Statistics Poland

Terms used in official statistics

Budgetary unit

Definition:
Organizational Unit of public sector without legal personality, which covers its expenditures directly from the budget, and collected revenues discharges respectively on the account of state budget revenues, or on the account of the local government unit. It works under a statute defining a particular name, place and subject of the action, and the principle of financial management is the revenue and expenditure plan called the "financial plan of the budgetary unit".

Source:

- Act of 27 August 2009 on the Public Finance
  Place of publication: (Dz. U. z 2025 r. poz. 1483, z późn. zm.)

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