



Zeszyt metodologiczny **Statystyka kultury**

Methodological report. Culture statistics



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Methodological report. Culture statistics

Content-related works:

Statistical Office in Kraków – Centre for Cultural Statistics

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Metadata

Title of the methodological report	Methodological report Statistics of culture
Authors	Statistical Office in Kraków
Scope of the analysis/area	<p>Definition of population under study:</p> <ul style="list-style-type: none"> state and local government cultural institutions and other entities organising and conducting cultural activities; entities of the national economy dealing with film production, distribution and public film projection; local government administration units; entities conducting business activity related to the sale of works of art and antiques; state and local government cultural institutions with legal personality, conducting business activity <p>Sampling frame:</p> <ul style="list-style-type: none"> entities of the national economy conducting artistic and entertainment activities classified within the Polish Classification of Activities (PKD 2007) under 90.01.Z and 90.02.Z subclasses or organising professional artistic and entertainment activities - dramatic and music theatres, philharmonic, orchestras, choirs, song and dance groups, enterprises and entertainment agencies; entities of the national economy conducting museum and activities of institutions related to museum classified within the PKD 2007 under 91.02.Z - 91.04.Z subclasses; entities of the national economy classified within the PKD 2007 under 91.01.A subclass or conducting library and information activities in the field of the public libraries and the pedagogical libraries and their branches, as well as scientific, specialist and fiction libraries, scientific society libraries, libraries of centres for scientific, technical and economic information entities of the national economy running art galleries classified within the PKD 2007 under 90.04.Z subclass or conducting exhibition activities; entities of the national economy classified within the PKD 2007 under 90.04.Z subclass or entities conducting cultural activities as centres of culture, cultural establishments, cultural centres, , clubs and community centres; entities of the national economy classified within the PKD 2007 under 59.11 subclass or dealing with film production; entities of the national economy classified within the PKD 2007 under 59.14.Z subclass or dealing with public projection of films; city councils and municipal offices relevant as places of the mass events; entities of the national economy conducting economic activity related to the sale of works of art or antiques; state and local government cultural institutions having

	legal personality, regardless of the number of working people, conducting the majority activities classified within the PKD 2007 under Section J (part 59) and Section R (part 90 and 91).
Objective scope of the survey/area	<ul style="list-style-type: none"> • infrastructure and equipment of entities performing cultural activities, artistic and entertainment activities, exhibition activities, library and publishing activities, cultural and educational activities, conservation and digitisation of collections, employment, including employed, graduates, organisational and legal features; • activities in the field of cinematography; • activities of entities on the market of works of art and antiques, type of activity conducted; • balance sheet data, profit and loss account (comparative version), subsidies, investment outlays, gross value of fixed assets, labour costs, employment, including employed, gross intangible fixed assets
The type and method of survey/survey area	Full surveys conducted using the following forms (sets of data): K-01, K-02, K-03, K-05, K-06, K-07, K-08, K-09, K-10, as well F-02/dk completed as part of the reporting obligation in the annual cycle and F-01/dk completed in the quarterly cycle.
Data collection tools/data sources	<p>Types of data collection tools or data sources: electronic data forms (data sets):</p> <ul style="list-style-type: none"> • K-01 Report on Artistic and Entertainment Activities; • K-02 Report on the Activities of the Museums and Institutions Related to Museum; • K-03 Library Report; • K-05 Report on Exhibition Activities; • K-06 Report on Film Production; • K-07 Report on the Activities of Centres of Culture, Cultural Centres and Establishments, Clubs and Community Centres; • K-08 Cinema Report; • K-09 Report on the Organisation of Mass Events; • K-10 Report on the Activity on the Market of Works of Art and Antiques; • F-01/DK Quarterly Report on the Finances of Cultural Institutions; • F-02/DK Annual Report on the Finances of Cultural Institutions. <p>Data collection procedure: forms (data sets) on the Statistics Poland reporting portal completed as part of the reporting obligation; in the case of entities with a number of employed smaller than 5 people, it is permissible to transfer data in a paper form.</p>
Presentation of survey/area results	<p>Publications: https://stat.gov.pl/en/topics/culture-tourism-sport/ Internet data bases: https://bdl.stat.gov.pl/BDL/start</p>
Classifications used	<p>TERYT register https://eteryt.stat.gov.pl/eTeryt/english.aspx?contrast=default Polish Classification of Activities (PKD 2007) https://stat.gov.pl/Klasyfikacje/doc/pkd_07/pkd_07.htm Classification of fixed assets https://stat.gov.pl/Klasyfikacje/doc/kst2016/kst.htm</p>
Data of methodological report	2023

Preface

We are presenting you with a methodological report entitled "Culture Statistics", that discusses statistical research in the field of culture conducted in accordance with the Statistical Surveys Program of the Official Statistics. The description of the research contained here is based on the Statistical Surveys Program of the Official Statistics for 2022, introduced by the Regulation of the Council of Ministers of November 19, 2021 on the Statistical Surveys Program of the Official Statistics for 2022 (Journal of Laws 2021, item 2303, as amended).

Statistical research in the field of culture statistics is both continuous and cyclical. It concerns the following: facilities and activities of cultural entities, activities in the field of cinematography, means of mass communication, archival activities, mass artistic and entertainment events, the market of works of art, finances of cultural institutions, cultural and creative industries, culture satellite account, expenditures of both the state budget, local government and households for culture, artistic education, as well as participation of the population in culture.

The document is addressed to everyone interested in the subject of culture, carrying out reporting in this research area, and to people using the results of research in the field of culture statistics published by the public statistics.

It discusses in detail the continuous surveys conducted by the President of the Statistics Poland as part of thematic block 1.28. *Culture*, carried out on the basis of forms (data sets) with the symbol K and F-01/dk and F-02/dk. This report presents information on the subjective and objective scope of research and provides current definitions of basic concepts in the field of culture statistics. Continuous research, which is the responsibility of the Minister responsible for culture and protection of national heritage, is described in terms of research characteristics and methods of data presentation. Cyclical research and other research in the field of culture, outside thematic block 1.28. *Culture*, are discussed in the chapter on research characteristics.

The report is accompanied by templates of forms (data sets) and lists of variables occurring in continuous analysis, that are discussed in detail in the report. Information on changes as compared with the previous edition is included in Appendix 3.

Director
of the Statistical Office in Kraków



Agnieszka Szlubowska

Kraków, May 2023

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Main abbreviations

Abbreviation	Description
GUS	Statistics Poland [Główny Urząd Statystyczny]
PKD 2007	Polish Classification of Activities [Polska Klasyfikacja Działalności]
REGON	National Official Register of Entities of the National Economy
TERYT	National Official Register of the Territorial Division of the Country
UNESCO	The United Nations Educational, Scientific and Cultural Organization

Introduction

Research in the area of culture is an integral part of the social statistics system. Research results carry both a significant cognitive value in the field of society's condition and trends of its transformation, as well as an important application value. They present the potential of culture in the field of socio-economic development, which can facilitate the search for effective solutions in the area of the state's cultural and development policy at various levels of administration. They also allow the analysis of the cultural situation in the context of international comparisons.

Pursuant to the UNESCO and Eurostat recommendations and methodological standards, culture, for the needs of public statistics, is understood as cultural activities, including production and creativity, distribution and transmission, registration and protection, as well as participation in culture, in the context of the natural, urban and social environment of the human environment. Social services in culture are understood as all activities aimed at satisfying the physical and mental needs of man in the sphere of culture, conducted by cultural institutions and other entities in the production and provision of cultural goods and organising cultural activity of the society.

The basic goal of cultural research is to acquire, develop and provide statistical information for learning and describing phenomena and processes occurring in this field.

Continuous analysis done as part of the thematic block 1.28. *Culture* are primarily used to obtain information on entities operating in the area of culture, both about state and local government cultural institutions, as well as other entities conducting cultural activities and belonging to the private sector. Research includes entities conducting regular stage activities (theatres, operas, operettas, philharmonics, orchestras, choirs, song and dance ensembles, stage enterprises) and other entities conducting professional cultural activities: museums, libraries (public, scientific, pedagogical, specialist, fiction and specialised, libraries of scientific societies, centres of scientific, technical and economic information), entities dealing with film production and distribution, cinemas, galleries and exhibition salons, centres of culture, cultural centres and establishments, clubs and community centres. They provide data on the network and activities of the entities, regarding both their cultural offer and their social consumption: the number and types of entities, the number of implemented projects, the number of participants of cultural events, basic quantities characterising phenomena and trends in the field of culture and the size of employment in the field of culture. In addition, continuous research in the field of culture covers mass artistic, entertainment and sports events as well as the art and antiques market. The study of mass events provides information on the number of events, their types, organisers and participants, while the data collected from the study of entities operating on the market of works of art and antiques allows to obtain information on the indicators characterising the demand for such products (including information on the types of sales, types and the value of works of art sold). An important complement to the cultural research presented is the study of the finances of cultural institutions, which aims to collect information about their economic and financial results. There is also a study conducted on the functioning of cultural and creative industries in Poland. It provides data on the number of entities, employees, average employment and salaries as well as selected information on the financial results of enterprises classified as cultural and creative industries as well as data in the field of foreign trade of cultural and creative goods and services. A culture satellite account, being a tool that allows one to assess the importance of culture in the economy, including the share of culture in the creation of economic values (including gross output, gross added value, final consumption expenditure, export and import of cultural goods and services) is also calculated.

Furthermore, the data from continues research in cultural field is complemented by information from other continuous analysis carried by public statistics outside the 1.28. *Culture* thematic block. Research of the state and local government budgets allow for obtaining data on public expenditure on culture and protection of national heritage, while the research of household budgets provides information on an average household's expenses on purchasing cultural goods and services, as well as them being provided with selected audio-visual equipment. Continuous research in the field of education provide information on

artistic education: networks and types of schools, pupils, students and graduates, as well as an employment in universities.

In addition to the continuous analysis, public statistics conducts numerous cyclical surveys providing information that complements the characteristics of the area of culture. The study on the participation of the population in culture is addressed to households and allows one to obtain information on the forms of cultural activity of the population, the frequency of participation in the cultural life, using the cultural offer, developing artistic and hobby interests in the field of culture and the use of contemporary means of communication. Other cyclical research provides data on the protection and care for monuments in the local government as well as on infrastructure and security in museums.

Research final statistical data allows to obtain information characterising the cultural offer for the purposes of current information, used to assess the implementation of the state's cultural policy, including those necessary to monitor operational programs and develop culture in the regions, and are used to conduct comparisons by international organisations, mainly by UNESCO and Eurostat, as well as by other international sectorial organisations. The results from the research of the activities of cultural institutions and other entities conducting cultural activities are a source of information for state and local administration, scientific and educational institutions, students, media and individual recipients dealing with the area of culture.

1. Subjective and objective scope of research

1.1. Continuous research

In the Statistical Survey Program of the Official Statistics for 2022 in the 1.28. *Culture* thematic block the following research topics are included:

- 1.28.01 Facilities and Activities of Cultural Entities,
- 1.28.02 Cinematography Activities,
- 1.28.03 Mass Communication,
- 1.28.05 Archival Activities,
- 1.28.08 Mass Artistic and Entertainment and Sports Events,
- 1.28.09 The Market of Works of Art
- 1.28.10 Study of the Finances of Cultural Institutions,
- 1.28.12 Culture and Creative Industries,
- 1.28.13 Culture Satellite Account.

The following forms (data sets) are considered tools that provide the necessary packages of statistical data for implementing research topics 1.28.01 *Facilities and Activities of Cultural Entities*, 1.28.02 *Cinematography Activities*, 1.28.08 *Mass Artistic and Entertainment and Sports Events*, 1.28.09 *The Market of Works of Art* and 1.28.10 *Study of the Finances of a Cultural Institution*:

- K-01 Report on Artistic and Entertainment Activities;
- K-02 Report on the Activities of the Museums and Institutions Related to Museum;
- K-03 Library Report;
- K-05 Report on Exhibition Activities;
- K-06 Report on Film Production;
- K-07 Report on the Activities of Centres of Culture, Cultural Centres and Establishments, Clubs and Community Centres;
- K-08 Cinema Report;
- K-09 Report on the Organisation of Mass Events;
- K-10 Report on the Activity on the Market of Works of Arts and Antiques;
- F-01/dk Quarterly Report on the Finances of Cultural Institutions;
- F-02/dk Annual Report on the Finances of Cultural Institutions.

Complementary to statistical information characterising the area of culture, included in the 1.28. *Culture* thematic block, there are statistical surveys carried out in accordance with the Statistical Surveys Program of the Official Statistics, such as:

- state and local government budgets expenditure on culture (1.65. *Public finances* thematic block),
- household expenses on culture (1.25. *Life Conditions, Social Assistance* thematic block),
- artistic education (1.27. *Education* thematic block).

1.1.1. Facilities and activities of cultural entities

Art and entertainment activities

Activities of entities of the national economy conducting artistic and entertainment activities classified within the PKD 2007 under 90.01.Z and 90.02.Z subclasses or organising professional artistic and entertainment activities pertaining to dramatic and music theatres, philharmonics, orchestras, choirs, song and dance groups, enterprises and entertainment agencies are covered by an annual K-01 report.

In addition to the data on the location of a given entity, adaptation of the facilities to the needs of the disabled, the type of the entity and the number of places in the audience in its permanent auditorium, the report also shows the number of performances (concerts) and the number of audience at organised events (with separate information on activities in a permanent auditorium), as well as the number of performances of artists and foreign bands and the attendance at these performances (concerts). Theatres also give the number of premieres presented during the year, and the philharmonics and orchestras extract from the total number of concerts so-called school music broadcasts. Theatres and institutions show the number of performances (concerts) staged in individual voivodships and countries, along with the number of audience. Theatres and music institutions present data on publishing activities and other forms of activity (readings/lectures/meetings, film screenings, competitions, workshops, outdoor events, exhibitions, lessons, sessions, scientific seminars/symposia, read rehearsals, others). The report also includes information on the entities' website: its address, the number of page views during the year and the number of unique users of the entities' website per year. Theatres and music institutions also answer a question of whether they have an online ticket booking system. The form also includes questions about the digitisation of the institution's resources and the number of people working, as well as activities implemented on-line (the number of performances/concerts, events and participants).

Activities of museums and institutions related to museums

Entities of the national economy classified with the PKD 2007 under 91.02.Z - 91.04.Z subclasses provide data on the activities of museums (including their branches) and institutions related to museums supplementing the offer of the museum network (zoos, botanical gardens and other entities, including planetariums, science and technology centres, as well as non-museum permanent exhibitions showing achievements, discoveries, curiosities in the field of history, archaeology, culture, nature, technology, etc.) in the annual K-02 report. It shows information on the type of museum/branch and institution related to museums, organiser of the entity, its location, adaptation of its facility and exhibitions to the needs of the disabled, and whether the museum/branch presents outdoor exhibitions. The report also includes information on the entity's website: its address, the number of page views of the entity's website during the given year and the number of unique users of the entity's website during the year. Museum entities also provide information on keeping an electronic record of collections and submit information on museum collections and deposits (by category), exhibitions organised in Poland and abroad, the number of visitors to museums and museum exhibitions (also on visitors being part of the Night of Museums event) and online ticket purchases. The form (data set) also includes information on publishing, cultural, scientific and educational activities as well as on-line activities regarding the number of exhibitions and events and their participants. It also includes data on the digitisation, storage and conservation of the entities' collections, as well as data on employees and re-use of public sector information.

Library activity

Information on libraries is collected annually on a K-03 form (data set). The study covers entities of the national economy classified within PKD 2007 under 91.01.A subclass or conducting library and information activities, pertaining to a public or pedagogical library and their branches, a scientific, specialised or fiction and specialised library, a library of a scientific society, and a library of centres of scientific, technical and economic information (INTE). The form is used to collect general information about the library, describing for example its type, the organiser, as well as data on various aspects of the library's activities and its

infrastructure. The form includes data on library collections and the number of loans and access outside and on-site, by a collection type. It shows information about users registered in the library, library users (users actively borrowing) and visits to the library during the year. Information on library users of public libraries by age and occupation is also extracted, and for pedagogical and scientific libraries – about library users by occupation. The report includes data on the adaptation of the facility to the needs of the disabled, the library's working hours, usable space, the number of places for library users (including places for the disabled) and computerisation, as well as information on the number of library points and branches for children/youth. The report also includes information on the entity's website: its address, the number of page views of the entity's website during the year and the number of unique users of the entity's website during the year. The entities also answer the question whether they offer audiobook players and e-book readers as well as free access to the Internet (e.g. computer stations, wireless network) to people using their offer. Reporting also covers information on publishing and other forms of library activity. Information on electronic services offered by libraries is also shown, including information on an on-line catalogue, the possibility of remotely placing orders for library materials or electronic notification of the deadlines for returning library materials, as well as information on the creation of databases, a digital library and an institutional repository by the library. Since 2011, data has been collected on the use of electronic collections available remotely or in the local network, in the form of the number of sessions, the number of downloaded documents, the number of views of publications from the own digital library. The report also collects data on library employees and their professional development during the year, expenditure on library materials, digitisation of collections, the number of collections subject to conservation and protection, the number of completed projects in the form of grants and scientific, popular science or specialist publications prepared in the reporting year.

Exhibition activity

National economy entities operating art galleries classified within the PKD 2007 under 90.04.Z subclass or conducting exhibition activities are covered by annual reporting on the K-05 form (data set). The reporting covers entities whose main (or one of the main) activity is organisation of exhibitions. Among the galleries and art salons, the activity of state and local government galleries and other art galleries and salons was distinguished. Galleries and art salons, which are museum branches, are not included in the study, nor are entities that deal with trade in works of art without conducting exhibition activities. The report includes information on the organiser and location of the entity as well as the adaptation of the facility and the exhibitions to the needs of the disabled. Information about the entity's website includes questions about its address, number of page views of the entity's website during the year, and number of unique visitors to the entity's website during the year. The scope of collected information includes an entity's own collections by discipline (which applies only to state and local government galleries) and exhibition activities in the country and abroad (exhibitions, shows, their visitors). Aligning with the place where the exhibitions are presented, as well as the country of origin of their authors, there are the following categories distinguished: domestic, foreign (presentation of foreign art), international (presentation of foreign and Polish art) and Polish exhibitions abroad. In addition, the following types are distinguished: exhibitions, open-air exhibitions and exhibitions using the so-called new media, meaning non-traditional exhibit items, forms and techniques, such as computer animation, space arrangement (installations) or design. In the section on other forms of activity, information on readings/lectures/meetings, film screenings, concerts/performances, competitions, performances, workshops/lessons and their participants is provided. The online activity section contains data on exhibitions and events and their participants. Publishing activity is examined by broking it down into catalogues, guides and folders, posters/placards, invitations and other publications. Information is also collected on conservation (number of objects under full, partial or preventive conservation during the year) and digitisation of collections (number of objects digitised and expenses incurred for digitisation). Information on employees includes employment in total persons, full-time employees and professional employees by gender.

Centres of culture, cultural centres and establishments, clubs and community centres

Centres of culture, cultural centres and establishments, clubs and community centres classified within the PKD 2007 under 90.04.Z subclass or entities conducting cultural activities pertaining to centres of culture, cultural centres and establishments, clubs and community centres provide data annually on a K-07 form (data set). General information about an entity is collected (its organiser, type, buildings/premises used, category and type of building/premises, area of the building/premises, adaptation of the building/premises to the needs of the disabled), data on the possession of auditoriums along with the number of seats, running specialist laboratories and cooperating with other entities. The report also includes information on the entity's website: the number of page views of the entity's website during the year and the number of unique users of the entity's website during the year. Information is also collected on the offer of free Internet access (e.g. computer workstations, wireless network) to persons using the entity's offer. The report indicate the number of organised cultural events (broken down into: film screenings, exhibitions, festivals and artistic reviews, concerts, readings/lectures/meetings, tourist and sports/recreational events, competitions, theatres shows, conferences, interdisciplinary, workshops) and the number of participants of these events, as well as the number of artistic groups and clubs/sections and their members, as well as courses and graduates of these courses. In the section on publishing activity, information is obtained on the number of titles and circulation of promotional materials, periodicals, publishing series and other publications (in printed and electronic form). The report also includes information on the digitisation of the entity's resources, on-line activities, including the number of events, courses and participants, and on its employees.

1.1.2. Cinematography activities

Film production

Entities of the national economy classified under class 59.11 within the PKD 2007 or involved in the production of films submit information to the Statistics Poland every year on the K-06 form (data set). Data on film production obtained from these entities deals with the production completed in a reporting year, i.e. the production of a film in the form of a master copy. The form also collects information on the production of full-length, medium and short films by title and medium (feature films, documentaries and animated films broken down into cinema and television films) and information on the production of television series.

Cinema activity

Reporting on the activities of cinemas, carried out on an annual K-08 form (data set) applies to the entities of the national economy classified in subclass 59.14.Z of the PKD 2007 or those involved in the public screening of films. The form includes information on the entity's organiser, the entity's location, adaptation of the facility to the needs of the disabled. The report includes information on the entity's website: its address, the number of page views of the entity's website during the year and the number of unique users of the entity's website during the year. The form distinguishes information about the network and types of cinemas, the projection system and the period of operation. Information is collected on the number of screenings of films of Polish and European productions, as well as films from other countries, and on the number of audience at these screenings. The entities provide data on other forms of cinema activity: readings/lectures/meetings, music events/concerts, competitions, outdoor events. The report also includes information on the employment.

Full-length films released for distribution in cinemas

The entities providing data on full-length films released for distribution in cinemas are the units dealing with the public screening of films. The subjective scope of the study includes the distribution of full-length films released in cinemas in a given year by title, the country of production, number of audience.

Data on full-length films newly released in cinemas is collected using the system for reporting data from cinemas to the Polish Film Institute – boxoffice.gov.pl. The scope and type of information provided by cinema operators is defined in Art. 19a of the Act of June 30, 2005 on Cinematography (Journal of Laws of 2005, No. 132, item 1111), and the method of transfer is described in the Regulation of the Minister of Culture and National Heritage of January 31, 2020 on the Transfer of Data to the Polish Film Institute by Cinema Operators.

1.1.3. Mass media

The source of data on means of mass communication is the data of the National Broadcasting Council from the information system on licenses granted for broadcasting radio and television programs and subscription fees, as well as data from the Integrated Bibliographic System of the National Library. In addition, the study uses secondary data from the survey of the President of the Statistics Poland on household budgets, reports of the General Directorate of Poczta Polska [the Polish Post] on radio and television subscribers and the Office of Electronic Communications on cable TV subscribers.

The subjective scope of the study includes public radio and television entities, licensed private radio and television stations, as well as households and publishing entities.

The scope of the study includes in particular:

- licenses issued for conducting radio and television activities, radio and television stations, telecommunications networks and their operators, satellite digital platforms and other operator services (e.g. video on demand),
- programs distributed only in the ICT system entered in the register of the Chairman of the National Broadcasting Council,
- radio and television subscribers, revenues from radio and television subscription fees,
- broadcast radio and television programs by range, method of dissemination and nature,
- books and brochures published: titles, language of publication, subject matter,
- newspapers and magazines: titles, frequency of publication, subject matter,
- household equipment and expenditure on the purchase of audio-visual equipment.

1.1.4. Archive activity

The subjective scope of the analysis covers the state archives subordinated to the General Director of the State Archives. The data source is the information system of the State Archives Head Office - the data comes from annual reports on the activities of the state archives prepared in accordance with the template specified by the order of the General Director of the State Archives. The aim of the study is to provide information on the activities of state archives in the field of collecting, recording, storing, developing, securing and making available archival materials. The subjective scope includes the use of the resources of the state archives, shaping the national archival resources, premises base of the state archives, storage of non-archival documentation, copies of archival materials, employment in the state archives.

1.1.5. Mass artistic, entertainment and sports events

Data on the organisation of mass events are obtained on the basis of annual reporting prepared using the K-09 form (data set). The study covers entities issuing permits to conduct mass events – local government units at the level of gminas competent for the place where the mass event is held. The scope of the collected data includes information on the organiser of the event, which may be a legal person, a natural person or an organisational unit without legal personality, as well as the number of participants in mass events, which should be understood as the number of places made available by the organiser for people

who may be present at the mass event, specified in the permit to conduct a mass event, issued by way of a decision, by the gmina's head, mayor or president of the city competent for the place of the event. For the purposes of reporting, a division of mass events into artistic and entertainment events and sports events was adopted. Among the artistic and entertainment events, the following were distinguished: concerts, presentations and performances, film shows/ film screenings, festivals, cabarets, circus shows, historical re-enactments, combined events, e.g. film screenings and cabaret, and other.

1.1.6. Art market

Information on selected aspects of the functioning of the market of works of arts and antiques has been obtained since 2014 on the basis of the annual K-10 report. The reporting covers entities of the national economy conducting business activity related to the sale of works of art or antiques, own and on a commission basis. In particular, these are auction houses, art galleries, antique shops and author's galleries. The report presents information on the sale of works of art and antiques by types and distribution channels, forms of business and cooperation with other entities. Entities provide information on the website address and the number of page views of the entity's website during the year and the number of unique users of the entity's website during the year.

Starting with the Statistical Survey Program of the Official Statistics 2022, the scope of the report's data also included information on keeping the record book of monuments and issued expert opinions, in accordance with Art. 59a section 1 of the Act on the Protection and Care of Monuments, as well as the level of the margins collected from the buyer and seller of works of art and antiques and the "droit de suite" fees charged.

1.1.7. Research on the finances of cultural institutions

Information on the financial results of cultural institutions comes from regular F-01/dk and F-02/dk surveys of the President of the Statistics Poland. Quarterly (F-01/dk) and annual (F-02/dk) financial statements cover state and local government cultural institutions with legal personality, regardless of the number of employees, conducting activities classified according to PKD 2007 in section J (division 59), R (divisions 90 and 91). The study does not cover budgetary units and establishments. The subjective scope of the F-01/dk study covering data on the profit and loss account (short version), which the entity provides quarterly (from the beginning of the year to the end of the reporting period), consists of net sales revenues, other operating revenues, financial income, operating costs, other operating costs, financial costs. The entities also provide data on expenditure incurred in the reporting period on new assets, data on the purchase of used fixed assets and intangible assets.

In the annual financial report F-02/dk, reporting entities show data on the balance sheet and profit and loss account and fixed assets. In the part of the form concerning the balance sheet, entities provide, among others: data on assets, broken down into fixed assets and current assets, and liabilities, which include equity (fund) as well as liabilities and provisions for liabilities. The form contains an extended version of the income statement, which lists the various categories that increase or decrease the financial result. Reporting entities also provide data on the number of employees and average employment. Data on fixed assets of the entity are shown in accordance with the fixed asset register and concern: the gross value of fixed assets and the outlays incurred for their construction, purchase and improvement, financing of these outlays, financial leasing and depreciation write-offs.

1.1.8. Culture and creative industry

Since 2020, a study characterising the functioning of cultural and creative industries in Poland has been conducted. The subjective scope of the study covers non-financial enterprises belonging to strictly defined subclasses of PKD 2007: 32.20.Z, 47.61.Z, 47.62.Z, 47.63.Z, 58.11.Z, 58.13.Z, 58.14.Z, 58.21.Z, 59.11.Z, 59.12.Z, 59.13.Z, 59.14.Z, 59.20.Z, 60.10.Z, 60.20.Z, 63.91.Z, 71.11.Z, 73.11.Z, 74.10.Z, 74.20.Z, 74.30.Z, 77.22.Z, 85.52.Z, 90.01.Z, 90.02.Z, 90.03.Z, 90.04.Z, 91.01.A, 91.01.B, 91.02.Z, 91.03.Z and entities of the national economy exporting and

importing goods to countries from outside the EU, the type and number of which indicate that they are intended for business activity, entities whose turnover with EU Member States has exceeded the statistical basic threshold, entities of the national economy, residents who participate in international trade in services (purchase or delivery of services). The survey uses the results of other surveys, such as: 1.51.01 *Execution of Exports and Imports in Quantitative and Value Terms with Non-EU Countries* (non-EU members), 1.51.07 *Execution of Imports and Exports of Goods in Quantitative and Value Terms with the EU Countries*, 1.51.09 *International Trade in Services*, 1.61.05 *Annual Survey of Business Activity of Enterprises*.

The study provides data on the number of entities, employed persons, average employment and salaries, as well as selected information on the financial results of enterprises classified as cultural and creative industries, also against the background of the group of non-financial enterprises, as well as data on foreign trade in cultural and creative goods and services.

1.1.9. Culture satellite account

Calculations for the culture satellite account were included for the first time in Statistical Survey Program of the Official Statistics 2021. It is an annual research. The subjective scope covers entities of the national economy operating in the field of culture, i.e. for which the predominant activity is classified under the following PKD 2007 subclasses: 18.11.Z, 18.12.Z, 18.20.Z, 32.20.Z, 47.61.Z, 47.62.Z, 47.63.Z, 58.11.Z, 58.13.Z, 58.14.Z, 58.21.Z, 59.11.Z, 59.12.Z, 59.13.Z, 59.14.Z, 59.20.Z, 60.10.Z, 60.20.Z, 63.91.Z, 71.11.Z, 74.10.Z, 74.20.Z, 74.30.Z, 77.22.Z, 90.01.Z, 90.02.Z, 90.03.Z, 90.04.Z, 91.01.A, 91.01.B, 91.02.Z, 91.03.Z and entities related to the area of culture, for which the predominant activity is classified under the following PKD 2007 subclasses 84.11.Z, 84.12.Z, 85.10.Z, 85.20.Z, 85.31.Z, 85.32.Z, 85.41.Z, 85.42.Z, 85.52.Z, 85.59.Z, 85.60.Z, 94.12.Z, as well as entities trading with non-EU countries and entities covered by the statistical survey program trading with the EU countries.

The sources of data for the study are the results of other studies: 1.04.01 *Associations, Foundations, Economic and Professional Self-Government and Social Religious Entities*, 1.25.01 *Household Budgets*, 1.27.01 *Education and Upbringing*, 1.27.05 *Higher Education and Its Finances*, 1.28.10 *Survey of Finances of Cultural Institutions*, 1.51.08 *International Trade in Goods in Terms of Quantity and Value*, 1.51.09 *International Trade in Services*, 1.61.05 *Annual Survey of Business Activity of Enterprises*, 1.65.11 *Budgets of Local Government Units*, 1.65.16 *Budget Revenues and Expenditures* 1.66.01 *Fixed Assets in The National Economy*, 1.66.02 *Fixed Capital Formation*, 1.67.01 *Non-Financial National Accounts by Institutional Sectors and Subsectors*, 1.67.05 *Private Household Consumption*, 1.67.06 *Supply and Use Account of Goods and Services (Product Flows)*.

The subjective scope of the study covers gross output, intermediate consumption, gross value added, final consumption expenditures (by the sector of households, non-profit institutions and general government), gross capital formation as well as exports and imports of cultural goods and services.

1.1.10. State and local government units budgets on culture

Data on the expenditure of the state and local government units budgets on culture are obtained from the information system of the Ministry of Finance containing reports of public finance sector entities (maintained on the basis of Rb reports). The data concern expenditures included in section 921 Culture and Protection of National Heritage in the budget classification (classification of income, expenses, revenues and expenses as well as funds from foreign sources) and include: total expenditure (including current expenditure), transfers from the state budget to local government units and transfers between local government units. The data is grouped by voivodships and budget classification chapters (cinema institutions, tasks in the field of cinematography, Polish Film Institute, radio and television activities, museums, protection of historical monuments, other activities for the protection of monuments, galleries and artistic exhibition offices, centres of culture and art, libraries, archives, cultural centres and establishments, theatres, philharmonics, orchestras, choirs).

1.1.11. Households expenditure on culture

Households' expenditure on culture is compiled on the basis of the BR-01 questionnaire of the Household Budget Booklet. The data refer to selected categories from the *Recreation and Culture* section and are grouped by household type (households of employees, farmers households, households of the self-employed, retirees and pensioners) and size class (cities: up to 20 000, 20-99 000, 100- 199 000, 200-49 000, 500 000 or more inhabitants, rural areas). In addition, data from the BR-04 Household Budget Survey are used. Supplementary information about the household regarding the equipment of households with selected audio-visual equipment (TV set, device for receiving cable TV, satellite TV, digital terrestrial TV with MPEG-4; home theatre system, radio, radio tape recorder, radio with CD player or radio tape recorder with CD player, stereo, turntable, personal computer (including laptop, tablet), device with Internet access (e.g. computer, smartphone).

1.1.12. Art education

Information on art education comes from the Educational Information System (EIS) run by the Ministry of Education and Science and the POL-on Integrated Information System on Science and Higher Education.

Through EIS data is obtained on: art schools (art schools by type and level, offering or not offering professional qualifications, students and graduates by gender); out-of-school education facilities (youth palaces, youth centres, extracurricular interest groups, interschool sport centres, Jordan's gardens (playgrounds), other specialised institutions operating within the education system); permanent and periodic classes and their participants (IT, technical, school subject-related, sports, tourist and sightseeing, other); and participants in after-school and extracurricular activities in schools for children and youth. The data is grouped by voivodships, governing bodies and types of schools.

Through the Integrated Information System on Science and Higher Education POL-on, data on higher art education is obtained and concern: network and types of schools; students (including foreigners) and graduates of full-time programs and part-time programs by gender and artistic majors and specialties; students of postgraduate studies in the field of art at universities (including higher schools of art); participants of doctoral studies at higher schools of art in full-time programs and part-time programs and in doctoral schools, the number of doctoral and habilitation conferment procedures, defences of dissertations and awarded scholarships; employment by gender in higher schools of art (including academic teachers).

1.2. Cyclical research

1.2.1. Participation in culture

The Statistics Poland conducts a cyclical survey of the population's participation in culture. Initially, it was carried out irregularly¹, and since 2004 it has been carried out every 5 years. The research tools are the following questionnaires: DS-58G *Culture in Households* – intended for households and DS-58I *Population Participation in Culture* – intended for household members aged 15 and more. It is a modular survey carried out on a sample of households participating in household budget surveys in the fourth quarter of a given year. The survey is carried out by a network of interviewers in January and concerns participation in culture in the year preceding the survey. The last survey of population participation in culture was conducted in 2019.

The subject scope of the study mainly concerns traditionally understood forms of participation in culture,

¹ In 1972 - Participation in Culture (individual questionnaire), in 1979 - Using Free Time for Participation in Culture (individual questionnaire UK-79), in 1985 - Participation in Culture (individual and household questionnaire DS-9), in 1988 - Cultural Life of Poles (research by the Institute of Culture in cooperation with the Statistics Poland), in 1990 - Participation in Culture in 1990 (individual and household questionnaire DS-32), in 1995. – Participation in Tourism and Culture (DS-45 individual questionnaire).

which is subject to modifications depending on research needs, which does not have a negative impact on the comparison of most results with the previous study. The household questionnaire includes questions about the possession and purchase of publications, possession and use of audio-visual media, and opinions on meeting the cultural needs of the household in the context of financial capabilities and the cultural offer in the place of residence.

The questions in the Books and Magazines section in the household concern the number of books owned by the household and their purchase, the purchase of newspapers and magazines and press subscriptions, as well as the reasons for not purchasing them. Questions related to the purchase of non-periodic publications concern the period of 12 months preceding the survey, while those relating to newspapers and magazines - 3 months preceding the interview. The section on Audio-Visual Media in the household concerns the number of owned and purchased sound and image recording media as well as the use of rental and other forms of renting a film or television program (video on demand, pay-per-view, etc.). The section Other Information about the household refers to the possession and purchase of works of art, antiques and artistic handicraft items, the occurrence of situations in which the household had to give up the purchase of items of cultural use or forms of participation in culture for financial reasons and concerns customs related to various celebrations (and the holiday period) in the household and the assessment of the financial capabilities of meeting the cultural needs of the household, the possibility of using cultural institutions and their offer in the place of residence and the assessment of this offer.

In the individual questionnaire, the *Culture* section concerns the respondent's associations with the word culture, the assessment of the importance of culture and the characteristics of a cultured person. The Television, Film, Radio section refers to the frequency of watching television programs and listening to radio programs by type, the frequency of watching movies and using movie rentals, and cinema attendance, as well as the substitute role of television for other forms of participation in culture (Can television replace reading/going to the cinema/theatre/museum/concert/listening to the radio/etc.?). The Computer Use section concerns the frequency of use, the place of use and the purpose for which the computer is used, as well as the frequency of use of various multimedia devices. The respondent is also asked about the frequency and purpose of using the Internet and about the opinion on the substitute function of the Internet (Can using the Internet replace?...). In the part concerning readership, the respondent is asked about the number and type of books read in the 12 months preceding the survey and their genre, as well as about how often they read daily newspapers and illustrated magazines and uses the library or reading room, and whether they attend meetings with authors. The Music and Theatre section concerns activities related to music and theatre – attending artistic institutions for performances and concerts, the type of music that the respondent most willingly listens to and the type of medium used to listen to it. In the Entertainment and Social Life section, respondents answer questions about how often they attend stage or cabaret events, a circus or revue, go to an amusement park, an arcade or a casino, and whether they go to a disco, club or dancing, social meetings and sports events, as well as their participation in music, film, theatre festivals, etc. Additionally, questions are asked about maintaining social contacts with different people or groups of people (family, colleagues, friends). The questions about sightseeing refer to the frequency of visiting historical monuments, museums or galleries in the country and abroad, as well as going to a zoo, botanical garden or planetarium. The Cultural establishment, other local cultural institutions, amateur and hobby activities section refers to the use of the offer of institutions whose main task is to popularise culture and develop amateur artistic and hobby activities – centres of culture, cultural centres and establishments, clubs and community centres and cultural activities conducted by church institutions. The respondent is also asked about the use of various forms of participation in the offer of these institutions, as well as about the forms of hobby activity to which they devote their time. They are also asked to assess the amount of free time they have and how they use it.

The modular survey, as it is related to the household budget survey, allows the use of some of the information collected in this survey on: socio-economic group, place of residence, household composition, individual characteristics of household members (age, gender, education), household equipment in audio-visual and multimedia equipment, and household expenditure related to culture.

1.2.2. Protection and care of monuments in the local governments

Data on the protection and care of monuments in local government units at the gmina (commune) level are collected on the KK-2 form entitled *Report on the Protection and Care of Monuments in the Gmina's local government*. The examination is carried out in a 4-year cycle, it is obligatory and carried out using the full observation method. It is a study conducted by the Minister responsible for culture and protection of national heritage. The data provider is the municipal offices. The aim of the study is to provide information on the implementation of tasks related to the protection of monuments by local government units.

The subjective scope of the study includes: gmina's records of monuments, gmina's programs for the care of monuments, financing of monument protection by the local government, protection of monuments and care for monuments by gminas based on an agreement on the local heritage preservation officer, heritage in gmina's revitalisation programs, other tools for the protection and care for monuments in the gminas government.

1.2.3. Infrastructure and security in museums

Data on infrastructure and security in museums come from the KK-3 IB Museum Statistics - Infrastructure and Security survey, carried out by the National Institute for Museums and Public Collections. The examination is carried out in a 4-year cycle, it is obligatory and carried out using the full observation method.

The entities providing data are museums with a statute or regulations agreed with the minister competent for culture and protection of national heritage.

The subjective scope of the study includes: physical protection in the museum; energy efficiency and the museum's impact on the environment; preparing the museum for special events; architectural accessibility, volume and functionality of the museum building(s); tele technical infrastructure and cyber security; HR and financial information; technical and fire protection; storage and security of the museum's collections.

1.3. Non-statistical data sources

In addition to data obtained on the basis of the Statistical Survey Program of the Official Statistics, culture statistics also use data from non-statistical sources. These are data from the National Institute of Cultural Heritage (NICH) and UNESCO data.

NICH data relate to:

- immovable monuments (sacred complexes, public utility buildings, residential buildings, defensive construction facilities, greenery, farm buildings and outbuildings, residential houses, industrial construction, cemeteries);
- movable monuments and technology (number of conservation decisions, objects included in decisions: total, temple equipment, collections, other);
- archaeological monuments (hillforts, settlements, camps, settlement sepulchral complexes: various forms of graves and cemeteries, economic activity related venues: mines, workshops, steelworks and others);
- data on buildings renovated and adapted for other purposes, submitted to the Well-Protected Monument competition by the owners and managers of historical buildings according to the accepted categories;
- objects recognised by the President of the Republic of Poland as Monuments of History;
- culture parks.

UNESCO data refer to Polish sites inscribed on the UNESCO World Heritage List.

2. Type and method of research

2.1. Description of the research method

Research on culture has been conducted since January 2009 at the Centre for Cultural Statistics of the Statistical Office in Kraków. The obligatory form of research is the electronic form. The research is carried out using the full method, on an annual basis, except for the F-01/dk Quarterly Report on the Finances of Cultural Institutions. Data obtained on an annual basis relate to the reporting period from 1 January to 31 December or are provided as of 31 December (according to the guidelines for individual variables).

In response to the needs of data recipients and as a result of inter-ministerial consultations, the methodology of research in the field of culture is updated on an ongoing basis. The updates affect the extension of the subjective and objective scope of the research. The subjective scope was consulted with the Inter-Ministerial Methodological Team for Culture Statistics, established in 2009 by way of an agreement on inter-ministerial cooperation in the field of culture research between the President of the Statistics Poland and the Minister of Culture and National Heritage. The Team's task is to determine the scope of the phenomena that are of interest to culture statistics, to review the existing tools and to create methodology for a new research. Representatives of the Ministry of Culture and National Heritage, the Centre for Cultural Statistics of the Statistical Office in Kraków, the National Centre for Culture, the National Institute for Museums and Public Collections, the National Institute of Cultural Heritage, and the Statistics Poland participate in the work of the Team. Consultations on the subject of forms (data sets) are also carried out with representatives of institutions cooperating with the public statistics (including the National Library, the Theatre Institute, the Polish Film Institute or the Małopolska Institute of Culture).

Below are the most important changes introduced in the methodology of research in the field of culture in recent years:

- Until 2010, public libraries and their branches prepared an annual report on the K-03 Public Library Report form. Every two years, information was collected regarding activities of pedagogical libraries and their branches, scientific, specialist or specialist-fiction libraries, libraries of a scientific society, as well as scientific, technical and economic information centres using a separate K-04 Library Report of a Scientific, Specialised or Fiction and Specialised Library, a Pedagogical Library, a Library of a Scientific Society, a Library of Centres of Scientific, Technical and Economic Information (INTE). Starting from 2011, information on all libraries has been collected annually using one common form with the symbol K-03 Library Report. Work on the modification of the K-03 form, common for all libraries, was carried out by, among others, representatives of the National Library.
- Since 2011, the survey using the K-07 form entitled Report on the Activities of Cultural Establishments, Cultural Centre, Club and Community Centre, has been carried out annually; before that it had been carried out every two years. Since 2014, cultural centres have been separated in the form, which contributed to changing the title of the report to: Report on the Activities of Centres of Culture, Cultural Centres and Establishments, Clubs and Community Centres. In 2013, during joint consultation works with representatives of the Małopolska Institute of Culture, changes to the K-07 form for 2015 were worked out, e.g. a table was added to the form analysing the buildings or premises shared with other institutions/companies in use by the reporting entities.
- In the forms in force since 2010, the scope of research symbolled K has been extended by adding information on employment (applies to K-02, K-05, K-06, K-08 forms), while since 2019 the collection of data in the employment section has been limited only to basic information about people working in the entity. In the forms in force in the years 2010-2018, the scope of research K-01, K-02, K-05, K-06, K-07, K-08 was extended by adding information on funding sources. Changes were introduced in the K-02 form for 2017, developed jointly with representatives of the National Institute for Museums and Public Collections during the work of the Working Team for Museum Statistics operating at the Inter-Ministerial Methodological Team for Culture Statistics. A section on the storage and

conservation of museum exhibits was, among other things, added to the K-02; the same new section was also included in the K-05 form.

- In 2017, the title of the K-06 report was changed from: Report on Film Production and Services to Report on Film Production. The questions in the form have been corrected and updated. Asking questions about advertising films, the production of film copies was abandoned, the section on the development of foreign films and the sections on employees and sources of financing were removed. The changes in the form were the result of meetings and arrangements conducted in 2016 with representatives of the Polish Film Institute, National Film Archive and the National Audio-Visual Institute.
- Forms in the field of culture statistics are subject to changes consisting in unifying sections, because certain thematic parts should be common to all surveyed entities, and thus should apply to all reports. When standardising the forms, it is important to remember to maintain the specificity of a given type of entity. Forms with the symbols K-01, K-02, K-03, K-05, K-07, K-08 contain, for example, the same range of questions regarding the adaptation of the facility to the needs of the disabled, or common information on publishing activities.
- In the forms applicable since 2018, the subject scope of the research using K-01, K-02, K-03, K-05, K-07 forms was broadened with the information on the digitisation of the institution's resources/collections. The section includes questions, e.g. about the total number of objects digitised (and during the year) and the expenses incurred for digitisation during the year.
- Starting from the data for 2020, only museums that operate on the basis of statutes or regulations agreed with the minister competent for culture and protection of national heritage, in accordance with Art. 6 of the Act of 21 November 1996 on museums (Journal of Laws of 2022, item 385), are treated as museums.
- Due to the epidemiological situation in the country in 2020, affecting also entities operating in the field of culture, there were additional questions related to COVID-19 introduced in the K-01, K-02, K-03, K-05, K-06, K-07 and K-08 forms and F-01/dk form in force for 2020. In the K-01, K-02, K-05, K-07 and K-08 forms the questions concerned the number of days when a given entity did not conduct any cultural activity related to the preparation and sharing of the cultural offer due to COVID-19 and the number of performances (concerts), exhibitions, events, courses, screenings that had been made available via the Internet due to COVID-19. The K-06 form gathered information on the number of days when the entity did not conduct any film production activities due to COVID-19 and the number of film productions not produced in 2020 due to COVID-19. In the K-03 form, the impact of COVID-19 on running a business was examined using two questions. In the first question, it was necessary to specify the actual number of working days (including Saturdays and Sundays, if the library is normally available to users at that time) on which the library premises were unavailable to library users due to COVID-19 (no access to shelves, use of the reading room, etc.). In addition to the days when they were closed by decision of the Council of Ministers, the list should include periods when the facility was temporarily closed to library users due to the need to adapt the rooms to epidemiological requirements, confirmed COVID-19 disease or quarantine of employees, staff shortages and on which the library only handled returns and issued reservations at designated places. In the second question, the libraries were to answer the question whether they were able to continue providing their services to library users during the period of the temporary closure related to COVID-19 and in what form. In the form F-01/dk for 2020, additional questions regarding COVID-19 were introduced with the following content: Due to the occurrence of COVID-19, the entity has probably experienced negative effects of business activity. Were the negative effects in ... quarter 2020: insignificant, significant, no negative effects; Please estimate the scale of the decrease in revenues from business activities (e.g. organising cultural events, courses, ticket sales) in the ... quarter of 2020 compared to the previous quarter: up to 50%, from 51% to 90%, over 90%.

Also in 2021, the K-01, K-02, K-03, K-05, K-06, K-07, K-08 and F-01/dk forms contained, after modification, questions related to the epidemiological situation.

- Restrictions on the possibility of operating in the epidemiological situation by entities operating in the field of culture gave an impulse to provide on-line services. Therefore, there was a need to extend the scope of the forms with questions about the on-line activities of the entities. Sections on this subject have been introduced to the K-01, K-02, K-03, K-05, K-06, K-07, and K-08 forms for 2021.
- Research in the field of culture, which is the result of methodological work carried out at the Centre for Cultural Statistics at the Statistical Office in Kraków, includes: research on mass artistic, entertainment and sports events carried out on the K-09 form entitled *Report on the Organisation of Mass Events* and research on the art and antiques market which is conducted using the K-10 form entitled *Report on the Activity on the Market of Works of Art and Antiques*. The study of Mass Artistic and Entertainment Events was carried out for the first time in 2012 in accordance with the Statistical Surveys Program of the Official Statistics for 2011. The demand for information on mass artistic and entertainment events was reported during the work of the Inter-ministerial Methodological Team for Culture Statistics. In the years 2011-2018, the K-09 report divided mass events into artistic and entertainment, interdisciplinary and sports events. In the form for 2019, the specification of interdisciplinary events (accounting for approximately 1.5% of all organised mass events in individual years) was abandoned and included in the category of artistic and entertainment events.
- In 2015, the first edition of the K-10 survey on the Market of Works of Art and Antiques was held, which collected data for 2014. The introduction of the new survey was aimed at filling the existing information gap in terms of the size and characteristics of the market of works of art and antiques in Poland. In the K-10 form for 2022, the subjective scope of the study was extended to include information on art fairs, keeping a record book of monuments and issued expert opinions, in accordance with Art. 59a sec. 1 of the Act on the Protection and Care of monuments, the level of the margins collected from the buyer and seller of works of art and/or antiques and the "droit de suite" fees charged by the unit.
- The first separate study of the finances of cultural institutions was introduced in the Statistical Survey Program of the Official Statistics for 2005. Previously, cultural institutions were required to prepare the F-02 *Statistical Financial Report* as part of the annual study of business activity of enterprises. A separate, independent study F-02/dk covered cultural institutions employing 10 or more people with the reporting obligation. Starting from the Statistical Survey Program of the Official Statistics for 2008, the subjective scope of this study has changed, the obligation to provide data has been extended to cultural institutions, regardless of the number of employees. Another change concerned the organisation of data transfer by cultural institutions. Pursuant to the provisions of the Statistical Survey Program of the Official Statistics for 2016, cultural institutions have been submitting in one form, the F-02/dk Annual Report on the Finances of Cultural Institutions, data both on their balance sheet, profit and loss account and the fixed assets, which had been before submitted on a separate form – F-03 Report on the Status and Movement of Fixed Assets.
- Due to the needs of the National Accounts Department of the Statistics Poland and the Ministry of Finance, in 2014 it became necessary to obtain quarterly data from entities covered by the F-02/dk survey. As a result, a new study F-01/dk Quarterly Report on the Finances of Cultural Institutions was introduced in the Statistical Survey Program of the Official Statistics for 2014. It covered only the main groups from the profit and loss account. The subjective scope of the study was agreed by the Enterprise Department of the Statistics Poland with the Ministry of Finance.

2.2. Data sources for creating research files

The reporting obligation is imposed on entities in accordance with the provisions of the Statistical Survey Program of the Official Statistics. The sampling frame for statistical surveys of the Statistics Poland in the

field of culture, conducted on the basis of forms (data sets), is created using the Business Register (BR). This database serves as a statistical register of entities and contains all entities appearing in the National Official Register of Entities of National Economy (REGON) and those that are not registered in REGON but are subjects of statistical research (e.g. library branches, museum branches, community centres run by cultural establishments that do not have to have a separate REGON number). For such entities, in order to obtain information, the employees of the Statistics Poland create so-called contractual REGON numbers. Files for research in the field of culture are generated according to the BR status appropriate for a given study and strictly defined classification features regarding: the status of legal and economic activity, type of entity, legal form, form of financing, form of ownership and type of activity according to PKD 2007.

Files of individual studies in the field of culture are also verified using publicly available registers and lists:

- registers of cultural institutions kept by local government units;
- register of cultural institutions organised by the Minister of Culture and National Heritage;
- register of cultural institutions organised by the Minister of National Defence;
- the theatres vortal Teatr w Polsce [Theatre in Poland] run by the Theatre Institute;
- registers of museums kept by the Ministry of Culture and National Heritage;
- database of museums run by the National Institute for Museums and Public Collections;
- a list of scientific libraries defined by the regulation of the Minister of Culture and National Heritage;
- list of audio-visual producers maintained by the National Chamber of Audio-Visual Producers;
- a list of films and a cinema locator run by the Polish Film Institute.

Based on the information obtained from the above sources, the BR is updated on an ongoing basis. An important function of research files is to provide information enabling contact with the reporting entity and timely conduct of research.

3. Data collection tools

The tools used to carry out permanent research conducted by the President of the Statistics Poland in the field of culture statistics are forms (data sets) with the following symbols: K-01, K-02, K-03, K-05, K-06, K-07, K-08, K-09, K-10, F-01/dk, and F-02/dk. Below there is a general description of the forms (data sets) and the scope of data obtained through them.

- K-01 Report on Artistic and Entertainment Activities:
 - Section 1. Activities in the country – contains information on the number of performances/concerts and audience, as well as information on the number of premieres, types of co-productions and school music broadcasts;
 - Section 2. Activities in the country by voivodships – includes data on performances/concerts and audience by voivodships (including participation in festivals);
 - Section 3. Activities abroad by country – presents performances/concerts and audience (including participation in festivals) by country;
 - Section 4. Performances by foreign artists and bands by country of origin – includes data on audience and performances/concerts (including participation in festivals) by country of origin (this is information not included in section 1);
 - Section 5. Publishing activity – contains data on the number of titles (in printed and electronic form) and the circulation in copies of the entity's own publications, such as: posters/placards, programs, yearbooks, publishing series, music recordings and other publications;

- Section 6. Digitisation of institutional resources – presents information on the number of digitised objects and expenses incurred for digitisation during the year;
 - Section 7. Other forms of activity – includes data on the number of events and participants (including cyclical events) by type of event;
 - Section 7a. On-line activity – contains data on performances (concerts) and events and their participants;
 - Section 8. Employed persons – presents data on total number of persons employed, professional employees, artistic team and full-time employees by gender
- K-02 Report on the Activities of the Museums and Institutions Related to Museum:
 - Section 1. General data – specifies the type of institution (museum, museum branch or an institution related to a museum), the type of museum/branch or an institution related to a museum and the status of their activity (open, closed, seasonally open), whether the museum presents outdoor exhibitions;
 - Section 2. Museum collections, living specimens – as of December 31 – includes exhibits and deposits in inventory items and items by category of exhibits/deposits;
 - Section 3. Visitors – refers to the number of people visiting the unit by type of visitors (organised groups, discount tickets, free visitors, visitors as part of the “Night of Museums”). This section is supplemented with information on the possibility of booking tickets via the Internet;
 - Section 4. Exhibitions in Poland – includes the number of exhibitions, broken down into temporary and permanent exhibitions;
 - Section 5. Exhibitions abroad – concerns the number of exhibitions and their visitors according to the countries where the exhibition took place;
 - Section 6. Publishing activity – contains data on the number of titles (in printed and electronic form) and the circulation in copies of the unit's own publications, such as: books, periodicals;
 - Section 7. Other cultural, scientific and educational activities – covers issues related to the number of events and their participants by type of events organised by the unit;
 - Section 7a. Online activities - the scope of data includes the number of exhibitions and events and their participants organised online by the entity;
 - Section 8. Digitisation of collections – contains data on the total number of digitised objects, including those digitised during the year, about expenses incurred for digitisation during the year and data on the digitised objects made available through the digital catalogue;
 - Section 9. Storage and conservation – presents data on the number of museum exhibits subject to conservation and storage rooms for museum exhibits;
 - Section 10. Employed persons – presents data on the total number of employees (including professional employees) and the number of full-time employees;
 - Section 11. Re-use of public sector information – contains data on the number of requests for re-use of public sector information received, including those rejected and accepted with reservations.
 - K-03 Library Report:
 - Section 1. Identification data of the library – serves, among others, for collecting information on the type of library, organiser of the given entity, supra-local tasks, unit within the structure of another institution and library points and branches for children/young people;
 - Section 2. Infrastructure – contains information on the activity of the library/branch in the

reporting year (active, closed), data on the adaptation of the facility to the needs of the disabled, on library rooms, on computers and computer programs used in the library, as well as information on the type of building;

- Section 3. Employees of library – presents data on employees in general and includes information on full-time jobs broken down by librarian positions, education level and gender. This section also contains data on professional development of library employees (number of participants and number of hours of training);
 - Section 4. Library collections – covers issues related to the possessed collections in general, current periodicals (including subscriptions), special collections broken down by receipts and losses and their status at the beginning and end of the reporting period. This section also collects information on licensed electronic collections to which the library pays for access;
 - Section 4.1. Digitisation of collections - includes data on total digitised objects, including those digitised during the year and expenses incurred for digitisation during the year, as well as data on the number of digital objects made available in the on-line digital library;
 - Section 5. Expenditure on library materials – contains information on expenditure on library materials: books, periodicals (including subscriptions), special collections, audio-visual materials, audiobooks, electronic documents, licensed electronic collections;
 - Section 6. Library users and visits during the year – presents data on registered users and visits to the library and contains information about library users by age and occupation;
 - Section 7. Use of library services – presents information on external loans, on-site access and interlibrary loans by type of collection. The section also contains data on the use of electronic collections available remotely or in the local network, as well as information on the unit's website;
 - Section 8. Electronic services – applies to library services offered by the library, e.g. on-line catalogue, the possibility of remote booking, electronic courses and creating independently or in cooperation e.g. databases;
 - Section 9. Other forms of library activity – presents information on e.g. number of events/classes (including on-line events/classes), trainings, as well as participants and hours by type of event/training, and also contains additional data on joint projects carried out during the year, publications of library employees, the section also includes data about library collections subject to conservation and protection;
 - Section 10. Library's own publications – contains information on the number of titles of monographs and serials published by the library, including electronic publications.
- K-05 Report on Exhibition Activities:
 - Section 1. Own collections – applies only to state and local government galleries and includes data on the type of works of art owned by the given entity;
 - Section 2. Conservation and digitisation of collections – applies only to state and local government galleries and presents data on the number of objects subjected to conservation by type, data on the total number of objects digitised, including those digitised during the year, and expenses incurred for digitisation during the year;
 - Section 3. Exhibitions – includes information on organised exhibitions (including open-air ones) and exhibitions for which the so-called “new media” were used, exhibitions and visitors, by types of exhibitions in Poland (domestic, foreign, international) and Polish exhibitions abroad;
 - Section 4. Other forms of activity – concerns the number of events accompanying the main activity of the entity and their participants by type of event: readings/lectures/meetings, film screenings, concerts/performances, competitions, performances, workshops/lessons;

- Section 4a. On-line activity (also hybrid) - applies to exhibitions and virtual events and their participants;
- Section 5. Publishing activity – contains data on titles (in printed and electronic form) and circulation in copies of the entity's own publications, such as: catalogues, guides and folders, posters/placards, invitations and other publications;
- Section 6. Employed persons – presents data on employees in general and includes information on full-time employees and content-related employees by gender.
- K-06 Film Production Report:
 - Section 1. Production of feature cinema and television films by title contains data on the production of feature cinema and television films by title, type of film (feature, documentary and animated) and by source of financial resources, type of co-production and first master copy;
 - Section 2. Production of medium-length and short cinema and television films by title – includes data on the production of medium-length and short cinema and television films by title, type of film (feature, documentary and animated) and by source of origin, financial resources, type of co-production and the first master copy;
 - Section 3. Production of television series – presents data on the production of television series by film titles and broken down by film types (animated, feature and documentary), budget and number of episodes of films produced.
- K-07 Report on the Activities of Centres of Culture, Cultural Centres and Establishments, Clubs and Community Centres:
 - Section 1. Information about the entity – includes data on the used premises, auditoriums and their technical capabilities, and also contains information on the types of specialist studios and Internet access, as well as cooperation with other entities;
 - Section 2. Events organised by the entity – presents data on events (in total, outdoor, organized independently by the entity, with paid admission) and participants of events by type of event, e.g. film screenings, concerts, competitions;
 - Section 2a. Online activity – provides information on the number of events and participants participating in online events;
 - Section 3. Artistic groups (as of December 31) – informs about the types of artistic groups, e.g. theatre, dance and their members in general (including school children and youth and people over 60 years of age);
 - Section 4. Groups/clubs/sections (as of December 31) – presents data on group/clubs/sections and their total members (including school children and youth and people over 60) by type of circle/club/section, e.g. art/technical, IT;
 - Section 5. Courses organised by the entity – includes information on courses and their graduates in general (including school children and youth and people over 60) by type of courses, e.g. foreign languages, learning to play instruments;
 - Section 5a. Online activity - provides information about the number of courses and participants participating in online courses;
 - Section 6. Publishing activity – contains data on titles (in printed and electronic form) and circulation in copies of the entity's own publications, such as: promotional materials, periodicals, publishing series, other publications;
 - Section 7. Digitisation of institutional resources – includes data on the total number of objects digitised, including those digitised during the year, and expenses incurred for digitisation during the year;

- Section 8. Employed persons – as of December 31, presents data on employees in total and includes information on content-related employees, including instructors/animators by gender.
- K-08 Cinema report:
 - Section 1. General data – contains data on, among others: location of the entity, owner and operator of the cinema, website of the unit and information on the adaptation of the facility to the needs of the disabled, type of cinema, seats in the audience, period of operation and projection equipment;
 - Section 2. Cinema activity – presents data on screenings, including those in rural areas and audience by type of films (Polish films, European films, films from other countries);
 - Section 3. Other forms of activity – applies to events organised by the entity, including those held cyclically and their participants by type of event, e.g. readings/lectures/meetings;
 - Section 4. Employed persons – as of 31 December – presents data on employed persons in total, full-time employed persons by gender.
- K-09 Report on the Organisation of Mass Events:
 - Section 1. Number of events by type of organiser – provides information on the number of mass events by type of organiser (legal person, natural person, organisational unit without legal personality), broken down by artistic, entertainment and sports events;
 - Section 2. Artistic, entertainment and sports events – characterises the specified types of mass artistic, entertainment and sports events according to the type of facility/area (closed facility, open area) where the mass event takes place;
 - Section 3. Number of participants in events – presents data on the number of participants in mass artistic, entertainment and sports events according to the form of payment for the event, broken down into free and paid admission.
- K-10 Report on the Activity on the Market of Works of Art and Antiques:
 - Section 1. General data – contains information about the location of the entity, the entity's website, the number of page views and the number of unique users of the website, and the entity's activity in the field of sale and exhibition of works of art and/or antiques;
 - Section 2. Activities and cooperation – provides information on the activity of the entity as part of its business by type of activity of the entity, e.g. organisation of exhibitions, promotion of artists and information on the types of cooperation with other entities, moreover, it presents data on art fairs in which it participated (broken down into domestic and foreign fairs), whether it has branches or affiliates and whether the unit keeps a record book of monuments, as well as expert opinions issued by the entity, in accordance with Art. 59a sec. 1 of the Act on the Protection and Care of Monuments;
 - Section 3. Sale of works of art and/or antiques own or on a commission basis – includes data on the amounts of gross sales of works of art and/or antiques by type (e.g. painting, drawing) and distribution channels (e.g. retail outlet, auctions), margins level in the sale of works of art and/or antiques and the collection of the “droit de suite”;
 - Section 4. Supplementary information – informs about the activities conducted by entities other than the sale of works of art and/or antiques, and presents data on the share of revenues from the sale of works of art and/or antiques in the total revenues of the entity conducting business activity.
- F-01/dk Quarterly Report on the Finances of Cultural Institutions:
 - Profit and loss account in thousands of PLN (without the decimal point) - includes the following items: net revenues from sales, operating costs, profit on sales, loss on sales, other operating

income, other operating costs, operating profit, operating loss, financial income, financial costs, gross profit, gross loss, income tax, other mandatory reductions in profit (increase in loss), net profit, net loss;

- Form F-01/dk also includes information on expenditure incurred in the reporting period on new assets (construction, purchase) and improvements to the existing ones, purchase of used fixed assets and intangible assets.

- F-02/dk Annual Report on the Finances of Cultural Institutions:

- Part I. Basic data on the enterprise – presents data on the legal and organisational situation of the enterprise, including information on the status of legal and economic activity on 31 December;
- Part II. Balance sheet and profit and loss account - informs about the start and end date of the financial year and presents information whether the company prepares the balance sheet and profit and loss account for the calendar year, whether it provides balance sheet data only at the end of the year and the profit and loss account for the calendar year, or the entity revaluated individual carrying amounts;
- Section 1. Balance sheet prepared as of 31 December in thousands of PLN (without the decimal point) – includes a breakdown of assets (fixed and current assets with a detailed breakdown of items included in this breakdown) and liabilities (equity (fund), liabilities and provisions for liabilities with a detailed breakdown of items included in this breakdown) by balance at the beginning and end of the reporting year;
- Section 2. Profit and loss account in thousands of PLN (without the decimal point) - contains the following information: net revenues from sales, operating expenses, profit and loss on sales, other operating revenues and expenses, operating profit and loss, financial revenues and costs, profit and gross loss, income tax broken down into the current and deferred part, other mandatory reductions in profit (increase in loss), net profit and loss. The profit and loss account also contains supplementary data concerning, among others: taxes and fees for the state budget, local government, payments to PFRON [State Fund for the Rehabilitation of the Disabled], write-offs to the company social benefit fund, labour fund, contributions to the Bridging Pension Fund and employee pension schemes, subsidies from the state budget and local government units, payments from the European funds budget, write-offs of grants, subsidies and subsidies for outlays on fixed assets and redemption liabilities, average full-time employment and the number of employees (as of 31 December);
- Part III. Fixed assets – informs about the possession by the reporting entity of fixed assets, intangible and legal assets and about the expenditure incurred on new property objects and the improvement of existing ones or the purchase of used fixed assets;
- Section 1. Gross value of fixed assets and outlays for their construction, purchase and improvement in thousands of PLN (without the decimal point) - includes data on the gross value of fixed assets at the beginning and end of the year and expenditures incurred in the reporting year on new assets and the purchase of used fixed assets, shown according to the classification of fixed assets and symbols (land, buildings and premises, civil engineering, machinery and technical equipment, means of transport, tools, instruments, movables and equipment, livestock). This section also contains information on fixed assets transferred and received, their value and type of fixed asset, as well as the city and name of the entity to which the fixed assets were transferred or received. In addition, section 1 contains supplementary data on, among others, civil engineering facilities, the value of new and improved fixed assets entered in the register in the reporting year (without the purchase of used ones), the gross value of intangible assets by type, as well as real estate and intangible assets classified as long-term investments (as at on December 31);

- Section 1.0. Depreciation (amortisation) write-offs of fixed assets in thousands of PLN (without the decimal point) – presents data on the total depreciation (amortisation) write-offs to date, the values of fully depreciated (redeemed) fixed assets and depreciation (amortisation) write-offs in the reporting year, listed according to the classification of fixed assets;
- Section 1.1. Finance lease in thousands of PLN (without the decimal point) - presents information on the gross value of fixed assets (including machinery and technical equipment, means of transport, tools, instruments, movables and equipment) accepted and handed over for paid use in the reporting year under an agreement on financial leasing;
- Section 2. Financing of outlays in thousands of PLN (without the decimal point) – contains data on fixed assets, intangible assets, real estate and intangible assets classified as long-term investments and other long-term financial assets, shown by type of financing sources.

All forms contain data sheets with information on contact details (voivodship, powiat, city/gmina, locality), website address of the entity (except for forms K-09, F-01/dk, F-02/dk) and the organiser of the entity (except for forms K-08, K-09, K-10, F-01/dk, F-02/dk). Since 2017, information on the entity's website has been extended to include the number of page views and the number of unique users of the entity's website during the year (except for forms K-06, K-09, F-01/dk, F-02/dk). In the years 2017-2019, information was added on offering free Internet access to persons using the entity's offer (except for forms K-06, K-09, K-10, F-01/dk, F-02/dk). Common for the forms is obtaining information on the adaptation of the facility to the needs of the disabled (except for K-06, K-09, K-10, F-01/dk, F-02/dk). Information about the facility equipped with amenities for the blind and visually impaired was collected in 2017-2019 on forms K-01, K-02, K-03, K-05, K-07, K-08.

4. Variables in research

4.1. Characteristics of variables used in the reports

Variables appearing in the studies conducted using the forms (data sets) with the symbol K and F-01/dk and F-02/dk can be grouped according to the types of variables such as:

- identification (REGON);
- qualitative variables, e.g. the type of the museum, the type of the cinema, adaptation to the needs of people with disabilities;
- quantitative variables, in accordance with the guidelines for individual variables, provided for the reporting/reviewed period. For K-reports, it is an annual period, i.e. from 1 January to 31 December (e.g. audience, participants of events) or as of 31 December (e.g. museum collections, library collections, employees). For the financial statement F-02/dk it is also an annual period, while for the financial statement F-01/dk the data are provided quarterly, i.e. for the period from the beginning of the year to the end of the given quarter.

In studies with the symbol K as well as F-01/dk and F-02/dk, the basic variables concern the following information:

Artistic and entertainment activities (K-01):

- performances (concerts), audience, cultural and educational activities, publishing activities, employees;

Activities of the museums and institutions related to museum (K-02):

- the type of the museum/branch and institution related to museum, the museum collections, live specimens, exhibitions, visitors, cultural and educational activities, publishing activities, employees;

Activities of libraries (K-03):

- the type of the library institution, library collections, library users, electronic services, publishing activities, employees;

Exhibition activities (K-05):

- own collections, expositions, exhibitions, visitors, cultural and educational activities, publishing activities, employees;

Film production (K-06):

- film production, feature films, documentaries, animated films, cinema films, television films, television series (animated, feature, documentary);

Activities of cultural centres of culture, centres and establishments, clubs and community centres (K-07):

- events, participants, infrastructure, artistic groups, groups/clubs/sections, members, courses, graduates, publishing, cultural and educational activities, employees;

Activities of cinemas (K-08):

- type of cinema, screenings, audience, screening rooms, seats in the audience, cultural activities, working people;

Organisation of mass events (K-09):

- artistic and entertainment events, sports events, event participants, event organiser;

Activity on the market of works of art and antiques (K-10):

- sale of works of art and/or antiques, exhibition activities, distribution channels;

Financial results of cultural institutions (quarterly; F-01/dk):

- revenues, costs, gross profit/loss, net profit/loss, investment outlays;

Financial results of cultural institutions (annual; F-02/dk):

- balance sheet, profit and loss account, gross fixed assets, employees, average employment.

A detailed list of variables occurring in studies with the symbols K and F-01/dk and F-02/dk is included in Appendix 2.

4.2. Resulting statistical information in the studies

Information covered by the objective scope of the Facilities and activities of cultural entities study is compiled:

- for theatres and music institutions: types, resources, offer, users, employees by gender, digitisation, broken down by: country, NUTS 1, voivodships, NUTS 3, powiats; according to the organiser;
- for museums and institutions related to museums: types, resources, offer, users, employees by gender, digitisation, by: country, NUTS 1, voivodships, NUTS 3, powiats; according to the organiser;
- for libraries: types, infrastructure, collections, offer, users, computerisation, employees by gender; digitisation of resources, by: country, NUTS 1, voivodships, NUTS 3, powiats, types of gminas: urban, urban-rural, rural;
- for galleries: types, resources, offer, users, employees by gender, digitisation, broken down by: country, NUTS 1, voivodships, NUTS 3, powiats; according to the organiser; forms of ownership;
- for centres of culture, cultural centres and establishments, clubs and community centres: types, resources, offer, users, employees by gender, digitisation, broken down by: country, NUTS 1, voivodships, NUTS 3, powiats, gminas, urban areas, rural areas; according to the organiser.

The resulting statistical information in the Cinematography Activity study includes:

- film production, broken down by: length, genre, purpose (cinema, television), medium, voivodships,
- full-length films released for distribution during the year, broken down by: release dates; number of copies; country of production; audience;
- revenues from ticket sales, screenings in cinemas, by: country, NUTS 1, voivodships, NUTS 2, NUTS 3, powiats,
- forms of ownership,
- audience seats in indoor cinemas, by: country, NUTS 1, voivodships, NUTS 2, NUTS 3, powiats, forms of ownership,
- indoor and mobile cinemas, by: country, NUTS 1, voivodships, NUTS 2, NUTS 3, powiats, urban-rural (for indoor cinemas), forms of ownership.

Information covered by the subject matter of the study Mass Communication include:

- music publications,
- licenses granted for broadcasting radio and television programs, telecommunications networks and their operators, satellite digital platforms,
- books and brochures published titles, by: place of publication – country, voivodships and voivodship cities; languages of publication, subject matter,
- newspapers and magazines, titles broken down by: place of publication – country, voivodships and voivodship cities; frequency of publication, subject matter,
- revenues from radio and television license fees, broken down by: country, voivodship.

The resulting statistical information for the Archival Activity study includes:

- total archival resources, broken down by: by form and type of archival material,
- registered archival resource,
- development of archival resources in the reporting year,
- changes in the size of the archival resource,
- use of archival resources: archival queries in general and according to ordering parties, making archival resources available in reading rooms and on-line, records and digital copies of archival materials available on-line, popularisation, publishing and information projects,
- shaping the national archival resource: supervised organisational units, archival materials in supervised organisational units, agreed office and archival regulations, archival inspections and expert opinions, consents to the removal of non-archival documentation, cooperation with producers of non-state archival resources, reviewed office and archival regulations, expert opinions, opinions regarding the evaluation of documentation,
- premises of state archives database,
- storage of non-archival documentation and queries made on the basis of this documentation,
- security copies of archival materials – digital copies and microfilms,
- employment in state archives in FTEs.

Information covered by the objective scope of the study Mass Artistic, Entertainment and Sports Events are developed:

- by: country, NUTS 1, voivodships, NUTS 2, NUTS 3, powiats, type of event, type of facility, type of organiser, number of event participants.

The information covered by the objective scope of the market of works of art and antiques research is prepared:

- sale of works of art and antiques, by: country, NUTS 1, voivodships, types of works of art and antiques,
- sale of works of art and antiques, broken down by: country, NUTS 1, voivodships, distribution channels,
- forms of activity of units on the market of the works of art and antiques and cooperation with other entities, by: country, NUTS 1, voivodships,
- selected financial data of entities operating on the market of works of art and antiques, broken down by: country, NUTS 1, voivodships.

In the study of the finances of cultural institutions, the resulting statistical information includes:

- for the F-01/dk report – data on the profit and loss account, outlays on fixed assets and intangible assets – quarterly, broken down by: legal forms,
- for the F-02/dk report – data on balance sheet results, profit and loss account and fixed assets, outlays on fixed assets – annual, broken down by: legal forms.

The information covered by the scope of the Cultural and Creative Industries study includes:

- data characterising the functioning of cultural and creative industries: number of entities, employment and salaries as well as financial results, broken down by: fields of culture; size classes,
- exports, imports and balance in terms of foreign trade in cultural and creative goods and services, broken down by: fields of culture; country groups.

The information covered by the scope of the Culture Satellite Account study includes:

- gross output, intermediate consumption, gross value added, compensation of employees, gross operating surplus, final consumption expenditures (by the sector of households, non-profit institutions and general government), gross capital formation, exports and imports of goods and services culture, broken down by: fields of culture.

Information covered by the objective scope of the Mass Artistic, Entertainment and Sports Events study is analysed:

by: country, NUTS 1, voivodships, NUTS 2, NUTS 3, powiats, type of event, type of facility, type of organiser, number of event participants.

The information covered by the objective scope of the of art and antiques market research is prepared:

- sale of works of art and antiques, by: country, NUTS 1, voivodships, types of works of art and antiques,
- sale of works of art and antiques, broken down by: country, NUTS 1, voivodships, distribution channels,
- forms of activity of units on the market of works of art and antiques and cooperation with other entities, by: country, NUTS 1, voivodships,
- selected financial data of entities operating on the market of works of art and antiques, broken down by: country, NUTS 1, voivodships.

In the study of the finances of cultural institutions, the resulting statistical information includes:

- for the F-01/dk report – data on the profit and loss account, outlays on fixed assets and intangible assets – quarterly, broken down by: legal forms,
- for the F-02/dk report – data on balance sheet results, profit and loss account and fixed assets, outlays on fixed assets – annual, broken down by: legal forms.

The information covered by the scope of the Cultural and Creative Industries study includes:

- data characterising the functioning of cultural and creative industries: number of entities, employment

and salaries as well as financial results, broken down by: domains of culture; size classes,

- exports, imports and balance in terms of foreign trade in cultural and creative goods and services, broken down by: domains of culture; country groups.

The information covered by the subject matter of the Culture Satellite Account study includes:

- gross output, intermediate consumption, gross value added, compensation of employees, gross operating surplus, final consumption expenditures (by the sector of households, non-profit institutions, general government), gross capital formation, exports and imports of goods and services culture, broken down by: domains of culture.

4.3. Indicators and methods of their calculation

The resulting information, apart from data in absolute numbers, is also presented in relative numbers in the form of indicators. The basic indicators, provided by research in the field of culture, include:

- average population per 1 institution, per 1 place in a given type of institution (e.g. population per 1 public library, population per 1 place in theatres and music institutions);
- average values in terms of institutional equipment per 1,000 population, per 1 institution (e.g. auditorium seats in indoor cinemas per 1,000 population, collections in volumes per 1 public library);
- average number of participants in cultural events per 1,000 population, per 1 institution, per 1 cultural event (e.g. museum visitors per 1,000 population, audience per 1 cinema, number of audience per 1 performance/concert);
- average number of cultural events per 1 institution (e.g. number of screenings per 1 indoor cinema);
- average values in terms of the institution's infrastructure (e.g. total area of the premises/building in square meters per 1 institution);
- economic relations (cost level indicator, turnover profitability, financial liquidity).

The indicators are presented by territorial division, types of entities and their location (urban/rural areas).

When calculating indicators using the population, the following assumptions are employed:

- population as of December 31 when converting data representing the state at the end of the year (e.g. number of seats in the auditorium, collections of libraries),
- population as of June 30 when calculating data characterising the size of the phenomenon during the year (e.g. collections rentals, theatre and cinema audiences, event participants).

4.4. Applied classifications

The following classifications are used in research in the field of culture statistics:

- TERYT register <http://eteryt.stat.gov.pl/>
- REGON register <https://bip.stat.gov.pl/dzialalnosc-statystyki-publicznej/rejestr-regon/>
- Polish Classification of Activities PKD 2007 https://stat.gov.pl/Klasyfikacje/doc/pkd_07/pkd_07.htm
- Classification of Fixed Assets <https://stat.gov.pl/Klasyfikacje/doc/kst2016/kst.htm>

4.5. Definitions of basic concepts

Basic concepts in the area of culture statistics are described below. The list of terms has been arranged according to thematic areas and includes:

- theatres, music and entertainment institutions,

- museums,
- libraries,
- art galleries,
- centres of culture, cultural centres and establishments, clubs and community centres,
- cinemas,
- mass events,
- market of works of art and antiques,
- balance sheet, profit and loss account, and fixed assets.

Other descriptions of terms in the field of Culture are available on the website of the Statistics Poland: <https://stat.gov.pl/en/metainformation/glossary/terms-used-in-official-statistics/list.html>

Theatres, music, and entertainment institutions

- The audience seats in a permanent auditorium - the number of numbered (registered) seats used by a cultural institution for permanent stage presentations (in a permanent auditorium used by an art institution or in an indoor cinema for the presentation of films).
- School music program - an educational presentation for children and young people of various forms and genres of classical music, usually accompanied by a speaker's commentary, usually carried out in the form of a concert series at a school or music institution.
- Theatre - an institution or organisation involved in the professional regular performance of stage works (drama, puppet, music, and entertainment) with a permanent ensemble (actors, singers, dancers, musicians, directors, set designers, etc.), usually with a building or premises adapted for the stage works, using various techniques of communication: word, movement, music, sound, visual arts (regardless of the number of performers).

Museums

- Deposit - an object borrowed from other museums, institutions, and private individuals and recorded in a deposit book.
- Institution related to museum - a non-museum, not-for-profit organisational unit whose purpose is the permanent preservation of cultural, scientific, and technical goods and nature, which is considered to have a museum character. According to the classification of the International Council of Museums (ICOM) recommended by UNESCO, an institution related to museum may be a zoological garden (also aquaria, terraria in which small reptiles and amphibians are kept, and vivaria, which are a combination of aquaria and terraria), a botanical garden and another entity - e.g. a planetarium, a science and technology centre, and a museum. It also includes a planetarium, a science and technology centre, and a non-museum permanent exhibition of achievements, discoveries, and curiosities in the fields of history, archaeology, culture, nature, technology, etc.
- Exhibits - objects which possess permanent cultural, political or social value, are subject to legal protection, and belong to museum collections, i.e. are included in the monuments register kept by the museum. Museum artefacts are grouped by departments (discipline) depending on the field to which they belong and are presented in the form of departmental or thematic exhibitions. According to the Museums Act, exhibits are "movable and immovable objects owned by a museum and entered in the inventory of museums". A single exhibit and a set of exhibits constituting an integral whole (e.g. a set of furniture, cutlery, records) are counted as one item (inventory book number).
- Museum - a not-for-profit organisational unit, whose objective is to collect and permanently protect

tangible and intangible goods of the natural and cultural heritage of mankind, to inform about the values and contents of the collected collections, to disseminate fundamental values of history, science, and culture, to shape cognitive and aesthetic sensitivity and to enable the use of the collected collections. Starting from the data for 2020, only museums that operate on the basis of statutes or regulations agreed with the minister competent for culture and national heritage protection, in accordance with Article 6 of the Act of 21 November 1996 on museums (Journal of Laws of 2022, item 385), are included in museums.

The following division of museums by type is used in public statistics:

- art museums;
 - archaeological museums;
 - ethnographic and anthropological museums;
 - historical museums;
 - martyrological museums;
 - natural history museums;
 - science and technology museums;
 - specialised museums;
 - interdisciplinary museums;
 - other museums.
- *Exhibition* - an event in which a set of works of art or museum exhibits is made available to the public (to visitors), under a specific title, and for a specified period. One umbrella title is assigned to an exhibition.
 - *Temporary exhibitions* - exhibitions arranged for a limited period of time on the museum's premises and made available on a one-off basis.
 - *Foreign temporary exhibitions* - exhibitions organised by the museum and presented outside its premises in different locations (towns). Data on foreign national exhibitions are reported by the entity that makes the exhibition available to the public. Permanent exhibitions in a museum are thematic exhibitions in separate parts of museum rooms, halls, departments, etc.

Libraries

- *Library* - an organisational unit or part thereof having an ordered (inventoried) collection of books, periodicals, and other special collections comprising at least 300 inventory units, whose main purposes are to establish and maintain a collection and to make it available to users in a controlled manner.
- *Scientific library* aims to meet the needs of science and related social functions.

The group of scientific libraries includes, according to the Library Act: The National Library, Libraries of the Polish Academy of Sciences and its branches, libraries of higher education institutions, research and development units, and other libraries, the list of which is given in the regulation of the Minister of Culture and National Heritage, i.e. public libraries that have been granted the status of a scientific library (in Białystok, Bydgoszcz, Elbląg, Katowice, Kraków, Lublin, Łódź, Opole, Poznań, Szczecin, Toruń, Warszawa, Wrocław and Zielona Góra), as well as the Hugo Kołłątaj Regional Pedagogical Voivodship Library in Kraków, the Central Library of the National Bank of Poland in Warszawa, the National Institute of Rural Culture and Heritage (formerly the Michał Oczapowski Central Agricultural Library) in Warszawa, the Stefan Szulc Central Statistical Library in Warszawa, the Central Library of Communication in Warszawa, the Stanisław Konopka Central Medical Library in Warszawa, the National Library of Medicine in Warszawa, the Central Library of the Polish Academy of Sciences in Warszawa, the Central Library of Labour and Social Security in Warszawa, the Sejm Library in Warszawa, the Library of the Poznań Society of Friends of Science, the Zieliński Scientific Library of the Płock Scientific Society, the Library of the National Museum in Warszawa, the Library of the Czartoryski Princes (a branch of the National Museum in Kraków), the Library of the Zakład Narodowy im. Ossolińskich in

Wrocław, the Książnica Cieszyńska Library in Cieszyn, the Library of the International Cultural Centre in Kraków, the Marszałek Józef Piłsudski Central Military Library in Warszawa, the Diocesan Library in Sandomierz and the KARTA Foundation Library in Warszawa, the Polish Music Information Centre POLMIC/Library - Phonothèque of the Polish Composers' Union in Warszawa.

- *Pedagogical library* - a unit serving in particular the needs of those who study to become teachers or improve teachers' qualifications, students preparing for the teaching profession and students of institutions educating teachers. The collections of this library include specialist literature on pedagogy and other sciences as well as fiction and socio-economic literature.
- *Public library* - an institution that serves to develop and satisfy the educational, cultural, and information needs of the general public and participates in the dissemination of knowledge and culture. In accordance with the function performed by individual institutions, the following libraries were distinguished: voivodship and powiat libraries and libraries serving the residents of cities with powiat rights, urban, urban-rural, and rural gminas. In addition, branches of libraries and library service points subordinated administratively to them are shown. Additionally, libraries operating within the structure of other institutions are distinguished: in schools (public-school libraries), cultural centres (establishments), or other institutions other than cultural institutions (e.g. gmina's offices).
- *Libraries of institutions and establishments* do not constitute a unified library network. They include *specialised libraries* (of institutions, offices, enterprises, service establishments, museums, theatres, etc.) and *libraries of scientific, technical, and economic information centres* that are part of the scientific, technical, and economic information network (INTE). They do not include libraries with scientific library status. Specialised libraries cater to the needs of workplaces for materials and information in the relevant fields of knowledge necessary for the performance of tasks and the further training of employees. There are also *fiction and specialised libraries* in workplaces, which have specialist collections appropriate to the nature of the institution that established them and collections of belles-lettres.
- *Library user (users actively borrowing books)* - a registered user who has borrowed at least one item during the reporting period.
- *Library branch* - an institution subordinated organisationally to the parent library, serving a part of the area covered by that library and having a permanent collection (often registered twice in the inventory book of the parent library and in the inventory book of the branch). Among branch libraries, a distinction is made between children's branch libraries equipped with an appropriate collection, with a popularisation profile that meets the needs of the younger generation.
- *Library service point* - an institution run most often on a social basis, in which books are borrowed for an indefinite period of time from the parent unit (library or branch) and remain in its inventory. Library branches operate in localities where there are no other library facilities. As they are not organisationally independent units, data on their number and activities are given together with data on parent units.
- *Branches for children/youth* - is a non-independent unit that exists as an organisational unit of larger libraries and library branches. It is designed to serve school-age children and young people, acting as library branches for children and young people.
- *User registered in a library* - a person who, in the reporting year, used the library's collections and information services at least once, (e.g. on the basis of an active account and a library card), i.e. borrowed library materials outside the library, used the reading room, computer labs, multimedia, information services, databases, and catalogues, etc. The users are not registered if they use services other than library and information services, e.g. author meetings, discussion book clubs, exhibitions, library lessons, courses, third age university classes, etc.
- *Loans of collection* - making library materials available outside the library premises to individual library users (individuals).

- *Collections* – library holdings comprising non-periodical publications (books and pamphlets published after 1800) and periodical publications (newspapers and magazines). The unit of calculation of the collection is the volume, i.e. the content of one cover, recorded in the inventory book. In the case of periodicals, a volume is considered to be a collection of (usually annual) issues of one newspaper or periodical title constituting one inventory item.
- *Library collections* - includes the collections, special collections, and licensed electronic collections to which the library has paid access.
- *Special collections* are calculated in units strictly defined for a given type of collection on the basis of the regulation of the Minister of Culture and National Heritage, i.e. e.g. title, scroll, record, map, cassette, tape. A distinction is made between:
 - *manuscripts* - i.e. texts written by hand, regardless of type, writing material, and technique; also unduplicated typescripts;
 - *old prints* - i.e. prints dating from the invention of printing to 1800 inclusive;
 - *microforms* - i.e. miniaturised forms of written documents: microfilms (recorded on films) and microfiche (recorded on photographic material in the form of a flat film);
 - *music prints* - i.e. printed documents whose primary content is the recording of music, usually by means of sheet music;
 - cartographic documents - i.e. a conventional representation, on a reduced scale, of a concrete or abstract phenomenon that can be located in time and space (maps, globes, plans, topographical models, relief maps, and aerial photographs); does not include: atlases and other cartographic documents in book form, microforms, audio-visual and electronic documents;
 - *graphic documents* - their essential feature is the pictorial representation of reality; they include drawings, graphics (both originals and reproductions), photographs, posters, technical drawings, etc.;
 - *standards, patents* - in printed form;
 - *audio-visual material* - i.e. documents in which sound and/or images predominate and which require special equipment for the reproduction and reception of sound and/or images, such as discs, tapes, cassettes, sound recordings, compact discs, DVDs, digital recording files, slides, transparencies, moving images, video recordings, computer games, etc.;
 - *audiobooks* - i.e. sound recordings containing the text of a book publication read by a lector; usually recorded on a cassette tape, CD, or DVD. Audiobooks are a separate group from audio-visual material;
 - *electronic documents* - i.e. collections of data arranged in a specific internal structure, constituting a separate meaningful whole, resulting from work with a given computer program and saved in the form of a file on a computer data recording media. They may be in the form of a text, graphic, music, film or mixed file;
 - *other collections* - e.g. posters, flyers, newspapers, calendars, etc.
- *Licensed electronic collections* to which the library has paid for access include non-inventory remote access electronic resources to which the library has paid for access (either on its own or as part of a consortium) or has obtained access under separate agreements.

Art galleries

- *Exposition* - each display of the same set of works of art, one title but in different places. An exhibition displayed in one place only constitutes one exposition.

- *Art gallery and salon* - entities whose primary (or one of their main) activities is the exhibition. Art galleries and salons that are branches of museums are not included here, nor are units that trade in works of art without exhibiting activity.

Centres of culture, cultural centres, and establishments, clubs, and community centres

- *Centres of culture* - a cultural institution carrying out multidirectional animation activities consisting in initiating, stimulating, and supporting the cultural activity of social groups and local environments, having a permanent cultural program, a team of qualified employees (animators and/or instructors, pedagogues, educators) and appropriate infrastructure (premises and equipment).

The core of the cultural centre's activities is cultural education, arts education, and social animation.

- *Cultural establishments* - an institution with multidirectional socio-cultural activities. It is housed in a separate, purpose-built, or adapted building, usually with an auditorium and cinema, with appropriately adapted rooms and equipment for specialised cultural activities.
- *Artistic group (ensemble) and circle (club)* - an organised group conducting systematic activities with a specific thematic profile, led by qualified employees.
- *Club* - an institution conducting cultural activities in the local environment in cooperation with institutions, organisations, and associations: cultural, social, and political.
- *Course organised by a cultural institution* - classes of a training nature lasting at least 16 hours, aimed at the acquisition of new skills or the development of interests by their participants.
- *Cultural centres (municipal, urban-municipal, communal)* - a multifunctional socio-cultural institution integrating the activities of existing autonomous cultural institutions and other entities carrying out cultural activities in a given locality around a common program.
- *Specialist workshop* - a separate room adapted for permanent specialised activity on a specific topic (e.g. photography, polytechnics, computers) in community centres, cultural centres, and clubs.
- *Community centre* - a cultural facility with usually one room, the necessary equipment, and conducting cultural activities for small groups in the local environment.

Cinemas

- *Film* - a work of any length, including a documentary or animated work, consisting of a series of consecutive images with or without sound, recorded on any medium allowing repeated playback, giving the impression of movement and forming an original whole, expressing the action (content) in an individual form, and furthermore, with the exception of documentary and animated works, intended to be shown in cinemas as the first field of exploitation within the meaning of the provisions on copyright and related rights.
- *Animated film* - a film made with the use of film animation technique, consisting of a series of time-lapse shots of drawings, colour spots, puppets, or silhouettes in individual phases of movement (during their display, the effect of movement of objects depicted on the frames is obtained) or with the use of the latest computer techniques.
- *Documentary film* - the equivalent of journalistic work, telling the story of real events, featuring authentic locations and characters.
- *Feature film* - the opposite of a documentary film; a live-action film that has a plot, i.e. a dramatic, usually multithreaded story based on fictional events or facts.
- *Short film* - a feature or documentary film with a running time of no more than 40 minutes and an

animated film with a running time of no more than 15 minutes.

- *Full-length film* - a feature, documentary, and animated film with a projection time of more than 70 minutes.
- *Feature-medium-length film* - a feature and documentary film with a projection time of more than 40 minutes and no more than 70 minutes and an animated film with a projection time of more than 15 minutes and no more than 70 minutes.
- *Film produced* – a film whose production was brought to the execution of a master copy in the reporting year. The execution of a master copy is certified by a document in the form of a master copy-making report with the basic parameters of this copy and the signatures of the producers obliged to accept it: the film director, the cinematographer of the film, and the production manager and/or film producer.
- *Cinema* – a place and a set of technical devices used to show a film to the public.
- *Mobile cinema* - a cinema operated in various locations by traveling crews.
- *Indoor cinema* – a cinema operating in one facility permanently adapted for the public screening of films with a specified frequency.
- *Miniplex* – an indoor cinema with 3 to 7 screens.
- *Multiplex* – an indoor cinema with 8 or more screens.
- *Screening* – continuous projection of a full-length film from a photosensitive, magnetic, or digital recording media for an intended and predetermined duration. In the case of a multi-part film divided into episodes, the screening of each part with its own title and a specific length is considered a separate film screening. In such a situation, the number of audience is shown in the same way. Screening of a set of short films (e.g. the so-called mornings for children) is also considered a screening.
- *Permanent projection room* – a room owned or rented for a period of at least six months, adapted to film projections, regardless of its primary purpose. Additional movable seats are not shown.

Mass events

- *Number of participants at a mass event* - the number of places made available by the organiser for persons who may be present at a mass event, specified in the permit to conduct a mass event issued, by way of a decision, by the head of the gmina, the mayor or the president of the city competent with regard to the place where the event is held.
- *Mass artistic and entertainment event* - an event of an artistic and/or entertainment nature that gathers the public for the presentation of a specific artistic or entertainment event (e.g. concerts) or an organised public viewing of a television broadcast on screens or devices allowing for a diagonal image of more than 3 meters, to be held:
 - in a stadium, in another facility that is not a building, or in an area that allows a mass event to be held, where the number of places for persons made available by the organiser, as determined in accordance with the provisions of building law and fire protection regulations, is not less than 1,000;
 - in a sports hall or other building making it is possible to organise a mass event, in which the number of available places for people, determined in accordance with construction law and fire safety regulations, is no less than 500.

The market of the works of art and antiques

- *Antiques* - objects other than works of art that are more than 100 years old and which are not collectors' items.
- *Works of art* - according to the Value Added Tax Act, works of art are understood to be:
 - paintings, collages, and similar decorative panels, drawings, and pastels, made entirely by the artist, excluding plans and drawings, for architectural, engineering, industrial, commercial, topographical, or similar purposes, hand-decorated handicraft products, fabrics painted for theatrical scenery, the decoration of artists' studios or similar uses;
 - original engravings, prints, and lithographs, executed in limited edition, in black and white or in colour, consisting of one or more sheets, executed entirely by the artist, regardless of the process or material he uses, to the exclusion of all mechanical or photomechanical processes;
 - original sculptures and statues of any material, provided that they were made entirely by the artist; casts of sculpture, limited to 8 copies, the making of which was supervised by the artist or his heirs;
 - tapestries and wall textiles made by hand from original designs provided by the artist, limited to 8 copies;
 - photographs taken by the artist, published by him or under his supervision, signed and numbered, limited to 30 copies in all sizes and frames.
- *Collector's items* - collector's items are defined as:
 - postage or revenue stamps, postage stamps, first-circulation envelopes, stamped stationery, and the like, stamped or, if not stamped, declared invalid and not intended to be used as valid means of payment,
 - coins of gold, silver, or other metal and banknotes that are not normally used as legal tender or which have numismatic value,
 - collects and collector items of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic, or numismatic value.
- *„Droit de suite" fees* - the author's economic right of the creator of a work and his heirs to receive a percentage remuneration on the price of his work, in case of professional resale of original copies of a plastic or photographic work.

The Law of 4 February 1994 on copyright and related rights (Journal of Laws from 2021, item 1062) establishes the "droit de suite" in Articles 19-19⁵.

Balance sheet, profit and loss account, fixed assets

- *Balance sheet assets* are divided into fixed assets and current assets. The entity's fixed assets include intangible assets, tangible fixed assets, long-term receivables, long-term investments, and long-term accruals. Current assets of the entity include inventories, short-term receivables, short-term investments, and short-term accruals.
- *Total costs* include:
 - *cost of products sold* (goods and services), related to basic operating activity, which includes the value of goods and materials sold and total costs less the cost of producing benefits for the entity's own needs and adjusted for the change in the stock of products;
 - *other operating costs* - costs indirectly related to the entity's operating activities, in particular: loss on the sale of non-financial fixed assets, depreciation of leased or rented fixed assets and

fixed assets under construction, unplanned depreciation write-offs (impairment write-offs), incurred penalties, fines, damages, receivables written off in part or in whole in connection with bankruptcy, composition and reorganisation proceedings, provisions made for certain or highly probable future liabilities (losses from ongoing business transactions), write-downs on non-financial assets, maintenance costs social activity facilities, donations or fixed assets transferred free of charge;

- *financial costs* – e.g. interest on loans and borrowings, interest and discount on bonds issued by the entity, interest on late payment, loss on disposal of investments, revaluation write-offs on investments, the surplus of foreign exchange losses over positive ones.
- *Expenditures on fixed assets* – the entity's expenses incurred in the reporting year for new assets (construction, purchase), improvement of existing fixed assets (including extension, modernisation), and purchase of used fixed assets.
- *Balance sheet liabilities include* the entity's own capital (funds), liabilities, and provisions for liabilities (provisions for liabilities, long-term liabilities, short-term liabilities, and accruals).
- *Total revenues include:*
 - net revenues from the sale of products (goods and services), including subsidies.

Subjective subsidies - related to the expenditure of budget funds for subsidies to the costs of providing a public service specified by law or to the costs of manufacturing products specified in the Act. The subsidy is used when the proceeds from the service do not cover the full costs of its provision or when the public service is provided free of charge. In the case of cultural institutions, these are, for example, subsidies for tickets to cultural events.

Specific-subject subsidies - directly related to the operating activities of the unit, including subsidies intended to finance the current activities of cultural institutions, provided that the subsidies were not used to finance the acquisition, production of fixed assets, fixed assets under construction, and intangible assets. Subject-specific subsidies are budgetary funds intended for financing the current activity of a statutory entity. In the case of cultural institutions, these are subsidies for the costs of conducting cultural activities and other statutory activities;

- *net revenues from the sale of goods and materials* - purchased for resale in the unprocessed state of tangible current assets and products manufactured by the entity, if they are sold in the chain of own stores as well as third-party goods;
- *other operating income* - income not directly related to the core business of the entity, which includes: profit from the sale of non-financial fixed assets (fixed assets, fixed assets under construction, intangible assets, investments in real estate and rights), assets received free of charge, including (cash), compensation, released provisions, adjustments to write-downs on non-financial assets, income from social activities, income from rental or lease of fixed assets or investments in real estate and rights;
- *financial income* - amounts due for dividends and profit shares, interest on loans granted, interest on term deposits, interest on late payments, profit on the sale of investments, reduction of revaluation write-offs of investments due to the total or partial cessation of the reasons causing their permanent impairment, the surplus of positive exchange differences over negative exchange differences.
- *Tangible assets* – tangible fixed assets and their equivalents, with an expected useful life longer than one year, complete, fit for use, and intended for the needs of the entity. These include in particular: land, buildings and premises, civil and water engineering facilities, technical equipment and machines, means of transport, and other fixed assets (tools, instruments, movables, equipment, livestock).

5. Organisation and management of research implementation

Statistical research in the field of cultural statistics is conducted on the basis of the Act of 29 June 1995 on public statistics (Journal of Laws of 2023, item 773) and the Statistical Survey Program of the Official Statistics for a given year, introduced by the Regulation of the Council of Ministers.

Reporting entities prepare reports once a year with data for the previous year (except for the quarterly report F-01/dk, which entities submit by the 30th day after the quarter with data for the period from the beginning of the year to the end of the 1st, 2nd, 3rd, 4th quarter of the examined year) and submit data in electronic form through the Reporting Portal of the Statistics Poland. For entities submitting statistical data with no more than 5 employees, it is acceptable to submit data in paper form. Surveys are compulsory and implemented using the full method.

The unit responsible for the implementation of surveys in the area of cultural statistics is the Statistical Office in Kraków, which exercises substantive supervision over the surveys and coordinates the related work, cooperating with organisational entities of the Statistics Poland.

The process of organisation and implementation of research is presented according to the following division of tasks:

- tasks of the Statistical Office in Kraków
 - develops assumptions for the registration, formal, logical, and accounting control of electronic forms (online) and for Survey Information Systems;
 - tests electronic forms (online);
 - creates and updates files of nationwide surveys;
 - monitors entities that have not submitted reports;
 - clarifies errors with reporting entities;
 - performs data checks and corrections;
 - performs completeness and data quality analysis;
 - develops nationwide completeness reports;
 - develops survey reports;
 - develops quality reports;
 - prepares and tests Survey Information Systems;
 - prepares control and result tables;
 - analyses and approves control and result tables;
 - prepares tables for feeding into the Local Data Bank (not applicable to K-06, K-10, F-01/dk, and F-02/dk);
 - validates national data bases;
 - prepares data for feeding the Knowledge Databases;
 - prepares data sets for the IT Storehouse of National Statistical Data.
- tasks of the Statistical Computing Centre of the Statistics Poland
 - develops IT systems for online electronic forms;
 - submits electronic forms for testing;
 - imports nationwide files into the Reporting Portal;
 - notifies entities with an account on the Reporting Portal of reporting obligations;

- makes electronic forms available in the Reporting Portal;
- monitors the flow of reports in the Reporting Portal.

A detailed timetable for the organisation of the surveys in a given year, including data collection and processing, development of control and result tables, the release of result, handling of data sets, is contained in the schedules of the individual surveys.

An electronic form is provided in the Reporting Portal on the Statistics Poland website. Surveyed units receive a notification of the reporting obligation to e-mail address (of the person who manages reporting in the unit). To units with an account in the Reporting Portal, the information is sent automatically from the Portal. During the course of the survey, reminders are sent about the upcoming deadline and the need for the report. Reminders are sent to units who have not completed the report by the deadline to remind them of the obligation imposed. The data from the reports, which are sent on paper, by email, or transmitted by telephone, are recorded by statisticians in the Reporting Portal and, once the survey edition is completed in the Portal, in the survey information systems. The process of checking the correctness and quality of the data takes place both in the Reporting Portal at the stage of filling in the unit report and in the survey information systems (ongoing logical and accounting correctness check, comparison with data from the previous reporting period). Based on the results of the surveys, result in tables and datasets are developed, which are used, among other things, to feed the Local Data Bank and the Knowledge Databases.

6. Presentation of research results

The results of permanent statistical surveys conducted by the President of the Statistics Poland in the area of culture are presented in numerous public statistics studies and databases of the Statistics Poland. Public statistics studies include:

1. News releases that appear first after the completion of research carried out using forms (data sets) and presents basic data from a given subject area:
 - Activities of theatres and music institutions,
 - Activities of museums,
 - Activity of art galleries,
 - Market of the works of art and antiques,
 - Cinematography,
 - Mass events,
 - Activities of centres of culture, cultural centres and establishments, clubs and community centres,
 - Public libraries,
 - Financial results of cultural institutions,
 - Financial results of cultural institutions (preliminary data) (once a quarter),
 - Cultural and creative industries,
 - Culture satellite account.
2. A publication in the field of culture was published until 2021 in the series Information and Statistical Studies entitled: "Culture in", and since 2022 in the series Statistical Analyses entitled: "Culture and national heritage in" containing a full set of information from statistical surveys, published in September of the year following the audited year.
3. Collective publications of the Statistics Poland and statistical offices, e.g. Poland in numbers, Concise Statistical Yearbook of Poland, Statistical Yearbook of the Republic of Poland, Statistical Yearbook of Voivodships, statistical yearbooks published by statistical offices.

The Statistics Poland the Statistical Office publications are available in paper and electronic versions on the website: <http://www.stat.gov.pl>, and news releases only in electronic form on the Statistics Poland website: http://stat.gov.pl/obszary_themed/culture-tourism-sport/

4. Research results are also available in the following databases of the Statistics Poland:
 - Local Data Bank, the field of Culture: <https://bdl.stat.gov.pl/bdl/start>
 - Knowledge Database
5. Publication entitled: Cultural and Creative Industries in the Years ..., published in a 5-year cycle.
6. Publication entitled: Participation of the Population in Culture in, published in a 5-year cycle.

7. Research quality assessment

The main purpose of research in the field of culture conducted by the Statistics Poland on forms (data sets) is to acquire, develop and share statistical information to understand and describe the phenomena and processes taking place in the field of culture. The research is primarily used to obtain information about entities operating in the field of culture, both about state and local government cultural institutions, as well as other entities conducting the cultural activity and belonging to the private sector.

The results of research on the activities of cultural institutions and other entities conducting cultural activities are a source of information, e.g. for central and local government administration, scientific and educational institutions, students, media, and individual recipients dealing with the area of culture. The data obtained from the research allow us to obtain values characterising the cultural offer for the purposes of current information, used to assess the implementation of the state's cultural policy, including those necessary to monitor operational programs and develop culture in regions, and are used for comparisons by international organisations, mainly by UNESCO and Eurostat, as well as by other international industry organisations.

Research conducted using forms (data sets) with the symbols K and F-01/dk and F-02/dk are research in which data imputation is not used. The completeness of the studies ranges from 80.8% to 100.0%. There are no data gaps in the studies. The rate of available variables is 100% for each study. The surveys are carried out according to schedules.

As part of each edition of the study, completeness reports and reports evaluating the course of the study are prepared at the end of data processing.

In order to improve the quality of statistical surveys, in accordance with the internal order No. 35 of the President of the Statistics Poland of 28 December 2011 on the measurement, evaluation, and monitoring of the quality of statistical surveys in official statistics services, for each survey conducted using forms (data sets) with the symbol K and F-01/dk and F-02/dk, after editing it, a quality report is prepared, containing a description of the basic quality components: relevance, accuracy, timeliness and punctuality, availability and transparency, comparability and consistency, as well as the amount of research costs and burden on respondents, confidentiality, transparency, and data security.

Appendix 1. Sample forms (data sets) valid for 2022

K-01 Report on Artistic and Entertainment Activities

K-02 Report on the Activities of the Museum and Institutions Related to Museum

K-03 Library Report

K-05 Report on Exhibition Activities

K-06 Film Production Report

K-07 Report on the Activities of a Centres of Culture, Cultural Centres and Establishments, Clubs and Community Centres

K-08 Cinema Report

K-09 Report on the Organisation of Mass Events

K-10 Report on the Activity on the Market of Works of Art and Antiques

F-01/dk Quarterly Report on the Finances of Cultural Institutions

F-02/dk Annual Report on the Finances of Cultural Institutions

Appendix 2. Lists of variables present in the research

K-01 Report on Artistic and Entertainment Activities

1. Type of institution.
2. The unit has its own artistic team.
3. Number of scenes.
4. Audience seats in permanent halls.
5. The facility is adapted to the needs of the disabled:
 - A. Entrance to the building,
 - B. Indoor amenities.
6. Unit's website address:
 - A. Number of page views of the entity's website per year.
 - B. Number of unique visitors to the entity's website per year.
7. The unit has an online ticket booking system.
8. Unit organiser.
9. Voivodship, powiat, city/gmina, locality.

Activities in the country

10. Performances/concerts - in total.
11. Performances/concerts, including in a permanent hall - in total.
12. Audience - in total.
13. Audience, including those in a permanent hall - in total.
14. Premieres - total.
15. Performances in the repertoire - in total.
16. Co-productions: Polish and foreign - in total.
17. School music broadcasts - in total.

Activity in the country by voivodships

18. Performances/concerts: in total, including participation in festivals, in individual voivodships.
19. Audience: in total, including participation in festivals, in individual voivodships.

Activities abroad by country

20. Performances/concerts: total, including participation in festivals, in the selected country.
21. Audience: total, including participation in festivals, in the selected country.

Performances by foreign artists and bands by country of origin

22. Performances/concerts: total, including participation in festivals, country of origin.
23. Audience: total, including participation in festivals, country of origin.

Publishing activity

24. Number of titles in printed form: posters/placards, programs, yearbooks, publishing series, other publications.
25. Circulation in copies: posters/placards, programs, yearbooks, publishing series, and other publications.
26. Number of titles in electronic form: programs, yearbooks, publishing series, music recordings, other publications.
 - including those available via the Internet: programs, yearbooks, publishing series, music recordings, and other publications.

Digitisation of institutional resources

27. Number of objects digitised in total, including those digitised during the year.
28. Expenses incurred for digitisation during the year in thousands of PLN - total.

Other activities

29. Events: in total, including cyclical events.
30. Participants: in total, including cyclical events.
31. Specification: readings/lectures/meetings, film screenings, competitions, workshops, outdoor events, exhibitions, lessons - topics, lessons - classes, scientific sessions and seminars/symposiums,

reading rehearsals, and others.

Online activity

32. Performances/concerts - number and participants.
33. Events - number and participants.

Employed - as of 31 December

34. Total employees (in persons), including technical employees, including artistic team (in total, including women).
35. From row 1 full-time employees

K-02 Report on the Activities of the Museum and Institution Related to Museum

Unit information

1. Unit organiser.
 - A. An entity with more than one organiser.
2. The museum has a statute or regulations agreed with the minister competent for culture and protection of national heritage.
3. Voivodship, powiat, city/gmina.
4. Locality.
5. Entity website address:
 - A. Number of page views of the entity's website during the year,
 - B. Number of unique visitors to the entity's website per year.
6. The facility is adapted to the needs of the disabled:
 - A. Entrance to the building,
 - B. Indoor amenities.
7. Exhibitions adapted to the needs of the disabled.
8. The museum has branches; number of branches.
9. The Museum keeps an electronic record of collections. General data.

Type of museum institution:

10. Museum.
11. Branch of museum.
12. Institution related to museum.

The activity of museum units:

13. Open.
14. Closed.
15. Open seasonally.

Types of museum/branch:

16. Arts.
17. Archaeological.
18. Ethnographic and anthropological.
19. Historical.
20. Martyrological.
21. Natural History.
22. Techniques and sciences.
23. Specialised.
24. Interdisciplinary.
25. Other (what?)....

Type of institutions related to museum:

26. Zoo.
27. Botanical garden.
28. Other (what?)...
29. The museum/branch presents outdoor exhibitions

Museum collections, live specimens

30. Collection in inventory items - total, art, archaeology, ethnography, history, military, numismatics, technology, nature, geology, photography, cartography, archives, others.

31. Collection in items - total, art, archaeology, ethnography, history, military, numismatics, technology, nature, geology, photography, cartography, archives, others.
32. Deposits in inventory items - total, art, archaeology, ethnography, history, military, numismatics, technology, nature, geology, photography, cartography, archives, others.
33. Deposits in pieces - total, art, archaeology, ethnography, history, military, numismatics, technology, nature, geology, photography, cartography, archives, others.

Visitors

34. Total visitors.
35. Of the total: in organised groups (including school pupils), using discount tickets (including family tickets), free of charge, visits as part of the "Night of the Museums".
36. Possibility to buy tickets online.

Exhibitions in the country

37. Number of exhibitions: - temporary (total, own, co-organised, borrowed (domestic, from abroad), permanent - as of 31 December (ongoing, including open during the year).

Exhibitions abroad

38. Number of exhibitions - domestic
39. Visitors - domestic.

Publishing activity

40. Number of titles in printed form - books, magazines.
41. Number of copies in print - books, periodicals.
42. Number of titles available via the Internet - books, periodicals.

Other cultural, scientific, and educational activities

43. Readings/lectures/meetings - number of events, number of participants.
44. Film screenings - number of events, number of attendees.
45. Concerts - number of events, number of participants.
46. Competitions - number of events, number of participants.
47. Outdoor events - number of events, number of participants.
48. Museum lessons and workshops: themes realised - number of events.
49. Museum lessons and workshops: activities - number of events, number of participants.
50. Sessions, scientific seminars/symposia, and conferences - number of events, number of participants.

Online activities

51. Exhibitions - number of exhibitions, number of participants.
52. Events - number of events, number of participants.

Digitisation of collections

53. Number of digitised objects (in items) - total, including digitised during the year, made available in digital catalogues.
54. Expenditure incurred on digitisation during the year, in thousands of PLN - total.

Storage and conservation

55. The museum exhibitions are housed in one object/number of objects.
56. The museum has separate storage facilities for the collection.
57. Storage area (in square meters).
58. Number of collection (in pieces) subjected to conservation during the year:
 - A. Complete conservation,
 - B. Partial
 - C. Conservative.

Employed persons - as of 31 December

59. Employed persons (total, including women).
60. Of which substantive employees (total, including women).
61. Of which full-time employees (total, including women).

Re-use of public sector information

62. Number of requests for re-use of public sector information received by the unit, of which: requests

- refused, requests accepted with reservation
63. Estimated time (in minutes) to prepare the data for the completion of the form.
64. Estimated time (in minutes) spent completing the form.

K-03 Library Report

Identification data of the library facility

1 Type of library institution.

PUBLIC LIBRARY:

- Voivodship library. Powiat library.
- Library of a city with powiat rights. Library of an urban gmina.
- Library of an urban-rural gmina.
- Library of a rural gmina.
- Other public library.
- Library branch.
- Children's library branch.

PEDAGOGICAL LIBRARY:

- Voivodship library.
- Other pedagogical library.
- Branch of a pedagogical library.

SCIENTIFIC LIBRARY.

SPECIALISED LIBRARY.

FICTION AND SPECIALISED LIBRARY.

LIBRARY OF SCIENTIFIC, TECHNICAL AND ECONOMIC INFORMATION CENTRE (INTE).

LIBRARY OF A SCIENTIFIC SOCIETY.

2. Address of the unit: voivodship, powiat, locality/city/district, gmina.

3. Organiser of the unit.

4. Supra-local tasks (with powiat scope) carried out in the reporting year on the basis of a signed agreement/accord, for: a city with powiat rights, a city with powiat rights and powiat, powiat.

5. The unit within the structure of another institution:

Public-school library/branch.

A library/branch within the structure of a cultural centre (establishment) or other cultural institution.

A library/branch operating within the organisational structure of another institution other than a cultural institution.

A library/branch within the structure of a teacher training institution.

A library/subsidiary within an educational establishment. Library/subsidiary of another educational institution.

6. Number of library service points.

7. The number of children's/youth branches.

Infrastructure

8. Library/branch of library activities in the reporting year:

Open.

- A. Number of library opening days per week.
- B. Number of library opening hours (per week).
- C. Number of library opening hours after 16 (per week).
- D. Open on Saturday.
- E. Open on Sunday.

Not open.

9. Disabled accessible facility.

- A. Entrance to the building.
- B. Facilities inside the building.

10. The library facility uses:

A separate building.

Premises in a building shared with other institutions/companies.

A. Built: before 1945, between 1945 and 1989, between 1990 and 2021, during the reporting year.

- B. Listed on the register of historic buildings.
11. The total library premises: usable area of library premises in square meters, number of places for library users (including disabled).
 12. The number of computers used in the library/branch of library: total, including those accessible to users (including those connected to the Internet), (including those with e-book reading software installed), from the row "total" purchased in the reporting year, audiobook players, e-book readers.
 13. The library: uses the library computer program, allows the use of wireless internet, has broadband internet access, allows the use of copy machines.

Library staff

14. Employees (total) in persons; total/primary activities total/library positions total/including higher/middle/other primary activities employees in positions other than librarianship.
15. Total/primary activities total/library positions total/including higher/middle/other primary activities staff in positions other than librarianship
16. Persons (total) including women: total/primary activities total/library positions total/including higher/middle/other primary activities workers in positions other than librarianship.
17. Total/primary activities total/library positions total/including higher/middle/other primary activities non-library positions,
18. Total FTEs: total/primary activities total/librarianship positions total/including higher/middle/other core activities staff in positions other than librarianship.
19. Professional development of library staff during the year: number of participants/number of hours.

Library collections

20. Total collection: as of 31 December 2021, total receipts during the year/including from purchases, losses during the year, as of 31 December 2022.
21. From the total collection - books: state on 31 December 2021, total receipts during the year/including from purchases, losses during the year, state on 31 December 2022.
22. Total collection - periodicals: as of 31 December 2021, total receipts during the year/including from purchases, losses during the year, as of 31 December 2022.
23. Number of current periodical titles/including subscriptions: receipts during the year - total.
24. Special collections: as of 31 December 2021, receipts during the year - total/including purchases, losses during the year, as of 31 December 2022 of which:
25. Specification: manuscripts, old prints, microforms, music prints, cartographic documents, graphic documents, standards, patent descriptions, audio-visual material/including audiobooks, electronic documents, other collections.
26. Licensed electronic collections to which the library has paid access: of which electronic books, electronic journals, databases, other electronic collections, as of 31 December 2021/as of 31 December 2022.

Digitisation of library collections

27. The total number of digitised objects/ of which digitised during the year.
28. The number of digital objects made available in the digital library online.
29. Expenditure incurred on digitisation during the year in PLN.

Expenditure on library materials in the reporting period

30. Expenditure on library materials in the reporting period - gross value in PLN. (specification: books, periodicals/including subscriptions, special collections /including audio-visual materials (including audiobooks), electronic documents licensed electronic collections to which the library has paid access (databases, electronic journals, electronic books, other electronic collections).

Library users and visits during the year

31. Numerical status /total/: users registered in the library, library users (actively borrowing users), library visits.

For public libraries:

32. Library users (actively borrowing users) by age and occupation.
33. By age total: up to 5 years old, 6-12 years old, 13-15 years old, 16-19 years old, 20-24 years old, 25-44 years old, 45-60 years old, over 60 years old.
34. By occupation total: students, employed, other.

For pedagogical libraries:

35. Library users (actively borrowing users) by occupation.

36. By occupation – total: teachers, students, others.

For scientific libraries (university libraries):

37. Library users (actively borrowing users) by total occupation: university staff, students, other.

Use of library services

38. Number of loans and accesses during the year: total number of requests, loans, and accesses of the collection (books/bound journals), non-bound journals, special collections (total/including audio-visuals/ including audiobooks), electronic documents on recording media, copies of original materials.

39. Specification: outside, on-site, to domestic/foreign libraries, from domestic/foreign libraries.

40. Use of electronic collections accessible remotely or on the local network during the reporting year: total: number of sessions, number of documents downloaded, number of views of own digital library publications.

41. Library website: website address: number of views of the unit's website during the year, number of unique users of the unit's website during the year.

Electronic services

42. Electronic services offered by the library: online catalogue, remote ordering of library materials, possibility to remotely reserve library materials for loan, possibility to remotely extend deadlines for returning library materials, electronic (e-mail/sms) notification of deadlines for returning library materials through the library computer system, remote access to licensed electronic resources from outside the institution's network, interactive information services (instant messaging, chat, etc.), electronic courses, library training (e-learning), the library's library blogs, RSS feeds (news, announcements, events in the library), forms for inquiries to the librarian, guest book, profiles in social networks, possibility of online registration of new library users for the library, the possibility of remote use of copyright-protected e-books, the possibility of remote use of copyright-protected audiobooks, the possibility of remote access to the press - current and archival issues, computer-generated collections as a percentage of the total collection.

43. The library creates independent or collaborative databases/the number of databases.

44. The library creates an independent or in cooperation digital library/number of objects included in the given year.

45. The library creates an independent or collaborative institutional repository/number of objects added in a given year.

Other library activities

46. Number of events/activities.

47. Specification: events (stationary) organised by the library for users, online events organised by the library for users, conferences, seminars organised by the library.

48. The number of participants.

49. Specification: library user training in the library, library user training online, training of library science students and librarians from other libraries, events (stationary) organised by the library for users, online events organised by the library for users, other training and educational activities organised by the library, conferences, seminars organised by the library.

50. Number of hours.

51. Specification: library training of users in the library, training of library science students and librarians from other libraries, other training and educational activities organised by the library.

52. The number of joint projects carried out during the year.

53. The number of publications by library staff.

54. The number of items from the library collection undergoing conservation.

55. The number of items from the library collection subjected to preservation.

Library's own publications

56. Number of titles: total, monographs (total, including electronic), serials (total, including electronic).

57. Estimated time (in minutes) to prepare the data for filling in the form.

58. Estimated time (in minutes) to complete the form.

K-05 Report on Exhibition Activities

1. Entity organiser.

2. Location of the entity - voivodship, powiat, city/gmina, locality.

3. Entity's website address:

- A. Number of page views of the entity's website during the year,
- B. Number of unique visitors to the entity's website per year.
- 4. The facility is adapted to the needs of the disabled:
 - A. Entrance to the building,
 - B. Indoor amenities.
- 5. Exhibitions adapted to the needs of people with disabilities.

Own collection

- 6. Total - including painting, sculpture, graphics, drawing, fabric, glass and ceramics, photography, new media, films about art.

Conservation and digitisation of collections

- 5. Number of facilities subjected to maintenance during the year:
 - A. Full,
 - B. Partial,
 - C. Conservative - in total.
- 8. Number of digitised objects (total, including digitised during the year).
- 9. Expenses incurred for digitisation during the year in thousands of PLN - total.

Exhibition

- 10. Exhibitions – in total, in Poland (domestic, foreign, international), Polish abroad.
- 11. Exhibitions, including outdoor exhibitions – in total, in Poland (domestic, foreign, international), Polish abroad.
- 12. Exhibitions – in total, in Poland (domestic, foreign, international), Polish abroad.
- 13. Visitors – in total, in Poland (domestic, foreign, international).
- 14. Visitors, including outdoor exhibitions – in total, in Poland (domestic, foreign, international).
- 15. Exhibitions of "new media" – in total, in Poland (domestic, foreign, international), Polish abroad.

Other activities

- 16. Total events - readings/lectures/meetings, film screenings, concerts/performances, competitions, performances, workshops/lessons.
- 17. Total participants - readings/lectures/meetings, film screenings, concerts/performances, competitions, performances, workshops/lessons. The activity carried out online.
- 18. Number – of exhibitions, events
- 19. Participants - exhibitions, events

Publishing activities

- 20. The number of titles in printed form - catalogues, guides and folders, posters/placards, invitations, other publications.
- 21. Circulation in copies - catalogues, guides and folders, posters/placards, invitations, other publications.
- 22. Number of titles in electronic form - catalogues, guides and folders, invitations, other publications.

Working

- 23. Employed persons in total (total, of which women).
- 24. Including professional employees (total, of which women).
- 25. Of the total number of full-time employees (total, of which women).
- 26. Estimated time (in minutes) for preparing data for the purpose of completing the form.
- 27. Estimated time (in minutes) to complete the form.

K-06 Film Production Report

- 1. Entity organiser.
- 2. Voivodship, powiat, city/gmina, locality.
- 3. Entity's website address.

Production of full-length cinema and television films by title

Full-length cinema feature films

- 4. Movie title.
- 5. Total budget, including the participation of funds (local government, public broadcasters, state, own

funds - in thousands of PLN).

6. Majority/lead producer.

7. Film in co-production: international, national.

8. Master copy: type of recording media - photosensitive, magnetic, digital in the DCI standard, other digital recording media.

Full-length television feature films

9. Movie title.

10. Total budget, including the participation of funds (local government, public broadcasters, state, own funds - in thousands of PLN).

11. Majority/lead producer.

12. Film in co-production: international, national.

13. Master copy: type of recording media - photosensitive, magnetic, digital in the DCI standard, other digital recording media.

Feature-length cinema documentaries

14. Title of the movie.

15. Total budget, including with the participation of funds (local government, public broadcasters, state, own funds - in thousands PLN).

16. Majority/lead producer.

17. Film in co-production: international, national.

18. Master copy: type of recording media - photosensitive, magnetic, digital in the DCI standard, other digital recording media.

Full-length television documentaries

19. Title of the movie.

20. Total budget, including funds (local government, public broadcasters, state-owned, own funds - in thousands of PLN).

21. Majority/lead producer.

22. Film in co-production: international, national.

23. Master copy: type of recording media - photosensitive, magnetic, digital in the DCI standard, other digital recording media.

Full-length animated films

24. Title of the movie.

25. Total budget, including funds (local government, public broadcasters, state, own funds - in PLN thousand).

26. Majority/lead producer.

27. Film in co-production: international, national.

28. Master copy: type of recording media - photosensitive, magnetic, DCI digital, other digital recording media.

Full-length animated television films

29. Title of the movie.

30. Total budget, including funds (local government, public broadcasters, state-owned, own funds - in thousands of PLN).

31. Majority/lead producer.

32. Film in co-production: international, national.

33. Master copy: type of recording media - photosensitive, magnetic, digital in the DCI standard, other digital recording media

Production of medium and short cinema and television films by title

Medium and short cinema feature films

34. The title of the movie.

35. Total budget, including with the participation of funds (local government, public broadcasters, state, own funds - in thousands of PLN).

36. Majority/lead producer.

37. Film in co-production: international, national.

38. Master copy: type of recording media - photosensitive, magnetic, digital in the DCI standard, another digital recording media.

Medium and short television feature films

39. Title of the movie.
40. Total budget, including the participation of funds (local government, public broadcasters, state, own funds - in thousands of PLN).
41. Majority/lead producer.
42. Film in co-production: international, national.
43. Master copy: type of recording media - photosensitive, magnetic, digital in the DCI standard, other digital recording media.

Medium and short cinema documentaries

44. The title of the movie.
45. Total budget, including funds (local government, public broadcasters, state-owned, own funds - in thousands of PLN).
46. Majority/lead producer.
47. Film in co-production: international, national.
48. Master copy: type of recording media- photosensitive, magnetic, digital in the DCI standard, other digital recording media.

Medium and short television documentaries

49. The title of the movie.
50. Total budget, including funds (local government, public broadcasters, state-owned, own funds - in thousands of PLN).
51. Majority/lead producer.
52. Film in co-production: international, national.
53. Master copy: type of recording media - photosensitive, magnetic, digital in the DCI standard, other digital recording media.

Animated medium and short cinema films

54. The title of the movie.
55. Total budget, including funds (local government, public broadcasters, state-owned, own funds - in thousands of PLN).
56. Majority/lead producer.
57. Film in co-production: international, national.
58. Master copy: type of recording media - photosensitive, magnetic, digital in the DCI standard, other digital recording media.

Animated medium and short television films

59. The title of the movie.
60. Total budget, including funds (local government, public broadcasters, state-owned, own funds - in thousands of PLN).
61. Majority/lead producer.
62. Film in co-production: international, national.
63. Master copy: type of recording media - photosensitive, magnetic, digital in the DCI standard, other digital recording media.

Production of television series

64. Title.
65. Budget in thousands of PLN.
66. Number of episodes.
67. Animated.
68. Fictional.
69. Documentaries.
70. Estimated time (in minutes) to prepare the data for the purposes of the completing the form.
71. Estimated time (in minutes) to complete the form.

K-07 Report on the Activities of the Centres of Culture, Cultural Centres and Establishments, Clubs, and Community Centres

1. Type of entity: centres of culture, cultural centres and establishments, clubs and community centres
2. The area or areas where the entity operated in the reporting year: the nearest neighbourhood (a housing estate, district, village administrator's offices, village), gmina, powiat, voivodship, the whole country, outside the country.
3. Organisation of the unit (basic unit, branch).

Unit information

4. Unit organiser.
5. Voivodship, powiat, city/gmina, locality.
6. Unit's website address:
 - A. Number of page views of the entity's website during the year,
 - B. Number of unique visitors to the entity's website per year.
7. Address of the institution's BIP website.
8. Buildings/premises used.
9. Building/flat category.
10. Type of building/premises.
11. Total area of the building/premises used.
12. Building/flat being improved in the reporting year.
13. The building/premises adapted to the needs of the disabled including:
 - A. Entrance to the building,
 - B. Indoor amenities.
14. Performance halls.
15. Number of seats in the room.
16. Technical capabilities of the hall/rooms: digital cinema, analogue cinema, infrastructure: concert and theatre, conference (multimedia).
17. Specialist studios operating in the unit: photography, film, art, music, polytechnic, radio studio, TV studio, computer, ceramics, multimedia (for learning foreign languages), ballet/dance room, other, what?...
18. The unit has access to broadband Internet.
19. The unit offers free Internet access (e.g. computer stations, wireless network) to people using its offer.
20. The entity publishes its content and products under open licenses.
21. Cooperation with other entities: schools and educational institutions, other cultural institutions, social assistance institutions, non-governmental organisations, informal and civic groups, private enterprises, rural housewives' associations.

Events organised by the entity

22. Events in total, including outdoor, organised independently by the unit, with paid admission.
23. Participants of events in total.
24. Specification: in total, film screenings, exhibitions, festivals, and artistic reviews, concerts, lectures, meetings, lectures, tourist and sports and recreational events, competitions, theatre shows, conferences, interdisciplinary, workshops, other, what?....

The activity carried out on-line

25. Number of parties
26. Party participants

Art groups

27. Groups (including those run independently by the entity).
28. Members (in total, including school children and youth, people over 60 years of age).
29. Specification: in total, including theatrical, musical-instrumental, vocal and choirs, folklore (folk, song and dance, bands), dance, other, what?...

Circles/clubs/sections

30. Circles/clubs/sections: in total, organised independently by the unit, with paid participation.
31. Members (in total, including school children and youth, people over 60 years of age).
32. Specification: in total, including art/technical, dance, music, IT, photography and film, theatre, tourism, sports and recreation, literature, senior citizen/University of the Third Age, film discussion clubs, other, what?....

Courses organised by the unit

33. Courses: in total, organised independently by the unit, with paid participation.
34. Graduates (in total, including school children and youth, people over 60 years of age).
35. Specification: in total, including foreign languages, art, learning to play instruments, knowledge practical, dance, computer, preparing for art schools, other, what?....

The activity carried out on-line

36. Number of courses
37. Course participants

Publishing activity

38. Number of titles in printed form (promotional materials, periodicals, publishing series, other publications).
39. Circulation in copies (promotional materials, periodicals, publishing series, other publications).
40. Number of titles in electronic form (including those available on the Internet), (promotional materials, periodicals, publishing series, other publications).

Digitisation of institutional resources

41. Number of digitised objects (in total, including those digitised during the year).
42. Expenses incurred for digitisation during the year in thousands of PLN.
43. Employees in total, including women (including professional employees, including instructors/animators).
44. From row 1 full-time employees (total, including women).
45. Estimated time (in minutes) for the preparation of data for the purposes of the completing the form.
46. Estimated time (in minutes) to complete the form.

K-08 Cinema Report

General information

1. Name and address of the cinema.
2. Voivodship, powiat, city/gmina, locality.
3. Cinema owner.
4. Cinema operator.
5. Entity website address:
 - A. Number of page views of the entity's website during the year,
 - B. Number of unique visitors to the entity's website per year.
6. Type of cinema: indoor, seasonal/temporary, mobile, other (e.g. car).
7. The facility is adapted to the needs of the disabled:
 - A. Entrance to the building,
 - B. Indoor amenities.
8. Online ticket booking system.
9. The number of screens in the indoor cinema.
10. Audience seats in the indoor cinema.
11. Period of activity.
12. Projection apparatus.

Cinema activities

13. Screenings: in total, including in rural areas: Polish films, European films (excluding Polish), films from other countries.
14. Audience: in total, including in rural areas: Polish films, European films (excluding Polish), films – from other countries.

Other forms of cinema activity

15. Total number of events, including cyclical ones (readings/lectures/meetings, music events/concerts, competitions, outdoor events).
16. Participants in total, including cyclical events (readings/lectures/meetings, music events/concerts, competitions, outdoor events)

Working in the cinema - as of 31 December

17. Employed persons in total/including women:
18. Including full-time employees, including women.
19. Estimated time (in minutes) to prepare the data for the purposes of the completing the form.
20. Estimated time (in minutes) to complete the form.

K-09 Report on the Organisation of Mass Events

Number of events by type of organiser

1. Artistic and entertainment - in general, organised by a legal person, a natural person, an organisational unit without legal personality.
2. Sports - in total, organised by a legal person, a natural person, an organisational unit without legal personality.

Art, entertainment, and sports events

3. The total number of events, indoors, outdoors.
4. Specification: total artistic and entertainment (including concerts, performances, and performances, film screenings/shows, festivals, cabarets, circus shows, historical reconstructions, combined events, other (what?...) and sports.

Number of event participants

5. The total number of participants: free admission, paid admission.
6. Specification: in total, artistic and entertainment, sports: free admission, paid admission.
7. Estimated time (in minutes) to prepare the data for the purposes of the completing the form.
8. Estimated time (in minutes) to complete the form.

K-10 Report on Activity on the Market of Works of Art and Antiques

Unit information

1. Location of the unit: voivodship, powiat, city/gmina, locality.
2. Entity's website address:
 - A. Number of page views of the entity's website during the year,
 - B. Number of unique visitors to the entity's website per year.

Unit activity

3. Sale of works of art and/or antiques.
4. Exhibition activity of works of art and/or antiques.

Activities and cooperation

Unit activity

5. Organisation of exhibitions - independently, in cooperation.
6. Organisation of readings, lectures, meetings, conferences, symposiums, workshops, lessons independently, in cooperation.
7. Organisation of film screenings, performances, music events - independently, in cooperation.
8. Publishing books, albums, catalogues, or folders - independently, in cooperation.
9. Promotion of artists - independently, in cooperation.
10. Exhibiting works by pupils or students of art schools - independently, in cooperation.
11. Lending collections or individual works to other entities - independently.
12. Sharing rooms for class groups - independently.

Cooperation

13. Cooperation with entities from Poland selling works of art and/or antiques.
14. Cooperation with entities from abroad selling works of art and/or antiques.
15. Cooperation with libraries, cultural centres or cultural establishments, public galleries, museums, theatres, and music institutions.
16. Cooperation with schools.
17. Cooperation with foundations, associations, and similar social organisations operating in the field of culture.
18. Cooperation with none of the above entities was undertaken.

Art Fair

19. National art fair.
20. Foreign art fairs.
21. Did the entity have subsidiaries or branches located in a different voivodship than the main seat, which sold works of art and/or antiques?
22. Does the entity keep a record book of monuments (accepted or offered for sale for its own benefit and

for the benefit of other people, with a value exceeding PLN 10,000), as well as expert opinions issued by this entity, in accordance with Art. 59a sec. 1 of the Act on the protection of monuments and the care of monuments.

Sale of own or consignment works of art and/or antiques

Sale of works of art and/or antiques by type (gross amount in PLN)

23. Total.
24. Painting: old, modern.
25. Drawing, graphics: old, modern.
26. Photography.
27. Sculptures, installations.
28. Bibliophile.
29. Artistic crafts (silver, plating, bronze, metals, fabric, glass, ceramics, jewellery, furniture and others).
30. Other (what?).

Sale of works of art and/or antiques by distribution channels (gross amount in PLN)

31. Total.
32. Trading facility.
33. Auctions.
34. Including online auctions.
35. Art fairs, flea markets.
36. Internet (e.g. online stores, sales platforms).
37. Other distribution channels (what?).

Margin level in the sale of works of art and/or antiques

38. Margin charged from the buyer of works of art and/or antiques (in %) / minimum, maximum/.
39. Margin collected from the seller of works of art and/or antiques (in %) / minimum, maximum/.

Charging the "droit de suite"

40. Does the unit charge a "droit de suite".

Additional information

41. Has the entity engaged in a business other than the sale of works of art and/or antiques?
42. Share of revenues from the sale of works of art and/or antiques in the total revenues of the entity.
43. Estimated time (in minutes) for preparing data for the purpose of completing the form.
44. Estimated time (in minutes) to complete the form.

F-01/dk Quarterly Report on the Finances of Cultural Institutions

Profit and loss account in thousands of PLN (no sign after the comma)

1. Sales revenues.
2. Operating costs.
3. Sales profit.
4. Loss on sale.
5. Other operating income.
6. Other operating costs.
7. Operating profit.
8. Operating loss.
9. Financial income.
10. Financial costs.
11. Gross profit.
12. Gross loss.
13. Income tax.
14. Other mandatory reduction of profit (an increase of loss).
15. Net profit.
16. Net loss.

Expenditures incurred in the reporting period for (in thousands of PLN (no sign after the comma)

17. New property objects (construction, purchase) and improvements to the existing ones.
18. Acquisition of used fixed assets.

19. Intangible assets.
20. Estimated time (in minutes) for preparing data for the purpose of completing the form.
21. Estimated time (in minutes) to complete the form.

F-02/dk Annual Report on the Finances of Cultural Institutions

Basic data about the enterprise

1. Status of legal and economic activity on December 31 (active entity, inactive entity).

Balance sheet and profit and loss

2. Fiscal year (start date, end date).
3. Does the company draw up a balance sheet and profit and loss account for the calendar year, provide balance sheet data only at the end of the year (column 2) and profit and loss account for the calendar year (full).
4. Has the company revaluated individual carrying values in the reporting period due to changes in prices and exchange differences?

A balance sheet prepared as of 31 December in thousands of PLN (no sign after the comma)

5. Fixed assets.
6. Intangible assets.
7. Tangible fixed assets.
8. Including fixed assets.
9. Including land.
10. Buildings, premises, and civil, and water engineering facilities.
11. Technical devices, machines, and means of transport.
12. Including fixed assets under construction.
13. Long-term receivables.
14. Long-term investments.
15. Including real estate.
16. Including long-term financial assets.
17. Including shares or stakes.
18. Other long-term financial assets.
19. Long-term accruals.
20. Current assets.
21. Stocks.
22. Including advance payments for supplies and services.
23. Short-term receivables.
24. Including deliveries and services.
25. Taxes, subsidies, customs duties, social and health insurance, and other public law titles.
26. Including those pursued in court.
27. Short-term investments.
28. Including short-term financial assets.
29. Including cash and cash equivalents.
30. Including cash in hand and on accounts.
31. Short-term accruals.
32. Due contributions to share capital.
33. Own shares (shares).
34. Total assets.
35. Equity (fund).
36. Including share capital (fund).
37. Liabilities and provisions for liabilities.
38. Provisions for liabilities.
39. Long-term liabilities.
40. Including loans and credits.
41. Short-term liabilities.
42. Including deliveries and services.
43. Including loans and credits.
44. Including advance payments received for deliveries.
45. Including taxes, customs duties, social and health insurance, and other public law titles.
46. Including remuneration.
47. Including special funds.
48. Accruals.

49. Total liabilities.

Supplementary data to the balance sheet in thousands of PLN (no sign after the comma)

- 50. Deferred income.
- 51. Including state budget subsidies.
- 52. Including subsidies from local government units.
- 53. Including payments from the budget of European funds.

Profit and loss account in thousands of PLN (no sign after the comma)

- 54. Net revenues from sales.
- 55. Of which net revenues from the sale of products.
- 56. Including subsidies to products (goods and services).
- 57. Of which change in the stock of products (increase - positive value, decrease - negative value).
- 58. Of which costs of manufacturing products for the entity's own needs.
- 59. Of which net revenues from the sale of goods and materials.
- 60. Of which subsidies to core activities.
- 61. Including the state budget.
- 62. Including the budget of European funds.
- 63. Including local government units.
- 64. Including the Polish Film Institute.
- 65. Including the Culture Promotion Fund.
- 66. Operating costs.
- 67. Of which depreciation.
- 68. Of which material and energy consumption.
- 69. Of which external services.
- 70. Of which taxes and fees.
- 71. Of which salary.
- 72. Including the employment relationship.
- 73. Of which social security and other benefits.
- 74. Including social security contributions.
- 75. Including transfers to the population.
- 76. Of which other costs by type.
- 77. Including business trips.
- 78. Including transfers to the population.
- 79. Of which the value of goods and materials sold.
- 80. Profit from sales.
- 81. Loss on sale.
- 82. Other operating income.
- 83. Of which the profit on the disposal of non-financial fixed assets.
- 84. Of which revaluation of non-financial assets.
- 85. Of which subsidies.
- 86. Of which other operating income.
- 87. Including released reserves.
- 88. Other operating costs.
- 89. Of which loss on disposal of non-financial non-current assets.
- 90. Of which revaluation of non-financial assets.
- 91. Of which other operating costs.
- 92. Including provisions for future liabilities.
- 93. Including receivables written off (as a result of bankruptcy, composition, and reorganisation proceedings).
- 94. Operating profit.
- 95. Operating loss.
- 96. Financial income.
- 97. Of which dividends and profit sharing.
- 98. Of which interest.
- 99. Including interest from the state budget.
- 100. Including interest from the budgets of local government units.
- 101. Of which gain on disposal of financial assets.
- 102. Of which other.
- 103. Financial costs.
- 104. Of which interest.
- 105. Including interest on debt repayment.

- 106. Including loss on disposal of financial assets.
- 107. Of which other.
- 108. Gross profit.
- 109. Gross loss.
- 110. Income tax.
- 111. Of which the current part.
- 112. Of which the deferred part.
- 113. Other mandatory reduction in profit (increase in loss).
- 114. Net profit.
- 115. Net loss.

Supplementary data to the profit and loss account in thousands of PLN (no sign after the comma)

- 116. Taxes for the state budget.
- 117. Fees for the state budget.
- 118. Taxes for local government units.
- 119. Fees for local government units.
- 120. Payments to PFRON.
- 121. Contributions to the company's social benefits fund.
- 122. Labour fund.
- 123. Contributions to the Bridging Pension Fund.
- 124. Contributions to employee pension schemes.
- 125. State budget subsidies.
- 126. Subsidies from local government units.
- 127. Payments from the budget of European funds.
- 128. Write-offs of grants, subsidies, and subsidies for outlays on fixed assets.
- 129. Non-refundable foreign funds.
- 130. Write-downs on receivables.
- 131. Liabilities wrote off (to the reporting entity by another entity).
- 132. Including local government units.
- 133. Due income from the disposal of non-financial fixed assets.
- 134. The net value of non-financial non-current assets sold and costs related to the sale of these assets.
- 135. Average full-time employment (with one decimal point).
- 136. A number of employed persons (as of 31 December).

Fixed assets

- 137. An entity reports fixed assets as: individual data (data of the reporting entity); null data (data transferred by another entity).
- 138. In the reporting year the entity: had its own fixed assets about which it exercises ownership rights (including those owned by the State Treasury, local government units, under financial lease within the meaning of Article 3 point 4 of the Act of September 29, 1994, on accounting (Journal of Law from 2021, item 217); had intangible assets and legal assets; incurred in the reporting year expenditures on new assets (construction, purchase of fixed assets) and improvement (alteration, extension, reconstruction, modernisation) of the existing ones or (and) purchase of used fixed assets.

Gross value of fixed assets and outlays for their construction, purchase, and improvement in thousands of PLN (no sign after the comma)

- 139. Total - (fixed assets - as at the beginning of the year; increase in gross value due to other reason than construction, purchase, improvement (including receipt); decrease in gross value due to liquidation, sale, other (including transfer); balance at the end year; expenditures incurred in the reporting year on: new property objects (construction, purchase) and improvement of the existing ones and purchase of used fixed assets).
- 140. Land - (fixed assets - as at the beginning of the year; increase in gross value due to other reason than construction, purchase, improvement (including receipt); decrease in gross value due to liquidation, sale, other (including transfer); balance at the end year; expenditures incurred in the reporting year on: new property objects (construction, purchase) and improvement of the existing ones and purchase of used fixed assets).
- 141. Including long-term plantings - (fixed assets - as at the beginning of the year; increase in gross value due to other reason than construction, purchase, improvement (including receipt); decrease in gross value due to liquidation, sale, other (including transfer); as at the end of the year, outlays incurred in the reporting year on: new property objects (construction, purchase) and improvement of the existing ones and purchase of used fixed assets).

142. Buildings and premises - (fixed assets - as at the beginning of the year; increase in gross value due to other reason than construction, purchase, improvement (including receipt); decrease in gross value due to liquidation, sale, other (including transfer); at the end of the year; expenditures incurred in the reporting year on: new property objects (construction, purchase) and improvement of the existing ones and purchase of used fixed assets).
143. Including residential buildings and dwellings - (fixed assets - as at the beginning of the year; increase in gross value due to other reason than construction, purchase, improvement (including receipts); decrease in gross value due to liquidation, sale, other (including transfer); as at the end of the year; outlays incurred in the reporting year on: new assets (construction, purchase) and improvement of the existing ones and purchase of used fixed assets).
144. Civil engineering facilities - (fixed assets - as at the beginning of the year; increase in gross value due to other reason than construction, purchase, improvement (including receipt); decrease in gross value due to liquidation, sale, other (including transfer); as at the end of the year; outlays incurred in the reporting year on: new property objects (construction, purchase) and improvement of the existing ones and purchase of used fixed assets).
145. Including detailed meliorations (water meliorations) - (fixed assets - as at the beginning of the year; increase in gross value due to other reason than construction, purchase, improvement (including receipt); decrease in gross value due to liquidation, sale, other (incl. including transfer); as at the end of the year; outlays incurred in the reporting year on: new property objects (construction, purchase), and improvement of the existing ones and purchase of used fixed assets).
146. Machinery and technical equipment - (fixed assets - as at the beginning of the year; increase in gross value due to other reason than construction, purchase, improvement (including receipt); decrease in gross value due to liquidation, sale, other (including transfer); as at the end of the year, outlays incurred in the reporting year on: new property objects (construction, purchase) and improvement of the existing ones and purchase of used fixed assets).
147. Including computer units - (fixed assets - as at the beginning of the year; increase in gross value due to other reasons than construction, purchase, improvement (including receipt); decrease in gross value due to liquidation, sale, other (including transfer); as at the end of the year, outlays incurred in the reporting year on: new property objects (construction, purchase) and improvement of the existing ones and purchase of used fixed assets).
148. Means of transport - (fixed assets - as at the beginning of the year; increase in gross value due to other reason than construction, purchase, improvement (including receipt); decrease in gross value due to liquidation, sale, other (including transfer); end of the year; expenditure incurred in the reporting year on: new assets (construction, purchase) and improvement of the existing ones and purchase of used fixed assets).
149. Tools, instruments, movables, and equipment - (fixed assets - as at the beginning of the year; increase in gross value due to other reason than construction, purchase, improvement (including receipt); decrease in gross value due to liquidation, sale, or other (including transfer); as at the end of the year; outlays incurred in the reporting year on new assets (construction, purchase) and improvement of the existing ones and purchase of used fixed assets).
150. Livestock - (fixed assets - as at the beginning of the year; increase in gross value due to other reason than construction, purchase, improvement (including receipt); decrease in gross value due to liquidation, sale, other (including transfer); end of the year; expenditure incurred in the reporting year on: new assets (construction, purchase) and improvement of the existing ones and purchase of used fixed assets).
151. Fixed assets received - (value, name of the entity from which the fixed assets were received, locality, type of fixed asset).
152. Transferred fixed assets - (value, name of the entity to which the fixed assets were transferred, locality, type of fixed asset).

Supplementary data to the chapter: Gross value of fixed assets and expenditures on their construction, purchase, and improvement in thousands of PLN (no sign after the comma)

153. Value of roads, bridges, viaducts, overpasses, tunnels, overpasses, and underground passages.
154. The value of basic melioration (water facilities).
155. Import of machinery and technical equipment.
156. Import of means of transport.
157. Import of tools, instruments, movables, and equipment.
158. The value of new fixed assets and improvements in fixed assets, entered in the register in the reporting year (without the purchase of used) buildings and premises, civil and water engineering facilities.
159. Costs of servicing liabilities incurred to finance the purchase, construction or improvement of fixed

- asset incurred in the reporting period and related exchange differences.
160. Other outlays related to the implementation of the investment (construction of a fixed asset), which after its completion will not constitute a fixed asset.
 161. Gross value (without deducting redemptions) of intangible assets.
 162. Including proprietary copyrights, related rights, licenses, and concessions.
 163. Including computer software.
 164. Including documentation and projects for deposit development and assessment of deposit exploitation, and land exploitation rights related to deposits.
 165. Including concessions and licenses (excluding computer software).
 166. Including rights to inventions, patents, trademarks, utility, and ornamental marks.
 167. Including costs of completed development works.
 168. Including the costs of development works related to the exploitation of deposits.
 169. Including goodwill.
 170. Real estate and intangible assets classified as long-term investments. Depreciation (redemption) write-offs of fixed assets in thousands of PLN (no sign after the comma)
 171. Total depreciation (redemption) write-offs to date - (total, land, buildings and premises, civil and water engineering facilities in total - including detailed meliorations (water meliorations), machinery and technical equipment, means of transport, tools, instruments, movables, and equipment).
 172. The value of fully depreciated (redeemed) fixed assets - (total, land, buildings and premises, total land and water engineering facilities - including detailed meliorations (water meliorations), machinery and technical equipment means of transport, tools, instruments, movables and equipment).
 173. Depreciation (redemption) write-offs in the reporting year - (total, land, buildings and premises, total land and water engineering facilities - including detailed meliorations (water meliorations), machinery and technical equipment, means of transport, tools, instruments, movables and equipment).

Finance lease in thousands of PLN (no sign after the comma)

174. The gross value of fixed assets accepted in the reporting year for paid use under a financial lease agreement (in total, including machinery and technical equipment, means of transport, tools, instruments, movables, and equipment).
175. The gross value of fixed assets delivered in the reporting year for paid use under financial leasing (in total, including machinery and technical equipment, means of transport, tools, instruments, movables and equipment).

Financing of outlays in thousands of PLN (no sign after the comma)

176. Total expenditures - (total sources of financing, own funds, state budget funds, budgets of local government units, domestic credits, and loans, financial leasing, total funds from abroad - including bank loans, total other sources, and unfinanced expenditures).
177. Including expenditure on fixed assets - (total sources of financing, own funds, state budget funds, budgets of local government units, domestic credits, and loans, financial leasing, total funds from abroad - including bank loans, total other sources, and unfinanced expenditures).
178. Including outlays on new assets and improvement of existing ones - (total sources of financing, own funds, state budget funds, budgets of local government units, domestic credits and loans, financial leasing, total foreign funds - including bank loans, total other sources, and financed expenditures).
179. Including outlays on intangible assets - (total sources of financing, own funds, state budget funds, budgets of local government units, domestic credits, and loans, financial leasing, total foreign funds including bank loans, total other sources, and outlays unfunded).
180. Including outlays on real estate and intangible assets classified as long-term investments - (total sources of financing, own funds, state budget funds, budgets of local government units, domestic credits and loans, total foreign funds - including a bank loan, other sources total, unfunded expenditure).
181. Including outlays on other long-term financial assets - (total sources of financing, own funds, state budget funds, budgets of local government units, domestic credits and loans, financial leasing, total foreign funds - including bank loans, total other sources, outlays unfunded).
182. Estimated time (in minutes) for preparing data for the purpose of completing the form.
183. Estimated time (in minutes) to complete the form.

Appendix 3. Changes in the methodological report

Year	The number of the chapter in the edition of the change	Chapter number in the latest edition	Description of the change made
2017			The first edition of the methodological report.
2022	–	–	Adding metadata.
2022	1	1	Changes regarding the subjective scope.
2022	2	2	Updating records of changes in research methodology.
2022	3	3	Updating the description of research tools (forms-data sets).
2022	5	4	Arrangement of records regarding the resulting statistical information in surveys.
2022	Appendix 1	4	Updating the list of definitions of basic terms.
2022	4	5	Updating records on the organisation of research.
2022	6	6	Updating and specifying the provisions regarding the method of presenting survey results.
2022	–	7	Addition of a new chapter: Research quality assessment.
2022	Appendix 3	Appendix 1	Placing links to templates of forms (data sets) valid for 2022.
2022	Appendix 2	Appendix 2	Updating lists of variables present in research.