

Zofia Szpringer

Budgetary Sovereignty of Parliaments (ECPRD No. 5066)¹

Suwerenność budżetowa parlamentu (wniosek ECPRD nr 5066)

The publication presents detailed issues related to the budgetary sovereignty of the Polish Parliament (i.e., the Sejm and the Senate) and the nature of the control / audit of budgetary expenditures. It analyses the role of the Parliament in preparation, adoption, and implementation of its budget in relation to, inter alia, funding and controlling expenditures allocated to parliamentary groups and political parties. It indicates the most important legal regulations related to this area and the amounts of expenditure from the budgets of the Chancellery of the Sejm and Senate, including the expenditure allocated to Deputies' and Senators' offices, as well as to parliamentary clubs, and groups.

Keywords: budget, parliament

W artykule przedstawiono szczegółowo kwestie związane z suwerennością budżetową polskiego parlamentu (tj. Sejmu i Senatu) oraz charakterem kontroli/audytu jego wydatków. Przeanalizowano rolę parlamentu w przygotowaniu, przyjęciu i wykonywaniu jego budżetu w odniesieniu m.in. do finansowania i kontroli wydatków ponoszonych na grupy parlamentarne i partie polityczne. Wskazano najważniejsze regulacje prawne dotyczące tego obszaru i kwoty wydatków z budżetów kancelarii Sejmu i Senatu, w tym także na biura poselskie i senatorskie, kluby i koła parlamentarne.

Słowa kluczowe: budżet, parlament

Doktor nauk ekonomicznych, naczelnik Wydziału Analiz Społecznych i Ekonomicznych w Biurze Analiz Sejmowych ■

Kancelaria Sejmu, Biuro Analiz Sejmowych, Wydział Analiz Społecznych i Ekonomicznych, WARSZAWA, POLSKA ■

zofia.szpringer@sejm.gov.pl ■ <https://orcid.org/0000-0002-8265-4440>

In response to ECPRD Request regarding “Budgetary Sovereignty of Parliaments” the Bureau of Research provides the following information.

A. The role of parliaments in the preparation, adoption, and implementation of their budgets

1. Is your chamber’s budget part of the national annual budget of your country?

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YES (in both Chambers: the Sejm and the Senate).

2. In case of bicameral parliaments: Does each chamber have its separate budget or is there a joint budget for both of them?

Polish Sejm and Senate both have their separate budgets included in state budget (part 02 – Chancellery of the Sejm and part 03 – Chancellery of the Senate).

3. Does your chamber have the possibility to draw up its budget autonomously?

YES, to a certain degree.

The Sejm and the Senate, as so called constitutional bodies mentioned in Article 139 (2) of the Act on Public Finances (AoPF), are exempt from the Council of Ministers (government) “top-down procedure”, although in exceptional situations (martial law, state of emergency and a state of natural disaster on the entire territory of Poland) the budgetary autonomy of those chambers may be excluded.

In budget preparation the autonomy of the Sejm and the Senate is not absolute. The Chiefs of the Chancelleries of the Sejm/Senate as administrators of the budget parts No. 02 and 03 must comply with the provisions of AoPF and regulations issued on its basis. And so, for example, in accordance with Article 138(2) of AoPF “materials for the Budget Bill shall be prepared and submitted to the Finance Minister by administrators of budget parts (...); (6) The Finance Minister shall define, by ordinance, the detailed method, mode and deadlines for preparing the materials (...)”. Under these provisions, the Finance Minister issues every year the relevant ordinances (i.e. Budget note), which to some extent apply to constitutional bodies – please see the frame.

Constitutional bodies listed in Article 139(2) of AoPF: the Chancellery of the Sejm, the Chancellery of the Senate, the Chancellery of the President of the Republic of Poland, the Constitutional Tribunal, the Supreme Chamber of Control, the Supreme Administrative Court together with provincial administrative courts, the National Council of the Judiciary, common courts, the Ombudsman, the Children’s Ombudsman, the National Broadcasting Council, the General Inspectorate of Personal Data Protection, the Institute of National Remembrance – Commission for the Prosecution of Crimes against the Polish Nation, the National Electoral Commission and the National Labour Inspectorate.

In accordance with the Standing Orders of the Chancellery of the Sejm the draft budget and its description is prepared by the Bureau of Finance (Para. 18 of the Standing Orders of the Chancellery of the Sejm). The procedure also includes the provision of Article 10 para. 1 point 15 of the Standing Orders of the Sejm

of the Republic of Poland. According to it, the opinion of the Regulations Committee, Deputies' Affairs and Immunities and the opinion of the Presidium of the Sejm are necessary for the proper creation of the draft budget. Based on them, the Marshal of the Sejm produces a draft budget for the Chancellery of the Sejm. A situation in the Senate is analogous.

According to Article 139(2) of AoPF the Finance Minister shall incorporate into the Budget Bill the revenues and expenditures of the Chancellery of the Sejm and the Chancellery of the Senate. It means that the draft budgets of those Chancelleries are included in the Budget Bill and they cannot be changed by the Finance Minister and the government – such changes can be done only by Parliament during its work on the Budget Bill. The only limitation on the modification of revenues and expenditures of those Chancelleries is the norm contained in Article 220(1) of the Polish Constitution. Pursuant to this provision, the increase in spending or the reduction in revenues from those planned by the Council of Ministers may not lead to the adoption by the Sejm of a budget deficit exceeding the level provided in the Budget Bill.

4. Is the government involved in the preparation process of your chamber's budget?

YES, to some extent.

Please see the answer 3 above. It should be also added that the method and procedure for preparing the financial plan of the Chancellery of the Sejm/Chancellery of the Senate and the manner in which it is amended are determined by regulations issued on the basis of the provisions of Article 17(1) of AoPF – please see the text in the frame.

Article 17 of AoPF

1. The Finance Minister shall define, by ordinance, the method of conducting the financial management of budgetary units and local government budgetary entities, in particular:

- 1) the method and the mode of drawing up financial plans,
- 2) the method of making amendments to financial plans of budgetary units and the approval thereof,
- 3) the mode of collecting revenues and making expenditures of state budgetary units,
- 4) the method of determining working assets surplus in local government budgetary entities,
– taking into consideration the requirement to observe the principles of making expenditures in a deliberate and economical manner as well as the principles of open proceedings, transparency and timely implementation of tasks.

On the basis of the notified budget estimates of all budgetary units (including the constitutional bodies) and other entities, the Finance Minister draws up the draft of the upcoming state budget, and prepares the associated government submission. For further explanations on the subsequent legislative procedure, please see the answer 6 below.

5. Are other institutions, such as judiciary courts or boards of experts, involved in the preparation process of your chamber's budget?

NO

6. Can your chamber adopt its budget autonomously, without the (direct or indirect) participation of other institutions like the government or the other chamber in bicameral systems?

NO

Please see the answers 4 and 5.

In Poland the government has the sole right to submit the Budget Bill to the Sejm. The Sejm considers it in a special procedure (Chapter 6 of Standing Orders of the Sejm of the Republic of Poland), which provides, inter alia, for three readings (please see the text in the frame), involvement in the work of most parliamentary committees with the leading role of the Public Finance Committee. During parliamentary work (in Sejm and Senate), the government is represented by the Minister or Deputy Finance Minister.

The first reading of the Budget Bill at a plenary consists of justification thereof by the representative of the government (Minister or Deputy Finance Minister), a debate on general principles of the bill, as well as Deputies' questions thereon and answers. The first reading ends with the referral of the bill to committees, unless the Sejm, pursuant to a relevant motion, rejects the bill as a whole.

The second reading shall consist of the presentation to the Sejm of a Public Finance Committee report on a bill, the debate and introduction of amendments and motions.

The third reading consists of the presentation of an additional committee report and voting.

As a result of voting, the Sejm adopts the Budget Act, which is referred to the Senate, which may, within the 20 days following receipt of the Budget Act, adopt amendments thereto. After receiving the Senate's resolution containing proposed amendments, the Marshal of the Sejm shall refer it to the Public Finance Committee for consideration, and then the Sejm, after receiving this committee's re-

port, adopts or rejects the Senate's amendments by voting. The adopted Act is sent for signature to the President of the Republic of Poland.

In practice, in the course of parliamentary work, the government does not propose amendments that would limit the budget of the Sejm and Senate. However, such amendments are tabled by MPs and parliamentary committees, because they feel responsible for a thorough analysis of the constitutional bodies' draft budgets, since they were not subject to prior verification by the Finance Minister or government.

Deputies and committees wishing to change the budgets of such units ask the heads of their institutions (e.g. the Chief of the Chancellery of the Sejm or the Senate) to self-limit (reduce their planned expenses) because they consider them to be too high compared to other institutions. Sometimes the Ministry of Finance and parliamentary staff are asked to help prepare the amendments.

7. Is your chamber's budget adopted in the form of a bill by Parliament?

YES or both Chambers. Please see the answer 6 above.

8. In case of bicameral parliaments: Does one chamber have the possibility to modify or veto the budget of the other chamber?

YES

During the parliamentary work on the Budget Bill or Budget Act the Sejm has the possibility to amend the budget allocated to itself or to the Senate. If the Senate does not agree with the Sejm's decision it cannot modify or amend the budget on its own. As a result, it can be stated that the Sejm controls the budget of the Senate whereas the Senate by contrast has practically no means to influence the budget of the Sejm. However, the exception may be a situation when the Sejm would not be able to reject the Senate's amendments changing the budget of the Chancellery of the Sejm or the Senate.

9. Can your chamber be forced to make budget savings/reductions?

YES

Such a situation takes place when it is necessary to construct an economical budget, i.e. not leading to a breach of the stabilizing expenditure rule and to an excessive deficit. In the Budget note, the Ministry of Finance provides planning values that should be taken into account when planning the budget, paying attention to the applicable regulations in relation to specific types of expenditure. It also informs that it plans to change the regulations to more stringent ones. Hence, just before (or in parallel with) sending the Draft Budget to the Sejm, the government sends the so-called budget-related act, which, after its enactment, effectively limits the growth of certain expenses (e.g. in this way, for years, expenses on salaries in the state budget sector were frozen). Therefore, if the constitutional body has planned higher expenses, it will not be able to incur them

anyway, because the changed regulations will not allow it, otherwise it would run the risk of violating budgetary discipline.

It is also worth adding that in the event of difficulties with the implementation of the budget (e.g. lower than planned income, the necessity to incur unexpected expenses), the Finance Minister asks the budgetary units (including the Chancelleries of the Sejm and the Senate) to find savings in their budgets. These units, as a rule, comply with those requests by blocking some expenses.

10. Would you characterize your chamber as autonomous in the budgetary process?

Yes, to some extent (Sejm)

Please see the answers 6 and 9 above.

B. Parliamentary budgets – Purely administrative or financing of parliamentary groups and political parties?

1. Does the budget contain financing for:

a. Parliamentary groups?

YES

If yes:

What is the share of the funds for political groups in relation to the entire budget of parliament?

In 2021, the share of the funds for parliamentary clubs and circles and their offices accounted for 2% of the total budget of the Chancellery of the Sejm and the Senate. Expenditures of Deputies'/Senators' offices respectively – 18%. Thus, these two groups of expenses accounted for 20% of the total budget of the Chancellery of the Sejm and Senate – please see the table below.

Expenditures in 2021 in million PLN	Chancellery of the Sejm	Chancellery of the Senate	TOTAL
I. Total expenditures*	492.6	110.0	602.6
of which			
a) Deputies' /Senators' offices	89.9	20.5	110.4
b) Parliamentary clubs and circles and their offices	9.9	1.7	11.6
II. Relation (a+b)/I.	20%	20%	20%

* along with „non-expiring” expenses

How are these funds allocated among the political groups?

These funds are distributed in accordance with the provisions of the order No. 1 of the Marshal of the Sejm and Senate of April 26, 2016, and the order of the Marshal of the Sejm of September 25, 2021 and other regulations. For details, please see the text in the frames.

Regulation No. 1 of the Marshal of the Sejm and the Marshal of the Senate of April 26, 2016 on the determination of the amount of financial resources to cover the costs of the activities of Deputies, Senate and parliamentary clubs and groups and their offices stipulates that:

§ 1.) The amount of financial resources to cover the costs of the activities of Deputies and parliamentary clubs and groups and their offices is:

1) for the costs of operating a company car of the Chancellery of the Sejm transferred, in accordance with separate regulations, to the chairmen of Deputies and parliamentary clubs as well as to Deputies and parliamentary clubs: –

a) personal:

- PLN 7,040 per month for a club of up to 100 Deputies,
- PLN 10,560 per month for a club of 101 to 200 Deputies,
- PLN 14,080 per month for a club with more than 200 Deputies,

b) material (fuel) – PLN 3,000 per month for each car,

c) business trips:

- PLN 960 per month for a club of up to 100 Deputies,
- PLN 1,440 per month for a club of 101 to 200 Deputies,
- PLN 1,920 per month for a club with more than 200 Deputies;

2) for employment in the office of a Deputy club or parliamentary club of an employee with legal education in order to support the activities of the club related to the law-making process:

a) PLN 10,500 per month for a club of up to 30 Deputies,

b) PLN 15,750 a month for a club of 31 to 100 Deputies,

c) PLN 21,000 per month for a club with more than 100 Deputies;

3) for scientific consultancy in the form of expert opinions and opinions organized by the office of a Deputy or parliamentary club or – PLN 125 per month for one Deputy – member of a club or club;

4) for other activities:

a) PLN 1,670 per month for one Deputy – a member of a Deputies' or parliamentary circle or a Deputy or parliamentary club of up to 50 members,

b) PLN 1,585 per month for one Deputy – a member of a Deputies' or parliamentary club of 51 to 100 members,

c) PLN 1,504 per month for one Deputy – a member of a Deputies' or parliamentary club with more than 100 members.

2. The amounts of financial resources to cover the costs of the activities of parliamentary clubs and circles and their offices referred to in para. 1. 1, may be spent for the purposes referred to in paragraph 1. 1 points 2 and 3, depending on the needs and on the basis of the decision of the chairman of a club or a circle.

§ 2.) The amount of financial resources to cover the costs of the activities of Senate and parliamentary clubs and circles and their offices is PLN 1670 per month for one Senator – member of the club or circle.

Deputies' offices (similar regulations apply to Senators' offices)

The legal basis for the functioning of the offices is Article 23 of the Act of May 9, 1996 on the Exercise of the Mandate of Deputy and Senator, and the order of the Marshal of the Sejm No. 8 of September 25, 2001 issued on its basis on the organizational and technical conditions for the establishment, operation and closing of Deputies' offices.

The lump sum for running a Deputy's office is PLN 17,200 per month. A Deputy with a pronounced significant degree of disability may apply to the Marshal of the Sejm for an increase of this amount by no more than 50%.

The lump sum is transferred from the moment the Deputy notifies the Chancellery of the Sejm in writing about the establishment of the office. In the month of establishment, the Deputy is entitled to funds in an amount proportional to the number of days in which the office operates.

The MP is obliged to set up one office (the so-called main office). A Deputy may also establish branches of the office. The establishment of a branch does not increase the lump sum.

The seat of the Deputy's office may not, as a rule, be located on the property owned by the Deputy or his family member, or on real estate to which they have different legal titles.

The lump sum may cover, *inter alia*, expenditure on salaries of employees of Deputies' offices, translations, expert opinions and opinions prepared directly by selected experts, telecommunications services related to the performance of a Deputy's mandate and Deputy's car journeys in connection with the performance of the mandate. The lump sum may also be used to cover running expenses such as rent, electricity and heat, gas and water, and cleaning works, maintenance and repair of office technical equipment and the costs of its operation, minor repairs and renovations, employees' business trips, purchase of office supplies, press, publications, occupational health and safety measures as well as the costs of accounting, bookkeeping and banking services of the office.

The lump sum may not be used to finance the activities of political parties, social organizations, foundations and the activities of clubs and Deputies' circles and parliamentary groups, as well as for the financing of charity and sponsorship activities and for conducting an election campaign.

The premises of Deputies' offices, as well as the equipment of these offices, which are the property of the Chancellery of the Sejm, are insured by the Chancellery of the Sejm.

The Deputy presents to the Chancellery of the Sejm:

- a report on the expenditure of lump sums allocated to the running of the Deputy's office by January 31 of each year for the period from January 1 to December 31 of the previous year. Failure to meet the deadline for submitting the report shall result in the suspension of the lump sum payment,
- settlement of the lump sums allocated to the running of the Deputy's office created by the Deputy within 30 days after the end of the performance of the mandate.

At the end of the term of office of the Sejm, the Deputy shall transfer the unspent lump sums to the Chancellery of the Sejm and settle accounts for the assets owned by the Chancellery of the Sejm and used in the Deputy's office.

Are funds allocated to the political groups globally or for specific purposes?

Funds are allocated for specific purposes.

Can the political groups use these funds for public relations/political advertising?

NO

Can unused funds be transferred to the next fiscal year?

YES, because the settlement is made at the end of the parliamentary term.

Who is responsible for supervising the expenditures of the political groups?

Deputies' Service Bureau of the Chancellery of the Sejm in case of Deputies' offices and Internal Audit in the case of Deputies' clubs and circles. Moreover, some tasks are performed by the Computer Centre and the Financial Bureau. In the Chancellery of the Senate – by the Financial Bureau and if an audit is commissioned, it is the Internal Audit Unit. Some tasks are performed by the Senators' Service Bureau.

b. Staff of members?

YES

If yes:

What is the amount available for employing staff per member?

It is difficult to state such an amount as it depends on the individual decisions of Deputies and Senators. The average amount could be misleading.

Is staff employed by the administration or by the member?

Staff is employed by each member. Members receive administrative assistance with respect to practical aspects (e.g. monthly payments, social security deductions).

c. Political parties?

If yes:

What is the share of the funds for political parties in relation to the entire budget of parliament?

How are these funds allocated among the political parties?

Do parties that are not represented in parliament receive funding?

Who is responsible for supervising the expenditures of political parties?

Yes.

In Poland, the budgets of the Chancelleries of the Sejm and Senate do not include funds for financing political parties. Funds for this purpose are included in the state budget in part 19 – Budget, public finances and financial institutions, which is at the disposal of the minister responsible for public finances. Details concerning financing in 2020 – please see the text in the frames.

In 2020:

– subsidies for political parties and election committees amounted to PLN 83.3 million. This was related to the elections to the European Parliament on May 25, 2019 and the elections to the Sejm and Senate of the Republic of Poland, held on October 13, 2019. Pursuant to Art. 150 par. 6 and art. 151 par. 5 of the Act of 5 January 2011 of the Electoral Code, the earmarked subsidy is paid within 9 months of the date of elections, which was in 2020. In 2019, no funds were spent on this account, due to the lack of election events generating this type expenses;

– subsidies for political parties and election committees in the amount of PLN 66.2 million. These expenses were quarterly tranches paid to authorized bodies for statutory activities. The performance in 2020 constitutes 134% of the performance in 2019, which then amounted to PLN 49.5 million. The difference between 2019 and 2020 expenditure is due to the difference between the amounts of subsidies that were ultimately paid to political parties. These differences, in turn, are related to the circumstanc-

es arising from the fulfilment of duties by political parties and election committees in the field of proper financial management,
– financing the costs of auditing election reports and drawing up an opinion and report by statutory auditors in the amount of PLN 0.4 million. These expenses are related to the elections to the European Parliament held on May 26, 2019, the elections to the Sejm and the Senate of the Republic of Poland held on October 13, 2019, the presidential elections held on June 28 and July 12, 2020, and possible supplementary elections to the Senate of the Republic of Poland. The amount of expenses in this respect depends on the following factors: the number of elections, their course and results directly affect the expenses, the number of reports subject to examination (reports of parties entitled to subsidies and committees participating in presidential elections, supplementary elections and in elections to the Sejm of the Republic of Poland and the Senate of the Republic of Poland), and the content of contracts concluded by the National Electoral Commission with statutory auditors. The performance in 2020 constitutes 180% of the performance in 2019, which then amounted to PLN 0.2 million.

Source: *Information of the Finance Ministry on the implementation of the state budget in 2020 regarding the budget part no19.*

In 2020, the sum of revenues of 55 political parties generating revenues amounted to PLN 163.2 million and was higher than in 2018 by PLN 42.7 million. More than half of all revenues were the earmarked subsidies paid from the state budget after the elections to the Sejm and Senate held in autumn 2019.

Parties whose representatives sat in the Polish Parliament obtained revenues of PLN 161.6 million, i.e. 99.0% of the total amount of revenues (in 2018 this percentage was 80.6%). Parties participating in power only at the local government level obtained 0.6%, and those not participating in the government – 0.4% of the total amount of revenues in 2020.

Source: Statistics Poland: <https://stat.gov.pl/obszary-tematyczne/gospodarka-spoeczna-wolontariat/gospodarka-spoeczna-trzeci-sektor/partie-polityczne-w-2020-roku,7,5.html>

As it was indicated earlier, expenses on political parties are financed outside the budgets of the Chancelleries of the Sejm and Senate and in 2020 they were

relatively high, constituting 27% of the parliamentary budget – please see the table below.

A. Expenditures in 2020 of:	PLN, million
Chancellery of the Sejm – part 02	457.7
Chancellery of the Senate – part 03	100.2
Total	557.9
B. Expenditures for political parties included in the budget of Finance Minister – part 19	149.9
Relation (B/A)	27%

A political party whose election committee participated in the elections, a political party being a part of an election coalition, as well as the election committee of voters participating in elections to the Sejm and Senate and in elections to the European Parliament is entitled to a subsidy from the state budget for each obtained mandate (art. 150 and art. 151 of the Electoral Code).

The amount of the subsidy is calculated on the basis of formulas defined by the Act of 27th June 1997 on Political Parties – please see the text in the frame. The subsidy is granted only up to the amount of expenditure shown in the financial statements submitted to the National Electoral Commission.

Act of 27th June 1997 on Political Parties:

Art. 28. [Subsidy from the budget]

1. A political party which:

1) in elections to the Sejm, independently creating an election committee, received at least 3% of valid votes cast for its district lists of candidates for Deputies, or

2) in elections to the Sejm, became part of an election coalition whose district lists of candidates for Deputies received at least 6% of valid votes cast nationwide,

has the right to receive, during the term of office of the Sejm, in the manner and on the terms specified in this Act, subsidies from the state budget for statutory activities, hereinafter referred to as „subsidies”.

2. The subsidy for an election coalition of political parties shall be distributed to the parties that are part of it in the proportions specified in the agreement establishing the election coalition. The proportions specified in this contract cannot be changed.

3. An agreement establishing an election coalition shall be submitted to the National Electoral Commission for registration, otherwise being null and void.

4. If the political parties included in the election coalition did not define the proportions referred to in para. 2, the subsidy shall not be paid.
5. In the event of the dissolution of an election coalition after obtaining the right to subsidy, the subsidy shall be granted to political parties that are part of the election coalition in the proportions specified in the agreement establishing the election coalition.
6. The subsidy referred to in para. 1 shall be payable starting from 1 January of the year following the year in which the elections were held. The subsidy is paid until the end of the year in which the next elections are held, subject to Art. 32.

According to the Act on Political Parties, the largest political parties are financed from public funds in the form of the so-called subsidies for statutory purposes. The Act significantly limits other sources of fundraising. It is forbidden to finance the party by legal persons (in particular companies, associations and foundations). Parties can be financed from membership fees, donations from natural persons (in a specified, strictly limited amount), inheritance, bequests, income from property and public funds, i.e. the above-mentioned budgetary subsidies and subsidies representing the reimbursement of expenses incurred on certain election campaigns (to the Sejm and Senate, the European Parliament). It is worth noting that parties are also forbidden to organize public collections.

Pursuant to the Articles 28 and 29 of that act, subsidies are granted to parties that have won at least 3% of valid votes in the Sejm elections nationwide (6% in the case of coalitions). The amount of the annual subsidy is determined according to the algorithm adopted in the Act, which takes into account the number of votes cast for an individual list and the amount for each vote, with the simultaneous principle that exceeding the thresholds of the votes cast on the list in turn reduces the amount per single vote (the so-called principle of progressive reduction).

$$S = W1 \times M1 + W2 \times M2 + W3 \times M3 + W4 \times M4 + W5 \times M5$$

where individual symbols mean:

S – the amount of the annual subsidy,

W1–5 – the number of votes consecutively calculated for each line of the table below, given separately as a result of breaking the total number of valid votes cast nationally onto district lists of candidates for Deputies of a given political party or electoral coalition, according to the percentage range,

M1-5 – the amount in PLN for the following lines:			
Line	Valid votes cast nationwide on the constituency lists of candidates for deputies of a given political party or election coalition, distributed as appropriate to each bracket		Amount for one vote (M)
	percent	number of votes	
1	up to 5%		PLN 5.77
2	over 5% to 10%		PLN 4.61
3	over 10% to 20%		PLN 4.40
4	over 20% to 30%		PLN 2.31
5	over 30%		PLN 0.87

The annual subsidy is paid to a given political party in four equal quarterly instalments each year during the term of office of the Sejm. The basis for the payment of the subsidy is the submission by an organ of a political party authorized by statute to represent it outside, by March 31 of each year, an application for payment of the subsidy for a given year, drawn up on an official form and confirmed by the National Electoral Commission on the entitlement to subsidy and its height. The funds from the subsidy shall be kept on a separate sub-account of the political party's bank account. The subsidy is transferred to the bank account indicated by the political party by the minister responsible for public finances. The first quarterly instalment of the subsidy due to a political party shall be paid not later than on the 30th day of the date of announcement by the National Electoral Commission in the Official Journal of the Republic of Poland „Monitor Polski” of information on accepted and rejected reports of election committees.

Political parties form the separate Electoral Fund (only the Election Fund can finance election campaign expenses) and the Expert Fund (intended for various types of expert opinions, publishing and educational activities). Parties receiving a subsidy are obliged to allocate between 5% and 15% of the received subsidies to the Expert Fund. The resources collected under the Expert Fund may only come from the political party's own contributions. The resources collected under the Election Fund may come from contributions from political parties as well as donations, inheritances and bequests (only from natural persons and only within the statutory limits).

Expenditures of political parties are supervised by the responsible organs of the party and by the National Electoral Commission. In addition, some tasks are performed by the Supreme Audit Office and the Finance Minister.

C. Control of the parliamentary budget – the role of courts, auditing committees and audit offices

1. Can the budget of your chamber be the subject of court proceedings?

YES, however, this has not been the case so far in case of the budget of the Chancellery of the Sejm.

Taking a stance on general issues, it should also be added that after the adoption of the Budget Act by the Sejm, the President of the Republic of Poland may not veto it, but may refer it to the Constitutional Tribunal regarding the compliance of this act with the Constitution before signing it. The Tribunal adjudicates in this case not later than within 2 months of the date of submitting the application to the Tribunal.

The law does not prohibit various entities from referring to the Constitutional Tribunal with regard to examining the constitutionality of the provisions of the Budget Act. The Court has repeatedly examined such cases (e.g. case P 16/06, P 35/08, P 66/08, P 104/08, P 10/09, P 44/13, P 101/15) but such proceedings were discontinued.

The Tribunal also adjudicates as a full bench/in full composition in cases in which particular complexity involves financial outlays not provided for in the Budget Act. Moreover, if the ruling may have effects related to financial outlays not provided for in the Budget Act, the President of the Tribunal shall request the government to present, within 2 months, an opinion on the matter.

2. Does your chamber have an auditing committee, which is entitled to review the preparation, adoption or implementation of its budget?

NO

With regard to the draft budgets of the Chancellery of the Sejm and Senate, the Sejm Regulations and Deputies' Affairs Committee as well as the Public Finance Committee are involved. It is similar in the case of work on the budget amendment. During the financial year, the Public Finance Committee is authorized to issue an opinion on the creation of a new specific reserve as a result of expenditures blocked by the Chancellery of the Sejm and Senate.

On a regular basis, budgets of the Chancelleries of the Sejm and the Senate are audited by the Supreme Audit Office (institution subordinated to the Sejm). Those institutions have also their internal auditors as well as other units for example Financial Bureau.

3. Does your national audit office have the right to review the preparation, adoption or implementation of your chamber's budget?

YES

The Supreme Audit Office regularly reviews the implementation of the budget of the Polish Parliament. In particular, it monitors whether all funds are properly

spent and accounted for. Furthermore, it has the power to review the implementation of the budget of the political groups (clubs, circles and so on).

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