

## OPENESS AND TRANSPARENCY OF FISCAL REPORTING IN POLAND – ASSESSMENT AND RECOMMENDATION

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MARIA JASTRZĘBSKA<sup>1</sup>

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### Abstract

The aim of the paper is to answer the question of whether fiscal reporting (more precisely, financial reporting of public finance sector entities (PFSE)) earnestly expressed the results of activities (information included is reliable, understandable and complete), and provide suggestions on how to increase openness and transparency in that field. First of all, the essence of openness and transparency of public finance is described. Then the international institutions involved in preparing and promoting international fiscal transparency standards and guidelines are indicated. Next are noted the most important reasons for limited openness and transparency of financial reporting of PFSE. In the end, actions are recommended to increase openness and transparency. Results are presented of theoretical studies on the basis of related literature, the reports by the Supreme Audit Office in Poland and the authors' own experience connected with preparing formal opinion for two houses of Polish Parliament. Simple research methods are used such as descriptive analysis and also inferential and inductive thinking.

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<sup>1</sup> University of Gdansk, Faculty of Management, Department of Finance and Financial Risk, e-mail: [mjastrzebska@wzr.ug.edu.pl](mailto:mjastrzebska@wzr.ug.edu.pl), ORCID: 0000-0002-0027-930X.

## INTRODUCTION

Openness and transparency of public finance is an essential part of effective public finance management according to good governance. The purpose of that public management concept is to: increase the potential of public finance sector entities (PFSE) and the quality of public management; affect the development of a well-functioning civil society and non-governmental organizations; achieve macroeconomic stability and economic growth; increase creditability of the State as a borrower and place of investment (Filipiak, 2011, p. 29). Accordingly, openness and transparency of public finance is important to reinforce democratic harmony and strengthen citizen control and also to increase effectiveness and efficiency of collection of public revenue and payment of public expenditure. Thus, fiscal data are important for citizens, investors, creditors, supervisory authorities and other competent authorities. In Polish public finance law the definition of fiscal transparency does not exist, but there is a definition of how to fulfil openness and transparency mainly in the field of obligations and eligibility of public authority in budgetary procedure including rules of publishing financial reports of PFSE (Malinowska-Misiąg, 2016, p. 7).

The essence of openness and transparency of public finance

Openness of public finance is understood as free access for citizens and institutions to fiscal data. The aim is to get information on how the work is done in the framework of budgetary procedure and to know financial data relating to public finance and also to provide access to budgetary documents. Transparency of public finance is a guarantee that the information communicated is reliable, clear and easily accessible and it is achieved by using uniform accounting and reporting rules and also standard classification of revenue and expenditure by all PFSEs (Kotowska, 2014, p. 134).

The basic features of transparency of public finance are as follows (Sawulski, 2015, p. 6; Baran & Mikołajczyk, 2015, p. 7):

- 1) readability - the ease with which the recipients of financial reports might understand the data presented,
- 2) frequency - the regularity in presentation of fiscal data,
- 3) timeliness - reducing delays in sharing fiscal data,
- 4) relevance - the extent to which fiscal reporting

allow recipients to get the information they need,

5) openness - the level of citizen understanding of fiscal data just to have an effect on fiscal decisions and hold government accountable for use made of public funds.

The structure of financial reports prepared by PFSEs should comply with certain conditions to serve openness and transparency. Those reports should include easily relevant and understandable information on: competence of political authorities, action taken by them and results achieved by them, source and level of financing those activities and value of public assets. The data contained in different financial reports should form a coherent fiscal reporting system and in case there are different systems of registration financial data, there shall be indicated the methodology of transition between one system to another. The financial reports should be published immediately after they were made and verified. In addition, access to reports should be open for all interested users in a form in which it can be used without difficulty (Tomalak, 2017, p. 92).

Financial reporting of PFSE provides an opportunity for current and systematic access to the rate and the scale of implementation of public tasks. Consequently, the non-compliance with deadlines of drawing up and submitting the financial reports and also submitting them contrary to the accounting records goes against budgetary discipline, because it may impair the system of public funds transfer. Therefore, it is necessary to call persons in charge of producing financial reports to account in the field mentioned above (Talik & Pieczara, 2018, p. 90).

## THE OUTLINE OF INTERNATIONAL STANDARDS OF OPENNESS AND TRANSPARENCY OF PUBLIC FINANCE

There are several international institutions which are involved in preparing and promoting international fiscal transparency standards and guidelines. First of all, there are: the International Monetary Fund (IMF), the Organization for Economic Co-operation and Development (OECD), the International Budget Partnership (IBP) - (Granickas, 2013, p. 7-8). Some of those standards refer to data quality and to the veracity of budgetary financial statements such as: system of National Accounts and the European System of National and Regional Accounts (ESA 2010); Auditing Standards – developed by International

Organization of Supreme Audit Institutions (INTOSAI); Data Dissemination Standards developed by International Monetary Fund (Special Data Dissemination Standards - SDDS, General Data Dissemination Standards - GDDS, Data Quality Reference Site - DQRS); Fiscal Reporting Standards (FRS), International Public Sector Accounting Standards (IPSAS) – (Niedzielski, 2005, pp. 44-50).

The International Monetary Fund (IMF) first published the Code on Good Practices on Fiscal Transparency (in 1998) and then published the Fiscal Transparency Code (in 2007). The principles of the Code focus more on the results than on the processes. For each one of the principles are set out practices described as basic, good and advanced in order to show countries what kind of practices they have and what they have to do to match the highest standards of fiscal transparency (Szpringer, 2015, p. 29). The Code consist of four pillars: pillar I Fiscal Reporting – should provide complete, reliable and timely information on the performance and financial position of the government, pillar II Fiscal Forecasting and Budgeting – should contain a clear vision on budgetary targets and fiscal policy intentions having complete, reliable and timely forecasts on the public finance evolution, pillar III Fiscal Risk Analysis and Management – should ensure that fiscal risks are presented, analyzed and managed and fiscal policy decisions are effectively coordinated, pillar IV Resource Revenue Management – should offer a transparent framework for ownership, contracting and use of natural resources endowments (Adam, 2015, pp. 228-229). The International Monetary Fund assesses fiscal transparency in a particular country and gives: a complex evaluation of its fiscal practices according to different standards included in the Code; a meaningful analysis of the scale and the sources of fiscal sensitivity on the adopted fiscal transparency indicators; a description of its strong points in the field of fiscal policy transparency and priorities for the reform process and also some action plans to achieve fiscal transparency in accordance with the principles of the Code (IMF, 2017).

The recommendations of the Organization for Economic Co-operation and Development (OECD) in budget transparency are in line with the principles of the Code drawn up by the IMF. The OECD in 2002 provided Best Practices for Budget Transparency as a reference tool for Member and nonmember countries to use in order to increase the degree of budget transparency in their respective countries. The Best Practices are in three parts.

Part 1 lists the principal budget reports that governments should produce and their general content. Part 2 describes specific disclosures to be contained in the reports. This includes both financial and non-financial performance information. Part 3 highlights practices for ensuring the quality and integrity of the reports (OECD, 2002, p. 7). In 2015 the OECD provided the Recommendation of the Council on Budgetary Governance. The Recommendation provides a concise overview of good practices across the full spectrum of budget activity, specifying in particular ten principles of good budgetary governance, which give clear guidance for designing, implementing and improving budget systems to meet the challenges of the future. The overall intention is to provide a useful reference tool for policy makers and practitioners around the world, and help ensure that public resources are planned, managed and used effectively to make a positive impact on citizens' lives (OECD, 2015, p. 1). In 2017 the OECD issued the Budget Transparency Toolkit (OECD, 2017) with the participation and collaboration of the broader global community of budget and fiscal transparency institutions. The International Monetary Fund (IMF), the World Bank Group, the International Budget Partnership (IBP), the International Federation of Accountants (IFAC), the Public Expenditure and Financial Accountability Program (PEFA) are part of the Global Initiative of Fiscal Transparency (GIFT) which is the network promoting standards and improvements in the field of fiscal transparency (OECD, 2017, p. 3).

The International Budget Partnership was created in 1997 in Washington D.C. in order to promote involvement of civil society and to establish more clear, transparent and citizen friendly public budgets. This institution measures fiscal transparency using a questionnaire every two years from 2006 to 2017 for approximately 100-150 countries. The questionnaire focuses on the activities of central government and does not address the role of state and local government. It seeks to discover what occurs in practice, rather than what the law requires. The questionnaire is concerned with those budget documents that are made available to the public. It is composed of five sections: Public Availability of Key Budget Documents, Comprehensiveness of the Executive's Budget Proposal, Comprehensiveness of Other Key Budget Documents, Role and Effectiveness of the Oversight Institutions in the Budget Process, Public Engagement in the Budget Process. The Open Budget Index is then calculated as a simple arithmetic average of the scores obtained in

the questionnaire. The index reveals the level of fiscal transparency of a country, with a value between 0 and 100 (IBP, 2016, p. 3, 6).

## **REASONS FOR LIMITED OPENNESS AND TRANSPARENCY OF FINANCIAL REPORTING OF PUBLIC FINANCE SECTOR ENTITIES**

The complexity of financial reporting of PFSEs is due to the structure of the public finance sector, primarily by the significant role of extra-budgetary forms. Those entities manage public funds, but their activities are often outside competent authority. Thus, the structure of the public finance sector generates limited transparency in the field of financial reporting and particularly in the central government sector.

The limited openness and transparency of financial reporting of PFSEs is caused by (Najwyższa Izba Kontroli 2014; Najwyższa Izba Kontroli 2015):

1) lack of economic interpretation or lack of coherence between domestic and international government statistics in the field of fundamental public finance terms such as public finance sector, public funds, revenue and expenditure, grants and subsidies, public sector deficit and debt,

2) public bodies show in financial reports different data for the same public finance terms (revenue, expenditure, deficit, debt) due to different methods of data registration, because the scope of the public sector according to Polish (public finance sector) and European Union regulations (general government sector) differs; therefore a country's financial situation also differs depending on whether domestic or European methodology is applied; in addition, there are no publicized explanations of differences in relevant value (exception – information about the amount of public debt according to domestic and European methodology),

3) multiannual fiscal planning is not based on annual fiscal planning; it is not clear if and how amounts allocated to finance public tasks (presented in annual reports) contribute to achieve public tasks (included in multiannual plans), because reports on the implementation of strategies and plans are inconsistent with annual fiscal reports; there is no information about activities of the whole public financial sector and the reporting system is not adapted to collect information about directions of

spending of public funds,

4) accounting rules and chart of accounts apply only to part of PFSEs, which makes it impossible to compare the effects of managing public funds within the sector; similarly reporting of PFSEs is not unitary and is wrongly named budgeting reporting with respect to all PFSEs; some financial flows between PFSEs cannot be eliminated from revenue and expenditure calculated after consolidation which distorts the amount of public deficit and debt; classification systems used by PFSEs do not allow us to distinguish spending of PFSE for entities inside the sector from spending for entities outside the sector,

5) important fiscal data are published in a form difficult for processing the data (exception – the budgetary implementation report of local and regional authorities published on the website of Ministry of Finance in the form of a database) or they are not published at all; the detailed statement of revenue and expenditure of PFSEs is also not published, even though it is the basis for the report on the implementation of the state budget; thus very difficult is access to the database of PFSEs, which do not include their financial plans in the budget; it's about state and local cultural institutions, public universities, public autonomous healthcare management units (those units reporting to appropriate ministers and the data are not published but the Statistical Office collects them); also not published are data on the execution of complete activity-based budgeting (there are only data on expenditure for functions and tasks in the state budget); moreover fiscal data are not presented in the territorial system (more fiscal data in the territorial data system are available for the territorial self-government sector), but it is necessary for achieving regional policy,

6) irregularities in financial reporting of PFSEs resulting from incorrect accounting and incorrect reporting,

7) less and less understandable is the place of the state budget in the public finance system (especially due to the separation of the budget of European funds and transferred funds from the state budget to the Social Insurance Fund),

8) use of three classification systems with different criteria of classification (classification section of state government – refers to allocation of responsibilities of ministries, budgetary classification – refers to allocation of economic activity, classification of the functions of the government – refers to international classification COFOG and other classification systems) which causes

inconsistency of the data on the state budget expenditure,

9) incoherent presentation of data concerning government budget expenditures – the expenditures are divided into economic groups in such a way that it is not possible to clearly attribute the expenditure to the majority of economic groups (e.g. expenditure on programmes involving European funds and other non-repayable funds from the EFTA); that way of presenting data does not allow us to identify current and investment expenditure and as well to separate government budget expenditure on public service, transfers to households, and financial assistance for national legal persons,

10) the lack of: synthetic budget information, information on medium-term and long-term consequences of programmes financed from public funds, sensitivity analysis of the budget forecast (especially concerning the state budget) due to possible changes of the macroeconomic indicators.

### **RECOMMENDATIONS OF ACTIVITIES TO INCREASE OPENNESS AND TRANSPARENCY OF FINANCIAL REPORTING OF PUBLIC FINANCE SECTOR ENTITIES**

The International Monetary Fund's Report on the Observance of Standards and Codes in Poland was drawn up in February 2001 and updated in June 2003. The overall assessment ranges between “average” and “good.” It is the effect of two “good” marks in the fields of: clarity of roles and responsibilities and open budget preparation, execution and reporting, as well as two “average” marks in the fields of: public availability of information and independent assurances of integrity (Misiąg, 2001, p. 27). The International Monetary Fund addressed several issues (IMF, 2004) and some of them remain valid today:

1) the reporting standards should be harmonized across the general government - the progress in implementing the Government Finance Statistic Manual and European Standard Accounts should be intensified,

2) there are various measurements of general government's fiscal stance - it is important to establish an official headline measure of the deficit that could serve as a policy target and be monitored and published regularly with a short time lag,

3) preparing a medium-term budget framework in the context of the convergence report with a comprehensive assessment of fiscal risks; output-oriented budgeting,

with ex-post “value-for-money” monitoring, would help in assessing the efficiency of public service delivery,

4) efforts to reduce budget fragmentation should continue - the scope of nontransparent activities should be eliminated.

The Open Budget Index for Poland according to the survey of International Budget Partnership ranged between 74 points in 2006 to 59 points in 2017. So, transparency in public finance taking into account the state budget is being reduced. There is a very low level of public participation. The level of budget transparency is higher and the highest is the level of budget oversight. Poland should prioritize the following actions to (IBP, 2015, pp. 3-4; IBP, 2017, pp. 3-4):

1) improve budget transparency - publish a Mid-Year Review online, produce and publish a Citizens Budget online, increase the information provided in the Executive's Budget Proposal by providing data on expenditure by economic and functional classifications that are aligned to international standards and by increasing the data on the financial position of the government, such as information on financial and nonfinancial assets,

2) improve public participation in its budget process - pilot mechanisms for members of the public and executive branch officials to exchange views on national budget matters during the monitoring of the implementation of the national budget; hold legislative hearings on the formulation of the annual budget, during which any member of the public or civil society organizations can testify, establish formal mechanisms for the public to assist the supreme audit institution by participating in relevant audit investigations,

3) make budget oversight more effective - ensure the legislature holds a debate on budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the upcoming budget; ensure a legislative committee examines reports on in-year budget implementation and publishes recommendations online; consider setting up an independent fiscal institution to further strengthen budget oversight.

Account taken of the above-mentioned issues, the increase in the level of openness and transparency of financial reporting of PSFE requires some activities as follows:

1) adapting the personal scope of the public finance sector to the personal scope of the general government sector and harmonizing the national methodology to

measure revenue, expenditure, deficit and debt of the sector with European Union methodology,

2) structuring the existing and overlapping classification systems by the extension of a uniform functional classification used by all PFSE,

3) connecting short-term financial reporting with reports of implementation of long-term plans - publishing periodical reports in which will be presented in-kind and financial data according to purposes, tasks and activities specified in multiannual plans for the period from previous report and during the whole implementation process; it is necessary to explain the reasons and effects of deviation from the schedule and to give information on unit costs of tasks from the beginning and in the last reporting period, giving the reasons for any changes,

4) publishing data which are the basis of preparing PFSE reports on websites of competent Ministries and publishing fully detailed statements of government budget expenditure in activity-based budgeting,

5) connecting reporting of budgetary units with reporting of other PFSEs and implementing consolidated financial statements of public finance sector,

6) drawing up of synthetic budget information (information to the media given so far by the Prime Minister's Office is not synthetic budget information); such information should be a document which first of all summarizes the main assumptions and purposes that affect government budget implementation (that recommendation concerns also local budgets and financial plans which are not included in the state/local budgets),

7) creating a citizens' budget, that first of all should characterize the impact of the state/local budget on citizens; very limited readability of available budgetary documents makes public debate and social communication very difficult and negatively affect managing directors and employees of PFSEs and scientific research carried out in the field of public finance,

8) making a sensitivity analysis of the budgetary forecast according to changes of macroeconomic indicators; currently the explanatory memorandum to the Budget Act contains basic identified types of risk (exactly speaking - threats) without any clear quantification; macroeconomic indicators are predicted by the government on the basis of analytical results of macroeconomic analysis conducted by national and international institutions, however sensitivity analysis would allow us to evaluate the flexibility of the main

financial categories in the government budget and local budget,

9) developing and publishing information on medium-term and long-term implications of programmes financed from public funds – budget expenditures are mostly planned using the so-called historical method, which means that the need for public funds in the next year is reported on the basis of the amount of expenditure in the previous year and it is corrected for rate of inflation and rate of expenditure increase; in addition expenditures are not planned according to programmes and costs of concrete tasks,

10) accounting of PFSEs should be based only on the accrual principle, not on the cash and accrual principle, which may facilitate public finance management and allow us to collect reliable information on assets and liabilities of PFSEs.

## CONCLUSIONS

The analysis of financial reports of PFSEs requires a knowledge of: organization of the public finance sector, principles of management of public funds, and budgetary classifications. However, it is hard even for people who have knowledge in that field to carry out more insightful analysis, for example in the field of effectiveness and efficiency of public finance. The openness and transparency of public finance in Poland is limited, because of a lack of ability to clearly assign public spending to effects of implemented policies and programmes of public authorities. In addition, financial reports are incoherent, with a limited degree of reliability, difficult to interpret and may lead to wrong conclusions. Poland needs effective and efficient public finance management, because the currently used budgeting methods are outdated and some attempts to introduce modern tools of public finance management such as internal audit, programmes budgeting, and management control, are doomed to failure. Transparent public finance is relevant to voters, financial markets and international institutions. Therefore, it is worth establishing domestic standards of openness and transparency of public finance complying with international standards in that field. Thus, the principles of public finance management and budgetary economics should be updated (accounting and reporting rules) in order to increase openness, transparency and efficiency in public finance.

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