;

2) has full legal capacity, and enjoys the full rights;

3) was not legally convicted of a crime against property, against the economic revolution, against the activities of State institutions and local government, against the reliability of documents or fiscal offence;

4) has knowledge of Polish and spoken to the extent necessary to perform the duties of the accounting officer;

5) meets one of the following conditions: (a) economic studies master's degree, economic University, supporting economic master's or postgraduate economics and has at least 3 years of practice in accounting, b), post-secondary non-tertiary, or prospective economic school and has at least 6 years of practice in accounting,

(c) is entered in the register of statutory auditors on the basis of separate provisions, d) is certified by an accountant for bookkeeping service or a certificate of eligibility to the service bookkeeping, issued on the basis of separate provisions.

2A. If, in the framework of the common manual, referred to in article 1. 10A of the Act of 8 March 1990 on Municipal Government, art. 6a the Act of 5 June 1998 on local government district. 8 c of the Act of 5 June 1998 on the State Government, the support to public finance sector ensure the implementation of the tasks of the Chief Accountant of the unit the public finance sector by a person satisfying the requirements referred to in paragraph 1. 2, in the unit supported does not employ a Chief Accountant.

3. Proof of the Chief Accountant initial inspection referred to in paragraph 1. 1, paragraph 3, is his signature on documents about the operation. Signature by the accounting officer on the document next to the signature of the competent worker, means that: 1) does not report any objections to the competent jurisdiction employees assess the correctness of this operation and its compliance with the law;

2) does not report any objections to the completeness and formal and accounting integrity and accuracy of the documents relating to this operation;

3) obligations arising out of the operations are located in the financial plan.

4. The accounting officer, in the case of disclosure of the irregularities referred to in paragraph 1. 3, returns the document to the competent jurisdiction to the employee and, if not removing irregularities refuses to sign it.

5. To refuse to sign the document and its reasons for the chief accountant shall notify in writing the Manager of the unit. Unit Manager may suspend implementation of the contested

operation or issue a written command.

6. If the Unit Manager will issue a command implementation contested operations, it shall immediately notify the administrator in writing parts of the budget, and, in the case of government entities and individuals listed in the article. 9, paragraph 3, 4, 10, 13 and 14, for which the founding body is a local government unit-the Board of the local government unit, citing implementation contested operation. In the case when the command will issue a mayor, Mayor, Mayor, Governor, or Marshal, it shall inform the authority which is the local government unit and appropriate regional Chamber of audit.

7. in order to carry out its tasks, the chief accountant has the right to: 1) request from the heads of other organizational cells unit award in the form of oral or written the necessary information and explanations, as well as provide access to documents and calculations which are the source of such information and explanations;

2) request to the head of unit to specify the mode, in accordance with which they are to be performed by other organizational units of the work necessary to ensure the regularity of financial management and accounting records, cost and financial reporting.

8. the provisions on the accounting officer shall apply mutatis mutandis to the Chief Accountant of the State budget, the Chief Accountant of the budgetary section and Treasurer (Chief Accountant of the budget of the local government unit).

9. The main accountant of foreign institutions underlying the Minister competent for Foreign Affairs can be a person who meets the requirements set out in paragraph 1. 2 paragraphs 1 to 4, has secondary education and graduated with positive administrative and financial course organized by the Office that supports the Minister responsible for Foreign Affairs.

10. the provisions of paragraphs 1 and 2. 4-7 shall apply mutatis mutandis to the servicer.

Article. 55. [Cancellation, postponement or rescheduling of instalments of certain receivables cash] Receivables Cash having the character of is civil, government authorities per, State financial entities and the State funding it may be redeemed in whole or in part, or their repayment may be deferred or convertible.

Article. 56. [the conditions for acceptable balance for the whole cash receivables] 1. Claims referred to in article 1. 55, can be redeemed in whole if: 1) a natural person – died, leaving no assets or left property not subject to enforcement on the basis of separate provisions, or leave home everyday objects, whose total value does not exceed \$6000;

2) a legal person-was removed from the relevant register of legal entities, while lack of assets, with which to enforce payment and liability for debts does not pass by operation of law to any third party;

3) there is a reasonable assumption that enforcement does not get to the amount in excess of the costs of the investigation and enforcement of the claims or enforcement proceedings has proved unsuccessful;

4) organizational unit without legal personality has been wound up;

5) there is a valid interest of the debtor or the public interest.

2. Where, in addition to the main debtor are required other persons, royalties referred to in paragraph 1. 1, can be written off only when the conditions are true relief to all obliged.

Article. 57. [remission, defer repayment or spread it on installment at the request of the debtor] at the request of the debtor: 1) royalties may be redeemed in part 2), may be deferred repayment dates of all or part of the dues, 3) the payment of all or part of the dues may be distributed in installments – the cases justified on grounds of social or economic, in particular the possibilities of payment of the debtor and the legitimate interests of the State Treasury.

Article. 58. [entities entitled to relief, deferment or break down on installment payments of receivables] 1. To relief, deferment or break down on installment payments of royalties referred to in art. 55 are entitled: 1) the competent minister of the Treasury, in relation to the duties of the State Treasury arising from legal relations, for which he is competent;

2 the State budgetary Unit Manager)-in respect of other receivables per this budgetary unit, if the value of the main duties shall not exceed the amount of \$40,000;

3) the authorising officer shall state the Special Fund, in relation to the duties of the Fund;

4) authorising officer part of the budget – in other cases.

2. Remission and postponement of the repayment of all or part of the charges or spread payments of all or part of the dues in installments, in writing, on the basis of the provisions of the civil law.

3. In the cases referred to in article 1. 56 paragraph 1. 1 paragraphs 1, 2 and 4, remission of duty is made in the form of unilateral declarations of intent.

4. the provisions of paragraphs 1 and 2. 1-3 and art. 55 to 57 shall apply mutatis mutandis to the issue, postpone or break down on the installment payments of interest on these debts and debt relief, postpone or break down on the installment payments of other charges.

5. The provisions of paragraphs 2 and 3. 1-4 and art. 55-57 does not apply to charges which redeem, deferring the repayment terms and spreading out repayment in installments shall determine separate rules.

6. The authorising officer shall state maintained by the special-purpose assets or budget parts can agree to enforce claims of the State budget in respect of civil agreement, the amount plus interest does not exceed \$100.

Article. 59. [Remission, the distribution of HP or deferred cash payment of a civil] 1. In cases of justified an important interest of the debtor or the public interest receivables cash having the character of is civil, per unit of local government or its subordinate units, can be redeemed, or their repayment may be deferred or convertible, on the principles set out by the authority which is the local government unit, subject to the provisions of paragraph 2. 4.2. The body representing local government unit shall determine the detailed rules, manner and mode of granting reductions referred to in paragraph 1. 1, the conditions for the admissibility of public assistance cases in which relief will be State aid, and will show the

body or the person entitled to the relief.

3. the authority which is the local government unit may, by resolution, decide on the application from the Office of allowances referred to in paragraph 1. 1, in the event of the circumstances listed in article 1 (2). 56 paragraph 1. 1.4. To the civil law duties arising in connection with the implementation of the tasks of Government and other tasks of local government units laws shall apply the provisions of article 4. 55 – 58, except that the State budgetary Unit Manager permissions have the Board of the local government unit.

Article. 60. [public funds being niepodatkowe budget duties of a public law] of public funds which are a niepodatkowe budget duties of a public law are, in particular, the following income of the State budget or the budget of the local government unit:

- 1) amount of the grant to be recovered in the cases referred to in this Act;
- 2) claims arising from warranty and guarantees granted by the State and local government unit;
- 3) donation of surplus assets, the general budget establishments;
- 4) deposit of surplus funds implementing agency;
- 5) payment of accounts implementation of pre-accession programmes;
- 6) claims arising from the return of funds allocated for the implementation of the programmes financed with the participation of European and other charges related to the execution of the projects financed with the participation of these measures, as well as the interest on these appropriations and from these duties;
- 6a) claims arising from fines imposed by the mandate of the criminal proceedings in cases involving offences and in proceedings in cases of tax offences;
- 7) revenue collected by State and local government budgetary entities on the basis of separate laws;
- 8) collected by the unit of local government revenue related to the implementation of the tasks of Government and other tasks of local government units to separate laws and nieodprowadzone on the revenue of the State budget.

Article. 61. [the authorities competent to issue a decision on the budgetary duties niepodatkowych] 1. The bodies of first instance competent to take a decision in respect of the claims referred to in article 1. 60, how many distinct Act does not provide otherwise, are: 1) in relation to the duties of the State budget, subject to paragraph 3 – minister, Governor and other administrators of parts of the budget;

2) in relation to the payments referred to in article 1. 60 6-managing authorities, the body responsible for implementation of the CEF, intermediate bodies or implementation, which are units of the public finance sector, if the intermediary institution or implementing is authorized of the managing authority or the body responsible for implementation of projects under the

CEF, and in the case of the implementing institutions – from intermediate bodies;

3) in relation to the payments referred to in article 1. 60 point 6a, where the collection belongs to the properties of this body – head of the tax office;

4) in relation to the duties of the budgets of the local government units – the Mayor, the Mayor, the City Mayor, Governor or Marshal.

2. the decision at first instance may be appealed.

3. appeal Bodies are: 1) the Minister of finance, from the decision in the first instance by the voivode;

2) authority acting as a managing authority within the meaning of the Act of 12 March 2004 on social assistance (Journal of laws of 2013.182, as amended), hereinafter referred to as the "law on social assistance", or of the law of 6 December 2006 on the basis of policy development (OJ of 2009. # 84, item. 712, as amended), hereinafter referred to as the "law on the principles of policy development" , or of the Act of 11 July 2014. the principles of cohesion policy programmes financed in the financial perspective 2014-2020 (OJ item 1146), hereinafter referred to as the "law on the basis of the implementation of programmes", or the authority responsible for the implementation of the CEF, from a decision by the intermediary or implementing;

2A) the authority acting as an intermediary within the meaning of the Act on the principles of development policy, from the decision of the implementing institution, if the examination of appeals from the decisions of the institutions implementing has been entrusted by the authority referred to in paragraph 2, intermediate bodies;

3) authority acting as a managing authority within the meaning of the Act of 10 July 2015. to promote sustainable development of the fishing sector, with the participation of the European maritime and Fisheries Fund (OJ. 1358) or authority acting as a managing authority within the meaning of the law of 3 April 2009. to promote sustainable development of the fishing sector, with the participation of the European Fisheries Fund (Journal of laws No. 72 , item. 619 and No 157, item. 1241 and from 2015. 1358)-from the decision issued by the institution of the intermediary;

3A) Director of stamp duty from the decision in the first instance by the Director of the tax office;

4 local appeal decision from College), referred to in paragraph 1. 1 point 2;

5) a higher degree of authority-from the decision issued by another authority or another administrator of part of the budget.

4. From the decision in the first instance by the Minister, the managing authority or the body responsible for implementation of the CEF is not a reference, however, the party dissatisfied with the decision may request to the authority that issued it, a request for re-examination of the case.

5. the application referred to in paragraph 1. 4, shall apply mutatis mutandis the provisions

concerning appeals against decisions.

Article. 62. [Off] 1. Commitments in respect of claims referred to in article 1. 60, and liabilities, together with interest for late payment which are revenue of the State budget shall be subject, at the request of the debtor, subject to the mutual, undisputed and due claims liable to Treasury: 1) a final judgement issued on the basis of art. 417 of the Act of 23 April 1964 – Civil Code (OJ No 16 item 93, as amended), hereinafter referred to as the "civil code";

2) final court settlement concluded in connection with the explosion on the circumstances provided for in article 4. 417 of the civil code;

3) the acquisition of property by the State for the purposes of justifying the expropriation or expropriation of property pursuant to the provisions of the real estate economy;

4) compensation for wrongful convictions, the provisional arrest or detention, obtained on the basis of the law of 6 June 1997-the code of criminal procedure (Journal of laws No. 89, item 555, as amended);

5) compensation earned pursuant to the provisions of the recognition void judgments to persons repressed for activities on behalf of an independent Polish State of being;

6) compensation ordered in the decision of the authority of Government.

2. the provision of paragraph 1. 1 also applies to, and the principal State to claim outstanding contentious budgetary entities in respect of orders made by him on the basis of contracts concluded in the provisions on public procurement, provided that the deduction is to be made by the debtor and the claim.

3. Deductions from the titles referred to in paragraph 1. 1 and 2 can also be made with the Office.

4. Deduction occurs on: 1) of filing of the application, which has been taken into account;

2) release from the Office of the deduction.

5. Denial of set-off takes place by means of a decision.

6. Deduction occurs by way of the provisions on that complaint.

7. Budgetary entity whose commitment has been deducted from the debt holder, is required to pay the equivalent of an expired obligations to the competent authority within 7 days from the date of the set-off. From niewpłaconej within the equivalent of an expired obligations shall be charged statutory interest for the delay.

Article. 63. [set-off rights of the principal in relation to the municipality, County or province] 1. The permission referred to in art. 62 paragraph 1. 1, are also the principal in relation to the municipality, County or province: 1) the acquisition by the municipality, district or province real estate for the purposes of justifying the expropriation or expropriation of property on the basis of separate laws;

2) compensation ordered in the decision issued by the Mayor, the Mayor, the Mayor of the city, Mayor or Marshal.

2. The provisions of article 4. 62 paragraph 1. 2 to 7 shall apply mutatis mutandis.

Article. 64. [Relief in the repayment of debts obligations niepodatkowych] 1. The competent authority shall, at the request of the holder, can grant referred to in article 1. 55 reliefs in the repayment of debts, obligations referred to in article 1. 60.2. The competent authority shall, at the request of the principal established, can grant referred to in article 1. 55 reliefs in the repayment of debts, obligations referred to in article 1. 60 1-6:1) do not constitute State aid;

2) constitute de minimis aid-to the extent and on the terms specified in the directly applicable legislation of the European communities concerning the aid under the de minimis rule;

3) constitute State aid: a) provided in order to repair the damage caused by natural disasters or other extraordinary events, b) provided in order to avoid serious disruption in the economy of nature both cross or their liquidation, c) provided in order to support domestic entrepreneurs in the economic projects undertaken in the European interest, d) in order to promote and support the culture and national heritage, science and education , e) as a compensation for the provision of services of general economic interest entrusted to it on the basis of separate provisions, f) for training, g), (h)) on the development of small and medium-sized enterprises, and) for the restructuring, j) for environmental protection, k) on research and development, l).

3. The relief of the repayment obligation referred to in article 1. 55 in the case mentioned in paragraph 1. 2, paragraph 3 (b). and may be granted as individual aid or aid programmes specified in separate regulations.

4. Relief in the repayment obligation referred to in article 1. 55 in the case mentioned in paragraph 1. 2, paragraph 3 (b). (b)-(e), subparagraph (a). (j) and (b). k may be granted as individual aid compatible with Government or local governments or aid granted under aid schemes referred to in separate regulations.

Article. 65. [the application of the provisions of the civil code] to the joint and several liability for obligations in respect of claims referred to in article 1. 60 1-6, the provisions of the civil code.

Article. 66. [the application of the provisions of the law on enforcement proceedings in administration] to the recovery referred to in article 1. 60, the provisions of the enforcement proceedings in administration.

Article. 67. [the application of the provisions of the administrative procedure code] To questions relating to the royalties referred to in art. 60, not regulated by this Act, the provisions of the law of 14 June 1960 – administrative procedure code (Journal of laws of 2013.267) and the provisions of chapter III of the Act of 29 August 1997 – tax (Dz.u. of 2012.749, as amended).

Chapter 6 Management Control and coordination of management control in units of the public

finance sector Article. 68. [Management Control in units of the public finance sector] 1. Management control in units of the public finance sector is generally the measures taken to ensure the implementation of the goals and objectives in a manner consistent with the law, effective, efficient and timely manner.

2. the purpose of management control is to ensure in particular: 1) compliance with the law and internal procedures;
- 2) effectiveness and efficiency of operations;
- 3) the reliability of the reports;
- 4) resource protection;
- 5) respect and promote the principles of ethical conduct;
- 6) the effectiveness and efficiency of information flows;
- 7) risk management.

Article. 69. [obliged entities to ensure effective management control] 1. To ensure the functioning of adequate, effective and efficient management control is the responsibility of: 1) to the Minister in the Government departments-led, hereinafter referred to as "the Minister directing", subject to paragraph 2. 2;

- 2) Mayor, Mayor, Mayor, Chairman of the Board of the local government unit;
- 3) head of unit.

2. The Minister of Justice ensures functioning of adequate, effective and efficient management control in led by the Department of Government, in the non-reserved matters separate laws to the competence of other State bodies and taking into account the principle of judicial independence.

3. The Minister of Finance shall determine the form of the message and will announce, in the official journal of the Ministry of finance, management control standards for the public finance sector, in line with international standards.

4. The Minister of finance may specify in the form of a message and to announce in the official journal of the Ministry of finance, the specific guidelines in the field of management control for the public finance sector.

5. the Minister head of Department may determine the form of the message and to announce in the official journal of the Minister, detailed guidelines for management control for led by the departments of Government.

Article. 70. [Plan] 1. Minister of the head of Department shall, until the end of November each year, the plan of activities for the following year for targeting by the departments of Government.

2. The scheme of operations shall in particular specify the goals within each budgetary tasks, together with an indication of the subtasks for the achievement of the objectives and setting out to the degree of completion meters and their planned values.

3. the Minister head of the chapter shall be drawn up by the end of April of each year a report on the implementation of the plan of activity and consists of a statement on the State of management control for the previous year in the field led by the departments of Government.

4. Minister of the head of Department may require the head of the unit in the Department to draw up the business plan for the next year for this entity, and the report of the implementation of the business plan and submission of statements on the State of management control for the previous year in the field led by the unit.

5. The scheme of operations, the report on the implementation of the business plan and a statement on the State of management control is subject to publication in the Bulletin of public information.

6. The Minister of Finance shall determine, by regulation, the pattern of statements about the State of management control, taking into account the objectives of management control and responsibility for its functioning.

7. The Minister of Finance shall determine, by regulation, how to prepare and plan activities and report on the implementation of the plan of activities, bearing in mind the need to ensure the transparency of the information contained in these documents.

Article. 71. [Task of the Minister of finance for the coordination of management control in units of the public finance sector] to the tasks of the Minister of finance for the coordination of management control in units of the public finance sector, in particular: 1) the dissemination of the standards referred to in article 1. 69 paragraphs 1 and 2. 3;

2) issue guidelines;

3) cooperation with domestic and foreign organizations;

4) cooperation with audit committees referred to in article 1. 288. DIVISION II National public debt Chapter 1 General provisions Article. 72. [the obligations that make up the national public debt] 1. The national public debt includes obligations of the public finance sector with the following titles: 1) securities issued on claims;

2) contracted credits and loans;

3) accepted deposits;

4) maturing liabilities: a) under separate legislation and judgments of the courts or of the final administrative decisions, b) considered uncontested by the competent unit of the public finance sector which is the debtor.

2. The Minister of Finance shall determine, by regulation, the detailed classification of titles of debt belonging to the State debt, including types of obligations in debt titles, having regard to the basic categories and symptoms of debt and the maturity periods.

Article. 73. [calculation of national public debt] 1. The State debt is calculated as the value of nominal liabilities units of the public finance sector after the Elimination of reciprocal obligations between entities of the sector.

2. By the nominal value of obligations means the nominal value: 1) issued securities;

2) borrowing, loan or other obligation, that is, the amount of the principal supply, due to be paid on the due date of the liability.

3. The nominal value of the liabilities indexed or capitalized corresponds to initial nominal value taking into account the capital gain resulting from the indexation or capitalization, accrued at the end of the reporting period.

4. the provisions of paragraphs 1 and 2. 1-3 shall apply to the calculation of the amounts of the unmatured obligations, sureties and guarantees to the State sanction of public debt, as well as according to the calculation of the debt of the State Treasury and unmatured obligations, sureties and guarantees Serafini Treasury debt.

5. The Minister of Finance shall determine, by regulation, a detailed method of determining: 1) the value of the liabilities in a) state debt, b) debt the Treasury, 2) the value of the liabilities for sureties and guarantees – having regard to the classification of titles of debt belonging to the State of the public debt and the need for correct calculation of the relationship the State of public debt to gross domestic product.

Article. 74. [inspection of State Treasury debt] 1. The Minister of Finance has control over public finance sector in terms of compliance with the principle that the national public debt may not exceed 60% of the value of annual gross domestic product.

2. The Minister of Finance has control over the State debt of the State Treasury in order to ensure compliance with the rules referred to in paragraph 1. 1.3. The Minister of Finance of the controls referred to in paragraph 1. 1 and 2, in particular by checking the implementation of the obligations arising under article 3 (4). 86.4. The Minister of finance, in connection with the exercise of the control referred to in paragraph 1. 1 and 2, shall have the right to request from the public finance sector entities for additional information about the current and projected debt of these units and the structure of the debt.

5. in the case of incorrect implementation of the obligations arising under article 3 (4). 86 the Minister of Finance shall inform the supervisory authorities of irregularities over the activities of the public finance sector entities.

Article. 75. [4-year Treasury debt management strategy] 1. The Minister of finance is developing a four-year Treasury debt management strategy and the impact on the national debt, taking into account in particular:

1) debt management considerations associated with macro-economic stability of the economy;

2) analysis the level of State debt;

3 State-level forecasts) of public debt and the debt of the Treasury;

4) debt servicing costs forecast Treasury;

5) the evolution of debt structure;

6) forecasts and analysis of the unmatured obligations, sureties and guarantees of the State Treasury.

2. the document referred to in paragraph 1. 1, the Minister of finance, submit to the Council of Ministers for approval.

3. the Council of Ministers after the approval of the document referred to in paragraph 1. 1, submit it and the reasons for the budget bill to the Sejm.

Chapter 2 the financing of State budget borrowing needs Article. 76. [the need to loan the State budget] By the need to loan the State understands the need for financial resources necessary to fund: 1) the deficit: a) the State budget, b) budget measures;

2) expenses of the State budget.

Article. 77. [Competence of the Minister of finance related to the financing of the State budget borrowing needs] the Minister of finance in order to finance the State budget borrowing needs and debt management of the Treasury is authorized to: 1) financial commitments on behalf of the Treasury, in particular through the issue of securities and borrowing and loans for the domestic and foreign markets;

2) repayment commitments entered into as referred to in paragraph 1;

3) carry out other financial operations related to the management of debt, including related financial derivative instruments;

4) management surplus budget.

Article. 78. [Task of the Minister of finance associated with the Treasury's debt management]

1. The Minister of Finance shall implement tasks arising from the debt management of the State Treasury in particular by: 1) legal acts and facts associated with: a) acquisition funding measures return for lending the State budget, b) support Treasury obligations in respect of securities issued and entered into loans and advances;

2) the management of the free resources the State budget, as well as the management of financial assets and financial liabilities of the State Treasury, including public extracted in connection with the management of the debt of the State Treasury.

2. the management of free measures referred to in paragraph 1. 1 paragraph 2 shall include, in particular, their placement in the financial market.

3. the management of liabilities and financial assets, as referred to in paragraph 1. 1 paragraph

2 shall include, in particular, operations and activities on the financial markets that affect the change in the debt structure of the Treasury, in order to: 1) increase financial security of State budget borrowing needs;

2) reduce the risk or cost of debt service the State Treasury;

3) the implementation of other tasks related to the management of the debt of the State Treasury, specified in the document referred to in article 2. 75 paragraphs 1 and 2. 1. Article. 78A. [Authorization to receive free resources in deposit] the Minister of finance, acting on behalf of the Treasury, to finance the State budget borrowing needs and debt management of the Treasury is authorized to receive free resources in deposit.

Article. 78B. [reference to article 48, paragraph 1, paragraph 4,] in the case referred to in the article. 48 para. 1 paragraph 4:1) the Minister of Finance shall adopt free funds in deposit under the conditions laid down in the contract;

2) the adoption of the free resources in the deposit for up to 3 days can occur only if the Bank support for units of the public finance sector leads Bank Gospodarstwa Krajowego.

Article. 78 c [reference to article 48, paragraph 2,] in the case referred to in article 1. 48 para. 2, free agents are accepted in deposit by the Minister of finance for a fixed term and shall be reimbursed in accordance with the disposition of the public finance sector.

Article. 78 d. [Authorization to adopt in managing available funds State funds] 1. The Minister of finance, as part of the Treasury's debt management, including financial assets, as referred to in article. 78 para. 1, paragraph 2, and in order to finance the State budget borrowing needs is authorized to adopt in the management of free State resources earmarked funds referred to in article 1. 9, paragraph 7.

2. Administrators of public funds referred to in article 1. 9, paragraph 7, shall communicate to the free agents the Minister of finance in the management, with the exception of funds from grants from the budget. The provisions of article 4. 48 para. 3 and 4 and article. 78 c shall apply *mutatis mutandis*.

Article. 78e [Interest free of the measures adopted in the deposit or management] 1. Free agents accepted in deposit or management: 1) for up to 3 days are interest-bearing at the rate of not less than the rate of Polish national bank deposit;

2) for a period longer than 3 days and no longer than 6 days are remunerated at the rate resulting from the equation simple designated by the Polish national bank deposit rate for deposit for a period of 3 days, and by the interest rate equal to the product of the multiplier, which may not be less than 0.9, and the interest rate for deposits in Warsaw interbank market, quoted by the agency information (WIBID) for 1 week;

3) for the period from 7 days are interest-bearing of the product of the rate for the placement period concerned WIBID and multiplication factor referred to in paragraph 2.

2. the amount of the multiplier, as referred to in paragraph 1. 1, point 2, shall be the Minister of finance and announce it in the form of a message on the Web pages of the Office, the Minister of finance.

3. In case of termination of the deposit or refund provided in the management before the end of the period for which it was created or deposit funds have been provided in the management, interest is not entitled.

Article. 78f. [the Bank Gospodarstwa Krajowego carry out all activities related to free means] the Minister of finance may, by agreement, have paid the Bank Gospodarstwa Krajowego making any action in law or in fact related to the intake of free resources in deposit or management and their return.

Article. 78 g [Delegation] 1. The Minister of finance in respect of the cases referred to in article 1. 48 para. 2 and art. 78 d, shall determine by regulation: 1) the specific terms and conditions for the transmission and reception of free funds in deposit or management by the Minister of finance, in particular, the deadlines for the measures and deadlines for their return;

2) height or the method of calculating the interest rate on the measures adopted in the deposit or management;

3) specific conditions for resolving deposit or refund provided in the management before the date on which the deposit was created or the measures were passed in the management;

4) submission and designs available funds in the deposit or the management of the Minister of finance and their return and disposal solutions deposit or refund provided in the management before the date on which the deposit was created or the measures were passed in the management.

2. The Minister of finance, regulation, referred to in paragraph 1. 1, is guided by the need to ensure the safety of the public and timely implementation tasks financed from these funds by sector of public finances and improve the efficiency of the management of public funds and attention to public finances and in terms of rate will also, on what measures are passed in the deposit or management, but to the extent the submission is also the need to standardise the documents submitted and the possibilities of the use of electronic systems.

Article. 78 h [Treasury securities as the subject of a loan or other financial operations] in order to carry out tasks related to the management of the debt of the State Treasury Treasury securities referred to in article 1. 79 paragraph 1. 2 and art. 102 paragraph 1. 3, may be the subject of a loan or other financial operations carried out by the Minister of finance.

Article. 79. [waiver of Treasury securities] 1. Upon redemption of Treasury securities are subject to redemption.

2. Are not redeemable Treasury securities purchased by the Treasury to manage the debt of the State Treasury.

Article. 80. [purpose of lending and borrowing by the Treasury] 1. The Treasury can borrow and loans only to finance the State budget borrowing needs, subject to article 22. 81.2. On behalf of the State Treasury loans and credits can take out, subject to paragraph 2. 3, only the Minister of finance.

3. in the case of borrowing a loan or credit agreement, including an international agreement,

according to which it is required that the authority acting on behalf of the borrower (borrowers) was the Council of Ministers, it the Minister of finance to sign the agreement and lays down the conditions for its execution.

Article. 81. [medium-term loans and loans made by the State] 1. At the request of the monetary policy Council of the Treasury can take out medium-term loans and credits from the European Community and its Member States in order to support the balance of payments.

2. At the request of the Council of the European Union, the State Treasury may participate in granting loans to support the balance of payments of another Member State, on the conditions referred to in the Act.

Article. 82. [Cut-off limit the amounts of loans and loans by the State] the amount of borrowings and loans referred to in article 1. 80 (2). 1 and art. 81 paragraphs 1 and 2. 1, may not exceed the limits specified in the Act.

Article. 83. [Competence of the Minister of finance in the field of financial operations] 1. The Minister of finance may make investments in dollars and foreign currency and carry out other financial transactions in the National Polish Bank or another bank.

2. in the case of trading derivatives for which a security contract, the Minister of finance may open in the Polish National Bank or any other Bank, a separate bank account for their security in money. Finance Minister calls security brought in money, with interest, in the amount and within the time limits under the agreement.

3. Funds held in the account referred to in paragraph 1. 2, the Minister of finance may invest in the Polish National Bank or any other Bank.

Article. 83A. [deposit accounts of the Minister of finance] 1. Minister of finance opens in Bank Gospodarstwa Krajowego bank accounts in gold or foreign currency, on which they are stored money accepted for deposit or submitted on those accounts on the basis of separate provisions (deposit accounts of the Minister of Finance).

2. The Minister of finance is authorized to temporarily manage, in order to finance the State budget borrowing needs and debt management of the State Treasury, cash collected on the deposit accounts of the Minister of finance with the obligation to return them on every request, together with the interest due.

3. the measures submitted for deposit accounts of the Minister of finance are interest-bearing:
1) Polish National Bank's deposit rate – in the case of funds in gold;

2) interest paid contributions in a particular currency for any request by Bank Gospodarstwa Krajowego-in the case of funds in foreign currencies.

4. Bank Gospodarstwa Krajowego, leading deposit accounts of the Minister of finance, provides in particular: 1) records the analytical measures for individual schemes (mikrorachunki) within each deposit account of the Minister of finance;

2) daily calculation of interest and periodic capitalization of interest payable in respect of the funds on any mikrorachunku;

3) to exchange information with the central information system providing support for financial management of the courts in respect of the status of each mikrorachunku (capital and interest), donated on each mikrorachunek and withdrawals of each mikrorachunku.

Article. 84. [exclusion of application of the rules on public procurement] To borrowing and loans by the State Treasury, securities and other operations directly related to the management of national public debt shall not apply the provisions of article 4. 35 and article. 49 and the rules on public procurement.

Article. 85. [information provided the Minister of finance by the NBP] Polish National Bank provides the Minister of finance data, including individual data and comparisons and assessment referred to in article 1. 23 of the Act of 29 August 1997 on the Polish National Bank (Journal of laws of 2005, No. 1, item 2, as amended), necessary for the implementation of the tasks referred to in article 1. 77 and article. 78. Chapter 3 procedures for prudential and topwet sanitation Article. 86. [Relationship amount State of public debt to gross domestic product] 1. In the case when the value of the relationship the amount of national debt to gross domestic product referred to in article 1. 38 (1) (a). and, in accordance with article announced. 38:1) (repealed);

2) is greater than 55%, and less than 60%,: a) for a further year, the Council of Ministers shall adopt the budget bill, in which: – it is not expected the deficit of the State budget or the level difference of revenue and expenditure of the State budget, to ensure that the relationship of the State Treasury debt to gross domestic product projected at the end of the financial year concerned by the Bill will lower the relationship referred to in article 1. 38 (1) (a). (b), in accordance with article announced. 38,-no salary increase of State workers of budgetary sphere, including employees of the entities referred to in article 1. paragraph 139. 2-valorisation and pensions shall not exceed the level of the corresponding increase in the prices of consumer goods and services, as announced by the Central Statistical Office for the previous financial year, shall be amended as the prohibition of loans and credits from the State budget with the exception of payments loans and loans made in previous years, there is no provision for expenditure growth in units referred to in article 1. paragraph 139. 2, at a higher level than in the Government Administration, b), the Council of Ministers shall review the expenditure of the State budget financed by funds from foreign loans and the review of the multi-annual programmes, (c)), the Council of Ministers represents the Sejm sanacyjny program designed to reduce the relationship referred to in art. 38 (1) (a). and, the d) expenditure of the budget of the local government unit referred to in the resolution of the budget for the following year may be higher than the revenue that budget increased by the budgetary surplus from previous years and free agents, only the amount related to the implementation of the tasks of the measures referred to in article 1. 5. 3, e), the Council of Ministers shall review the existing provisions in order to propose legal solutions that affect the level of income of the State budget, including on the use of rates of tax on goods and services, f) State Fund for rehabilitation of disabled persons receive a special subsidy from the State budget for the implementation of the tasks referred to in article 2. 26A of the Act of 27 August 1997 on the professional and social rehabilitation and employment of persons with disabilities (OJ of 2011 No. 127, item 721, as amended), in up to 30% of the measures planned for the implementation of this task for a given year, g) Government authorities may

take out new obligations for the preparation of the investment, if you are provided with funding from the participation of the public referred to in article 1. 5. 1 point 2 and 3, the maximum acceptable level, specified in the regulations or procedures applicable to the type of investment, of not less than 50% of the total cost, except that these restrictions do not apply to: – for reconstruction or rebuilding of national roads in order to remove the threat of violation of road safety,-investments, referred to in article 1. 37 paragraph 2. 1 of the Act of 24 June 2010 on special solutions related to the removal of the effects of floods of 2010 (Journal of laws No. 123, item. 835 and No. 148, item 993), – preparation, implementation, construction or operation of the electronic toll collection systems referred to in article 1. 13 I of the Act of 21 March 1985 on public roads (Journal of laws of 2013.260 and 843)-liability for compensation for property taken in the Act of 10 April 2003 on the specific principles of the preparation and implementation of investment in the field of public roads (Journal of laws of 2013.687);

3) is equal to or greater than 60%, then: (a) shall apply *mutatis mutandis* the provisions of paragraph 2 (a). a, b, and e – g, b), the Council of Ministers, at the latest within one month from the date of the notice referred to in article relationship. 38 (1) (a). and, submit to the Sejm a program *sanacyjny* to limit the relationship to the level below 60%, c) expenditure of the budget of the local government unit referred to in the resolution of the budget for the following year shall not be higher than the revenue that budget, d) starting on the seventh day after the date of delivery of the relationships referred to in article 1. 38 (1) (a). and, the public finance sector entities cannot give new sureties and guarantees.

2. In the case referred to in paragraph 1. 1 point 2 and 3, the Council of Ministers, by resolution, may authorize the investment provided for the financing referred to in article 1. 5. 1 point 2 and 3, which do not meet the requirements referred to in paragraph 1. 1 point 2 (a). g. 3. In the case referred to in paragraph 1. 1 paragraph 2 of the procedures referred to in that provision shall not apply if the relationship referred to in art. 38A, paragraph 4, does not exceed 55%.

Article. 86. [exclusion of application of the provision of article 86 paragraph 1 point 1]
Provision art. 86 paragraph 1. 1 paragraph 1 shall not apply in 2013.

Article. 87. [*sanacyjny* Program] *sanacyjny* Program includes: 1) an indication of the reasons for the evolution of the relationship of the State debt, referred to in article 1. 38 (1) (a). (a);

2) program projects aimed to reduce the relationship referred to in art. 38 (1) (a). and, taking into account, in particular, related legal solutions affecting the level of expenditure and expenditures in the area of public finances;

3) three-year forecast concerning the relationship of the State of public debt to gross domestic product, along with the expected development of the macroeconomic situation of the country.

Article. 88. [Off] the provisions of article 4. 86 and article. 87 does not apply in the case of the introduction: 1) of martial law;

2) a State of emergency throughout the territory of the Republic of Poland;

3) State of natural disaster on the entire territory of the Republic of Poland.

Chapter 4 General rules on obligations by other than the Treasury units of the public finance sector Article. 89. [borrowing and loans and issue of securities by the Government entities] 1. Government entities can take out loans and loans and issue securities on: 1) occurring during the transition year budget deficit Government entities;

2) funding the planned budget deficit Government entities;

3) repayment of earlier commitments entered into in respect of an issue of securities and loans and credits;

4) advance financing of operations financed with funds from the budget of the European Union.

2. Loans and borrowings, and issued securities for the purpose referred to in paragraph 1. 1 paragraph 1 shall be subject to repayment or repurchase of the same year in which they were incurred or issued.

Article. 90. [borrowing in State funds earmarked] on the financing of expenditure on investment and investment purchases included in the projects referred to in article 1. 226 paragraph 1. 3, government entities can borrow in State funds, special purpose vehicles, as long as the law creating the Fund as is.

Article. 91. [the maximum amount of contracted credits and loans, and the obligations arising from the issued securities] 1. The sum of the contracted credits and loans, and commitments of issued securities referred to in article 1. 89 para. 1 and art. 90, shall not exceed the amount specified in the resolution of the budget unit of local government.

2. in the case of a claim by a local government for credit or loan on the objective referred to in article 2. 89 para. 1 point 2 – 4 and art. 90, and also plan to broadcast by the local government securities on the objective referred to in article 2. 89 para. 1 point 2 – 4 and art. 90, the Board of this entity is obliged to obtain the opinion of the Regional Chamber of audit about the possibility of repayment of the loan or the loan or the redemption of securities.

Article. 91a. [Taking by the local government free money in deposit] 1. In order to finance the measures needed to cover the deficits or expenses of the budget of the local government unit, unit of local government may adopt in deposit free funds from the independent public health care facilities, for which the entity forming is the unit of local government, local cultural institutions and local legal entities referred to in article 1. 9, paragraph 14, to the exclusion of the provincial Fund for environmental protection and water management.

2. Taking the free resources in the deposit is based on the resolution of the authority which is the local government unit expressing consent to accept in deposit free money, on a proposal from the Executive Board, and the agreement. The resolution may also specify: 1) the

conditions for the admission of free resources in deposit by the unit of local government;

2) height or the method of calculating the interest rate measures adopted in deposit by the local government.

Article. 92. [Acceptable commitments made by units of local government] 1. Government entities may enter into such financial obligations, for the purpose referred to in article 2. 89 para. 1 point 2 – 4 and art. 90, where operating costs are incurred at least once a year, as follows: 1) discount from issued by local government securities does not exceed 5% of the nominal value;

2) capitalisation of interest is inadmissible.

2. The restriction referred to in paragraph 1. 1, shall apply mutatis mutandis to the public finance sector entities other than the State.

Article. 93. [obligation to determine the value of nominal liabilities borrowing by local government unit] 1. Units of the public finance sector, with the exception of the Treasury, may not raise loans or credits to emit securities and provide sureties and guarantees, that the nominal value of the receivable to pay on the due date, expressed in dollars, has not been established in the trade day.

2. the Council of Ministers shall determine, by regulation, the cases in which it does not apply the restrictions referred to in paragraph 1. 1, taking into account in particular the specific nature of credits and loans from international institutions or from Government lenders, as well as considering the possibility of fulfilment of the commitments entered into and to limit the increase in the level of State debt.

Article. 94. [Guarantee and warranties granted by the local government unit] 1. Government entities may provide sureties and guarantees, taking into account the provisions of this Act. The total amount of sureties and guarantees is determined in the resolution.

2. Guarantees and warranties referred to in paragraph 1. 1, are timely and provided to a certain amount.

Chapter 5 rules and broadcast mode of Government securities Art. 95. [Tax security] 1. IRS security is a valuable paper, in which the State concludes that the debtor is the owner of such paper, and agree to it to meet a specific provision, which may be in cash or kind.

2. Treasury securities may be issued or issued within the limits set out in the budget law.

3. Treasury securities for cash benefits can be issued or issued only by the Ministry of finance.

4. Treasury securities for non-monetary benefits emits the competent minister of the Treasury in consultation with the Minister of finance.

5. Treasury securities for cash benefits giving entitlement to specific benefits in return for the

Treasury securities it emits the Minister of finance in consultation with the competent Minister for the Treasury.

6. The Treasury is responsible throughout the property for obligations arising from issued or issued Treasury securities.

Article. 96. [Original maturity] Treasury securities may be issued or issued as securities with an original maturity: 1) not more than one year, which include, in particular, Treasury bills (short-term Treasury securities);

2) longer than a year, which include in particular government bonds.

Article. 97. [Delegation] 1. The Minister of Finance shall determine, by regulation, the conditions for issuing the type of Treasury securities, and in particular: 1) unit nominal value, 2) currency in which can be broadcast, or how to determine currency emissions, 3) rules and mode of sale, including the time limit or the method of determining the sales price of issued securities in the primary market, 4) entities, which the Treasury securities that are offered for purchase on the primary market 5) restrictions on the marketing of Treasury securities in the primary market and the secondary, 6) benefits in respect of Treasury securities is driven by the need to meet the needs of State budget borrowing-optimal and effective management of Treasury debt.

2. The Minister of finance in consultation with the competent Minister for the Treasury shall determine, by regulation, conditions for issuing Treasury securities referred to in article 1. 95 paragraph 1. 5, and in particular: 1) the currency in which can be followed by broadcast, 2) principles and the sale of Treasury securities, 3) the type of benefits in Exchange for Treasury securities, 4) entities, which the Treasury securities of the issue may be offered for purchase on the primary market, 5) the restrictions on the marketing of Treasury securities in the primary market and the secondary-driven by the need to ensure effective management of the debt and assets of the State Treasury.

Article. 98. [Letter prospectus] 1. The Minister of Finance shall determine, by issuing the letter of issue, detailed the conditions of the issue of Government securities on the content of the benefits arising out of the Treasury security and how to achieve them.

2. The Minister of finance in consultation with the competent Minister for the Treasury will determine, by issuing the letter of issue, specific terms and conditions of Government emissions of securities referred to in article 1. 95 paragraph 1. 5, concerning the content of the benefits arising from this paper and how to implement them. The provisions of paragraph 1. 4 and 5 shall apply mutatis mutandis.

3. The Minister of finance may authorize a third party to issue a letter of issue on Treasury securities for financial markets.

4. Letter of prospectus shall contain in particular: 1) the date of issue;

2) establishing a legal basis;

3) disposal price or the method of its determination;

- 4) rate of interest or the manner of its calculation;
- 5) specify how to and payment of the debts and receivables;
- 6) date from which the posted interest rate Treasury securities of this issue;
- 7) maturity and concerns regarding early redemption.

5. The Minister of Finance shall make public the detailed terms and conditions of the issue. Letter to the public prospectus is provided to handle.

Article. 99. [Bon tax] tax Voucher is a short-term paper of value offered to sell the country on the primary market at a discount and wykupywanym at par value after the expiry of the period for which was aired.

Article. 100. [tax Bond] 1. A Treasury bond is a valuable paper offered for sale in the country or abroad, in the form of a rate discount or interest.

2. tax Bond is sold in the primary market: 1) at a discount, 2) at face value, 3) of more than nominal value, and wykupywana after the end of the period for which it was issued.

Article. 101. [Tax saver paper] 1. IRS tax is a valuable paper savings paper offered for sale: 1) natural persons;

2) associations, other organizations and foundations and included in the register, and, in the case of non-residents is also registered to another register, provided that the conditions of issue so provide.

2. Tax paper savings can be excluded from trading on the secondary market or can be traded only between the entities referred to in paragraph 1. 1, provided that the conditions of issue so provide.

Article. 102. [disposal of Treasury securities on primary market] 1. Treasury securities are disposed of on the primary market for a fee.

2. from the date of the settlement offered to buy Treasury securities and in an amount equal to the nominal value of the disposed of securities.

3. For the purposes of Treasury debt management Finance Minister can issue Treasury securities in an amount in excess of the nominal value of the disposed of securities.

4. Treasury securities referred to in paragraph 1. 3 and art. 79 paragraph 1. 2, are registered on the account of the Minister of finance.

SECTION III Multiannual Financial Plan and State budget law Chapter 1 Multiannual Financial Plan Member States Art. 103. [Multiannual Financial Plan of the Member State] a longtime Financial Plan is prepared for a given financial year and three consecutive years.

Article. 103a. (repealed).

Article. 104. [content of the Multiannual financial plan member States] 1. Multiannual financial Plan: 1) contains a convergence programme, developed in accordance with Council Regulation (EC) No 1466/97/EC of 7 July 1997 on the strengthening of the surveillance of budgetary positions and the surveillance and coordination of economic policies (OJ. EC-L 209 of 02.08.1997, p. 1, as amended. d.; Oj. EU Polish Special Edition, chapter. 10, vol. 1, p. 84, as amended. d.);

2) defines the objectives, together with the measures of the degree of their implementation, covering the main features of the State.

2. Multiannual Financial Plan in the convergence programme specifies in addition: 1) the main objectives of social and economic policies;

2) planned activities and their impact on the level of revenue and expenditure of the General Government sector, referred to in the regulation of the European Parliament and of the Council (EU) No 594/2013 of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ. L 174 of 26.06.2013, p. 1), including the long-term sustainability of the public finances;

3) planned an initial amount of expenditure calculated in accordance with art. paragraph 112aa has. 1;

4) changes in the action taken and the objectives in relation to the previous convergence programme;

5) initial forecast of basic macroeconomic size along with the assumptions underpinning its development.

Article. 105. [Multiannual Financial Plan as a basis for the budget bill] 1. Multiannual financial Plan of the State forms the basis of the draft budget for the following financial year.

2. (repealed).

3. (repealed).

Article. 106. [the draft Multiannual financial plan member States] 1. The Minister of finance, submit to the Council of Ministers the draft Multiannual financial plan.

2. the Council of Ministers shall adopt Multiannual Financial Plan of the Member State, within the time limit to 30 April, and announce it in the official journal of the Republic of Poland "Monitor Polish" and in the Bulletin of public information.

Article. 107. (repealed).

Article. 108. [information on the implementation of the multiannual financial plan member States] Ministers, in the period until 15 April, shall submit to the Minister of finance about implementing the multiannual financial plan State within the range specified in art. paragraph

104. 1 point 2.

Chapter 2 budget law Article. 109. [function and the elements of the budgetary law] 1. Budget law is the basis for the financial management of the State in a given financial year.

2. Budget law consists of: 1) the budget of the State;

2) annexes;

3) provisions, which obligation is included in the budget law arises from this Act or with a separate set.

3. the budget law is adopted for the period of the financial year.

4. Financial year is the calendar year.

5. the budget law may not contain provisions revising other law.

Article. 110. [text] the State budget determines: 1) the total amount of the projected tax and income niepodatkowych the State budget;

2) the aggregate amount of planned expenditure of the State budget;

2A) the amount of the planned expenditure, calculated in accordance with art. paragraph 112aa has. 1, and the amount of planned spending limit referred to in article 2. paragraph 112aa has. 3;

3) the amount of the planned deficit of the State budget, along with sources of its cover;

4) the total amount of the projected income of the European budget;

5) the total amount of planned expenditure of the European budget;

6) the result of the European budget;

7) the total amount of planned revenue of the State budget;

8) the aggregate amount of planned expenditures of the State budget;

9) plan to balance revenues and expenditures of the State budget;

10) limit of borrowing obligations, credits and loans, and issued securities.

Article. 111. [tax revenues and State budget niepodatkowe] Income tax and niepodatkowymi of the State budget are: 1) the taxes and charges, in part, that in accordance with special regulations does not constitute income of local government units, government income funds and other units of the public finance sector;

- 2) duty;
- 3) deposit with profit of State-owned enterprises and State-owned companies and banks;
- 4) dividend payments;
- 5) deposit with profit Polish National Bank;
- 6) deposit of surplus funds implementing agency;
- 7) revenue collected by the State budgetary entities, unless a separate Act provides otherwise;
- 8) income from rent and lease and other contracts of a similar nature relating to the assets of the State Treasury, about how many distinct Act does not provide otherwise;
- 9) interest on the funds in the bank accounts of State budgetary entities or public authorities, unless the separate Act provides otherwise;
- 10) interest on term deposits laid down with the funds on the current account of the State budget;
- 11) interest on loans from the State budget and foreign loans;
- 12) fine, fines and other penalties, how many distinct Act does not provide otherwise;
- 13) declines, and donations of money to the Treasury;
- 14) revenue from the sale of property, things and rights, not income within the meaning of article 1. 5. 1 point 4 (b). (a) and (b), unless the separate Act provides otherwise;
- 15) other income specified in separate laws or international agreements;
- 16) European measures and measures referred to in article 1. 5. 3, paragraph 5 (b). (a) and (b), on the implementation of projects of technical assistance and to the measures referred to in article 1. 5. 3, paragraph 5 (b). (c) and (d) and paragraph 6 and in article 1. 4 paragraph 1. 2 regulation of the European Parliament and of the Council (EU) no 1306/2013 of 17 December 2013 on the financing of the common agricultural policy, management and monitoring of and repealing Council Regulation (EEC) no 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) no 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ. EU L 347, 20.12.2013, p. 549), hereinafter referred to as "Regulation No 1306/2013", after their transfer to the revenue of the State budget;
- 17) interest paid by the buyers of government bonds or surplus resulting from the difference between the issue price and the nominal value of the bonds.

Article. 112. [Purpose expenditure budget of the State] 1. The expenditure of the State budget are intended in particular to: 1) the functioning of the public authorities, including government authorities, control authorities and the protection of the law and the courts and tribunals;

- 2) tasks performed by the Government;
 - 3) subsidies for local government units;
 - 4) grants to units of local government;
 - 5) contributions to the budget of the European Union, hereinafter referred to as "own resources of the European Union";
 - 6) subsidies for political parties;
 - 7) grants for the tasks specified separate laws;
 - 8) support for the public debt;
 - 9) national contribution to the implementation of the programmes financed with the participation of European measures or measures referred to in article 1. 5. 3 paragraph 3, 5 and 6.
2. From the State budget are financed the tasks specified in separate laws and international agreements.

Article. 112A. (repealed).

Article. 112aa has [calculation of the amount of expenditure for the year] [2] 1. The amount of the expenditure for the year concerned authorities and bodies referred to in article 1. 9 paragraph 1-3, paragraph 8, with the exception of the social insurance, and in paragraph 9 and the Labour Fund, Bank guarantee fund, as well as funds created, assigned or transferred to the Bank Gospodarstwa Krajowego on the basis of separate laws, is calculated according to the formula: $WYD_n = WYD_{n-1} \cdot E_{n-1} (CCPI) \cdot [WPKB_n + K_n] + E_n (\Delta DD_n)$: in which each symbols means: n-the year for which is calculated the amount of the expenditure, the n-1-year preceding the year of n, n-2-year preceding year n about two years, n-8 – the year preceding the year n about eight years, WYD_n -the amount of the expenditure referred to in the draft budget for year n submitted to the Sejm, WYD_{n-1} -the amount of the expenditure referred to in the draft budget for year n-1 submitted to the Sejm, $E_{n-1} (CCPI)$ is the level of medium-term inflation target specified for year n-1 by the Council of monetary policy monetary policy assumptions, referred to in article 1. 227 paragraph. 6 of the Constitution of the Republic of Poland of 2 April 1997 (Journal of laws No. 78, item 483., as amended.), published in the official journal of the Republic of Poland "Polish Monitor", $WPKB_n$ – indicator medium-term dynamics of the value of gross domestic product at constant prices specified in the draft budget for year n submitted to the Sejm, to the nearest hundredths percent, K_n -the size of the adjustment amount referred to in the draft law the budget for year n submitted to the Sejm, PKB_{n-2}/PKB_{n-8} – announced by the President of the Central Statistical Office in accordance with article 5. 38B paragraph 2 the total growth rate of the value of gross domestic product, $E_n (PKB_{n-1}/PKB_{n-2})$ is projected in the draft budget for the year n submitted to the Sejm, the annual growth rate of the value of gross domestic product at constant prices of the year n-1, $E_n (PKB_n/PKB_{n-1})$ is projected in the draft budget for the year n submitted to the Sejm, the annual growth rate of the value of gross domestic product at constant prices of the year n, $E_n (\Delta DD_n)$ -the projected total value of discretionary activities referred to in the regulation

referred to in article. paragraph 104. 1 paragraph 1, taxes and social security contributions referred to in the regulation of the European Parliament and of the Council (EU) No 549/2013 of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ. L 174 of 26.06.2013, p. 1, as amended. d.), planned for year n, if the value of each of them exceed 0.03% of the value of the gross domestic product projected in the budget bill for the year n submitted to the Sejm; in the case of your expected in year n cancellation of discretionary activities carried out in previous years, the predicted total discretionary activities during year n shall take into account the impact on the amount of discretionary actions made WYDn, which would occur in the absence of an opt-out of these activities in year n.

2. [3] in the amount of the expenditure referred to in paragraph 1. 1, and the amount by which the levy is this amount in accordance with paragraph 1. 3, no account shall be taken of expenditure of the European budget and the expenditure financed from the funds referred to in article 1. 5. 1 point 2. In the amount of the expenditure referred to in paragraph 1. 1, does not take into account also the financial flows between the authorities and bodies referred to in paragraph 1. 1, grants and subsidies and financial flows between the funds managed by the social insurance Institute and President of the Agricultural Social Insurance Fund.

3. The amount of the expenditure referred to in paragraph 1. 1, less the amount: 1) projected in the draft budget submitted to the Sejm expenditure units referred to in article 1. 9, paragraph 2, the General macro-economic assumptions, taking into account the budgetary entities referred to in article 1. 142 paragraph 2 (a). a and b, and long-term financial projections of these units, as well as the expenditure made in previous years, after deducting the amounts corresponding to those planned to receive the amounts of grants and subsidies from other authorities and bodies referred to in paragraph 1. 1, 2) planned spending authorities and bodies referred to in article 1. paragraph 139. 2, 3) [4] planned costs the national health fund: a) referred to in the financial plan of the Fund approved within the period referred to in article 1. 121 paragraph 1. 4 of the Act of 27 August 2004 about health care benefits financed from public funds (OJ from 2015.581, as amended), b) in the case of non-approval the financial plan of the Fund within the period referred to in article 1. 121 paragraph 1. 4 of the Act of 27 August 2004 about health care benefits financed from public funds, in the amount equal to the planned revenue specified in the plan referred to in article 1. 121 paragraph 1. 3 this Act – after deduction of the amounts corresponding to those planned to receive the amounts of subsidies from the authorities and bodies referred to in paragraph 1. 1, 4) the planned expenditure of the Bank guarantee fund referred to in the financial plan of the Fund – and increased the amount projected for year n one-off and temporary measures on the revenue side, referred to in Council Regulation (EC) No 1466/97/EC of 7 July 1997 on the strengthening of the surveillance of budgetary positions and the surveillance and coordination of economic policies, if the value of each of them exceed 0.03% of the value of the gross domestic product projected in the budget bill for the year n submitted to the Sejm, is the expenditure limit of the deadline for the authorities and bodies referred to in article 1. 9, paragraph 1, and the State budgetary entities with the exception of the authorities and bodies referred to in article 1. paragraph 139. 2, paragraph 8, with the exception of the social insurance and the Labour Fund, as well as funds created, assigned or transferred to the Bank Gospodarstwa Krajowego on the basis of separate laws.

4. the size of the adjustment of the amounts of expenditure referred to in paragraph 1. 1:1) minus two percentage points-if the value of the relationship as a result of the nominal plus costs of pension reform, announced in accordance with art. 38 c, to gross domestic product in the year n-2, referred to in paragraph 1. 1, less than-3%, or if the value of the relationships

referred to in article 1. 38A, paragraph 4, is in year n-2 greater than 48% or 2) minus one and a half percentage points-if: a) the value of the relationship as a result of the nominal plus costs of pension reform, announced in accordance with art. 38 c, to gross domestic product in the year n-2, referred to in paragraph 1. 1, not less than-3% and the value of the relationships referred to in article 1. 38A, paragraph 4, is in year n-2 greater than 43% and not greater than 48%, and projected in the draft budget for the year n submitted to the Sejm, the dynamics of the value of gross domestic product at constant prices of year n is not less by more than two percentage points from the medium-term indicator of the dynamics of the value of gross domestic product, referred to in paragraph 1. 1, or (b)) the value of the relationship as a result of the nominal plus costs of pension reform, announced in accordance with art. 38 c, to gross domestic product in the year n-2, referred to in paragraph 1. 1, not less than-3% and the value of the relationships referred to in article 1. 38A, paragraph 4, is in year n-2 not more than 43% and the sum, calculated in accordance with paragraph 1. 5, is in year n-2 less than – 6%, and projected in the draft budget for the year n submitted to the Sejm, the dynamics of the value of gross domestic product at constant prices of year n is not less by more than two percentage points from the medium-term indicator of the dynamics of the value of gross domestic product, referred to in paragraph 1. 1 or 3) plus one and a half percentage points – if the value of the relationship as a result of the nominal plus costs of pension reform, announced in accordance with art. 38 c, to gross domestic product in the year n-2, referred to in paragraph 1. 1, not less than-3% and the value of the relationships referred to in article 1. 38A, paragraph 4, is in year n-2 not more than 43% and the sum, calculated in accordance with paragraph 1. 5, is in year n-2 greater than 6%, and projected in the draft budget for the year n submitted to the Sejm, the dynamics of the value of gross domestic product at constant prices of year n is not greater by more than two percentage points from the medium-term indicator of the dynamics of the value of gross domestic product, referred to in paragraph 1. 1 or 4) zero percentage point – in other cases.

5. Minister of finance calculates the sum of the annual differences between the value of the relationship as a result of the nominal to gross domestic product and the level of the MTO specified in the convergence programme drawn up in accordance with the regulation referred to in article 2. paragraph 104. 1, point 1, the sum of the differences with regard to revision of the data communicated by the President of the Central Statistical Office. The annual difference is rounded to the nearest hundredths percent.

Article. 112b. (repealed).

Article. 112 c (repealed).

Article. 112d [exclusion of application of the provisions of article 112aa has] 1. The provisions of article 4. 112aa has not apply in the case of the introduction: 1) of martial law;

2) a State of emergency throughout the territory of the Republic of Poland;

3) State of natural disaster on the entire territory of the Republic of Poland.

2. In the cases referred to in paragraph 1. 1, the Minister of finance calculates the amount of expenditure and the size of the medium-term indicator of the dynamics of the value of gross domestic product, referred to in article 1. paragraph 112aa has. 1, and the amount referred to in article 1. paragraph 112aa has. 5. Article. 112e. [exclusion of application of article 112a

and 112b] the provisions of article 4. 112A. 112b does not apply in 2013.

Article. 113. [the surplus and deficit of the State budget] 1. The difference between the revenues and expenditures of the State budget is in surplus of the State budget or deficit of the State budget, subject to article 22. 118 paragraph 1. 2.2. The deficit of the State budget and other loan for the State budget can be financed by revenue from: 1) the sale of Treasury securities on the domestic and foreign markets;

- 2) borrowing in domestic and foreign banks;
- 3);
- 4) privatisation of the assets of the State Treasury;
- 5) the amounts derived from repayments of loans and advances;
- 6) State budget surplus from previous years;
- 7) European budget surplus, subject to article 22. 118 paragraph 1. 4;
- 8) other financial operations.

Article. 114. [parts of the budget of the Member State] 1. The State budget consists of part of the corresponding public authorities, State control, courts, tribunals and other bodies listed in article 2. paragraph 139. 2, government administration, and for individual government departments and the offices supervised by the President of the Council of Ministers shall be determined respectively, separate parts of the budget.

2. In separate parts of the State budget shall be: 1) subsidies for local government units;
- 2) general reserve;
- 3) provisions;
- 4) support for the debt the Treasury;
- 5 the European Union's own resources);
- 6) receipts and issues related to the financing of the State budget borrowing needs;
- 7) income referred to in article 1. 111 paragraph 16.

3. In justified cases, at the request of the competent Minister, in the budget of the Member States can be created separate parts for: 1) central offices supervised by the Minister;

- 2) State of the organizational units that are not public authorities or Government;
- 3) tasks, if the extract part is justified by the need to ensure the current control of the revenue or expenditure.

4. Parts of the State budget have administrators of part, if distinct Act does not provide otherwise.

5. the revenue and expenditure and the income and expenditure of the State budget shall be classified according to the rules referred to in article 1. 39, and according to the part of the budget referred to in paragraph 1. 1-4.

6. The Minister of Finance shall establish, by regulation, the classification of the parts of the budget and the administrators of budget budget for a portion of the parts referred to in paragraph 1. 1-3, with a view to ensuring transparency in the management of the State budget.

Article. 115. [loans granted from the State budget] 1. With the State budget, to the extent set out in the budget law, may be awarded: 1) loans and credits arising out of international agreements;

2) loans arising from the set other than the budget law.

2. loans and credits granted from the State budget are interest-bearing, unless separate Act does not provide otherwise. Height Specifies the interest rate agreement.

Article. 116. [annexes to the State budget] 1. Tax and niepodatkowe revenue of the State budget shall be entered in the annex to the budget according to: 1) sources of income;

2) part i of the budget classification departments.

2. the expenditure of the State budget shall be entered in the annex to the budget, broken down into parts, sections and chapters of the budget classification of expenditure and expenditure, with a separate indication of the expenditure for: 1) implementation of projects of technical assistance programmes financed with the participation of European and of the measures referred to in article 1. 5. 3 paragraph 5;

2) co-financing the implementation of programmes financed with the participation of the European funds and donated to the common budget support programmes financed with the participation of the measures referred to in article 1. 5. 3 paragraph 5;

3) the programmes referred to in article 1. 5. 3, paragraph 5 (b). (c) and (d).

Article. 117. [Budget European] 1. The budget of the European funds is the annual revenue plan and subject to refund of expenditure for the implementation of the programmes financed with the participation of the European measures, with the exception of funds intended for the implementation of projects of technical assistance and of the measures referred to in article 1. 4 paragraph 1. 2 Regulation (EC) no 1306/2013.

2. In the budget of the European measures are recognised: 1) income in respect of the implementation of programmes financed with the participation of the European funds;

2) expenditure for the implementation of the programmes financed with the participation of European measures in part subject to the refund.

Article. 118. [the surplus and deficit of the European budget] 1. The difference between the

revenues and expenditures of the European budget is the European budget surplus or deficit of the European budget.

2. the European Budget Deficit or surplus of the European measures are not included in the, respectively, a deficit or surplus of the State budget.

3. the European Budget Deficit is funded under the State budget borrowing needs.

4. the European Budget Surplus is a source of repayment of liabilities of the State budget borrowing to cover the deficit of the European budget.

Article. 119. [treatment of European budget revenue] 1. European budget revenue shall be entered in the budget law by: 1) part of the budget classification;

2) [5] programs financed with the participation of European measures.

2. the expenditure of the European budget shall be entered in the budget law by: 1) the parts and sections of the classification of expenditure;

2) [6] programmes financed with the participation of the European part, and divisions of the classification of expenditure.

Article. 120. [special-purpose reserve recognised in the European budget] the budget of the European funds is the special-purpose reserve for expenses related to the implementation of the programmes financed with the participation of the European measures, referred to in article 1. paragraph 140. 2, paragraph 3, in so far as these expenses are subject to a refund.

Article. 121. [the inclusion of programs financed with the participation of the European measures in the annex to the budget] [7] 1. Programs financed with the participation of European measures are included in the annex to the budget.

2. For each programme in the annex referred to in paragraph 1. 1,; 1) the managing authority;

2) (repealed);

3) (repealed);

4) planned for the financial year and the subsequent two years, the revenue of the State budget in respect of the impact of the measures;

5) planned for the financial year and the subsequent two years, the expenditure of the State budget and the budget of the European measures for the implementation of the programme;

6) spending plan the State budget in the financial year to finance the program.

Article. 122. [the remaining content of the annexes to the budget] 1. In the annexes to the budget shall also: 1) financial plans: a) the Executive agencies, b) budgetary economy institutions, c) of State funds, d) State legal persons referred to in article 1. 9, paragraph 14;

2): a) units receiving grants and special, with the exception of the earmarked grant for

financing and co-financing of programmes and projects financed with the participation of the measures referred to in article 1. 5. 1, paragraph 2, and the amount of the grant, b) [8] programs financed with the participation of the measures referred to in article 1. 5. 1 point 2 and 3, together with the spending limits of the State budget for the financing of these programmes, (c) [9] the multiannual obligations limits in the following years, the implementation of the programmes financed with the participation of European measures together with a list of the multiannual spending limits in their framework;

3) spending plan the State budget during the financial year: a) support programmes financed projects with the participation of European and of the measures referred to in article 1. 5. 3 paragraph 5 (b)) implementation of programmes co-financed by the European participation and contributions to joint budget support programmes financed with the participation of the measures referred to in article 1. 5. 3 paragraph 5 (c)) the programmes referred to in article 1. 5. 3, paragraph 5 (b). (c) and (d) is in the detail of the budget classification: part, Division, section;

4) summary of multi-annual programmes in the task-oriented;

5) a summary of government tasks and other tasks of local government units to separate laws;

6) range and the amount of the grant and symptoms;

7) plan revenues and expenditures of the State budget.

2. the Summary referred to in paragraph 1. 1 paragraph 4, includes: 1) the name of the program and the legal basis for its creation;

2) organizational unit carries out the programme or coordinating its implementation;

3) the objective of programme;

4) tasks;

5) the period of the implementation of the programme;

6) total investment, including from the State budget, on the implementation of the programme;

7) the amount of expenditure in the financial year and in subsequent years on the implementation of the programme;

8) meters for determining the degree of attainment of the objective.

3. In the case of specified in separate regulations rules and procedures for the provision of grants, it is clear that it is not possible to shot unit in the list referred to in paragraph 1. 1 point 2 (a). and, the list may contain groups of units and the total amount of the grant.

4. In the case referred to in paragraph 1. 3, the authorising officer may have part of the budget, where scheduled were grants, provides to the public, by way of notice, the list of units

together with the amounts of grants awarded to individual units.

Article. 123. [financial plans for executive agencies] 1. Financial plans for executive agencies to be entered separately for each agency, with a separate indication: 1) revenue, including grants from the State budget;

2) costs broken down into costs: a) the functioning of the Executive Agency, b) statutory tasks, including wages and social contributions from wages;

3) result.

2. the financial plans of the State funds are recognised separately for each Fund, with a separate indication: 1) the initial state and the final cash, receivables and liabilities;

2) revenue of its own;

3) grants from the State budget and other units of the public finance sector;

4) costs for tasks, including salary costs and premiums charged;

5) tasks financed from the resources of the Fund.

3. the financial plans of the budgetary economy institutions and State-owned legal persons referred to in article 1. 9, paragraph 14, shall be entered separately for each entity, with a separate indication the initial state and the final assets and cash, receivables and liabilities, income of their own, grants from the State budget and the costs of the implementation of the tasks.

Chapter 3 the purpose of the expenditure budget of the State Article. 124. [Group of expenditure] 1. The expenditure budget of the State are divided into the following groups: 1) grants and subventions;

2) benefits to individuals;

3 current expenditure of budgetary entities);

4 property expenditure);

5) expenditure on support for the debt of the State Treasury;

6) expenditure for the implementation of the programmes financed with the participation of the measures referred to in article 1. 5. 1 paragraph 2, including the European budget;

7 of the European Union's own resources).

2. To provide to individuals include the expenses of the State budget, on the basis of separate provisions, directly or indirectly to individuals, and non-remuneration for the service provided.

3. Current expenditure of budgetary entities include: 1) salaries and emoluments of people working in State units and contributions calculated from the wages and salaries;

2) purchases of goods and services;

3) maintenance costs and other expenses related to the functioning of the budgetary entities and the implementation of their statutory tasks;

4) costs of tasks to implement the individuals to be included and niezaliczanym to the public finance sector, with the exception of the non-governmental organizations.

4. the expenditure of the property include: 1), expenditure on the purchase, and the placing of shares and payment of contributions to the commercial companies;

2) investment expenditure of State budgetary entities and grants targeted to fund or subsidize the cost of investments made by other units.

5. expenditure for the maintenance of the debt of the State Treasury shall include, in particular, the expenditure of the State budget for interest rate subsidies and discounts from Treasury securities, interest rate contracted credits and loans and payments related to the given by the State Treasury guarantees and warranties, as well as the costs associated with the issuance of Treasury securities.

Article. 125. [the EU's own resources] 1. The European Union's own resources shall be entered in the budget law determined in the course of the budgetary procedure of the European Union.

2. Own resources of the European Union include: 1) share in the revenues from customs duties, agricultural duties and sugar;

2) calculated on the basis of the tax on goods and services, in accordance with the methodology resulting from the provisions of the European Union;

3) calculated on the basis of the value of annual gross national income.

3. Own resources of the European Union include also interest and penalties for late or improperly calculated the payment.

Article. 126. [Grants] Grants are subject to special rules of settlement funds from the State budget, the budget of the local government units and the public funds allocated under this Act, separate laws or international agreements, financing or funding the implementation of public tasks.

Article. 127. [Grants intentional] 1. Targeted subsidies are measures intended to: 1) funding or grant: a) General Government tasks and other tasks to units of local government laws, b) statutory tasks, including tasks patronage over culture, carried out by units other than local government unit, (c) the current tasks of their own units of local government, d) tasks the Executive agencies referred to in article 1. 21(1). 1 paragraph 3 (b). b, e) tasks to the implementation of the non-governmental organisations, f) investment costs;

2) Bank loan interest subsidies to the extent specified in separate laws.

2. Grants are designed to: 1) implementation of programmes financed with the participation of the measures referred to in article 1. 5. 1 paragraph 3 and paragraph 4. 3 paragraph 6, expended by implementing these programs, other than the State budgetary entities;

2) support projects financed with the participation of European and of the measures referred to in article 1. 5. 3, paragraph 5 (b). (a) and (b);

3) funding or funding tasks carried out by the local government unit and other bodies, with funds provided by the entities referred to in article 1. 9 paragraph 5, 7 and 14;

4) implementation of programmes financed with the participation of the measures referred to in article 1. 5. 3 paragraph 5;

5) co-financing the implementation of programmes financed with the participation of the European funds;

6) advance financing of the common agricultural policy, referred to in the separate provisions, in part, subject to refund of the European Union.

Article. 128. [targeted Subsidies provided for local government units and their maximum height] 1. Provide targeted grants for local government units determine the separate Act.

2. The amount of the grant to fund current and investment own tasks may not represent more than 80% of the cost of the execution of a task, unless the separate Act provide otherwise.

Article. 129. [specify the amounts of grants targeted] the amount of the grant earmarked for government administration tasks and other tasks commissioned separate laws of local government units are defined by the administrators of budgetary parts according to the rules adopted in the budget of the Member States to determine the expenses of a similar kind, unless separate legislation provides otherwise.

Article. 130. [Grants the] 1. The grants are appropriations for subsidies for certain types of products or services, calculated according to the scales of unit costs.

2. the Grants may be awarded on the basis of separate laws or regulations of the European Union: 1) for producing certain types of products or providing certain types of services, 2) for performing tasks for agriculture, taking into account their równoprawności.

3. Budget law shall determine the amount and purpose of the grant referred to in paragraph 1. 2.4. The Minister of Finance shall establish, by regulation, the rates of the grant in question, referred to in paragraph 1. 2, paragraph 1, and shall specify the detailed way and mode of granting and payment of these grants, subject to paragraph 2. 6 and 7, including the form proposals, their acceptance or rejection of, the terms of the transfer and settlement of the grant, the grant term, taking into account the total amount of the grant for each of the objectives set out in the budget law and with a view to ensuring transparency and the transparency of the management of the State budget.

5. the competent Minister for agriculture and the competent minister of rural development, in consultation with the Minister of Finance shall establish, by regulation, the rates of contribution referred to in paragraph 1. 2 paragraph 2, per unit of product or service and detailed manner and the granting and settlement of these grants, taking into account the równoprawności entities, including the form proposals, their acceptance or rejection of, the terms of the transfer and settlement of the grant, the grant term, taking into account the total amount of the grant for each of the objectives set out in the budget law and with a view to ensuring transparency and the transparency of the management of the State budget.

6. where the budget law will determine subsidies for school books the competent minister and education in agreement with the Minister of Finance shall establish, by regulation, rates and determines the detail and the award and payment of subsidies, including the form proposals, their acceptance or rejection of, the terms of the transfer and settlement of the grant, the grant term, taking into account the total amount of the grant for each of the objectives set out in the budget law, and in order to ensure publicity and transparency of budget management Member States.

7. where the budget law will determine subsidies for food sold in bars, the Minister of Finance shall establish, by regulation, rates and determines the detail and the award and payment of subsidies, including the form proposals, their acceptance or rejection of, the terms of the transfer and settlement of the grant, the grant term, taking into account the total amount of the grant for each of the objectives set out in the budget law and with a view to ensuring transparency and the transparency of the management of the State budget.

Article. 131. [Grants symptoms] Grants symptoms include measures for the entity indicated in a separate act or international agreement, exclusively on funding current operations within the range specified in a separate law or international agreement.

Article. 132. [the State Investment budget units] 1. From the State budget are financed public investment budget units.

2. From the State budget may be awarded grants targeted to fund or subsidize the cost of the investment: 1) executive agencies;

2) budgetary economy institutions;

3) other State legal persons, for which the principle of financial management shall determine the separate Act;

4) units of sanction to the public finance sector, on the basis of a separate law;

5) as regards the tasks to the implementation of the non-governmental organizations;

6) carried out by units of local government as a: a) own, b) from the scope of the Government;

7) related to the research or development work.

3. targeted Subsidies from the State budget to finance or co-funding of investment costs: 1) entrepreneurs-are granted taking account of the provisions of the proceedings in cases

concerning State aid;

2) related to the research or development work – are granted taking account of the criteria and procedures specified in separate regulations;

3) within the framework of a public-private partnership agreements-are granted taking account of the provisions of the public-private partnership.

4. for the implementation of the investments financed with the participation of the measures referred to in article 1. 5. 1 point 2 and 3, the provisions of separate.

Article. 133. [the maximum amount of subsidies granted for the implementation of the investment undertaken by the niezaliczana to the public finance sector], the total amount of grants awarded in subsequent years to co-finance investment carried out by a niezaliczana to the public finance sector, referred to in article 1. paragraph 132. 2, paragraph 4, of the measures of the non-originating from the budget of the European Union may not be more than 50% of your expected value of investment estimate, unless the separate Act provide otherwise.

Article. 133A. [obligation to carry out an annual assessment of the achievement of the objectives of the investment] Investment funded or funded from the State budget in the total amount of which is at least 50% of the value of the budget, excluding investment, co-financed by the measures referred to in article 1. 5. 3, paragraph 1, shall be subject to the obligation to carry out an annual assessment of the degree of implementation of the goals, within the framework of management control in units of the public finance sector.

Article. 134. [Delegation], the Council of Ministers shall determine, by regulation, a detailed way and mode of investment financing from the State budget, including the determination of the amounts of grants in subsequent years of the investment, and in particular: 1) the conditions for financing investments with funds from the State budget and evaluation of the effectiveness of their use, 2) a way to transfer funds of the State budget for the financing of investments, 3) accounting for investments financed from the resources of the State budget, taking into account the principle of that the total amount of funds from the State budget may not be higher than the cost of investment determined by the start of its implementation, including the costs of preparing for the implementation costs of the works, the costs of the supervision of the execution of works and original equipment costs, and taking into account the conditions of the expenditure by the State budgetary entities and rules for the provision of grants for the implementation of the investment to other units.

Article. 135. [expenditure on construction investments] 1. The purchase or construction of real estate for the purposes of the Government requires the consent of the Minister responsible for the Treasury.

2. Plan expenditure on construction investments of State budgetary entities and grants, referred to in article 1. paragraph 132. 2, with a value of budget exceeding 300 000 000. \$ requires obtain the opinion of the Minister responsible for regional development on the compatibility of projected investment with the relevant development strategies referred to in the Act on the principles of development policy, subject to the provisions of paragraph 2. 3.3. Plan expenditure on construction investments and subsidies targeted to fund or subsidize the cost of investments financed from the resources referred to in article 1. 5. 1,

paragraph 2, does not require obtaining reviews referred to in paragraph 1. 2.4. The competent Minister of regional development, will determine, by regulation, the detailed conditions, manner, mode, the criteria and terms of the assessment referred to in paragraph 1. 2, taking into account the need to ensure the coherence of the planned investments with the development strategies and public economy.

Article. 136. [spending limits on multiannual programmes] 1. Budget law may specify, within the limits of the expenditure for the financial year, expenditure limits on multiannual programmes.

2. the multiannual programmes shall be established by the Council of Ministers for the implementation of the strategy adopted by the Council of Ministers, including the defense and security of the State. The Council of Ministers, establishing the program, its contractor.

3. implementation of the multi-annual programmes can be divided into stages.

4. implementing the multi-annual programme may take out commitment to finance in individual years of implementation of this program up to the amount of the total amount of the expenditure referred to for the entire program. In the event of the joint implementation of the multiannual programme by two or more entities, the commitments made by each operator may not exceed the amount of your expected for this principal.

Article. 137. [Delegation] 1. The Council of Ministers shall determine, by regulation, the financing of the tasks carried out in the framework of the international cooperation with a range of internal and external security of the State, resulting from the agreements and arrangements.

2. the Council of Ministers adopted a regulation referred to in paragraph 1. 1, shall specify in particular the type of carried out the tasks, sources, and the form of their funding and the use of proceeds obtained as a result of the carried out tasks in case of interim financing, taking into account the provisions of contracts and agreements indicated in paragraph 1. 1. Chapter 4 the development and adoption of the State budget Article. 138. [principles and materials to the project budget] 1. The Minister of finance, submit to the Council of Ministers of the project of the State budget for the following year, taking into account the findings and directions of activities included in the multi-annual financial plan.

2. the materials to the project budget to develop and present Minister of finance administrators of parts of the budget, without prejudice to paragraph 2. 3 and 4.

3. materials to the project budget as regards programmes financed with the participation of European and of the measures referred to in article 1. 5. 3, paragraph 5, shall draw up and submit the Minister of Finance of the competent minister for regional development, taking into account the multiannual spending limits referred to in article 1. paragraph 122. 1 point 2 (a). (c), subject to paragraph 2. 4.4. Materials to the project budget appropriations from the European Fisheries Fund, the European maritime and Fisheries Fund and of the measures referred to in article 1. 5. 3, paragraph 4, shall draw up and submit the Minister of finance, respectively, the competent minister for fisheries or the competent minister of rural development, and in terms of the measures referred to in article 1. 5. 3 paragraph 5b – minister competent for social security.

5. the competent authorities and unit managers shall develop and present projects financial plans competent Ministers within the time limits laid down in the regulation issued on the basis of paragraph 1. 6.6. The Minister of Finance shall determine, by regulation, detailed the manner, mode and timing of the development of the materials referred to in paragraph 1. 2-5, including: 1) plans of tangible tasks with budget resources, 2) draft plans of revenue and expenditure of the individual part of the budget for the financial year, 3) listings of multi-annual programmes,

4) list of expenditure relating to the implementation of the common agricultural policy and other programs, projects and tasks financed with the participation of the measures referred to in article 1. 5. 1 point 2, 5) model forms, 6) projects annual financial plans of units referred to in article 1. 9, paragraph 14, for which the founding body or supervisory authority is Government, 7) materials to develop and plan referred to in article 1. 142 paragraphs 10 and 11, 8) materials to develop a multiannual financial plan, and information on its implementation in the range specified in art. paragraph 104. 1 point 2 is driven by the need to take account of the classification of budget revenue and expenditure, the development budget in the task-oriented, and the scope of the subject and the issues requiring the recognition in the draft law.

Article. 139. [Project budget] 1. The Minister of finance, submit to the Council of Ministers the draft law the budget for the following year and the reasons for it.

2. The Minister of finance to draft law budget revenue and expenditure of the Chancellery of the Sejm, Chancellery of the Senate, the Office of the President of the Republic of Poland, of the Constitutional Court, the Supreme Chamber of control, the Supreme Court, the Supreme Administrative Court together with the regional administrative courts, of the National Council of the judiciary, the judiciary, the Ombudsman, the Ombudsman on the rights of the child, the National Council of radio broadcasting and television, the Inspector General for personal data protection, the Institute of National Remembrance-Commission for the prosecution of crimes against the Polish Nation , The National Electoral Office and national labour inspection.

Article. 140. [the reserve General and special-purpose] 1. In State budget creates a general reserve of not more than 0.2% of the expenditure budget.

2. In the State budget can be created provisions: 1) on expenditure that a detailed breakdown of the budget classification is not possible to make during the project budget;

2) on expenses, which shall be subject to any credit in the international financial institution or raise funds from other sources;

3) for expenses related to the execution of the programmes co-financed with the participation of the measures referred to in article 1. 5. 1 point 2;

4) where separate law so provide.

3. the sum of the special provisions referred to in paragraph 1. 2, paragraph 1 and 4, may not exceed 5% of the expenditure budget.

4. In parts of the State budget, which is that spectrum was administered by individual

voivodes, can be created a reserve of up to 1% of the planned expenditure, excluding grants to units of local government.

Article. 141. [the deadline for enactment of the Bill and pass it to the Sejm], the Council of Ministers shall adopt the budget bill and the reasons for it and submit it to the Sejm no later than 30 September of the year preceding the financial year.

Article. 142. [Justification budgetary Bill] to the project budget shall be accompanied by an explanatory statement including, in particular: 1) the main objectives of social and economic policies, in accordance with the Multiannual financial plan;

2) macro-economic assumptions for the financial year and three consecutive years, on projections: a) gross domestic product and its components, including: – the size of net exports, domestic demand, including private consumption and collective, -gross fixed capital formation, (b)) the price level of consumer goods and services, (c)) of the exchange rate, d) average gross wage in the national economy, e) the level of employment and unemployment, f) current account balance;

3) fiscal policy directions, containing in particular assumptions about the MTO and the activities in the field of fiscal and economic policies designed to achieve it;

4) anticipated execution of the State budget for the financial year preceding the budget year concerned the draft law budget;

5) discussion draft: a) revenues and expenses and the revenue and expenditure of the budget, b) income and expenses of State funds, c) income and expenses of executive agencies, d) the lists referred to in article 1. paragraph 122. 1 point 2 (a). (b) and (c);

6) overview of the anticipated revenue and expenditure, surplus or deficit and debt of public finances;

6a) discuss the amount of planned expenses calculated in accordance with art. paragraph 112aa has. 1 and the amount of planned spending limit referred to in article 2. paragraph 112aa has. 3;

6B) [10] information about the total calculated in accordance with art. paragraph 112aa has. 5, size medium-term indicator of the dynamics of the value of gross domestic product, of any discretion enabling it operation above 0.03% of the value of gross domestic product, referred to in article 1. paragraph 112aa has. 1, and of any single and provisional operation revenue exceeding 0.03% of the value of gross domestic product, referred to in article 1. paragraph 112aa has. 3;

7) discussion of the size of the own funds of the European Union and the appropriations entered in the budget of the European funds;

8) granted by the Treasury amounts of sureties and guarantees, according to the expected implementation at the end of the financial year preceding the budget year concerned the draft law budget;

9) directions of the privatization of State-owned assets;

10) a summary of the tasks and priority objectives for the financial year in question;

11) consolidated plan expenditure for the financial year and two subsequent years of State budgetary entities, State funds, executive agencies, institutions and budgetary economy and State-owned legal persons referred to in article 1. 9, paragraph 14, shall be made in the budgetary tasks referred to in article 1. 2 paragraph 3, together with the objectives and measures of the degree of achievement of the objectives.

Article. 143. [the duty to provide information administrators of budgetary part] 1.

Administrators of parts of the budget, within the Council of 25 October, shall provide information about the measures adopted by the Council of Ministers the draft law budget amounts: 1) revenue and expenditure, including salaries-the underlying units;

2) grants for government administration tasks, the tasks of inspection and guard, grant for the implementation of tasks and of the amounts of income related to the execution of the tasks of government – local government units;

3) measures for the implementation of the programmes financed with the participation of the European measures, for which the boards of provinces are managing authority or intermediary-the boards of provinces.

2. by 1 December the units referred to in paragraph 1. 1 paragraph 1 shall draw up and shall send the competent administrators of budgetary portion of the projects financial plans for the next financial year, in accordance with the draft law.

3. The provisions of paragraph 1. 1 shall not apply to the amounts of tax revenue and customs duties levied by the units subordinate to the Minister of finance.

Article. 144. [interim budget bill] 1. Where the Council of Ministers shall present to the Sejm interim budget bill, the provision in article. 141 shall apply *mutatis mutandis*.

2. draft law on interim budget shall apply to the provisions relating to the draft budget, with the exception of art. 142 paragraphs 10 and 11.

3. in the case of a submission to the Sejm a draft law interim budget, the Council of Ministers presents to the Sejm a draft law budget not later than 3 months before the end of the period of validity of the interim budget Act.

Article. 145. [the basis for financial management in the case of *nieogłoszenia* budget or interim budget act before 1 January] 1. In the case when the budget law or the law on interim budget will not be announced before 1 January, pending the announcement of the relevant Act: 1) the basis for financial management is presented to the Sejm the right Bill, referred to in article 2. 141 or article. 144;

2 budgetary duties rates apply) and contributions to the State funds appropriated in the amount determined for the year preceding the financial year.

2. the provision of paragraph 1. 1 shall apply *mutatis mutandis* in cases where the basis for the financial management of the State is the Act or interim budget bill, and before the expiry of

the term of the interim budget act not be announced budget law.

Chapter 5 of the execution of the budget Article. 146. [the duty to provide information administrators of budgetary part] 1. Administrators of the budgetary part, within 10 working days from the date of publication of the Act, shall provide individuals the underlying information about the amounts of income and expenditure, including salaries.

2. the Entities referred to in paragraph 1. 1, draw up financial plans in order to ensure their compliance with the budgetary Act.

3. The provisions of paragraph 1. 1 shall not apply to the amounts of tax revenue and customs duties levied by the units subordinate to the Minister of finance.

Article. 147. [the timetable for implementation of the budget of the State] 1. The Minister of finance, in agreement with the budgetary timetable for developing parts that spectrum was administered by the State budget.

2. The schedule referred to in paragraph 1. 1, includes: 1) a forecast of the revenue of the State budget in individual months of the financial year;

2) the size of the planned expenditure to finance in individual months of the financial year.

3. Timetable for implementation of the expenditure is subject to update at the request of the administrator of part of the budget or the Minister of finance.

4. The authorising officer shall inform the budgetary part subordinate to and supervised units of the timetable referred to in paragraph 1. 1. Article. 148. [the duty to provide information administrators of parts of the budget] within 21 days from the date of the announcement of budget administrators of budgetary parts shall provide: 1) units of local government information about the amounts earmarked grants, grants for government administration tasks, the tasks of inspection and guard, grant for the implementation of tasks and of the amounts of income related to the implementation of government tasks and other tasks separate laws of local government units referred to in the budget law;

2) local governments of provinces for the implementation of the programmes financed measures with the participation of the European measures, for which the boards of provinces are the managing authority or the intermediary, as defined in the Act.

Article. 149. [the authorities required to pass the grant earmarked for the implementation of the tasks of Government and other tasks by laws] 1. Targeted subsidies for the implementation of the tasks of Government and other tasks are laws passed local government unit by the voivode in sufficient time for complete and timely execution of tasks.

2. targeted Grants for the implementation of the tasks of Government and other tasks laws can also be submitted – within the time periods specified in separate regulations by: 1) the head of the National Electoral Office, or acting with the authority of the directors of the National Electoral Office delegations and teams for the financing of tasks related to the keeping of the

register of electors and the Organization and carrying out of the elections and referenda;

2) the directors of the statistical offices to finance the tasks related to the organisation of the census exercises and agricultural.

Article. 150. [agreement by the administrator in order to provide special-purpose grants budget parts] maintained by parts of the budget or authorising officer referred to in article 1. paragraph 127. 2, providing the special-purpose grants, including a unit of the public finance sector, where separate legislation or international agreement does not specify the mode and the principles of the award or settlement of that grant, a contract that specifies in particular: 1) a detailed description of the tasks, including the purpose for which the grant is awarded, and the period for its implementation;

2) the amount of the granted grant;

3) use a grant of not more than 31 December of the financial year;

4) date and method of settlement granted grant;

5) the time limit for refund of the unused portion of the grant, not more than 15 days from the date specified in the contract on the performance of a task and, in the case of tasks implemented abroad – 30 days specified in the contract the date of its execution;

6) mode control the performance of a task; in the contract you can provide that control will be carried out on the principles and specific provisions on the control of the Government.

Article. 151. [administrator tasks fiscal parts by a non-governmental organisation] 1. The authorising officer shall the budgetary part may request a non-governmental organization the implementation of its tasks on the basis of the agreement concluded with the Organization agreement, acknowledging at the same time, the special grant for the implementation of these tasks.

2. The agreement referred to in paragraph 1. 1, should specify: 1) a detailed description of the tasks, including the purpose for which the grant is awarded, and the period for its implementation;

2) the amount of the granted subsidies and mode of payment;

3) use a grant of not more than 31 December of the financial year;

4) mode control the execution of a task;

5) date and method of settlement granted grant;

6) the term of return of the unused portion of the grant, not more than 15 days from the date specified in the contract on the performance of a task and, in the case of tasks implemented abroad – 30 days specified in the contract the date of its execution.

Article. 152. [obligation to keep accounting records] 1. The unit, which was granted the subsidy referred to in article 1. 150. 151 paragraph 1. 1, are obliged to keep separate

accounting records received funding from grants and expenditure effected from these measures.

2. approval by the administrator of part of the budget or the authorising officer referred to in article 1. paragraph 127. 2, the settlement grants in the field of corporate and financial, presented by obliged to this unit, should take place within 30 days from the date of its submission and, in the case of a grant for the implementation of tasks abroad-60 days from the date of its submission.

3. Where it is established on the basis of settlement referred to in paragraph 1. 2 that the grant was used in whole or in part in accordance with the intended or taken an excessive amount, the authorising officer may have part of the budget or authorising officer referred to in article 1. paragraph 127. 2, determines, by a decision, the amount to be recovered for the State budget.

Article. 153. [the granting of funding or of financing from the State budget] 1. The Minister of finance, at the request of the administrator of part of the budget, can provide funding or of financing from the State budget for the financial year in question, if the funds for this purpose are included in the special-purpose reserve, and in the following years: 1) projects financed with the participation of the measures referred to in article 1. 5. 1 point 2;

2) current expenditure or investment;

3) multi-annual programmes.

2. The Minister of finance may specify by regulation, detailed mode for the submission of applications referred to in paragraph 1. 1, model application and the necessary documents, having regard to the property of the bodies pursuing the task, the scope of these tasks and efficiency in the use of funds of the State budget.

Article. 154. [Split provisioning] 1. Split provisioning shall, subject to paragraph 2. 3 to 6, the Minister of finance in agreement with the competent Ministers or other that spectrum was administered by parts of the budget, not later than 15 October, with the exception of the provisions referred to in article 1. paragraph 140. 2 paragraph 2 and 3, and the provisions for the financing of Treasury obligations and provisions for the prevention of natural disasters and the removal of their consequences.

2. The competent Ministers or other administrators of part of the budget the Minister of finance by 30 September at the breakdown of provisioning, as a result of the spending portion of the budget of the State which are managing holders voivodes.

3. The Division of the special-purpose reserve to finance the tasks for which they were granted funding or of financing from the State budget, the Minister of Finance shall be made not later than 20 December.

4. The Division of the special-purpose reserve to increase salaries resulting from organizational changes and new tasks in the State budgetary units shall be done by the Council of Ministers, having regard to the employment of people with disabilities in these units.

5. the allocation of the special-purpose reserve earmarked for the implementation of the programmes financed with the participation of European and of the measures referred to in article 1. 5. 3, paragraph 5, the Minister of finance at the request of the Minister responsible for the regional development, subject to paragraphs 2 and 3. 6.6. The Division of the special-purpose reserve earmarked for the implementation of the programmes financed with the participation of funds from the European Fisheries Fund, the European maritime and Fisheries Fund and for the common agricultural policy shall be the Minister of finance, at the request of the Ministers for fisheries, rural development and the agricultural markets, and the special-purpose reserve earmarked for the EU-funded programme with the participation of funds from the Fund for European aid to the most Needy is made Minister of finance , at the request of the Minister responsible for social security.

7. Provisions may be intended, subject to the provisions of paragraph 2. 9, only for the purpose for which they were created, and used in accordance with the classification of expenditure.

8. A change in the classification of expenditure, as referred to in paragraph 2. 7, can be made by the Minister of finance in agreement with the relevant Minister or another have part of the budget not later than 15 November. In the case of provisioning, referred to in paragraph 1. 3, a change in the classification of expenditure may be made until 20 December, and in the case of provisioning, referred to in paragraph 1. 5 and 6 – at the end of the financial year.

9. The Minister of finance may, after obtaining the opinion of the Parliamentary Committee on the Committee responsible for the budget, change the destination of the special-purpose reserve.

Article. 155. [General Reserve] 1. General Reserve has the Council of Ministers.

2. the Council of Ministers may authorize, by regulation, the President of the Council of Ministers and the Minister of finance to dispose of the general reserve to the amount of specific amounts, taking into account the diversity of these amounts.

3. General Reserve may not be intended to increase spending, which have been reduced in the course of the implementation of the budget as a result of the transfers, made on the basis of article. 171. Article. 156. [notice the Governor on the distribution of the reserve] on the distribution of the reserve referred to in article 1. paragraph 140. 4, voivodes shall notify the Minister of finance.

Article. 157. [the legal nature of the undistributed funds by provincial governors] do not constitute the reserve referred to in article 1. paragraph 140. 4, funds retained by the provincial governors, used for the implementation of government tasks and other tasks of local government entities laws.

Article. 158. [Disable] Restrictions referred to in article 1. 154 paragraph 1. 3, 6 – 8, and in article 1. paragraph 155. 3, shall not apply in the case of the implementation of the tasks arising from the provisions relating to the introduction of States of emergency on the territory of a Member State or part thereof.

Article. 159. [management of the implementation of the budget of the State], the Council of

Ministers shall direct the performance of the State budget.

Article. 160. [Delegation] 1. To fair and gospodarnego the implementation of the budget of the Member State of the Council of Ministers may, by regulation, specify: 1) the authorities of the Government the power to make certain types of expenditure;

2) guidelines for: (a) specific expenditure way), referred to in paragraph 1 (b)) detailed the method and time limits for information of the implementation of the expenditure referred to in paragraph 1, and the units required for their preparation, (c)) the conditions commit the expenditure planned in the multiannual financial plan.

2. the Council of Ministers adopted a regulation referred to in paragraph 1. 1, account shall be taken of the range and type of known expenditure and the need to preserve the principle of transparency of public finance in the preparation of information on their implementation and the conditions of borrowing obligations.

Article. 161. [commitment for the implementation of the Polish foreign aid] 1. Commitments for a period longer than the financial year in the framework of the implementation of development cooperation in the territories recognized by the war zone can be made, if the expenses necessary to support commitments are included in the budget law.

2. The unspent funds in the framework of the multiannual obligations owed are not recoverable until 31 December of the financial year and are treated as primary dealers, to be recovered by 30 June of the following year.

3. The Council of Ministers may issue, by way of regulation, policy guidelines commit for a longer period than a financial year in the framework of the implementation of development cooperation in the territories recognized by the war zone, specifying: 1) entities authorized to carry out specific types of expenditure;

2) the detailed way of making the expenditure referred to in paragraph 1;

3) detailed way and term for information of the implementation of the expenditure referred to in paragraph 1, and the units required for their preparation.

4. the Council of Ministers adopted a regulation referred to in paragraph 1. 3, includes property of the bodies pursuing the task and scope of those tasks.

Article. 162. [financial management Policies in force in the course of implementing the budget of the Member State] in the course of the execution of the State budget the following rules apply to financial management: 1) determining, collecting and draining the State budget income is on the terms and within the time limits under rules in force;

2) full implementation of the tasks in the time periods specified and the timetable referred to in article 2. paragraph 147. 1;

3) making the following expenditure within the limits laid down in the financial plan, taking into account the transfers made correctly and in accordance with the intended purpose, in a targeted and cost-effective, while retaining the principle of obtaining the best results with data inputs;

4) outsourcing of tasks should be on a selection of the best bid, taking account of the provisions on public procurement, and in relation to non-governmental organisations – with the appropriate application of article 2. 43 and article. 151. Article. 163. [the revenue collected by the State budgetary entities established outside of POLAND] 1. State budgetary entities established outside the borders of the Republic of Poland, supervised by the Minister of Foreign Affairs, can build a dedicated bank account income obtained from: 1) compensation and payments for lost or damaged property in the Board or the use of budgetary units;

2) revenue from the rental, lease or sale of assets;

3) interest on the funds in the account.

2. the revenue referred to in paragraph 1. 1, are used to finance current expenditure and investment relating to the repair and reconstruction of property of State budgetary entities established outside the borders of the Republic of Poland.

3. expenditure may be made to the amounts accumulated income, within the framework of the financial plan, including current income, and residues from previous periods.

4. cash is collected using a dedicated bank account referred to in paragraph 1. 1, depending on the needs identified by the Minister of Foreign Affairs can be passed on to the dedicated bank account to other budgetary units established outside the borders of the Republic of Poland, the underlying ago Minister.

Article. 164. [financing of expenditure unforeseen] 1. Expenses, which the mandatory payments derive from the titles of the regulations, judgments or settlements, can be made regardless of the level of financial resources planned for this purpose. To amend the expenditure plan should occur in the transfers of expenditure from other divisions for the classification of expenditure or of provisioning.

2. The transfers referred to in paragraph 1. 1, shall not apply restrictions under article. paragraph 171. 1-5.

Article. 165. [the State Treasury debt Service] 1. Expenditure on support for Treasury debt are made before other expenses of the State budget.

2. The Minister of finance may make transfers of expenditure planned for the debt of the State Treasury between parts of the State budget, in which are to be support for the foreign debt of the State Treasury and the national debt of the State Treasury.

Article. 166. [financial means of reducing expenses with debt of the State Treasury and reducing the issues] 1. Financial resources received by the Minister of finance in respect of financial transactions in derivative instruments, consisting of the exchange of interest payments, reduce expenses with debt of the State Treasury.

2. The financial resources obtained by the Minister of finance in respect of financial transactions in derivative instruments, consisting of the exchange of capital payments are deducted from payments.

Article. 167. [Payment of own resources of the EU to its budget] 1. Payment of own resources of the European Union to its budget shall be made within the time limits and the amount arising from an international agreement, subject to the provisions of paragraph 2. 2.2. Where, in the course of the financial year – as a result of the changes made to the general budget of the European Union-deposit own funds referred to in paragraph 1. 1, will increase and it will not be possible to cover the increased measures of provisioning, the Council of Ministers represents the Parliamentary Committee responsible for the budget proposals to finance increased expenditure.

3. In the first place on the objective referred to in paragraph 1. 2, shall be: 1) expenses blocked based on art. 177.

2) cumulated provisions.

4. The positive opinion of the Parliamentary Committee responsible for the budget of the proposals to finance increased payments of own resources of the European Union means: 1) authority for the Minister of finance to transfer expenditure between the parts and chapters in the case referred to in paragraph 1. 3, paragraph 1;

2) consent to the change of destination provisioning without the use of the mode specified in the article. 154 paragraph 1. 9 in the case referred to in paragraph 1. 3 point 2;

3) the authorization for the Council of Ministers to make the transfer of planned expenditure between the parts and chapters of the State budget, in the case of other expenses.

Article. 168. [use of the grant and reimbursement of the unused parts of] 1. Grants awarded from the State budget in part unused at the end of the financial year, or within the period specified in the regulation issued on the basis of article. 181 paragraph. 3 shall be repaid to the State budget up to 31 January of the following year or within 21 days from the date specified in this regulation, without prejudice to art. 151 paragraph 1. 2, paragraph 6.

2. Subsidies granted from the State budget for the implementation of tasks abroad in part unused at the end of the financial year shall be repaid to the State budget by 28 February of the following year.

3. the amounts of the grant returned after the deadline referred to in paragraph 1. 1 or 2 shall be charged interest at the rate specified for tax arrears, from the day following the day on which the period of return grants.

4. the use of the grant shall be effected by the payment for completed tasks, for which the grant was given. The transfer of funds to the account of the beneficiary does not mean the use of grants.

5. where separate rules are about how to grant and contribution, the use by the achievement of the objectives set out in those provisions.

6. Subsidies granted to local government units to deliberate on the implementation of the tasks of Government and other tasks the laws, in part, unused in a given year, be returned to the

State budget in part, in which the task has not been made, within the time limit referred to in paragraph 1. 1. Article. 169. [refund of contribution] 1. Grants awarded from the State budget: 1) used in accordance with the intended use, 2) unduly or an excessive amount of – shall be repaid to the State budget, plus interest in the amount specified for tax arrears, within 15 days from the date of the finding of the circumstances referred to in paragraph 1 or paragraph 2.

2. Grants received an excessive amount of donations are received from the State budget in the amount higher than the one specified in separate regulations, agreement or higher than necessary for funding or financing of subsidised jobs.

3. Grants not due are grants awarded without a legal basis.

4. Returned to the State budget shall be subject to this part of the grant, which was used in accordance with the intended purpose, wrongly granted or deducted an excessive amount.

5. Interest on reimbursable grants to the State budget shall be calculated starting from the date: 1) transfer from the State budget subsidies used in accordance with the intended use, 2) finding an incorrect charge or undue download grant-with the proviso that if the grant constitutes State aid within the meaning of article 2. 87 para. 1 of the Treaty establishing the European Community, the interest shall be calculated from the date of communication of the grant to the beneficiary.

6. In the absence of a return of the grant within the time limit referred to in paragraph 1. 1, and in article 1. 150 point 5, art. 151 paragraph 1. 2 section 6, art. paragraph 168. 1 and 2, the body or another part of the authorising officer, who gave a grant, shall issue a decision setting forth the amount attributable to a refund and the date from which interest is calculated.

Article. 170. [Change the amounts of grants targeted to the task assigned to local government units] 1. Changes in the amounts of subsidies targeted to the task assigned to the local government units may be followed by no later than 15 November of the year, and the amounts of grants to fund own tasks of local government units – by 30 November of the year.

2. the time limits referred to in paragraph 1. 1 do not apply in the case of: 1) financing tasks of local government units in connection with the random event or funding commitments of the State Treasury;

2) prior to grant funding or of financing from the State budget.

Article. 171. [Transfer expenditure between chapters and paragraphs classification of expenditure and within the same chapter] 1. Administrators of budgetary expenditure transfers may parts between chapters and paragraphs for the classification of expenditure, without prejudice to paragraph 2. 5, in the context of the part and section of the budget of the State.

2. transfer of the reduction or increase of expenditure for the implementation of the programmes financed with the participation of European measures requires the consent of the Minister responsible for regional development, subject to article 22. 194 paragraphs 1 and 2. 5 and 6.

2A. To grant permission to make a transfer referred to in paragraph 1. 2, the competent minister for regional development shall inform without delay the Minister of finance.

3. transfer of the reduction or increase spending one-time property over 100 thousand. \$ requires the consent of the Minister of finance, subject to paragraph 2. 4. transfers of property expenditure made below this amount administrators of budgetary parts shall inform the Minister of finance.

4. In the case of expenditure for investment, any transfer of the reduction or increase of these expenditure requires the consent of the Minister of finance.

5. Administrators of budgetary parts may authorize leaders of subordinate units to carry out transfers of expenditure within a single chapter.

6. The authorization referred to in paragraph 1. 5, does not include moving expenses, to which required the consent of the Minister responsible for regional development or the Minister of finance.

7. Transfer the expenditure referred to in paragraph 1. 1 and 5, may not increase planned expenditures on salaries and remuneration from employment, how many distinct Act does not provide otherwise.

8. the provisions of paragraphs 1 and 2. 1 to 7 do not apply to the Division of the State budget reserves.

9. The Ministers is that spectrum was administered by more than one part of the budget can make transfers of expenditure between the parts in a single chapter and the chapter of the State budget. Of the decisions taken, the Ministers shall inform the Council of Ministers. The Council of Ministers may revoke the decision of the Minister.

Article. 172. [Making the transfer of budgetary revenue and expenditure between the parts of the State budget as a result of the abolition or transformation of the Ministry] 1. In the event of abolition or transformation of the Ministry of the Prime Minister may, by regulation, to transfer the planned income and expenditure of the budget between the parts of the State budget, with the destination of funds deriving from the budget.

2. the President of the Council of Ministers in the regulation referred to in paragraph 1. 1, you can specify for the created or transformed Ministry of amount of remuneration broken down into parts and chapters of the State budget.

3. the provisions of paragraphs 1 and 2. 1 and 2 shall also apply in the case of the abolition or transformation, that spectrum was administered by parts of the budget, bodies, offices and agencies subordinate to the President of the Council of Ministers or the Minister or supervised by them.

Article. 173. [the prohibition of the use of funds intended for the financing of multi-annual programmes for other purposes] 1. Funds from the State budget for the financing of multiannual programmes may not be subject to the provisions of paragraph 2. 2, used for other purposes.

2. unused funding for multiannual programmes the Council of Ministers may spend on the financing of the other multi-annual programmes or commitments of the State Treasury.

Article. 174. [overall control exercised by the Minister of finance] the Minister of Finance shall exercise overall control: 1) the implementation of revenue and expenditure and revenues and expenses of the State budget;

2) efficiency and effectiveness of the implementation of the budget in the task-oriented;

3) measures referred to in article 1. 5. 1 point 2;

4) deficit the public finance sector.

Article. 175. [supervision and control exercised by the administrators of budgetary part] 1. Administrators of budgetary parts shall oversee and control: 1) over the whole financial management their organizational units, including those entities making initial assessment of the appropriateness of the expenditure and the implementation of appropriate procedures;

2) the use of subsidies granted from the State budget;

3) tasks financed from the State budget;

4) efficiency and effectiveness of the execution of the plans in the task-oriented based on measures of the degree of achievement of the objectives.

2. Subject to supervision and inspection, referred to in paragraph 1. 1, in particular: 1) the correctness and timeliness of download revenues;

2) the conformity of the expenditure with the planned intended use;

3) the regularity of the use of financial resources, including the scope of the tasks completed;

4) height and deadlines for grants;

5) regularity of the use of subsidies granted from the State budget, in terms of compliance with the intended use and the level of contribution used and the degree of implementation of tasks provided for to finance the subsidy from the State budget.

3. the administrators of budgetary parts set, including in relation to the subordinate organizational units, the way of making the expenditure by means of business cards, in particular: 1) functions, and the scope of duties for the use of the bank card business;

2) mode and the conditions for granting business credit card and for determining the amount of monthly spending limits;

3) types of goods and services for which payment may be made using a business credit card;

4) cases, when can be made cash withdrawals using a business credit card;

5) keep records of issued business cards;

6) the manner and terms of the clearance of payments made using a business credit card.

Article. 176. [planning and the management of public funds in the public finance sector units]

1. The Minister of finance may assess the planning and management of public funds in units of the public finance sector, with the exception of the entities referred to in article

1. paragraph 139. 2, and local government units.

2. The assessment referred to in paragraph 1. 1, carry out a person authorized by the Minister of finance.

3. Evaluation, planning and management of public persons authorized by the Minister of finance be guided by instructions in the standards for internal audit, referred to in article 1. 273 paragraph. 1.

4. The persons authorized by the Minister of finance have the right to enter any premises and inspect all documents, information and data, and other materials related to the operation of the unit, including the contained on electronic data carriers, as well as to perform with them copies, copies, extracts or printouts, with due respect for the rules of secrecy protected by law.

5. the personnel of the unit in which the evaluation is carried out, shall be required to provide information and explanations, as well as confirm copies, copies, extracts or statement referred to in paragraph 1. 4. Article. 177. [conditions for the decision about blocking the planned budgetary expenditure] 1. In the case of: 1) mismanagement in certain units, 2) delays in carrying out the tasks, 3) excess resources, 4) breach of the principles of financial management referred to in article 1. 162 – can be decided to block the planned budgetary expenditure.

2. Blocking of the estimated budget expenditure means the periodic table or in force until the end of the year the ban on disposal of part of or the whole of the planned expenditure.

3. decisions to block the planned expenditure, in the cases referred to in paragraph 1. 1, take:
1) Minister of finance – in terms of the entire State budget, with the exception of the entities referred to in article 1. paragraph 139. 2;

2) administrators of part of the budget – in their part of the State budget.

4. the decisions referred to in paragraph 1. 3 paragraph 2, administrators of budgetary parts shall inform the Minister of finance.

5. In the decisions referred to in paragraph 1. 3, can be included the list of expenditure which cannot be made.

6. The Minister of finance, after obtaining the favourable opinion of the Parliamentary Committee responsible for the budget, you may create a new special-purpose reserve and transfer to the reserve amount blocked on the basis of paragraph 1. 1 point 2 and 3.

7. The provision referred to in paragraph 1. 6, shall be allocated to finance the commitments of the State Treasury or the targets separately indicated in the budget law.

8. The Minister of Finance shall inform without delay the Council of Ministers, of the reasons

for the decision referred to in paragraph 1. 3 paragraph 1. The Council of Ministers may revoke the decision of the Minister of Finance within 30 days from the date of notification of the decision.

Article. 178. [create a new special-purpose reserve and transfer to the blocked amounts of expenditure] 1. In the case of the circumstances referred to in article 1. 177 paragraphs 1 and 2. 1, about spending for programs financed with the participation of the European measures, with the exception of programs financed with the participation of the European Fisheries Fund, the European maritime and Fisheries Fund and of the measures referred to in article 1. 5. 3, paragraph 4, the Minister of finance, at the request of the appropriate Minister responsible for the regional development or the Minister responsible for social security, you may create a new special-purpose reserve and transfer to the blocked amount of expenditure, after having informed the Parliamentary Committee responsible for the budget.

2. the provisions referred to in paragraph 1. 1, is spent on these programs, which do not exist.

Article. 179. [the conditions for the block of time planned expenditure of the State budget] 1. In case of danger the implementation of the budget may be a block of time planned expenditure of the State budget.

2. Blocking the planned expenditure of the State budget, referred to in paragraph 1. 1, then hold the transfer of funds for the implementation of tasks financed from the State budget or an interim or in force until the end of the year the ban on disposal of part of or the whole of the planned expenditure.

3. Block, referred to in paragraph 1. 2, may not apply to the General subsidies for local government.

4. the Council of Ministers after obtaining the favourable opinion of the Parliamentary Committee responsible for the budget shall, by regulation, the decision about blocking.

5. The regulation referred to in paragraph 1. 4, the Council of Ministers shall in particular: 1) the proportion of the State budget, 2) the total amount of expenditure, which shall be subject to blocking – having regard to the degree of risk to complete each task, and the degree of risk to the implementation of the budget.

6. the Detailed classification of expenditure, which shall be subject to blocking, the authorising officer shall be part of the budget.

Article. 180. [Authorization to transfer the planned budgetary expenditure between the parts and chapters of the budget in the event of the introduction of the State of emergency] in the case of the introduction of the State of emergency on the territory of a Member State or on its part of the Council of Ministers may, by regulation, make the transfer of the estimated budget expenditure between the parts and chapters of the State budget in order to carry out the tasks arising from the provisions relating to the introduction of this State.

Article. 181. [termination of unrealized amounts of expenditure of the State budget] 1. Unrealized amount of expenditure of the State budget expires, subject to paragraph 2. 2 and 9, at the end of the financial year.

2. Not later than 15 December of the financial year, the Council of Ministers may establish, by regulation, after obtaining in this case reviews the Parliamentary Committee responsible for the budget, financial plan and the list of expenditure, which shall not apply the provisions of paragraph 1. 1, in detail referred to in article 1. 116 paragraph 1. 2, and the deadline for their accomplishments, no longer than 31 March of the following financial year.

3. In adopting the regulation referred to in paragraph 1. 2, the Council of Ministers will take into account the time limits for completion of procedures under the regulations on public procurement, the degree of progress of implementation of the multiannual programmes, and, in the case of investment expenditure is carried out, but niezafakturowany the scope of the tasks of property investment.

4. In the list referred to in paragraph 1. 2, may not be expenses that in the course of the implementation of the budget has been increased pursuant to art. paragraph 171. 3 and art. paragraph 173. 2.5. Funding for the expenditure referred to in paragraph 1. 2, the Minister of finance, to 31 December of the financial year, shall on the extracted account expenditure of the central current account of the State budget.

6. the Council of Ministers in the regulation referred to in paragraph 1. 2 may: 1) indicate the financial resources allocated to: a) the social integration, (b)) to improve the quality of education, c) the development of Adaptive workers and companies – in the framework of the implementation of the programmes co-financed with the participation of the European Social Fund, which does not apply the provisions of paragraph 1. 5, taking into account the types of beneficiaries, types of projects and procedures used in their implementation;

2) indicate, in particularly justified cases, the financial resources allocated to the implementation of programmes co-financed with the participation of European measures other than those referred to in paragraph 1, which do not apply the provisions of paragraph 1. 5, taking into account the types of beneficiaries of the projects, the types of projects and procedures used in their implementation, with a view to the smooth functioning of the program, project, or task.

7. The financial resources referred to in paragraph 1. 6, remain in the accounts of the beneficiaries of projects or tasks involving European funds and can be used within the time limits laid down in the regulation referred to in paragraph 1. 2.8. Funds not used within the time limit laid down by the Council of Ministers shall be subject to the transfer of the income of the State budget on the extracted revenue central current account of the State budget within 21 days from the date specified in the regulation issued on the basis of paragraph 1. 2.9. The Minister of finance may, at the request of the administrator of the budgetary part, agree to regulate the obligations outstanding as of December 31 last year in the weight of the expenditure this year within 9 working days of the following year.

Article. 182. [the Polish Parliamentary budget execution Control] 1. The execution of the budget is subject to the control of the Sejm.

2. the Council of Ministers presents to the Sejm and the Supreme Chamber of control, by 31 May of the following year, the annual report on the implementation of the budget and: 1) report on the income and expenditure associated with the tasks from the scope of the Government, carried out by government entities, and other tasks incumbent upon local government units under separate laws;

2) aggregated information regarding the execution of the budgets of the units of local government;

3) evaluation of the implementation of macro-economic assumptions;

4) assessment of the course of the privatization of State-owned assets;

5) information on the implementation of the expenditure in the task-oriented.

3. the report on the implementation of the budget should contain: 1) the income, expenditure and surplus or deficit of the public finance sector;

2) income and expenses resulting from closures of accounts of the State budget, drawn up according to the detail and the layout of the budget;

3) income and expenses of State funds;

4) income and expenses of executive agencies;

5) income and expenses budgetary economy institutions;

6) revenues and costs of units referred to in article 1. 9, paragraph 14.

4. The report shall be accompanied by: 1) provides an overview of the implementation of the budget of the Member States, taking account of the differences between values established and carried out;

2) about the implementation of expenditure which have not expired at the end of the financial year;

3) overview of the size of own resources of the European Union, taking into account the differences between the values established and carried out;

4) information about received and disbursed funds referred to in article 1. 5. 1 paragraphs 2 and 3;

5) (repealed);

6) information on the implementation of the expense amount calculated in accordance with art. paragraph 112aa has. 1 and the amount of spending limit referred to in article 2. paragraph 112aa has. 3;

7) total calculated in accordance with art. paragraph 112aa has. 5.5. Cumulative information on the implementation of the budgets of the local government units should contain, separately for each degree of local government unit: 1) statement of revenue by major sources;

2) statement of expenditure by Department;

- 3) statement of expenditure by major types of expenditure;
 - 4) a statement of income and expenses for the general budget establishments;
 - 5) provides an overview of the implementation of the budgets of the units of local government;
 - 6) the amount of the surplus or deficit of local government units.
6. Information on the implementation of the expenditure in the task-oriented, with a separate indication of expenditure on multiannual programmes, should include: 1) discussion of implementing the multiannual financial plan State within the range specified in art. paragraph 104. 1 point 2;
- 2) overview and summary of scheduled and incurred expenses and planned and achieved values gauge degree of achievement of the objectives established in the budgetary tasks referred to in article 1. 2, paragraph 3.
7. In the report referred to in paragraph 1. 2, the Council of Ministers attaches: 1), a report on compliance with the principle that the amount of the national public debt may not exceed 60% of the value of annual gross domestic product for the financial year in question;
- 2) information on debt, sureties and guarantees the public finance sector, referred to in article 1. 38. Article. 183. [Information about the progress of the implementation of the budget for the first half of] the Minister of finance presents the Parliamentary Committee responsible for the budget and the Supreme Chamber of Control about the course of the implementation of the budget for the first half of no later than 10 September this year.

Chapter 6 implementation of the budget of the European measures Art. 184. [procedure for spending coming from abroad] 1. Expenditure related to the implementation of the programmes and projects financed from the funds referred to in article 1. 5. 1 point 2 and 3, shall be made in accordance with the procedures set out in the international agreement or other procedures in force at the time of their use.

2. when expending funds, referred to in article 1. 5. 1 paragraph 3 and paragraph 4. 3, paragraph 5 (b). (c) and (d), as well as the resources allocated for the implementation of the programs funded by these measures shall apply mutatis mutandis the rules of accounting specified for grants from the State budget.

Article. 185. [classification of expenditure made under payment] in the course of the European budget expenditure in payment are classified into parts, sections, chapters and paragraphs classification of expenditure.

Article. 186. [Purpose of expenditure for the implementation of the programmes financed with the participation of foreign measures] expenditure for the implementation of programmes and projects financed with the participation of the measures referred to in article 1. 5. 1 point 2 and 3, can be used to: 1) implementation of projects by financial units;

- 2) payment under the programmes financed with the participation of the European funds;
- 3) targeted grants for beneficiaries;
- 4) implementation of projects funded in the framework of transitional measures;
- 5) implementation of the common agricultural policy in accordance with special regulations.

Article. 187. [Authority responsible for handling payments under the programmes financed with the participation of the European measures] for payments under the programmes financed with the participation of the European measures, hereinafter referred to as "payments", corresponds to the Finance Minister.

Article. 188. [to make a payment to the beneficiary] 1. The basis for the payment to the beneficiary is the payment order issued by the institution with which the beneficiary has entered into an agreement for funding the project, and the written consent of the administrator of part of budget payments, provided that in the case where a project is realized, the managing authority or intermediate body is the Board of or by the Board of authorized, payment orders shall be issued by the Board of.

1a. the institution referred to in paragraph 1. 1, may, with the consent of the administrator of the budgetary part of the other party in writing authorize a State budgetary unit, realizing the project financed with the participation of the European measures, to issue payment orders.

2. The authorising officer shall part budget may authorize in writing the institution referred to in paragraph 1. 1, or an entity referred to in paragraph 1. 1A, to issue approval for payment.

3. the provision of paragraph 1. 1 shall apply mutatis mutandis to the decision referred to in article 1. 5 section 9 of the Act on the principles of development policy, or in the article. 9 paragraph 4 subparagraph (b). and the law of 3 April 2009. to promote sustainable development of the fishing sector, with the participation of the European Fisheries Fund, or in the article. 9. 2 paragraph 3 of the law on the principles of the implementation of the programs.

4. the institution referred to in paragraph 1. 1, it shall inform the competent administrator of part of the budgetary payment orders transmitted to the Bank Gospodarstwa Krajowego, and in the case of programmes financed with the participation of the European measures, for which the managing authority or the intermediary is Board of, Board of.

5. Payment can be transferred to the account of the beneficiary entity authorized by the beneficiary or executor.

6. The Minister of finance in consultation with the competent Minister for regional development, Minister for social security and Minister for fisheries shall determine by regulation: 1) a payment order, 2) scope, timing and mode of transmission by Bank Gospodarstwa Krajowego payment information, 3) designs, scope, terms and procedure for the transmission of information by an institution referred to in paragraph 1. 1, to the administrator of the budget to the Board or part of – with a view to the efficiency of the payment, the requirements for administrators of budgetary part of the accounting records of expenditure under the programmes and ensure effective control over the means provided to

the Bank Gospodarstwa Krajowego.

Article. 189. [payment] 1. Payment order may be eligible expenditure in accordance with the criteria set out under the Act on the principles of development policy or the law on principles of the implementation of the programmes, or the social assistance Act, or a regulation of the European Parliament and of the Council (EU) no 1316/Council of 11 December laying down the CEF amending Regulation (EU) no 913/2010 and repealing Regulation (EC) No 680/2007 and (EC) No 67/2010 and, in the case of the EU-funded with the participation of the European maritime and Fisheries Fund or the European Fisheries Fund, on the basis of, respectively, the Act of 10 July 2015. to promote sustainable development of the fishing sector, with the participation of the European maritime and Fisheries Fund or of the law of 3 April 2009. to promote sustainable development of the fishing sector, with the participation of the European Fisheries Fund, arising from a request for payment , a verified positively by the institution referred to in article 1. paragraph 188. 1.2. The institution referred to in article 1. paragraph 188. 1, may issue an order to make advance payment for the beneficiary.

3. in the case of non-submission of the request for payment on the amount or within the time limit referred to in the regulations issued on the basis of paragraph 1. 4, from the remaining funds for the settlement, submitted as part of the down payment, interest shall be calculated as for tax arrears, calculated from the date of transfer of funds to the date of submission of the application for payment.

3A. where the circumstances referred to in paragraph 1. 3, the institution which has signed an agreement with the beneficiary, urges him to: 1) the payment of interest or 2) consent to the deduction from subsequent payments within 14 days from the date of service of the summons.

3B. once the expiration time limit referred to in paragraph 1. 3A, a body that acts as the managing authority, intermediate body or implementing institution within the meaning of the Act on the principles of development policy or the law on principles of the implementation of programmes or authority acting as a managing authority or an intermediary within the meaning of the Act of 10 July 2015. to promote sustainable development of the fishing sector, with the participation of the European maritime and Fisheries Fund or of the law of 3 April 2009. to promote sustainable development of the fishing sector, with the participation of the European Fisheries Fund shall issue a decision on the payment of interest indicating : 1) the amount of the funds, which charge interest;

2) date from which the interest shall be calculated, and how their payment. Provision of art. 207 paragraph. 2 shall apply mutatis mutandis.

3 c. the decision referred to in paragraph 1. 3B, it does not appear if, before its release was made the payment of interest and the measures, from which the interest accrues, the beneficiary accounted for in the manner specified in the regulations issued on the basis of paragraph 1. 4.

3D. The managing authority or intermediate body may, on the basis of an agreement or contract referred to in article 1. 27 and article. 32 of the Act on the principles of development policy, license the institution implementing, which is a unit of the public finance sector, to issue a decision referred to in paragraph 1. 3B. 3e. The decision referred to in paragraph 1. 3B, issued by the institution of the intermediary or institution implementing, referred to in

paragraph 1. 3D, an appeal according to the appropriate managing authority or, if the examination of appeals from the decisions of the institutions implementing has been entrusted to an intermediary-intermediary. In the case of a decision in the first instance by the managing authority's for application for retrial to that institution.

4. the competent Minister for regional development, in consultation with the Minister of finance, and in the field of European funds intended for the implementation of the programmes financed with the participation of the European Fisheries Fund – also in consultation with the competent Minister for fisheries, shall determine, by regulation, conditions and procedure for granting and settlement of advances, as well as the deadlines for submission of applications for payment and their scope, taking into account the types of beneficiaries and implementation activities in the framework of the EU-funded with the participation of European measures.

4A. the competent Minister for fisheries in consultation with the Minister of Finance shall determine, by regulation, conditions and procedure for granting and settlement of advances, as well as the deadlines for submission of applications for payment and their scope in the framework of the EU-funded with the participation of the European maritime and Fisheries Fund, taking into account the types of beneficiaries and implementation activities in the framework of the EU-funded with the participation of the European maritime and Fisheries Fund.

5. in the case of programmes involving the measures referred to in article 1. 5. 3 paragraph 2, granting, payment and settlement of advances followed by the time limits and under the conditions laid down in the grant agreement, taking into account the guidance donor States or agreements concluded with these countries.

6. the provisions of paragraphs 1 and 2. 1-4 shall apply mutatis mutandis to projects involving the measures referred to in article 1. 5. 3 paragraph 2.

Article. 190. [request for payment shall be drawn up by the public finance sector] in cases where the beneficiary of the European-funded project is a unit of the public finance sector, each eligible expenditure should be included in the application for the payment forwarded to the competent institution within 3 months from the date of its bear.

Article. 191. [Summary schedules of expenditure] 1. The institution referred to in article 1. paragraph 188. 1, passes the dysponentowi part of the budget or to the Board, within 5 days of each month, the cumulative expenditure schedules resulting from the agreements referred to in article 1. 5 section 9 of the Act on the principles of development policy, or in the article. 134a, paragraph 7 and article. 134B paragraph. 2 paragraph 2 of the Act on social assistance, or in the article. 17 paragraph 1. 1 and art. 19 paragraph. 1 paragraph 3 of the Act of 10 July 2015. to promote sustainable development of the fishing sector, with the participation of the European maritime and Fisheries Fund, or in the article. 9 paragraph 4 subparagraph (b). (b) the law of 3 April 2009. to promote sustainable development of the fishing sector, with the participation of the European Fisheries Fund, or in the article. 9. 2 paragraph 3 of the law on the principles of the implementation of the programs.

2. the provisions of paragraphs 1 and 2. 1 shall apply mutatis mutandis to the aggregate schedules expenditure arising from the decisions referred to in article 1. 5 section 9 of the Act on the principles of development policy, or in the article. 9 paragraph 4 subparagraph (b). and

the law of 3 April 2009. to promote sustainable development of the fishing sector, with the participation of the European Fisheries Fund, or in the article. 9. 2 paragraph 3 of the law on the principles of the implementation of the programs.

3. the provisions of paragraphs 1 and 2. 1 shall apply *mutatis mutandis* to the aggregate schedules expenditure arising from contracts for the funding of projects financed from the funds of the CEF.

Article. 192. [Transfer by the Minister of finance for payment to the beneficiaries] 1. The Minister of Finance shall transmit to Bank Gospodarstwa Krajowego appropriations for payments to beneficiaries and, in the case of the common agricultural policy, to the paying agencies referred to in separate laws.

2. the amount referred to in paragraph 1. 1 can not be higher than the total spending limit for programs financed with the participation of the European measures, specified in the budget of the European measures.

3. Bank Gospodarstwa Krajowego can lead to support payments to co-finance the implementation of programmes and projects financed with the participation of the European measures, within the framework of the agreement concluded with the competent authorising officer part of the budget.

4. the competent authorising officer may delegate the budgetary part Bank Gospodarstwa Krajowego making payments referred to in paragraph 1. 3, and pass the funds to an account held by the Bank.

5. the competent Minister for regional development shall Minister of finance quarterly forecasts of payments under the programmes financed with the participation of the European funds within the 15th day of the month preceding the quarter. With regard to the EU-funded European maritime and Fisheries Fund or the European Fisheries Fund forecasts passes the competent minister for fisheries, with regard to the measures referred to in article 1. 5. 3 paragraph 4-the competent minister in charge of rural development and the competent minister of the agricultural markets, and with regard to the measures referred to in article 1. 5. 3 paragraph 5b – minister competent for social security.

6. The Minister of Finance shall inform the Minister responsible for the regional development, the Minister responsible for fisheries and the Minister responsible for the social security of the amount of funds paid by Bank Gospodarstwa Krajowego beneficiaries under the programmes financed with the participation of the European measures, with the exception of the measures referred to in article 1. 5. 3 paragraph 4, within a time limit to the 15th day of the month following the month in which payment has been made.

7. The Minister of Finance shall inform without delay the Minister responsible for regional development and Minister responsible for rural development and the Fisheries Minister of the amount of funds provided by the European Commission in connection with the implementation of the programmes financed with the participation of European measures and interest accrued from these measures in the framework of the individual programs.

Article. 193. [commitments account is by implementing the programme financed by the participation of European measures] 1. The units implementing programme financed by

involving European may take out liability, understood as the sum of the limits of expenditure arising from decisions about funding or contracts with the beneficiaries of the programmes financed with the participation of the European measures, up to the total amount of the expenditure referred to for the entire program, taking into account the multiannual spending limits referred to in article 1. paragraph 122. 1 point 2 (a). (c). 2. The competent Minister for regional development, submit to the Council of Ministers, by the end of the month following the end of the quarter, the amount of the obligations arising from the agreements concluded with the beneficiaries of the agreements within the framework of individual programs, the amount of funds provided to beneficiaries and planned to pass at the end of the financial year.

3. the Council of Ministers, on a proposal from the Minister of finance reviewed by the Minister responsible for the regional development, may decide to suspend obligations under the program in case of an emergency the implementation of budget revenue plan for implementation of the programmes financed from the resources of the European, set out in the budget law.

4. At the request of the managing authority the competent minister for regional development, in consultation with the Minister of finance, may authorize the incurrence of liabilities in excess of the total amount of the expenditure referred to in paragraph 1. 1. expressed consent of the competent minister for regional development shall inform the Council of Ministers.

5. the maximum share of the State budget in the financing of the expenditure under the operational programme shall not exceed multi-annual State budget obligations limit referred to in the annex to the budget, referred to in article 2. 122. Article. 194. [Making transfers of expenditure for the implementation of the programmes financed with the participation of European measures] 1. The Minister of finance, at the request of the Minister responsible for the regional development, reviewed by the competent authorising officer part of the budget, make transfers between the parts and chapters of the State budget expenditure for the implementation of the programmes financed with the participation of the European measures, with the exception of the European maritime and Fisheries Fund, the European Fisheries Fund and the measures referred to in article 1. 5. 3 paragraph 4.

2. the competent Minister for regional development may request referred to in paragraph 1. 1, also at the request of a competent administrator of part of the budget.

3. the competent Minister for regional development shall immediately inform the Council of Ministers, of the reasons for the request, referred to in paragraph 1. 1, in the case of negative reviews of the relevant administrator of part of the budget. The Council of Ministers may revoke the decision of the Minister of Finance of the transfer referred to in paragraph 1. 1, within 30 days from the date of notification of the decision.

4. the competent authorising officer part of the budget may make transfers between programmes financed with the participation of the European part, and the classification of expenditure. The transfer requires the consent of the Minister responsible for the regional development, with the exception of the European maritime and Fisheries Fund, the European Fisheries Fund and the measures referred to in article 1. 5. 3 paragraph 4.

4A. the expressed consent of the competent minister for regional development shall inform without delay the Minister of finance.

5. The Minister of finance at the request of the Minister responsible for rural development or the Minister responsible for the agricultural markets shall transfers between the parts and chapters as part of expenditure involving measures referred to in article 1. 5. 3, paragraph 4, and in the context of expenditure involving measures referred to in article 1. 5. 3 paragraph 5b, transfers between departments the Minister of Finance shall at the request of the Minister responsible for social security.

6. the competent authorising officer part of the budget may make transfers in part and the classification of expenditure involving measures referred to in article 1. 5. 3 paragraph 4.

Article. 195. [authority exercising supervision and control over the implementation of the programmes financed with the participation of European measures] 1. The competent Minister for regional development shall exercise supervision and control over the implementation of the programmes financed with the participation of the European measures, with the exception of the European maritime and Fisheries Fund, the European Fisheries Fund and the measures referred to in article 1. 5. 3 paragraph 4 and 5b.

2. the competent Minister of rural development, the competent minister of agricultural markets and the competent minister for fisheries shall oversee and control over the implementation of the programmes funded, respectively, with the participation of the measures referred to in article 1. 5. 3, paragraph 4, the European maritime and Fisheries Fund and the European Fisheries Fund.

3. the competent Minister in charge of social security shall exercise supervision and control over the implementation of the EU-funded with the participation of the measures referred to in article 1. 5. 3 paragraph 5b.

Chapter 7 the Bank handling the State budget and some units of the public finance sector

Article. 196. [bank accounts conducted for the State budget in terms of national financial resources] 1. For the State budget in terms of national financial resources are carried out the following bank accounts: 1) the Central account of the State budget, with a separate indication of the accounts of revenue and expenditure of the State budget and accounts of the funds to finance the borrowing needs of the State budget;

2) current accounts of State budgetary entities, with a separate indication of the revenue and expenditure accounts;

3) current accounts offices that support the tax authorities, for the collection of revenue of the State budget, with a separate indication of the accounts for certain kinds of income;

4) current accounts of State funds, unless the separate Act provides otherwise;

5) Bills;

6) current accounts of State budgetary entities established outside the borders of the Republic of Poland.

2. Support for the Bank of the State budget in terms of bank accounts referred to in paragraph 1. 1 paragraphs 1 to 3 and 5, and State funds, referred to in article 1. 9 paragraph 8, leading Polish National Bank or Bank Gospodarstwa Krajowego, subject to paragraph 2. 3, 6 and 7.

2A. Support for the bank accounts of the European budget Polish National Bank or Bank Gospodarstwa Krajowego.

3. Check operator service of the accounts referred to in paragraph 1. 1 paragraphs 1 to 3, and the accounts referred to in paragraph 1. 1 paragraph 4, carried out for State funds managed by the social security or the President of the Agricultural Social Insurance Fund shall Finance Minister, having regard to the necessary technical and organisational conditions that should be fulfilled by the operator, as well as the impact on public finances in connection with making and keeping these accounts.

4. Bank Gospodarstwa Krajowego may take support of the accounts referred to in paragraph 1. 1 paragraphs 1 to 3, not earlier than the date of adoption of the euro currency by the Republic of Poland.

5. Support for the bank accounts of the public finance sector entities referred to in article 1. 9 paragraph 5 – 7, 9 and 12, independent public health care facilities, for which the entity forming is the minister, the central authority of the Government, or medical institution, State cultural institutions, State legal persons referred to in article 1. 9, paragraph 14, the provincial Fund for environmental protection and water management leads Bank Gospodarstwa Krajowego.

6. The Minister of finance may make the choice of operator support for bank accounts referred to in paragraph 1. 1, paragraph 5, for some types of accounts.

7. Support for bank accounts referred to in paragraph 1. 1 point 5 for the financing of the operating unions and tactical, and offices and detachments of the Polish armed forces used or residing outside the country can lead a bank other than Polish National Bank or Bank Gospodarstwa Krajowego.

Article. 197. [Income submitted to the Central account of the State budget] 1. The revenue of the State budget is collected appropriately in the accounts offices that support the tax authorities for the collection of revenue or on the accounts of current Government revenue budgetary units and transferred to the Central account of the State budget, which have is Finance Minister.

2. the expenditure of the State budget are made by administrators of budget funds from their current accounts of the expenditure of the funds received, either directly or through a current account expenditure administrator parent from a central current account of the State budget.

3. unused by the administrators of budget funds the measures referred to in paragraph 1. 2, are submitted directly or through a current account expenditure of the administrator of the parent to the Central account of the State budget.

4. operations in respect of revenues and expenditures of the State budget shall be made on the current account of the State budget or on secondary accounts of the Minister of finance.

Article. 198. [Delegation] the Minister of finance, following the General exercise of control of the implementation of the revenue and expenditure of the State budget, will determine, by regulation, a detailed how to perform the State budget, including: 1) the manner and conditions of the establishment by the administrators of budgetary parts of administrators of second and third degree;

2) mode and deadlines: a) on the central current account State budget income received by offices that support the tax authorities and the State budgetary entities of the accounts referred to in article 1. 196 paragraph 2. 1 point 2 and 3, b) from a central current account State budget funds in the accounts referred to in article 1. 196 paragraph 2. 1 point 2 and 3, in respect of reimbursed income specified in separate regulations, to be made from these accounts, c) from a central current account State budget funds in the accounts referred to in article 1. 196 paragraph 2. 1, paragraph 2, in order to make the expenditure by these units, d) on the central current account State budget unused appropriations referred to in article 1. paragraph 197. 3, e) on the central current account State budget measures, referred to in article 1. 5. 1 point 2 (f) of the remaining after settlement of the obligations referred to in article 1. 181 paragraph. 9. Article. 199. [the Bank Handling the State budget] 1. Support the bank accounts of the State budget is carried out within the framework of the agreement the bank account.

2. Bank support the State budget operator service provides: 1) the Minister of finance and the Supreme Chamber of Control information on measures in the accounts referred to in article 1. 196 paragraph 2. 1, 2) competent administrators information about States of measures in their units, the current account referred to in article 1. 196 paragraph 2. 1 point 2 and 3, to the extent and within the time limits laid down in the regulation issued on the basis of paragraph 1. 3.3. The Minister of finance, with a view to harmonisation of the rules on handling the accounts of the State budget, and driven by the need to ensure a smooth flow of information, shall determine, by regulation, the types of and procedure for making operations on the accounts referred to in article 1. 196 paragraph 2. 1, and the scope and timing of sharing the information referred to in paragraph 1. 2, the Bank handling the State budget, subject to the provisions of paragraph 2. 4.4. If the operator support for Central current account of the State budget is the National Polish Bank, the Minister of finance, regulation, referred to in paragraph 1. 3, consult with the President of the Polish National Bank.

Article. 199a. [share information on measures in support of a banking accounts] banking service unit accounts the public finance sector, referred to in article 1. 9 paragraph 5 – 7, 9 and 12, independent public health care facilities, for which the entity forming is the minister, the central authority of the Government, or medical institution, State cultural institutions, State legal persons referred to in article 1. 9, paragraph 14, and the provincial environmental protection and water management funds Bank Gospodarstwa Krajowego provides the Minister of finance and the Supreme Chamber of Control information about the US measures on individual accounts.

Article. 200. [Bank leading the support for the bank payment] 1. Support for the bank payment leads Bank Gospodarstwa Krajowego bank account agreement entered into with the Minister of finance.

2. The Minister of finance presents to the Minister competent for regional development and the Minister competent for fisheries draft agreement referred to in paragraph 1. 1. Article. 201. [bank account agreement] agreement of bank account referred to in article 1. 200

paragraphs 1 and 2. 1, shall in particular: 1) the number and types of carried out bank accounts;

2) the amount of the interest on bank accounts;

3) types of reports on tasks by Bank Gospodarstwa Krajowego and deadlines for their submission;

4) mode control tasks performed by Bank Gospodarstwa Krajowego;

5) remuneration of Bank Gospodarstwa Krajowego of implemented tasks;

6) the responsibility of Bank Gospodarstwa Krajowego, including, in particular, for late tasks.

SECTION IV of the European Funds and other funds from foreign sources, non-recoverable Article. 202. [Banking Support measures] 1. Funds from the budget of the European Union and non-recoverable funds from aid granted by the Member States of the European free trade agreement are collected on separate bank accounts.

2. Support for the bank accounts referred to in paragraph 1. 1, leading Polish National Bank or Bank Gospodarstwa Krajowego bank account contracts.

3. Within the framework of the support referred to in paragraph 1. 2, the Polish National Bank or Bank Gospodarstwa Krajowego make payments based on the disposal of the Minister of finance or his agents, and in terms of the measures referred to in article 1. 5. 3, paragraph 5 (b). (a) and (b), on the basis of the disposal of the Minister responsible for the regional development.

Article. 203. [legal resources] Measures referred to in article 1. 5. 1 paragraph 3 and paragraph 4. 3 paragraph 6, constitute revenue of local government units, other units of the public finance sector or from outside this sector, if the units have received these funds directly from the donor funds, unless the possibility of these measures arises from an international agreement or arrangement between the Government and donor funds.

Article. 204. [allocation] Measures referred to in article 1. 5. 1 point 2 and 3, are intended solely for the purposes set out in the international agreement, the provisions of separate or declaration of the donor.

Article. 205. [the duty to provide information of the Minister of finance] the Minister of Finance shall transmit to the central database of the European Commission, referred to in article 1. 95 paragraph 1. 1 of Council Regulation (EC, EURATOM) No 1605/2002 of 25 June 2002 on the financial regulation applicable to the general budget of the European Communities (OJ. EU L 248 of 16.09.2002, p. 1; Oj. EU Polish Special Edition, chapter. 1, vol. 4, p. 74, as amended. d.), information about the entities listed in article 1. 93 para. 1 (b). (e) of this regulation.

Article. 206. [project agreement] 1. Specific conditions of funding the project specifies the agreement for funding the project, referred to in article 1. 5 section 9 of the Act on the

principles of development policy, in the article. 17 paragraph 1. 1, and in article 1. 19 paragraph. 1 paragraph 3 of the Act of 10 July 2015. to promote sustainable development of the fishing sector, with the participation of the European maritime and Fisheries Fund or in the article. 9 paragraph 4 subparagraph (b). (b) the law of 3 April 2009. to promote sustainable development of the fishing sector, with the participation of the European Fisheries Fund, or in the article. 9. 2 paragraph 3 of the law on the principles of implementation of programmes, with the exception of programmes under the European territorial cooperation objective, a project in the framework of the European Fund aid to the most deprived determine the contract referred to in article 1. 134a, paragraph 7 and article. 134B paragraph. 2 paragraph 2 of the Act on social assistance, or the agreement of the grant-funded project with funds from the CEF.

2. The agreement referred to in paragraph 1. 1, should specify, in particular: 1) description of the project or task, including the purpose for which the funds were granted, and the deadline for its implementation;

2) schedule of expenditure, covering a period of at least one quarter;

3) the amount of the appropriations;

4) the obligation to submit to the inspection and control the implementation of the project or task;

4A) a commitment to the application of the guidelines referred to in article 1. 2, paragraph 32 of the law on the principles of implementation of programmes, and in the scope of the EU-funded, involving funds from the Fund for European aid to the most Needy-a commitment to the application of the guidelines referred to in article 1. 134a, paragraph 6 of the law on social assistance;

5) date and method of settlement project and the possible advances;

6) forms of security the proper performance of the obligations arising from the contract;

7) conditions for terminating the contract due to the irregularities occurring during the project;

8) terms and conditions refund incorrectly used or taken an excessive amount of or in a manner not due.

3. Update the schedule referred to in paragraph 1. 2, paragraph 2, does not require any changes to the agreement referred to in paragraph 1. 1.4. The provision of paragraph 1. 2 paragraph 6 does not apply to the beneficiary of the EU-funded, involving European, which is a unit of the public finance sector or the Foundation, whose sole beneficiary is the State Treasury, as well as to the Bank Gospodarstwa Krajowego and financed under the programme with the participation of funds from the Fund for European aid to the most Needy-to the agreements referred to in article 1. 134a, paragraph 7 and article. 134B paragraph. 2 paragraph 2 of the Act on social assistance.

5. where the beneficiary is a State budgetary entity, the conditions referred to in paragraph 1. 1, specified in the agreement. The provision of paragraph 1. 2 shall apply mutatis mutandis, with the exception of paragraphs 6 and 8.

Article. 207. [refund of funds allocated to the programmes financed with the participation of European measures] 1. Where the measures intended for the implementation of the programmes financed with the participation of the European measures are: 1) used in accordance with the intended use, 2) used in violation of the procedures referred to in article 1. 184, 3) unduly or an excessive amount of – shall be repaid, plus interest in the amount specified for tax arrears, the lush from the date of transfer of funds, within 14 days from the date of notification of the final decision referred to in paragraph 1. 9, indicated in that decision the bank account.

2. the refund may be made by deduction from the next payment to the beneficiary of the amount to be refunded. The institution referred to in article 1. paragraph 188. 1, account shall be taken of the amount in the payment order led to the Bank Gospodarstwa Krajowego. In this case the provisions of paragraph 1. 4 paragraph 3 shall not apply.

2A. The interest referred to in paragraph 1. 1, be calculated by refund or impact to the relevant institution written consent for reducing the subsequent payments referred to in paragraph 1. 8, if such consent has been expressed.

3. the provision of paragraph 1. 2 shall apply mutatis mutandis to the percentage referred to in paragraph 1. 1.4. In the case referred to in paragraph 1. 1, the beneficiary shall be excluded from the measures referred to in paragraph 1. 1:1) received a payment based on the submitted as independent documents, counterfeit or falsified documentation or evidence of untruths or 2) (repealed) (3)) did not return funds within the period referred to in paragraph 1. 1 or 4) the circumstances referred to in paragraph 1. 1, occurred as a result of the offence by the beneficiary, partner, the entity authorized to make expenditures and, in the case when they are not natural persons-a person qualified to perform as part of the project activities on behalf of the beneficiary, but the fact of the offence by the above-mentioned entities has been confirmed by a final court judgment.

5. the period of exclusion, referred to in paragraph 1. 4, starts from the date when the decision referred to in paragraph 1. 9, became final, and ends with the expiry of three years from the date of the return. If the circumstances referred to in paragraph 1. 4 paragraph 1 and 4, were found after the date on which the decision referred to in paragraph 1. 9, became final, the exclusion period begins from the date of the finding of those circumstances, subject to the provisions of paragraph 2. 6.

6. If a refund by the beneficiary referred to in paragraph 1. 4 paragraph 1 and 4, was made as specified in paragraph 1. 8 or before the adoption of the decision referred to in paragraph 1. 9, the period of exclusion, referred to in paragraph 1. 4, starts from the date of the finding of the circumstances referred to in paragraph 1. 4 paragraph 1 and 4, and ends with the expiry of three years from the date of repayment by the beneficiary.

7. The provisions of paragraph 1. 4 shall not apply to entities which, on the basis of separate regulations carry out tasks in the public interest, if this will impossibility of implementation of the actions under the programme or in a substantial part of it, to the local government units and local legal entities, research institutes engaged in healing, medical entities created by government authorities and medical entities created or led by universities, as well as to beneficiaries referred to in article 1. 134B paragraph. 2 paragraph 2 of the Act on social

assistance.

8. where the circumstances referred to in paragraph 1. 1, the institution specified in paragraphs 1 and 2. 9 or 11, calls for: 1) refund or 2) to agree to reducing the subsequent payments referred to in paragraph 1. 2, within 14 days from the date of service of a summons.

9. After expiration time limit referred to in paragraph 1. 8, authority: 1) that acts as an intermediate body or managing authority within the meaning of the Act on the principles of development policy or the law of 3 April 2009. to promote sustainable development of the fishing sector, with the participation of the European Fisheries Fund, or of the Act of 10 July 2015. to promote sustainable development of the fishing sector, with the participation of the European maritime and Fisheries Fund, or act on the basis of the implementation of programmes , or 2) that acts as an intermediary for the Fund for European aid to the most Needy, or 3) that acts as the appropriate national focal point or National Coordinating Institutions in programmes financed from the resources referred to in article 1. 5. 3, paragraph 2, or 4) responsible for implementation of the CEF-issue a decision setting forth the amount attributable to a refund and the date from which the interest shall be calculated, and how to refund, taking into account paragraph 3. 2.10. The decision referred to in paragraph 1. 9, does not appear if the refund was made before her release.

11. The managing authority or intermediate body on the basis of an agreement or contract referred to in article 1. 27 and article. 32 of the Act on the principles of development policy or article. 10 paragraph 1. 1 and 2 of the Act on the principles of implementation of the programmes, or the body responsible for implementation of the CEF, or authority acting as, respectively, the national focal point or National Coordinating Institutions in programmes financed from the resources referred to in article 1. 5. 3, paragraph 2, on the basis of an agreement or contract, you may license the institution implementing and, in the case of programmes financed from the funds referred to in article 3. 5. 3 paragraph 2 – the program operator or the intermediary institution, which is a unit of the public finance sector, to issue a decision referred to in paragraph 1. 9.11a. Where the operator or intermediary institution in the programmes financed from the resources referred to in article 1. 5. 3 paragraph 2 conferred on the basis of an agreement or contract execution of tasks to another body which is the unit of the public finance sector, an agreement or contract can also include the authority to issue the decision referred to in paragraph 1. 9, unless the operator or the intermediary institution has been authorized to issue such decisions on the basis of paragraph 1. 11.12. The decision referred to in paragraph 1. 9, published by: 1) the program operator or the intermediary institution or implementing institution) 2, referred to in paragraph 1. 11, or 3) the entity authorized to issue that decision on the basis of paragraph 1. 11A – a reference to the relevant managing authority or authority as appropriate national focal point or National Coordinating Institutions in programmes financed from the resources referred to in article 1. 5. 3 paragraph 2, (a) if the examination of appeals from the decisions of the institutions implementing has been entrusted to an intermediary-intermediary institutions.

12A. in the case of a decision in the first instance by: 1) a managing authority or 2) the body responsible for implementation of the CEF, or 3) the authority acting as the appropriate national focal point or National Coordinating Institutions in programmes financed from the resources referred to in article 1. 5. 3 paragraph 2 – request to the institution or body to reconsider the case.

13. The provisions of paragraphs 2 and 3. 1-9 do not apply to State budgetary entities.

Article. 208. [the Bank Handling the accounts of the paying agencies] 1. The provisions of article 4. 187-191, article. 193. 205-207 does not apply to the common agricultural policy, which is funded in accordance with special regulations.

2. in the section on the common agricultural policy are communicated to the paying agencies by Bank Gospodarstwa Krajowego, based on an agreement with the Minister of finance.

3. Support for the bank accounts of the paying agencies in respect of the measures referred to in paragraph 1. 2, and the funds allocated to the co-financing of tasks financed with the participation of the Polish National Bank leads or Bank Gospodarstwa Krajowego bank account contracts.

4. the European Measures, in the section on pre-emptive financing in the framework of the common agricultural policy, referred to in separate regulations, with the exception of support tasks, are submitted to the competent administrators by Bank Gospodarstwa Krajowego based on the disposal of the Minister of finance.

Article. 209. [Cancellation, postponement or rescheduling of instalments of claims and claims per agencies in the framework of the common agricultural policy] 1. Receivables and receivables attributable to paying agencies in the framework of the common agricultural policy can be, in particularly justified cases, redeemed in whole or in part, and the repayment of the deferred or convertible.

1a. Receivables and debts payable to the managing authority or intermediate body, in the context of measures from the European maritime and Fisheries Fund, can be, in particularly justified cases, redeemed in whole or in part, and the repayment of the deferred or convertible.

2. the Council of Ministers shall determine, by regulation, detailed rules and mode of debt relief, in whole or in part, postpone or break down on the installment payment referred to in paragraph 1. 1 and 1a, as well as indicate the authorities empowered to, taking into account: 1) the grounds justifying the remission, in whole or in part, to defer or spread on installment repayment of the royalties;

2) the nature and extent of the granted reductions in outstanding debt;

3) properties of the bodies entitled to relief duties in whole or in part, postpone or flattening their repayment in installments depending on the amount of relief granted.

Article. 210. [a record of entities excluded] 1. The Minister of Finance shall keep a register of entities that are excluded on the basis of article. 207 and provides the information that managing authorities, intermediate bodies, implementing institutions and the certifying authority, as well as beneficiaries in their own status.

2. The Minister of Finance shall determine by regulation: 1) and typing mode excluded entities in the register referred to in paragraph 1. 1, 2) form an entity subject to entry in the register, 3) the scope of the information to be contained in the register, 4) the manner and mode of obtaining information from the registry, 5) mode for the transmission of information contained in the registry, 6) the manner and mode of making changes to the registry – providing protection of the information contained in the registry prior to their disclosure to

unauthorized persons and entities.

Section V of the budget, the multiannual financial forecast and a resolution of the local government unit, the budget Chapter 1 scope of the budget of the local government unit Art. 211. [the budget of the local government unit] 1. The budget of the local government unit is the annual plan for revenue and expenditure and revenues and expenditures.

2. the budget of the local government unit is adopted for the financial year.

3. Financial year is the calendar year.

4. the financial management unit of local government for the financial year in question is the budget resolution.

5. Resolution of the budget consists of: 1) the budget of the local government unit;

2) attachments.

Article. 212. [the budget Resolution] 1. The budget resolution sets: 1) the total amount of planned revenue budget of the local government unit, with a separate indication of current income and assets;

2) the aggregate amount of planned expenditure of the budget of the local government unit, with a separate indication current expenditure and property;

3) the amount of the planned deficit or your expected budget surplus government entities along with the sources cover the deficit or destination budget surplus government entities;

4) the total amount of planned revenue budget of the local government unit;

5) the total amount of planned expenditures of the budget of the local government unit;

6) limit of borrowing obligations, credits and loans, and issued securities referred to in article 1. 89 para. 1 and art. 90;

7) the amount of expenses per to repay the financial year in question, in accordance with the contract, in respect of sureties and guarantees granted by the local government;

8) specific rules for the implementation of the budget of the local government unit for the financial year, arising from the separate;

9) the powers of the secondary unit to conduct the financial management in the framework of the budget of the municipality;

10) the other provisions of that obligation is included in the budget resolution follows from the provisions of the authority which is the local government unit.

2. In the resolution of the budget authority, which is the local government unit may authorise the Board to: 1) borrowing and lending, and issuing of securities referred to in article 1. 89 para. 1 and art. 90;

2) changes in the budget, in the range specified in art. 258. Article. 213. [obligation to care for the page was substantial budgetary resolutions] budget resolution does not misrepresent provisions unrelated to the performance of the budget of the local government unit.

Article. 214. [the content of the annexes to the resolution of the budget] in annexes to the resolution of the budget shall be: 1) a summary of the planned amounts of grants from the budget of the local government unit;

2) revenue income account units referred to in article 1. 223 para. 1, and spending them financed;

3) plans for revenue and expenses of budgetary establishments General.

Article. 215. [Drafting statement of planned amounts of grants from the budget of the local government unit] 1. Statement referred to in article 2. 214, paragraph 1, shall be drawn up by subsidies for public finance sector entities and grants for individuals outside the public finance sector.

2. In the statement referred to in article 2. 214 paragraph 1, extracts to grants, and intentionally related to the implementation of the tasks of the local government unit.

Article. 216. [sources of income of local government units and the use of expenditure] 1. Income sources of local government units specifies a separate Act.

2. the expenditure of the budget of the local government units are used for the implementation of the tasks set out in separate provisions, and in particular on: 1) the tasks of their own units of local government;

2) Government tasks and other tasks delegated to local government units by laws;

3) tasks taken over by the local government unit to realize by way of contract or agreement;

4) tasks implemented jointly with other units of local government;

5) help venue or for other local government units, referred to a separate resolution by a body which is the local government unit;

6) programmes financed with the participation of the measures referred to in article 1. 5. 1 point 2 and 3.

Article. 217. [the surplus and deficit of the budget of the local government unit] 1. The difference between revenues and expenditures of the budget of the local government unit is a surplus budget of the local government unit or units of local government budget deficit.

2. the Deficit budget of the local government unit may be funded by revenues derived from:

1) the sale of securities issued by a local government;

2);

3);

4) privatisation of the assets of the local government unit;

5) surplus budget of the local government unit from previous years;

6) free remedies as cash surplus on the current account of the budget of the local government unit, resulting from the settlement of securities issued, loans and advances from previous years.

Article. 218. [Grants symptoms] from the budget of the local government unit may be awarded grants symptoms, unless separate law so provide.

Article. 219. [Grants the] 1. The budget of the local government unit may be awarded grants the general budgetary establishments for calculated according to the scales of unit costs.

2. The budget of the local government unit may be granted also in question grants to others than those mentioned in paragraph 1. 1, unless separate rules so provide.

3. The amount and scope of the contribution referred to in paragraph 1. 1 and 2, specifies the budget resolution.

4. The rate of the subsidy in question shall be the authority which is the local government unit.

Article. 220. [Grants and aid in kind] 1. The budget of the local government unit can be given to other units of local government financial assistance in the form of special-purpose subsidies or aid in kind.

2. the aid referred to in paragraph 1. 1, is the contract.

3. disputes regarding the reimbursement of the grant is governed by the ordinary courts.

Article. 221. [grants niezaliczanym entities to the public finance sector and inoperative in order to make a profit] 1. Entities are not counted to the public finance sector and failed to make a profit may receive from the budget of the local government unit grants targeted to public objectives, related to the implementation of the tasks of this unit, as well as on the funding of investments related to the implementation of these tasks.

2. Task request and the grant shall be in accordance with the provisions of the Act of 24 April 2003 on the activities of public benefit and about volunteering, and if it concerns other tasks than those referred to in this Act, on the basis of the agreement, government entities with the entity referred to in paragraph 1. 1.3. The agreement referred to in paragraph 1. 2, should specify: 1) a detailed description of the tasks, including the purpose for which the grant is awarded, and the period for its implementation;

2) the subsidy granted to the executing entity, task and mode of payment;

- 3) use a grant of not more than 31 December of the financial year;
- 4) mode control the execution of a task;
- 5) date and method of settlement granted grant;
- 6) the term of return of the unused portion of the grant, no longer than the time limit the reimbursement of the grant referred to in this section.

4. the grant procedure on other tasks than those referred to in the Act referred to in paragraph 1. 2, its method of accounting for and control the execution of commissioned tasks determines, by resolution, the body representing local government unit, with a view to ensuring transparency of the grant and its settlement.

Article. 222. [General Reserves and provisions] 1. In the budget of the local government unit creates a general reserve amounting to not less than 0.1% and not more than 1% of the expenditure budget.

2. In the budget of the local government unit can be created provisions: 1) on expenditure that a detailed breakdown of the budget classification may not be effected during the period of the development budget of the local government unit;

2) expenditure related to the implementation of the programmes financed with the participation of the measures referred to in article 1. 5. 1 point 2;

3) when separate law so provide.

3. the sum of the special provisions referred to in paragraph 1. 2 paragraphs 1 and 3, shall not exceed 5% of the expenditure of the budget of the local government unit.

4. the Executive Board of the local Government Unit distributes the reserves referred to in paragraph 1. 1 and 2.

Article. 223. [collection of general revenue budgetary entities] 1. Local government budgetary entities carrying out activities referred to in the Act of 7 September 1991 on the education system to gather a dedicated account income referred to in the resolution by a body which is the local government unit, derived in particular: 1) with inheritance, and donations in the form of money for budgetary units;

2) compensation and payments for lost or damaged property in the Board or use the unit.

2. the authority which is the local government unit shall determine in particular: 1) budgetary entities that collect revenue;

2) source from which the income is collected on the account;

3) use income, that income plus interest may not be intended for the financing of salaries;

4) and the preparation of financial plan, the revenue and expenditure of them financed,

making changes in this plan and their approval.

3. The expenditure account referred to in paragraph 1. 1, can be made to the amounts accumulated income, within the framework of the financial plan.

4. The funds remaining in the account referred to in paragraph 1. 1, at 31 December of the financial year, shall be subject to deduction on account of the budget of the local government unit no later than 5 January of the following year.

Article. 224. [Giving the local government unit of the loan from the State budget] 1. The unit of local government may be granted from the State budget, if: 1) the local Government shall implement reorganisation proceedings or proceed to its implementation and 2) the analysis of reorganisation proceedings shows that the extent highly likely:

a) will improve the financial situation of the entity and the effectiveness in the exercise of its statutory tasks, b) preserved principles referred to in article 7. 242-244, at the end of the year, in which the term loan c) repayment of the loan will be ensured, together with interest.

2. The loan and interest are not redeemable.

3. an application for a loan unit of local Government shall submit to the Minister of finance, and, in the case of an order by the Minister of finance to the Bank Gospodarstwa Krajowego activities referred to in article 1. 225 paragraph. 1, the Bank Gospodarstwa Krajowego. To the application for a loan unit of local Government shall be accompanied by a programme of reorganisation proceedings, documents that contain data to permit an assessment of the financial situation of the predicted current and this unit and related loan security.

4. In the absence of a loan within the period specified in the loan agreement the Minister of finance may deduct the amount of the loan default, together with interest from the General subsidies payable established for the local government unit.

5. the provisions of paragraphs 1 and 2. 1-4 shall apply mutatis mutandis to loans granted to local government unit that fulfills the program conduct prudential supervision or acceding to its implementation, if the threat of public performance was for reasons beyond the control of the entity.

6. The Minister of Finance shall determine by regulation: 1) detailed the scope of the data contained in the application for the loan, 2) a list of the documents accompanying the application, 3) types and the range of acceptable security, taking into account the type of run by the local government unit of the proceedings, the scope of the information necessary to make the assessment referred to in paragraph 1. 3, and ensuring the processing of applications.

Article. 225. [the Bank Gospodarstwa Krajowego making activities related to the granting of the local government unit of the loan and its clearance and execution] 1. The Minister of finance may, by agreement, request the Bank Gospodarstwa Krajowego making activities related to the granting of the local government unit of the loan and its clearance and execution, involving in particular: 1) the adoption of the local government unit of an application for a loan and the verification of whether the proposal meets the requirements set

out in legislation issued on the basis of art. 224 paragraph. 6;

2) evaluations and analyses of prudential conduct or reorganization;

3) preparation and conclusion, on behalf of the Minister of finance, the loan agreement with a unit of local government;

4) loan control and assessment of the financial situation of the unit of local government in the period of repayment;

5) taking steps to recover the amounts outstanding loans or interest on the loan and fees, including court actions and enforcement proceedings.

2. the contract specifies the height of the remuneration for activities carried out by Bank Gospodarstwa Krajowego and range of activities outsourced to the Bank.

3. in the case of orders to the Bank Gospodarstwa Krajowego making activities related to the granting of loans to local government units and their settlement and enforcement the Minister of finance may open Bank Gospodarstwa Krajowego bank account to handle loans, which will be submitted the measures provided for in this Act.

4. The bank account referred to in paragraph 1. 3, is interest-bearing. The interest rate on the account is established in the agreement referred to in paragraph 1. 1.5. (repealed).

Chapter 2 financial forecast Perennial Government entities Art. 226. [Multi-year financial forecast] 1. Multi-year financial forecast should be realistic and specify for each year of the forecast of at least: 1) current income and expenditure the current budget of the local government unit, including debt service, warranties and guarantees;

2) property income, including income from the sale of property, and expenditure budget of the local government unit;

3) the result of the budget of the local government unit;

4) use the excess or the way finance deficit;

5) income and expenditure of the budget of the local government unit, taking into account the debt owed and planned to take out;

6) the amount of the debt to government entities and how to finance its repayment;

6a) relationships referred to in article 1. 242-244, including information about the degree of failure of these relationships in the cases referred to in article 1. 240A paragraph. 4 and 8 and article. 240b;

7) (repealed);

8) amount of current expenditure and property consequences of spending limits on planned

and implemented projects, referred to in paragraph 1. 3.2. (repealed).

2A. The multi-year financial forecast be accompanied by explanations of the adopted values. Callouts can be included also information uszczegóławiające data referred to in paragraph 1. 1.3. In the annex to the resolution on the multi-year financial forecast is determined separately for each project: 1) the name and purpose;

2) the organizational unit responsible for implementing or coordinating the execution of the project;

3) period of implementation and total investments;

4) expenditure limits in different years;

5) limit the obligations.

4. Projects referred to in paragraph 1. 3, you must understand the multiannual programmes, projects or tasks, including: 1) programmes financed with the participation of the measures referred to in article 1. 5. 1 paragraphs 2 and 3;

2) public-private partnership agreements.

Article. 227. [the period for which is provided perennial financial forecast] 1. Multi-year financial forecast covers the period of the financial year and at least three consecutive financial years.

2. An estimate of the amount of the debt, part of a multi-year financial forecast, shall be drawn up for the period for which appropriations and planned to make a commitment.

Article. 228. [Authorization to enter into commitments by the Board of the local government unit] 1. Resolution on the multi-year financial forecast may include authorization for the Board of the local government unit to enter into commitments: 1) related to the implementation in the projects;

2) contracts, which in the financial year and for the following years is essential to ensure the continuity of the operation of the central unit, and of which the resulting payments beyond the financial year.

2. the authority which is the local government unit may authorise the Board to transfer the powers of the directors of the organizational units of the local government unit to enter into commitments, referred to in paragraph 1. 1. Article. 229. [value requirements adopted in the financial forecast and the budget of the local government unit] values adopted in the multi-year financial forecast and the budget of the local government unit should be consistent at least in terms of the outcome of the budget and the amounts of revenues and expenses and the local government unit debt.

Article. 230. [initiative and the draft resolution on the multi-year financial forecast] 1. The initiative in drawing up the draft resolution on the multi-year financial forecast and its changes only to the Board of the local government unit.

2. The draft resolution on the multi-year financial forecast or its changes to the Board of the local government unit shows together with the draft budget resolution: 1) Regional Chamber of audit-the purpose of an opinion;

2) body forming local government unit.

3. Opinion of the draft resolution on the multi-year financial forecast or its amendment, submitted together with the draft budget resolutions, regional Chamber of audit it seems with particular regard to ensure compliance with the provisions of the Act relating to the adoption and execution of budgets in the years that followed, for which appropriations and planned to make a commitment. Provision of art. 246 paragraph 1. 2 shall apply mutatis mutandis.

4. Regional Chamber of audit on the basis of the adopted by the local government unit of long-term financial forecast and the budget resolution presents an opinion on the regularity of the planned local government unit debt resulting from the planned and contracted obligations referred to in article 1. 226 paragraph 1. 1 point 6. Provision of art. 246 paragraph 1. 2 shall apply mutatis mutandis.

5. in the case of negative reviews the Regional Chamber of audit in the terms referred to in paragraph 1. 4, local government unit shall make such amendments to resolutions, to be preserved the relationship as referred to in article 4. 243.6. The resolution referred to in paragraph 1. 2, the body representing local government unit shall no later than the budget resolution.

7. the authority which is the local government unit may not derogate from the existing resolution on the multi-year financial forecast, while not taking up a new resolution on the matter.

8. the local Government shall communicate the audit Chamber of the regional resolution and Ordinance on the multi-annual financial perspective.

9. The draft resolution on the multi-year financial forecast or its modification referred to in paragraph 1. 2, and the resolution and Ordinance on the long-term financial forecasts are submitted to the regional audit Chamber in the form of an electronic document.

Article. 230A. [a form of transfer by the Regional Chamber of audit projects and financial forecasts] Regional Chamber of audit shall report, in the form of an electronic document, the Minister of Finance: 1) draft multiannual financial forecasts referred to in article 1. paragraph 230. 2, together with the results of the reviews;

2) multi-annual financial projections, together with the results of decisions made by the supervisory bodies.

Article. 230b. [Delegation] the Minister of Finance shall determine by regulation: 1) multiannual financial forecast government entities and annex referred to in article 1. 226 paragraph 1. 1 and 3:2) how to pass by the regional audit Chamber of local authorities: a) the draft resolutions referred to in article 1. paragraph 230. 2, b) resolutions and orders on the multi-year financial forecast, 3) the manner and deadlines by CRCs Minister of Finance: a) multiannual projects financial forecasts referred to in article 1. paragraph 230. 2, together with

the results of the reviews, b) multiannual financial forecasts, together with the results of decisions made by the supervisory bodies – bearing in mind the need to ensure the openness and transparency of public finances, to draw up realistic financial forecasts of local government units and by the Minister of finance information for implementation of the tasks referred to in article 1. 74 and article. 174 (4).

Article. 231. [expenditure on implementation of projects] 1. Change in the amounts of expenditure on projects may occur as a result of the resolution authority which is the local government unit, changing the scope of the exercise or wstrzymującej the execution of the project.

2. Budget Resolutions specify expenditure on implemented projects amounting to their timely completion.

3. If the authority which is the local government unit decides about the failure of implementation, periodic execution is paused or limit the substantive scope of the project and the expenses planned in the draft budget by the Board of the local government unit do not differ from the expenditure provided for in the implementation of the project, the body representing local government unit may not, without the consent of the Board of the local government unit, reduce expenditure planned in the budget resolution for the implementation of the project.

Article. 232. [the authority changes in long-term financial forecast] Changes in long-term financial forecast, excluding changes in the limits of the obligations and the amounts of expenditure on the project, the Board of the local government unit.

Chapter 3 resolution of the budget Article. 233. [authority empowered to come up with an initiative on a draft resolution on Budgets] Initiative in drawing up the draft resolution: 1), 2) interim budget, 3) to change the resolution of the budget-only to the Board of the local government unit.

Article. 234. [content of the resolution on the work on the project budget resolution mode] resolution of the authority which is the local government unit in on mode of the project budget resolution specifies in particular: 1) the required detail of the draft budget of the local government unit;

2) time limit in the course of work on the project budget resolution local government unit;

3) requirements for reasoning and information materials, that the Board shall submit to the authority of your local government unit together with the draft resolution.

Article. 235. [revenue budget of the local government unit] 1. Plan income budget of the local government unit shall detail, in the heading of the budget classification, the planned amount of current income and property income according to their sources, including in particular in respect of grants and funds for the financing of expenditure for the implementation of tasks financed with the participation of the measures referred to in article 1. 5. 1 point 2 and 3.

2. By the revenue the current budget of the local government unit is understood to budget

revenue non-revenue property.

3. property incomes include: 1) grants and funding for investments;

2) revenue from the sale of property;

3) revenue from the perpetual use rights transformation in ownership.

4. the authority which is the local government unit can establish more granularity in the statement of revenue of the budget.

Article. 236. [spending Plan budget of the local government unit] 1. In the statement of expenditure of the budget of the local government unit shall detail, in the sections and chapters of the budget classification, the planned amount of current expenditure and expenditure.

2. The current expenditure of the budget of the local government unit understands the budgetary expenditure other than expenditure for property.

3. In the current spending plan extracts in the sections and chapters of the planned amount of current expenditure, in particular on: 1) the expenditure of budgetary entities, including: a) the remuneration and contributions from one charged, b) expenditure related to the implementation of their statutory tasks;

2) grants for current tasks;

3) benefits to individuals;

4) expenditure on programmes financed with the participation of the measures referred to in article 1. 5. 1 point 2 and 3, in part related to the implementation of the tasks of the local government unit;

5) payouts for sureties and guarantees provided by the local government, due to the repayment of the financial year in question;

6) support for the local government unit debt.

4. financial expenditure plan extracts in the sections and chapters of the planned expenditure in property, which include spending on: 1) investments and investment purchases, including programmes financed with the participation of the measures referred to in article 1. 5. 1 point 2 and 3, in part related to the implementation of the tasks of the local government unit;

2) purchase and placing of shares;

3) contribution of assets to commercial companies.

5. the authority which is the local government unit can establish more granularity in the expenditure plan.

Article. 237. [the statement of revenue and expenditure of the budget of the local government

unit] 1. In the plan of revenue and expenditure of the budget of the local government unit is also income and expenditure financed from the income associated with the specific rules for implementing the budget of the unit under separate laws.

2. the revenue and expenditure plan of the budget of the local government unit extracts to the revenue and expenditure relating to the implementation of: 1) the tasks of Government and other local government unit commissioned separate laws;

2) tasks under agreements with government administration bodies;

3) tasks by means of agreements or arrangements between local government units.

Article. 238. [draft resolution budget] 1. The Board of the local government unit shall draw up and submit to the draft resolution: 1) the budgetary authority forming local government unit, 2) Regional Chamber of audit-objective opinion-by 15 November of the year preceding the financial year.

2. Together with the draft budget resolution Board local government unit shall submit to the authority of your local government unit and regional audit Chamber: 1) justification the draft resolution budget;

2) other materials referred to in the resolution referred to in article 1. 234.3. The opinion of the Regional Chamber of audit on this draft resolution on budgetary management unit of local government is obliged to present, before the adoption of the budget, the authority of your local government unit.

Article. 239. [resolution on Budgets] the resolution of budgetary authority representing local government unit shall take before the beginning of the financial year, and in particularly justified cases-no later than 31 January of the financial year.

Article. 240. [the basis for financial management until the resolution of the budget] 1. Pending resolution of the budget, however, no later than 31 January of the financial year, the financial management is the draft resolution presented to the budgetary authority in forming local government unit referred to in article 2. 238 paragraph 1. 1.2. Without the consent of the Board of the local government unit body representing local government unit can not enter in this draft resolution of local government units to the budgetary changes resulting in a reduction in income or increase in expenses and at the same time increasing the budget deficit, government entities.

3. In the absence of a budget resolution within the period referred to in paragraph 1. 1, the Regional Chamber of audit by the end of February of the financial year, shall be the budget of the local government unit in terms of jobs and tasks. To determine the budget by the Regional Chamber of audit basis for financial management is the draft resolution referred to in paragraph 1. 1.

Article. 240A. [call for the development and adoption of reorganisation proceedings] 1. In the absence of the possibility of enacting multi-year financial forecast or budget of the local government unit, in accordance with the principles set out in article 4. 242-244, and the implementation of public tasks by a unit of local government, the Regional Chamber of Audit

Board urges the local government unit for the development and adoption of reorganisation proceedings and the submission of the programme to its opinion to the Regional Chamber of audit within 45 days from the date of receipt of the request.

2. the authority which is the local government unit shall adopt the resolution program for a period of not more than 3 consecutive financial years.

3. the programme of reorganisation proceedings shall contain in particular: 1) analysis of State finance government entities, including specifying the reasons for the threat of public tasks;

2) plan projects, together with a timetable for their implementation, to remove the threat, referred to in paragraph 1. 1, and preserve the relationships referred to in article 1. 242-244;

3) anticipated financial effects of individual projects, and indicating how to calculate them.

4. the authority which is the local government unit may establish a multi-year financial forecast and budget units, which do not preserve the relationships referred to in article 1. 242-244 during the period of implementation of the resolution, which received the favourable opinion of the Regional Chamber of audit and failure relationship may relate only to payments obligations existing at the date of adoption of the resolution.

5. during the implementation of the reorganisation proceedings local government unit: 1) may not make new investments financed by a loan, the loan or the issuance of securities;

2) cannot provide financial assistance to other local government units;

3) can't give sureties, guarantees and loans;

4) cannot assume any expenditure on promotion of the units;

5) cannot create the Fund sołeckiego;

6) limits the execution of the tasks other than mandatory, financed from its own resources.

6. starting from the month following the month in which it was adopted the programme of reorganisation proceedings, to the date of termination of reorganisation proceedings expenditure: 1) on diet councilors, 2) on remuneration of the Board of Directors local government unit-shall not exceed the amount of the expenditure of the year preceding the year in which the decision was taken on the resolution.

7. the programme of reorganisation proceedings may contain other restrictions than those referred to in paragraph 1. 5 and 6.

8. in the case of a failing by the local government unit of reorganisation proceedings or the absence of a favourable opinion of the Regional Chamber of audit for this program the budget unit shall establish regional Chamber of audit. The budget can be determined without the relationships referred to in article 1. 242 – 244. Provision of art. 240 paragraph 1. 3 shall apply mutatis mutandis.

9. amendment of the budget of the local government unit established in accordance with paragraph 1. 8, without preserving the relationships referred to in article 1. 242-244, may not cause an increase of the degree of failure relationship resulting from the budget.

10. To determine the budget of the local government unit in accordance with paragraph 1. 8 and to change the provisions of paragraph 1. 5 and 6 shall apply *mutatis mutandis*.

Article. 240b. [Fixing the budget by the Regional Chamber of accounts] 1. In the absence of the possibility of enacting multi-year financial forecast or budget of the local government unit, in accordance with the principles set out in article 4. 242-244, the budget of the local government unit shall establish regional Chamber of audit. The budget can be determined without the relationships referred to in article 1. 242 – 244. Provision of art. 240 paragraph 1. 3 shall apply *mutatis mutandis*.

2. To change the budget of the local government unit established in accordance with paragraph 1. 1, without preserving the relationships referred to in article 1. 242-244, recipe article. 240A paragraph. 9 shall apply *mutatis mutandis*.

Article. 241. [resolution on interim budget] where the Council of Ministers shall adopt the draft law on interim budget, the body representing local government unit, on a proposal from the Executive Board, may adopt a resolution on the interim budget Government entities for the period covered by the interim budget.

Article. 242. [prohibition of the adoption of the budget, in which the planned expenses are higher than planned income current plus budgetary surplus from previous years] 1. The body representing local government unit may not adopt a budget, in which the planned expenses are higher than planned income current plus budgetary surplus from previous years and free agents referred to in article 1. 217 paragraph. 2, paragraph 6.

2. At the end of the financial year made current expenditure may not be higher than current budgetary surplus plus the income made from previous years and free agents, subject to the provisions of paragraph 2. 3.3. Made running costs may be higher than current budgetary surplus plus the income made from previous years and free agents only to the amount associated with the implementation of current expenditure involving measures referred to in article 1. 5. 3, where such measures have not been submitted for the financial year in question.

Article. 243. [other restrictions with regard to the adoption of the budget of the local government unit] 1. The body representing local government unit may not adopt the budget, the implementation of which will result in that financial year and in each year following the budget year, the relationship of the total amount per financial year in question: 1) payments instalments of loans and advances referred to in article 1. 89 para. 1 point 2 – 4 and art. 90, together with accrued in the year in interest on loans and advances referred to in article 1. 89 para. 1 and art. 90, 2) redemptions of securities issued for the purposes referred to in article 1. 89 para. 1 point 2 – 4 and art. 90 together with the interest due and the discount securities issued for the purposes referred to in article 1. 89 para. 1 and art. 90, 3) potential payments of amounts arising from granted guarantees and warranties to the planned total revenue budget exceeds the arithmetic mean, calculated for the last three years, the relationship of its current revenue plus revenue from the sale of assets and less current expenditure to total revenue

budget, calculated according to the formula: where the individual symbols means: R – planned for the financial year the total amount of loans and repayments of loans referred to in article 1. 89 para. 1 point 2 – 4 and art. 90, and redemptions of securities issued for the purposes referred to in article 1. 89 para. 1 point 2 – 4 and art. 90, – planned for the financial year interest on loans and advances referred to in article 1. 89 para. 1 and art. 90, interest and discount on securities issued for the purposes referred to in article 1. 89 para. 1 and art. 90 and the repayment of the amounts resulting from granted sureties and guarantees, D – total revenue budget for the financial year in question, Db-current income, Sm-revenue from the sale of assets, the Wb-current expenditure, n-financial year for which the relationship is determined, the n-1-year preceding the financial year for which the relationship is determined, n – 2-year preceding the financial year for two years, n-3-year preceding the financial year for three years.

2. In calculating the relationship, referred to in paragraph 1. 1, for the year preceding the financial year shall be planned values shown in the report for three quarters of the implementation of the budget of the local government unit. To calculate the relationship for the previous two years is assumed values made arising from annual reports.

3. The restrictions referred to in paragraph 1. 1 shall not apply to: 1) payments instalments of loans and borrowings in connection with the agreement on the implementation of the programme, project or tasks financed with the participation of the measures referred to in article 1. 5. 1 paragraph 2, together with the interest due, 1a) redemptions of securities issued in connection with the agreement on the implementation of the programme, project or tasks financed with the participation of the measures referred to in article 1. 5. 1 paragraph 2, together with accrued interest and discount, 2) sureties and guarantees local government legal persons performing tasks of the local government units in the framework of the programmes financed with the participation of the measures referred to in article 1. 5. 1 point 2 – not later than 90 days after the end of the program, project, or task and receiving a refund of these measures; This term does not apply to interest and discounts from the commitments entered into at the national contribution referred to in paragraph 1 and 1a.

3A. the Restrictions referred to in paragraph 1. 1 shall not apply to redemptions of securities, payments of loan instalments together with interest due and the discount, respectively issued or incurred in connection with the agreement on the implementation of the programme, project or tasks financed by at least 60% of the measures referred to in article 1. 5. 1 point 2, in proportion to the expenditure on the national contribution financed these commitments. In the case of a program, project, or task having income, the level of financing referred to in article 1. 5. 1, point 2, shall be determined after deducting the discounted net income calculated in accordance with the provisions of the European Union for such a program, project, or task, and the amount of expenditure on the national contribution shall be set at what would result if the level of funding of the measures referred to in article 1. 5. 1 point 2 was calculated without taking into account the discounted net revenue.

4. in the case of non-compliance referred to in paragraph 1. 3 or 3a, or when specified in the grant agreement the measures referred to in article 1. 5. 1 point 2, have not been transferred or after transfer was ordered their return, local government unit cannot emit securities, take out loans, loans or provide sureties and guarantees to meet the time relationship referred to in paragraph 1. 1, having regard to the amount of commitments in this relationship with: 1) nieprzekazanymi means of or in respect of which a refund has been ordered;

2) failure to meet the conditions referred to in paragraph 1. 3 or 3a.

Article. 243A uniform. [Fixing the debt limits of local government units] of the measures referred to in article 1. 26 paragraph. 2 of the Act of 15 January 2015 bonds (OJ, item 238) or the issuer benefits payable to eligible obligatariuszom with revenue bonds shall not be taken into account in determining the debt limits of local government units, referred to in article 1. 243. Article. 244. [total amount of repayments and redemptions Government entities] 1. To the total amount of per in that financial year repayments and redemptions, referred to in article 1. 243 para. 1 the following shall be payable in the same financial year, of the amount of the obligations of the local government unit of the collaborative connection: 1) in proportion to its participation in the joint investments co-financed the loan, loan or issuing bonds repaid or redeemed during the financial year;

2) in all other cases – in proportion to its share of the payments payable to the Association, which is a member of.

2. the total amount of repayments and redemptions local government unit referred to in article 1. 243, does not cover obligations therefore co-authored by this unit, that unit has provided guarantees and sureties.

Article. 245. [the duty to provide information of the Board of Directors, therefore, units of local government] therefore, the Board of the local government units shall inform the boards of local government units that make up the Association and appropriate regional Chamber of accounts of the amounts of liabilities therefore, within 15 days from the date of their commodities.

Article. 246. [opinion on the possibility of financing the deficit presented by a unit of local government] 1. Regional Chamber of audit on the basis of a draft resolution of the budget shows an opinion on the possibility of financing the deficit presented by a unit of local government.

2. the opinion referred to in paragraph 1. 1, is published by the local government within 7 days from the date of receipt of the Regional Chamber of audit, on the principles set out in the Act of 6 September 2001 on access to public information (Journal of laws No. 112, item 1198, as amended).

3. the provisions of paragraphs 1 and 2. 1 and 2 shall apply mutatis mutandis to the resolution.

Chapter 4 the execution of the budget of the local government unit Art. 247. [executing authority budget] 1. The budget of the local government unit performs its Board of Directors.

2. the Executive Board of the local government unit shall exercise general supervision over the implementation of the referred to by resolution of the budget revenue and expenditure, revenue and expenditures of the budget of the local government unit.

3. the Executive Board of the local government unit shall determine the detailed rules, manner and mode of granting and use of business payment card when making the expenditure from the budget of the local government unit and other local organizational units and legal entities, as well as the principle of settlement of payments made in their use, taking into account the need to ensure accuracy and economy make the expenditure.

Article. 248. [information necessary to develop financial plans of subordinate units to the Executive Board] 1. Within 7 days from the date of communication of the draft resolution the budget authority of the local government units forming the Board of the local government unit shall subordinate units of the information needed to develop projects of their financial plans.

2. the Entities referred to in paragraph 1. 1, draw up financial plans projects within 30 days from the date of receipt of the information referred to in paragraph 1. 1, but no later than December 22.

Article. 249. [responsibilities after the resolution of budgetary] 1. Within 21 days from the date of the resolution of budgetary management local government unit: 1) passes the underlying units information about final amounts of income and expenditure of those undertakings and the amount of grants and contributions to the budget;

2) is developing a financial plan government tasks and other tasks of local government unit special regulations, taking as a basis for this plan the amount of subsidies granted for this purpose during the financial year and the amount of revenue related to the implementation of these tasks, which are subject to transfer to the State budget.

2. Agencies of the local government unit adjust plans for the resolution.

3. In the financial plan of the Office of the local government unit is recognised all budgetary expenditure not included in the financial plans of other budgetary entities, including expenditure related to the functioning of the body which is the local government unit and the Board of the local government unit.

4. In the plan referred to in paragraph 1. 3, are recognised: 1) grants for local government budget establishments;

2) grants and funds transferred to other local government units and associations of local government units;

3) the remaining grants;

4) contributions to the budget of the State for the purpose of increasing the part of general subsidies, specified in separate laws;

5) payments and contributions paid to domestic and foreign institutions.

5. in the financial plan of the provincial budgetary units, other than the Marshal's Office, can be accounted for grants related to the implementation of the operational programmes.

6. the Executive Board of the local government unit can develop a timetable for implementation of the budget of the local government unit and tell him subordinate to and

supervised units.

Article. 250. [agreement by the Management Board on the mode and policy for granting or accounting for special-purpose grant awarded] the Board of the local government unit, providing the special-purpose grants, including a unit of the public finance sector, where separate legislation or international agreement does not specify the mode and the principles of the award or settlement of that grant, a contract that specifies in particular: 1) the amount of the contribution, or a description of the scope of the substantive tasks for which are submitted the measures grant;

2) use a grant of not more than 31 December of the financial year;

3) date and method of settlement of granted contribution and the date of return of the unused portion of the special-purpose grants, except that the term cannot be longer than the time limit the return referred to in this section.

Article. 251. [Refund of the unused portion of the grant] 1. Grants awarded from the budget of the local government unit in the parts of the unused at the end of the financial year shall be repaid to the budget of the unit not later than 31 January of the following year.

2. in the case of the resolution referred to in article 1. 263 paragraph. 2, the unused part of the grant shall be refunded to the budget of the local government unit within 15 days from the date specified in the resolution.

3. where the use of the grant referred to in paragraph 1. 1, is less than the financial year, the unused portion of the grant shall be refunded within 15 days after the expiry of the use of the grant.

4. the use of the grant is followed in particular by payment for completed tasks, for which the grant was granted, or, in the case where separate rules are about how to grant and contribution, the use by the achievement of the objectives set out in those provisions.

5. The grant returned after the dates referred to in paragraph 1. 1-3 shall be charged interest at the rate specified for tax arrears, from the day following the expiration of the terms of return referred to in paragraph 1. 1-3.

Article. 252. [obligation to reimburse grants] 1. Grants awarded from the budget of the local government unit: 1) used in accordance with the intended use, 2) unduly or an excessive amount of

-shall be repaid to the budget along with interest in the amount specified for tax arrears, within 15 days from the date of the finding of the circumstances referred to in paragraph 1 or paragraph 2.

2. where the use of the grant referred to in paragraph 1. 1, is less than the financial year, they shall be returned within 15 days after the expiry of the use of the grant.

3. Grants received an excessive amount of donations are received from the budget of the local government unit in the amount higher than the one specified in separate regulations,

agreement or higher than necessary for funding or financing of subsidised jobs.

4. Grants grants are not due awarded without a legal basis.

5. Returned to the budget of the local government unit is subject to this part of the grant, which was used in accordance with the intended purpose, wrongly granted or deducted an excessive amount.

6. Interest on repayable grant to the budget of the local government unit shall be calculated as from: 1) transfer from the budget of the local government unit of grants used in accordance with the intended purpose;

2) following the expiration of the terms of return referred to in paragraph 1. 1 and 2 in respect of subsidies unduly taken or an excessive amount.

Article. 253. [exclusion of application of Article 251 and 252] the provisions of article 4. 251 and article. 252 shall not apply if the separate law shall lay down the rules and reimbursement of the grant.

Article. 254. [financial management Policies in force in the performance of the budget of the local government unit] in the course of the execution of the budget of the local government unit the following rules apply to financial management: 1) determining, collecting and draining income budget of the local government unit is on the terms and within the time limits under rules in force;

2) full implementation of the tasks in the time periods specified in the rules and the timetable referred to in article 2. 249 para. 6 if it was developed;

3) making the following expenditure within the limits laid down in the financial plan, taking into account the transfers made correctly and in accordance with the intended purpose, in a targeted and cost-effective, while retaining the principle of obtaining the best results with data inputs;

4) outsourcing of tasks should be on a selection of the best bid, taking account of the provisions on public procurement, and in relation to non-governmental organisations – with the appropriate application of article 2. 43 and article. 221. Article. 255. [Transfer of budget revenue for the account of the current revenue Administrator] 1. The Board of the local government unit shall transmit the collected budget revenue related to the implementation of the tasks of Government and other tasks of local government unit special regulations, minus specified in separate laws budget revenue rights unit of local government for performing these tasks, on the current account of the revenue administrator of budgetary grant relay parts targeted by State measures specific to: 1) 10 the day of the month-within the 15th day of the month concerned;

2) 20 the day of the month – in time for the 25th day of the month.

2. Downloaded until 31 December and uncommitted within the time limits referred to in paragraph 1. 1, budget revenue related to the implementation of the tasks of Government and other tasks of local government unit, special laws are passed by the Board of the local government unit to the current account of the revenue administrator of budgetary grant relay

parts special purpose vehicle – no later than 8 January of the year following the financial year, and when the day is a non-working day – to the first working day after this date.

3. the revenue referred to in paragraph 1. 1 and 2, are submitted together with the interest due:
1) collected from debtors in respect of the regulated market whose duties constituting the revenue of the State budget;

2) calculated at the rate as for tax arrears in case of nieodprowadzonych of budget revenue by the Board of the local government unit within the time limits referred to in paragraph 1. 1 and 2.

4. in the event of failure of budget revenue within the time limits referred to in paragraph 1. 1 and 2, the authorising officer shall part relay special grant budget shall issue a decision setting forth the amount of the income attributable to a refund and the date from which interest is calculated.

5. budget revenue whether or not sent by the local Government to the State budget shall apply mutatis mutandis the provisions concerning the reimbursement of the grant.

Article. 256. [contingency] contingencies, which mandatory payments derive from the titles of the regulations, judgments or settlements, can be made regardless of the level of financial resources planned for this purpose. To amend the expenditure plan should occur in the transfers of expenditure from other divisions for the classification of expenditure or of provisioning.

Article. 257. [changes in the plan of income and expenditure in the course of implementing the budget] in the course of implementing the budget the Board may make changes in the plan, the revenue and expenditure of the budget of the local government unit consisting of changes to the plan: 1) the income and expenses associated with the change amounts or obtaining subsidies from the State budget, budgets of other local government units and other units of the public finance sector;

2) income Government entities, arising from changes in the amounts of subsidies as a result of the allocation of the subsidy provisions overall;

3) spending government entities within the Department in respect of current expenditure, except expenditure on salaries and remuneration from employment, unless separate legislation provides otherwise;

4) the revenue and expenditure of the Government entities related to the return of subsidies received from the State or other local government units.

Article. 258. [Authorization issued to the Executive Board by the body representing local government units] 1. The body representing local government unit may authorise the Board to: 1) making other changes in the statement of expenditure than referred to in article 1. 257, excluding expenditure transfers between departments;

2) the transfer of certain powers to make transfers planned expenditure to other organizational units of local government units;

3) delegation of other organizational units of local government units to enter into commitments in respect of the agreements, the implementation for the financial year and for the following years is essential to ensure the continuity of the operation of the central unit, and of which the resulting payments beyond the financial year.

2. Managers of organizational units carrying out transfers of expenditure on the basis of the ratings referred to in paragraph 1. 1 point 2, bring the changes in financial plans and shall inform the Management Board transfers made.

Article. 259. [provisions] 1. Provisions may be intended exclusively for the purpose for which they were created, and used in accordance with the classification of the budgetary expenditure.

2. the Executive Board of the local government unit may, after obtaining the favourable opinion of the Committee responsible for the budget of the authority which is the local government unit, change the destination of the special-purpose reserve.

3. the expenditure transferred from general reserve may not increase planned expenditures on salaries and remuneration from employment, unless separate legislation provides otherwise.

Article. 260. [the decision about blocking the planned budgetary expenditure] 1. In cases of: 1) mismanagement in certain units, 2) delays in carrying out the tasks, 3) excess resources, 4) breach of the principles of financial management referred to in article 1. 254-the Board of the local government unit may decide to block the planned budgetary expenditure.

2. Of the decision the Board of the local government unit shall notify the authority which is the local government unit.

3. the Executive Board of the local government unit may, after obtaining the favourable opinion of the Committee responsible for the budget of the authority which is the local government unit, create a new special-purpose reserve to finance the obligations of the local government unit, moving to the blocked amount of expenditure.

4. Special-purpose reserve, referred to in paragraph 1. 3, may not be used for the financing of wages and salaries.

Article. 261. [commitment to the amount of the expenditure referred to in the approved financial plan] local government budgetary Unit Manager may, in order to carry out tasks, raise cash obligations to the amount of the expenditure referred to in approved financial plan.

Article. 262. [legal acts that require a countersigned by the Treasurer] 1. Legal actions involving the taking out of loans and advances and loans, sureties and guarantees, as well as the issue of the securities shall be two members of the Board indicated in its resolution by the Board of Directors, subject to the provisions of paragraph 2. 2. For the validity of these steps, it is necessary to kontrasygnata the Treasurer local government unit.

2. Legal acts referred to in paragraph 1. 1 shall be, Mayor, Mayor, Mayor of the city.

3. The Treasurer, who refuses to countersign, makes her a written command Chairman of the

Board of the local government unit, except in cases when the execution of the command would constitute a crime or misdemeanor. In this case, the Treasurer shall inform the authority which is the local government unit and the Regional Chamber of audit.

Article. 263. [termination of unrealized amounts expenditure budget of the local government unit] 1. Unrealized amount of expenditure of the budget of the local government unit shall expire, subject to paragraph 2. 2 and 4, at the end of the financial year.

2. the authority which is the local government unit may determine by resolution, a list of expenditure, which shall not apply the provisions of paragraph 1. 1, and set the deadline of each of the expenditure included in this list in the next financial year.

3. In the list referred to in paragraph 1. 2, are to be expenses related to the implementation of agreements: 1) public procurement;

2) that will be included in the result of the completed proceedings for the award of a public contract, in which the choice of contractor.

4. The deadline for expenditure, which do not expire at the end of the financial year shall expire on 30 June of the following year.

5. Together with the list of expenses that do not expire at the end of the financial year, the authority which is the local government unit shall determine a financial plan the expenditure by sections and chapters of the classification of expenditure, with a separate indication of the expenditure.

6. Financial Measures on the expenditure included in the list referred to in paragraph 1. 2, are collected on a separate sub-account a basic bank account local government unit.

7. Financial means unused within the period specified by the authority which is the local government unit shall be subject to the transfer of the income of the budget of the local government unit within 7 days from the date specified by the authority which is the local government unit.

Article. 264. [Banking support budget of the local government unit] 1. Bank support for the budget of the local government unit performs bank selected on the principles set out in the legislation on public procurement.

2. Rules for the implementation of the banking service specifies the contract concluded between the Board of the local government unit and the Bank.

3. the authority which is the local government unit may authorize the Board of the local government unit to invest free money budget balances with other banks or in the form of a deposit with the Minister of finance.

4. the Executive Board of the local government unit may, within the limits of the mandates contained in the budget resolution, take out loans in your choice of banks, as specified in the rules on public procurement.

5. In order to secure the loan or loans can be granted power of attorney to dispose of the bank

account of local government units.

Chapter 5 the approval Mode implementation of the budget of the local government unit

Art. 265. [Information about the progress of the implementation of the financial plan for the first half of and annual report] Units referred to in article 1. 9, paragraph 10, 13 and 14, for which the founding body is a unit of local Government shall submit to the competent Board of the local government unit within: 1) 31 July financial year-information about the progress of the implementation of the financial plan for the first half of, taking into account in particular the status of receivables and liabilities, including outstanding;

2) on 28 February of the year following the financial year-annual report of the implementation of the financial plan, in the detail of not less than the financial plan.

Article. 266. [the duty to provide information management] 1. The Board of the local government unit shows the authority of your local government unit and the Regional Chamber of audit within the time limit to 31 August: 1) information about the progress of the implementation of the budget of the local government unit for the first half of;

2) shaping a long-term financial projections, including the course of the implementation of the projects referred to in article 1. 226 paragraph 1. 3;

3) information referred to in article 1. 265, paragraph 1.

2. The scope and form of the information referred to in paragraph 1. 1, specifies the authority which is the local government unit.

Article. 267. [the reporting obligation of the Board] 1. The Board of the local government unit shall, not later than 31 March of the year following the financial year, the authority of your local government unit: 1) annual report on the implementation of the budget of this unit, containing a statement of revenue and expenditure resulting from closures of accounts of the budget of the local government unit, in the detail of not less than in the resolution of the budget;

2) a report referred to in article 1. 265, paragraph 2;

3) information about the State of the property of the local government unit, containing: (a) the rights of local government unit) data on property rights, b) data on:-other than the ownership of property rights, including, in particular, restricted property, plant and equipment, to use in perpetuity, debt, shares in companies, shares, ownership, c) data about changes in the State of communal property, to the extent specified in paragraph (a). (a) and (b), from the date of submission of the previous information, d) data on income obtained in respect of the exercise of the right of ownership and other property rights and the exercise of ownership, e) other data and information about events affecting the State of the property of the local government unit.

2. the report referred to in paragraph 1. 1 paragraph 1, also includes a list of budgetary entities referred to in article 1. 223.3. The report referred to in paragraph 1. 1, point 1, the Board of the local government unit presents the regional audit Chamber of Commerce, by 31 March of the year following the financial year.

Article. 268. [annual accounts of the Government entities that are subject to examination by the auditor] Annual financial statements of the Government entities, in which the number of residents, determined by the main statistical office, on 31 December of the year preceding the year for which the report was drawn up, more than 150 thousand, shall be subject to examination by the auditor.

Article. 269. [background reports on the implementation of the budget of the] report on the implementation of the budget of the local government unit shall be drawn up on the basis of the data from the accounting records of the budget. The report should take into account, in particular: 1) the revenue and expenditure of the budget of the local government unit in detail specific as in the resolution of the budget;

2) changes in the statement of expenditure for the implementation of the programmes financed with the participation of the measures referred to in article 1. 5. 1 point 2 and 3, made in the course of the financial year;

3) degree of implementation of the multi-annual programmes.

Article. 270. [Procedowanie of the financial statements] 1. Financial statements of local government Management Board shall transmit to the authority of your local government unit, not later than 31 May of the year following the financial year.

2. The Audit Committee decision-making body the local government unit shall examine the financial statements, the management report of the implementation of the budget, together with the opinion of the Regional Chamber of audit about this report, and the information referred to in article 1. 267 paragraph 1. 1 paragraph 3. In the case where the unit of local Government shall be responsible for the examination of the financial statements referred to in article 2. 268, the subject of consideration by the review Commission is also the opinion of this study.

3. Audit Commission shows the authority of your local government unit, not later than 15 June of the year following the financial year, the proposal on the discharge for the Management Board.

4. the authority which is the local government unit examines and approves the financial statements of the unit of local government, together with a report on the implementation of the budget, no later than 30 June of the year following the financial year.

Article. 271. [Resolution on the discharge for the management board] 1. No later than 30 June of the year following the financial year, the authority which is the local government unit shall take a resolution on discharge for the Management Board after hearing the: 1) report on the implementation of the budget of the local government unit;

2) financial statements;

3) the opinion of the study of the financial statements referred to in article 2. 268;

4) the opinion of the Regional Chamber of audit referred to in article 1. 270 paragraph. 2;

5) information about the State of the property of the local government unit;

6) position of the Audit Committee.

2. the authority which is the local government unit may request the submission by the Board of the local government unit of the additional explanations relating to documents referred to in paragraph 1. 1 paragraphs 1 and 2.

SECTION VI of the internal audit and the coordination of internal audit in the public finance sector units Article. 272. [internal audit] 1. Internal audit is an independent activity and objective, the aim of which is to support the Minister of marshaling customer or the head of unit in the implementation of the goals and objectives by systematic assessment of management control and advisory activities.

2. the assessment referred to in paragraph 1. 1, applies in particular to the relevance, effectiveness and efficiency of management control in a Government Department or unit.

Article. 273. [internal audit Standards applicable in units of the public finance sector] 1. The Minister of Finance shall determine, in the form of communication, and shall announce in the official journal of the Ministry of finance internal audit standards for the public finance sector, in accordance with the generally recognized standards of internal auditing.

2. The internal auditor, the leading internal audit, is guided by the instructions contained in the standards for internal audit, referred to in paragraph 1. 1. Article. 274. [internal audit] 1. Internal audit is carried out in: 1) the Chancellery;

2) ministries;

3) provincial offices;

4) Chambers;

5) Chambers of the Government;

6) Social Insurance, including the managed funds;

7) Hand Agricultural social insurance, including funds managed by the President of the Agricultural Social Insurance Fund;

8) National Health Fund.

2. Internal audit is carried out also in: 1) State budget units, if the amount included in the financial plan the budget of income or the amount of the expenditure exceeded 40 000 thousand. PLN;

2 public universities), if the amount included in the plan materially-financial income or expense exceeded 40 000 thousand. PLN;

3) independent public health establishments that were not created by government entities, if the amount included in the financial plan of income or expense exceeded 40 000 thousand. PLN;

4) executive agencies, if the amount included in the financial plan of income or expense exceeded 40 000 thousand. PLN;

5) the State earmarked funds), if the amount included in the financial plan of income or expense exceeded 40 000 thousand. zł.

3. Internal audit carried out in units of local government, if included in the budget resolution, the local government unit, the amount of revenue and income or the amount of the expenditure and receipts exceeded 40 000 thousand. zł.

4. Internal auditing is carried out also in units of the public finance sector, where managers decide to conduct an internal audit.

5. Internal audit is carried out also in units in the section indicated by the competent Minister at the helm. Indicating the subject unit minister determines the timing of the launch of the internal audit.

6. the provisions of paragraphs 1 and 2. 5 shall apply mutatis mutandis to the units subordinated to the President of the Council of Ministers or by the supervised and units that support the bodies subordinate to the President of the Council of Ministers or supervised by him.

7. Steering units referred to in paragraph 1. 2-6, shall notify in writing the Minister of finance to initiate the conduct of internal audit.

Article. 275. [a person carrying out the internal audit] internal audit leads: 1) the internal auditor employed in the unit or 2) the service provider unemployed in the body, hereinafter referred to as "service provider".

Article. 276. [persons performing tasks related to internal audit in the unit of local government] in a unit of local government tasks assigned to the head of internal audit-related units perform adequately: Mayor, Mayor, Mayor, Chairman of the Board of Directors of the local government unit.

Article. 277. [internal audit Cell] 1. In the units referred to in article 1. 274 paragraph 3. 1-6, a multiplayer or single cells of the internal audit, subject to paragraph 2. 2 and art. 278. in the case of local government units internal audit cell created in the Office.

2. in the case of public funds internal audit cell created in the budgetary units that support these funds.

3. The activities of the internal audit, the internal auditor shall direct cell multiplayer, hereinafter referred to as "the head of internal audit cell".

4. the internal auditor employed in the single cell of the internal audit law concerning the head

of the cells of the internal audit shall apply *mutatis mutandis*.

Article. 278. [admissibility of conducting internal audit by the service provider] 1. In the units referred to in article 1. 274 paragraph 3. 2, internal audit may be carried out by the service provider if: 1) none of the amounts referred to in article 1. 274 paragraph 3. 2, points 1-5, does not exceed 100 000 000. zł, or 2) unit has fewer than 200 employees, subject to paragraph 1. 2.2. In units in the section of the internal audit may be carried out by the service provider with the approval of the competent Minister at the helm.

3. In the units of local government, internal audit may be carried out by the service provider, if included in the budget resolution, the local government unit, the amount of revenue and income, and the amount of the expenditure and expenditure is lower than 100 000 000. zł.

4. the provisions of paragraphs 1 and 2. 2 shall apply *mutatis mutandis* to the units subordinated and supervised and units that support the authorities subordinate to or supervised by the President of the Council of Ministers.

Article. 279. [entities authorized to carry out the internal audit function as service providers]

1. Service provider referred to in art. 275 paragraph 2, may be: 1) natural person satisfying the conditions referred to in article 1. 286;

2) a natural person established, complying with the conditions of article 81(3). 286;

3) partnership, registered partnership, partnership, limited partnership, joint stock partnership limited by shares company or legal person who employs to conduct the internal audit unit of a person satisfying the conditions of article 81(3). 286.2. The agreement concluded by the public finance sector with the service provider should include provisions to ensure the conduct of internal audit in accordance with the provisions of this Act. In the contract, you must also specify how to deal with papers, including in electronic form, produced for the purpose of conducting an internal audit, so as to ensure their availability, protection against unauthorized distribution, damage or destruction.

3. Agreement with the service provider, as referred to in paragraph 2. 2, the public finance sector provides for a period of at least one year.

Article. 280. [the parent Bodies in relation to the head of internal audit cell] cell Manager internal audit reports directly to the head of the unit, and in the Office of the Government, which creates a position of Director-General of the Office-the Director-General within the scope defined in separate regulations.

Article. 281. [Conditions allowable termination or changes in working conditions and pay of the head of internal audit cell] termination of employment or change the conditions of pay and work of the head of internal audit cell of the Ministry of and in the section may not be made without the consent of the competent Audit Committee.

Article. 282. [to ensure the conditions for the proper conduct of internal audit] 1. Head of unit, and in the Office of the Government, which creates a position of Director-General of the Office-the Director General, provides the conditions necessary for an independent, objective and effective conduct of internal audit, including organizational cell separation provides internal audit and business continuity of internal audit in the entity.

2. The internal auditor shall have the right to enter any premises and inspect all documents, information and data, and other materials related to the operation of the unit, including fixed on electronic data carriers, as well as for their copies, copies, extracts or printouts, with due respect for the rules of secrecy protected by law.

3. employees are required to provide information and explanations, as well as prepare and certify copies, copies, extracts or statement referred to in paragraph 1. 2. Article. 283. [the annual internal audit plan] 1. Internal audit, subject to paragraph 2. 2, shall be carried out on the basis of the annual internal audit plan, hereinafter referred to as the "audit plan".

2. In justified cases, the internal audit shall be carried out in addition to the audit plan.

3. By the end of the year the head of the internal audit cell in consultation with the head of the unit on the basis of a risk analysis prepared an audit plan for the following year.

4. the head of internal audit cell, by carrying out a risk analysis shall take into account in particular the tasks arising out of the business plan, as well as the guidelines of the Minister the marshaling customer, the Audit Committee and the detailed guidance of the Minister of finance referred to in article 1. 69 paragraphs 1 and 2. 4.5. By the end of January each year, the Director shall draw up a report on internal audit cell of the implementation of the audit plan for the previous year.

Article. 284. [the legal nature of the audit plan and the report on the implementation of the audit plan] 1. An audit plan and a report on the implementation of the audit plan are provided at the request of public information, within the meaning of the Act of 6 September 2001 on access to public information.

2. (have lost power).

Article. 285. [Delegation] the Minister of Finance shall determine, by regulation, a detailed way and methods of internal audit and the transmission of information on the work and results of the internal audit, in particular: 1) how to draw up and audit plan, 2) documenting the course and results of the internal audit, 3) for and results of internal audit, 4) for, and report on the implementation of the audit plan and 5) methods of internal audit commissioned referred to in article 1. 292 paragraph 2. 1 paragraph 1 and article. 293, 6) mode of assessment conduct of internal audit, referred to in article 1. 292 paragraph 2. 1 point 2 and article. 294 – taking into account the commonly accepted standards for internal audit.

Article. 286. [Requirements relating to the person of the internal auditor] 1. The internal auditor may be a person who: 1) has the nationality of a Member State of the European Union or of another State, whose citizens, on the basis of international agreements or the provisions of Community law, has the right to take employment in the territory of the Republic of Poland;

2) has full legal capacity, and enjoys the full rights;

3) was not punished for an intentional crime or tax intentional crime;

4) has a university degree;

5) has the following qualifications to carry out internal audit: a) one of the certificates: Certified Internal Auditor (CIA), Certified Government Auditing Professional (CGAP), Certified Information Systems Auditor (CISA), the Association of Chartered Certified Accountants (ACCA), Certified Fraud Examiner (CFE), the Certification in Control Self Assessment (CCSA), Certified Financial Services Auditor (CFSA) or Chartered Financial Analyst (CFA), or (b) submitted, in the years 2003-2006, with a positive result of the internal auditor's examination before the examining board appointed by the Minister of finance, or c) the statutory auditor, or d) two-year practice of internal auditing and holds a postgraduate diploma in internal auditing, issued by the organizational unit which, on the date of issue of the diploma was entitled, in accordance with special regulations, to broadcast a doctorate of economics or law.

2. the practice of internal audit, referred to in paragraph 1. 1, paragraph 5 (b). (d), shall be deemed to be documented by the head of the unit of execution, in the time of not less than 1/2 time, related to: 1) carrying out the internal audit under the supervision of the internal auditor;

2) implementation by the tax inspection inspectors certification activities and the issue of the closure declaration of financial assistance from the funds from the European Union, referred to in the Act of 28 September 1991 on the control of stamp duty (OJ of 2011 # 41, item 214, as amended);

3) monitoring or implementation of control activities, referred to in the Act of 23 December 1994 on the Supreme Chamber of Control (Journal of laws of 2012 item 82, 1529 and 1544).

Article. 287. [to carry out the internal audit] 1. To carry out the internal audit unit of local government, including its business units, the internal auditor employed in the Office of the local government unit shall authorize: Mayor, Mayor, Mayor, Chairman of the Board of Directors of the local government unit.

2. where to carry out internal audit is necessary to activities in other units in the Department, the minister of the head of Department may authorize the internal auditor employed in the Ministry to their achievements.

3. where to carry out the internal audit activity is necessary in the unit of the underlying or supervised, the parent unit manager or supervisor may authorize the internal auditor employed in this unit to their achievements.

4. where to carry out internal audit is necessary to make steps in the organizational units which are the secondary engine complex managers, departments, inspection and the provincial Governor may authorise the internal auditor employed in the Office of the provincial for their achievements.

5. The provisions of article 4. 282 paragraph 1. 2 and 3 shall apply mutatis mutandis.

Article. 288. [Audit Committee] 1. Minister head of customer CITES, by way of interlocutory procedures, Audit Committee.

2. The provisions of paragraph 1. 1 shall not apply to the departments of Government, in

which there are no units in the Department.

3. For Government departments headed by one Minister can create the joint Audit Committee.

4. the purpose of the Audit Committee is the advice provided to the Minister of the marshaling customer in ensuring the functioning of adequate, effective and efficient management control and internal audit.

Article. 289. [Task of the Audit Committee] 1. The tasks of the Audit Committee shall in particular: 1) signalling significant risks;

2) signaling significant weaknesses in the management control and suggesting its improvement;

3) prioritize to the annual and strategic plans for internal audit;

4) overview of the significant results of the internal audit and monitoring their implementation;

5) review reports on the implementation of the plan of the internal audit and the evaluation of management control;

6) to monitor the effectiveness of the work of internal audit, including browsing the results of internal and external assessments of the work of internal audit;

7) consent to the termination of employment and to change the conditions of pay and work cell managers internal audit.

2. By the end of February of each year, the Audit Committee is made up of a report on the implementation of the tasks in the previous year, including, in particular, the tasks referred to in paragraph 1. 1, the Minister and the Department managing the Minister of finance. Report on the implementation of the tasks is subject to publication in the Bulletin of public information.

Article. 290. [Audit Committee] 1. The Audit Committee not less than 3 members, including: 1) indicated by the Minister of a person with the rank of Secretary or Secretary of State as Chairman of the Committee;

2) at least 2 people, who are not employees of ministries or units in the section, hereinafter referred to as "members of the independent".

2. the members of the independent shall carry out their tasks for remuneration.

3. The organisation and mode of operation of the Audit Committee determines terms and conditions given by the Minister, at the request of the Chairman of the Committee.

4. The Minister of Finance shall determine by regulation: 1) the necessary qualifications of the members of the independent, 2) the method of determining the remuneration of the members of the independent, 3) requirements, which should comply with the rules and regulations of the Audit Committee – with a view to ensuring reliable identification and

assessment of risks, the work of the internal audit in government departments and the smooth functioning of the Audit Committee.

Article. 291. [Task audit cell created in the Ministry of] 1. Internal audit cell created in the Ministry of: 1) collects the audit plans, reports on the implementation of plans and other necessary for the Audit Committee, the information unit in the Department;

2) prepare aggregated information about relevant risks and vulnerabilities management control and the proposed improvements to the management control;

3) provides support for the Organization of the Audit Committee;

4) conducts other activities designed to support the Audit Committee.

2. internal audit cell Managers in other units in the Department shall provide, at the request of the head of internal audit cell created in the Ministry, the documents and information necessary for the performance of the tasks referred to in paragraph 1. 1. Article. 292. [Task of the Minister of finance for the coordination of the internal audit units of the public finance sector] 1. The tasks of the Minister of finance for the coordination of the internal audit units of the public finance sector, in particular: 1) outsourcing the internal audit, with the exception of the entities referred to in article 1. paragraph 139. 2, and the local government units;

2) the assessment of the internal audit, with the exception of the entities referred to in article 1. paragraph 139. 2, and the local government units;

3) dissemination of the standards referred to in article 1. 273 paragraph. 1;

4) issue guidelines;

5) cooperation with domestic and foreign organizations;

6) cooperation with audit committees.

2. In order to carry out tasks referred to in paragraph 1. 1 paragraphs 1 and 2:1) the Minister of finance may request from the head of the unit to submit all materials and documents, with due respect for the rules of secrecy protected by law, as well as the provision of information and explanations;

2) head of unit and head of internal audit cell shall be required to cooperate with the Minister of finance in terms of determining how to carry out the activities in this unit.

Article. 293. [internal audit by the Inspector General of a tax audit] 1. Inspector General tax audit may have carried out internal audit in terms of the measures referred to in article 1. 5. 1 point 2 in units referred to in article 1. 274 paragraph 3. 1 – 4, with the exception of the entities referred to in article 1. paragraph 139. 2. the provision of article. 292 paragraph 2. 2 shall apply mutatis mutandis.

2. Internal audit commissioned, referred to in article 2. 292 paragraph 2. 1 point 1 may be carried out also on the instructions of the President of the Council of Ministers.

Article. 294. [review of internal audit by the Inspector General of a tax audit] 1. Inspector General tax audit can assess the internal audit in terms of the measures referred to in article 1. 5. 1 point 2 in units referred to in article 1. 274 paragraph 3. 1 – 4, with the exception of the entities referred to in article 1. paragraph 139. 2. the provision of article. 292 paragraph 2. 2 shall apply *mutatis mutandis*.

2. the assessment referred to in paragraph 1. 1 and art. 292 paragraph 2. 1 paragraph 2, can be made at the headquarters of the unit of employees of the Ministry of Finance on the basis of a written authorization of the Minister of finance or of the Inspector of tax inspection.

Article. 295. [information on the implementation of the tasks from the scope of the internal audit for the previous year] 1. Head of unit referred to in article 1. 274 paragraph 3. 1, 2, and 4-6, with the exception of units of local government, shows the Minister of finance, to the end of January of each year, information on the implementation of the tasks from the scope of the internal audit in the previous year.

2. the head of unit referred to in article 1. 274 paragraph 3. 1, 2, and 4-6, with the exception of local government units and the units referred to in article 1. paragraph 139. 2, presents the Minister of finance, at his request, at any time, the information related to the functioning of management control.

3. The Minister of finance may specify, in the form of messages, and to announce in the official journal of the Ministry of finance designs the information referred to in paragraph 1. 1 and 2.

Article. 296. [to submit information and documents related to internal audit] the cell Manager internal audit sector public finance draw the attention to the conduct of internal audit, with the exception of local government units and the units referred to in article 1. paragraph 139. 2, presents the Minister of finance, at his request, at any time, the information and documents related to internal audit.

SECTION VII final provision Article. 297. [entry into force] this Act comes into force within the time limit and on the terms specified in the law of 27 August 2009 – introductory provisions the law on public finance (OJ No 157, item 1241, as amended).

[1] Article. 50 paragraph 1. 6 paragraph 4 is added to be fixed by the article. 45 the Act of 11 February 2016. State aid in child rearing (OJ No. 195). Revision came into force April 1, 2016.

[2] on the basis of article. 3 of the Act of 10 December 2015. amending the law on public finance (OJ item 2150), art. paragraph 112aa has. 1 in the version set by ww. the law is applicable for the first time to the budget bill for the year 2016 and to budget for the year 2016.

On the basis of article. 2. 1 of the Act of 10 December 2015. amending the law on public finance (OJ item 2150), to calculate the amount of the expenditure referred to in article 1. 112aa has the following fixed by ww. a bill for the year 2016 shall be WYDn-1 of 689 654

826 thousand. zł.

On the basis of article. 2. 2 of the Act of 10 December 2015. amending the law on public finance (OJ item 2150), in calculating the absolute floor limit of expenditure referred to in article 2. 112aa has the following fixed by ww. a bill for the year 2016 shall take into account the planned costs of the national health fund set out in the financing plan of the Fund at the December 1, 2015.

[3] on the basis of article. 3 of the Act of 10 December 2015. amending the law on public finance (OJ item 2150), art. paragraph 112aa has. 2 in the version set by ww. the law is applicable for the first time to the budget bill for the year 2016 and to budget for the year 2016.

[4] on the basis of article. 3 of the Act of 10 December 2015. amending the law on public finance (OJ item 2150), art. paragraph 112aa has. 3 in the version set by ww. the law is applicable for the first time to the budget bill for the year 2016 and to budget for the year 2016.

[5] on the basis of article. 34 of the Act of 5 December 2014, amending certain laws in connection with the implementation of the budget (OJ No. 1877), art. 119 paragraph 1. 1 paragraph 2 does not apply to the budget for the year 2015, in relation to the measures under the cohesion policy and the common fisheries policy for the European Union's financial perspective 2014-2020, as well as to the income and expenditure in the framework of the common agricultural policy in 2016 and 2017.

[6] on the basis of article. 34 of the Act of 5 December 2014, amending certain laws in connection with the implementation of the budget (OJ No. 1877), art. 119 paragraph 1. 2 paragraph 2 does not apply to the budget for the year 2015, in relation to the measures under the cohesion policy and the common fisheries policy for the European Union's financial perspective 2014-2020, as well as to the income and expenditure in the framework of the common agricultural policy in 2016 and 2017.

[7] on the basis of article. 34 of the Act of 5 December 2014, amending certain laws in connection with the implementation of the budget (OJ No. 1877), art. 121 not applicable to budget for the year 2015, in relation to the measures under the cohesion policy and the common fisheries policy for the European Union's financial perspective 2014-2020, as well as to the income and expenditure in the framework of the common agricultural policy in 2016 and 2017.

[8] on the basis of article. 34 of the Act of 5 December 2014, amending certain laws in connection with the implementation of the budget (OJ No. 1877), art. paragraph 122. 1 point 2 (a). (b)) does not apply to the budget for the year 2015, in relation to the measures under the cohesion policy and the common fisheries policy for the European Union's financial perspective 2014-2020, as well as to the income and expenditure in the framework of the common agricultural policy in 2016 and 2017.

[9] on the basis of article. 34 of the Act of 5 December 2014, amending certain laws in connection with the implementation of the budget (OJ No. 1877), art. paragraph 122. 1 point 2 (a). (c)) shall not apply to the budget for the year 2015, in relation to the measures under the cohesion policy and the common fisheries policy for the European Union's financial

perspective 2014-2020, as well as to the income and expenditure in the framework of the common agricultural policy in 2016 and 2017.

[10] on the basis of article. 3 of the Act of 10 December 2015. amending the law on public finance (OJ item 2150), art. 142 paragraph 6b in the version set by ww. the law is applicable for the first time to the budget bill for the year 2016 and to budget for the year 2016.

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