



EUROPEAN SOCIAL POLICY NETWORK (ESPN)

National monitoring frameworks for public social spending

Poland

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EUROPEAN COMMISSION

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European Social Policy Network (ESPN)

**ESPN Thematic Report on
National monitoring frameworks
for public social spending**

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2022

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Manuscript completed in January 2022

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QUOTING THIS REPORT

Chłoń-Domińczak, Agnieszka, Agnieszka Sowa-Kofta, Ryszard Szarfenberg (2022). *ESPN Thematic Report on National monitoring frameworks for public social spending – Poland*, European Social Policy Network (ESPN), Brussels: European Commission.

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Summary

There is no one comprehensive national monitoring framework for public social spending in Poland. However, there are general monitoring frameworks for public spending, which include – most importantly – performance budget monitoring, as well as assessments by the Supreme Audit Office (NIK).

At the same time, in each area of social spending there are systems of expenditure reporting. Statistics Poland (GUS) publishes information on selected functions of public social spending, as well as at sub-national levels. The information is provided in thematic publications, and in a dedicated database – the Local Data Bank (BDL).

The Ministry of Finance also performs reviews of public spending. Two pilot spending reviews were carried out in 2015 – on housing, and support to families in poverty. Both addressed the effectiveness and efficiency of spending in these areas. In 2017, a review was conducted of spending that is subject to regular indexation, including pensions. Conclusions and recommendations for reforms in these areas were formulated. Particularly in the case of social assistance, sophisticated tools for resource assessment already exist, but they are not subordinated to analyses of the effectiveness and efficiency of budget expenditure.

The most comprehensive review of healthcare sector expenditure is conducted within the National Health Accounts (NHA) framework supervised by GUS. The National Health Fund (NFZ) and the Ministry of Finance monitor spending for budgetary purposes on an annual basis. The NFZ monitoring reports compare planned and actual spending for medical procedures financed from social health insurance. The Ministry of Finance reports on spending from the general budget covering selected types of services, prevention, medical education, insurance of population groups, and investment. The Ministry of Health monitors the overall spending level, investment in medical units, and the overall level of liabilities. The monitoring is poorly related to outcomes, unless it takes place as part of a dedicated spending review.

Long-term care spending is split between sectors, following the responsibility for provision of services and benefits. Cash benefits are reported on within social security monitoring, in-kind benefits in healthcare, and social assistance monitoring.

In the area of social insurance (sickness and pensions), regular information related to expenditure is provided, including total expenditure in the national currency (PLN) and in relation to GDP, with more detailed information in some areas, provided either in statistical publications or via statistical portals.

Information on public social spending is available annually, usually with a delay of six to nine months. Some spending information (i.e. social insurance, benefits, and healthcare) is also available more frequently – quarterly or monthly.

Summing up, information on public social spending in Poland is available earlier than in the European System of Integrated Social Protection Statistics (ESPROSS) reporting system. However, it is provided in various forms and by various institutions, which means that it requires a good knowledge of existing sources in order to access it.

Overall, among the strengths of the existing systems are the development of performance budgets and the public spending reviews initiated by the Ministry of Finance. The weakness of the Polish system is the lack of a comprehensive social spending review, and scattered monitoring and reporting initiatives.

1 Country-specific monitoring frameworks for public social spending

There is no single national monitoring framework for public social spending in Poland, and there are also no plans to introduce such a framework. Public spending reporting and monitoring are a part of the public finance frameworks. There are also specific initiatives for selected spending areas (i.e. social insurance and healthcare).

The general government budget in Poland comprises the central state budget, sub-national local government budgets, and more than 3,000 extra-budgetary funds – both at the national and sub-national levels (Burns & Yoo, 2002). A significant part of social expenditure is incurred by extra-budgetary funds (social insurance, healthcare, and unemployment).

Expenditure by the state budget and extra-budgetary funds is presented annually in the reports that are adopted by the Council of Ministers and available on the Ministry of Finance website.¹ Public spending at sub-national level by local government is also reported and presented by the Ministry of Finance.²

The state budget reports are subject to review by the NIK (*Najwyższa Izba Kontroli*). The NIK investigates all the areas of state activity where public money or state assets are involved. The NIK also checks whether public institutions do their job effectively, efficiently, and economically.³

The most important audit conducted by the NIK is the state budget execution audit. That obligation is imposed on the NIK by the Polish Constitution and the Act on the Supreme Audit Office. Every year the NIK carries out the audit in 400 entities. This is a priority in the NIK's annual work plan. Every year, at a plenary session of the lower chamber of the Parliament (*Sejm*), the NIK President presents the results of the budget audit. They are set out in a document called "Analysis of the execution of the state budget and monetary policy guidelines" – comprising the state funds included in the state budget, such as the Social Insurance Fund (*Fundusz Ubezpieczeń Społecznych* – FUS) and the NFZ (*Narodowy Fundusz Zdrowia*).

The reporting of social expenditure is also part of the system of public statistics provided by GUS (*Główny Urząd Statystyczny*) in its publications and databases. One of the key resources providing such information is the BDL (*Bank Danych Lokalnych*).

1.1 Country-specific dedicated monitoring frameworks

1.1.1 Sickness/healthcare

Sickness expenditure is monitored by the Social Insurance Institution (*Zakład Ubezpieczeń Społecznych* – ZUS) and the Agricultural Social Insurance Fund (*Kasa Rolniczego Ubezpieczenia Społecznego* – KRUS). The ZUS manages the extra-budgetary FUS, which includes the sickness and maternity sub-fund (*fundusz chorobowy*). The annual budget plans and reviews are included in the state budget planning and reporting. Additionally, more detailed information on sickness expenditure, including the number of days of absence due to sickness and average daily rates of the sickness pay, are presented in annual ZUS publications (ZUS, 2021c), published around June each year. Selected information is also presented on a quarterly (ZUS, 2021a) and a monthly basis. On top of the reporting of expenditure incurred, the ZUS also publishes annually rolling five-year projections of social insurance expenditure by sub-funds, including the sickness fund (ZUS, 2021b).

¹ <https://www.gov.pl/web/finanse/sprawozdania-roczne>

² <https://www.zus.pl/baza-wiedzy/statystyka/miesieczna-informacja-o-wybranych-swiadczeniach-pienieznych>

³ Understood as careful use of public financial resources.

In the case of farmers, sickness benefits are paid from the Contributory Fund (*Fundusz Składowy*), which is a legal public entity not included in the state budget reporting. Reporting on sickness benefits received by farmers is available on a quarterly basis in KRUS quarterly bulletins (KRUS, 2021) and quarterly statistical information.⁴ However, the annual report on the Contributory Fund is not published by the KRUS.

Overall healthcare expenditure is monitored on an annual basis by the Ministry of Health and covers several separate schemes. The main scheme is the NFZ, which prepares annual spending plans and reviews. The national health budgetary plan covers all types of NFZ activities specified in the Law on Healthcare Services covered from public funds. NFZ expenditure includes the cost of primary care services, secondary and ambulatory care, hospital care, prevention programmes covered by the NFZ, palliative and hospice care, rehabilitation, emergency services, and pilot programmes. Reporting covers the monitoring of the planned and actual costs of medical services financed from the NFZ in the previous two years (e.g. the latest report covers the period 2018-2020) (NFZ 2021). The report also covers the administrative costs of the NFZ. In 2020, the NFZ report included monitoring of COVID-19-related costs up to March 2021, such as of medical services, diagnostic tests, additional monthly remuneration for medical staff, respite services for medical staff, flu vaccinations of medical staff, and quarantine stays by medical staff. These costs were borne by the NFZ from the COVID-19 Prevention Fund (*Fundusz Przeciwdziałania COVID-19*) and the central budget.

Each year, healthcare costs are also identified in the general state budget. These include: subventions from the central budget to local government, medical universities, and other entities implementing programmes and commissioned tasks; personal costs and benefits related to healthcare other than remuneration of public sector employees; expenditure by the Ministry of Health and healthcare management agencies (including the e-Health Centre, the General Sanitary Inspectorate and its regional and county – *gmina* – branches, the General Pharmaceutical Inspectorate and its regional branches, and the Centre for Medical Examination); and property-related expenses other than investment. The state budget does not cover NFZ expenditure, European Union funds, or expenditure by certain entities operating in the healthcare sector such as the Agency for Medical Research, the Agency for Assessment of Medical Technologies, and local government.

General healthcare expenditure – public and private – is monitored by GUS within the NHA framework.⁵ The NHA follows the framework used by the OECD, WHO Health Accounts, and Eurostat.⁶

1.1.2 Long-term care

Long term-care expenditure in the healthcare sector is monitored by the NFZ and GUS within the NHA. In the social sector, expenditure on cash benefits (nursing supplement – *dodatek pielęgnacyjny*) is monitored by the ZUS; and on home, semi-residential, and residential services by the Ministry of Family and Social Policy (*Ministerstwo Rodziny i Polityki Społecznej* – MRiPS) within the social assistance framework.⁷ The Ministry of Finance monitors local government expenditure on social assistance, including long-term care, on an annual basis.

1.1.3 Disability, old age, and survivors

The national monitoring of disability, old-age, and survivor pension expenditure is a part of the state budget monitoring and reporting. In the case of the general pension system,

⁴ <https://www.krus.gov.pl/krus/krus-w-liczbach/kwartalna-informacja-statystyczna/2021/>

⁵ <https://stat.gov.pl/obszary-tematyczne/zdrowie/zdrowie/wydatki-na-ochrone-zdrowia-w-latach-2018-2020,27,1.html>

⁶ <https://stats.oecd.org/>

⁷ Annual reports on social assistance benefits (MRPiPS-03) and residential services (MRPiPS-05).

pension expenditure is a part of the FUS, included in two sub-funds – the old-age pension fund, and the disability and survivor pensions fund. The FUS, as an extra-budgetary fund, is included in the state budget reporting. More detailed information on pension spending, number of pensioners, average benefits, and other financial information is provided on an annual, quarterly, and monthly basis by the ZUS in its statistical information.

In the case of farmers' pensions, the budgetary reporting includes quarterly statistical information (KRUS, 2021). Additionally, the KRUS publishes the audited annual financial reports of the Old-age and Disability Fund (*Fundusz Emerytalno-Rentowy*) in its public information bulletin.⁸

1.1.4 Family/children

Information related to expenditure on family/children benefits and other services is scattered. Most of the cash benefits and services for families are financed by local government, and so these are not reported in the state budget monitoring. The MRiPS has developed a portal that should provide information on family benefits: however, the information included on the portal is not updated on a regular basis.⁹

Regular reporting of expenditure on family benefits is provided by GUS. A summary of spending on family benefits, child-raising benefit ("Family 500+"),¹⁰ alimony benefits, and benefits for parents (with exception of maternity benefits) is presented in the annual publication *Benefits for Families* (Statistics Poland, 2021). Another source of information on spending on families is the BDL of GUS.¹¹ It includes information on family cash benefits and personal income tax deductions for families. Separately, local government expenditure under the "family" budgetary item is also included in the BDL. The timing of the publication of statistical information is defined by the public statistics programme annually. Information on expenditure on family benefits is presented at the end of September each year.

Information on spending on childcare for children up to age 3 is provided by the government in its annual report on the implementation of the Act on the Care of Children up to Age 3 (MRiPS, 2021), published at the end of September.¹²

Finally, expenditure on maternity benefits is reported by the ZUS, as a part of information on the social insurance system spending.

1.1.5 Unemployment

Expenditure on unemployment, including both cash unemployment benefits and active labour market policies (ALMPs), is financed from the Labour Fund (*Fundusz Pracy – FP*), which is a government extra-budgetary fund. The financial reports of the FP are included in the state budget reporting.

The MRiPS also publishes annual information on the revenue and expenditure of the FP.¹³ The information includes a detailed breakdown of expenditure, including on unemployment and other (pre-retirement) cash benefits, as well as ALMPs by type.

1.1.6 Housing

Expenditure on centrally funded housing programmes is published annually by a public bank (*Bank Gospodarstwa Krajowego – BGK*). It operates several housing subsidy

⁸ <https://www.krus.gov.pl/bip/finanse-i-majatek/2020/>

⁹ <https://empatia.mpips.gov.pl/web/piu/statystyka/rodzina>

¹⁰ Universal benefit paid to all children below age 18.

¹¹ <https://bdl.stat.gov.pl/BDL/start>

¹² <https://www.gov.pl/web/rodzina/informacje-statystyczne-opieka-nad-dzieckiem>

¹³ <https://www.gov.pl/web/rodzina/przychodyiwydatkifp>

programmes of a social nature, in particular the programme of financial support for rented housing, through which sheltered housing and night shelters/hostels for the homeless are also financed (BGK, 2021)

The number and amount of housing allowances financed by counties is presented annually by macro-region and by type of dwelling in which recipients reside, along with other data on housing and the municipal economy (Statistics Poland, 2019). In the BDL, the number, amount, and average amount of allowances are presented by county.

1.1.7 Social exclusion

Spending on social assistance is presented annually by GUS, together with data on benefits granted (Statistics Poland, 2021c), at the end of September.¹⁴ Local government expenditure on social assistance is presented by different categories of social assistance benefits and services (chapters of the budget classification), and types of local government. GUS, in the BDL, provides information on annual spending on social assistance by national, regional, county, and municipality (*powiat*) levels, broken down by types of expenditure.

1.2 Separate monitoring frameworks linked to schemes provided by employers

1.2.1 Sickness/healthcare

Employers finance part of sickness expenditure for their employees (up to 33 days in a year; or in the case of workers over 50, 14 days). While employers' expenditure is not reported directly, the ZUS provides information on total expenditure related to sickness, and separately on social insurance expenditure on sickness benefits (ZUS, 2021c). The difference between these two items is the expenditure on sickness financed by employers.

Employers, particularly large companies, provide healthcare medical subscriptions ("pre-paid schemes") to their employees. There is no monitoring framework or reporting on overall expenditure related to medical subscriptions.

1.2.2 Disability, old age, and survivors

Employers are involved in the provision of old-age savings in Poland. There are two types of employer-based pension savings schemes in Poland. The first type is employer-based occupational pension schemes (*Pracownicze Programy Emerytalne* – PPE), which it has been possible to establish since 1999. The second type is the new auto-enrolment Employee Capital Plans (*Pracownicze Programy Kapitałowe* – PPK), which have been gradually introduced since 2019. There are also mandatory funded open pension funds (*otwarte fundusze emerytalne* – OFE), which are also covered by the separate monitoring framework.

Monitoring and reporting on PPEs, PPKs, and OFEs is performed by the Financial Supervision Committee (*Komisja Nadzoru Finansowego* – KNF). All companies managing these forms of pension savings are obliged to report to the KNF. The KNF, in turn, prepares regular reports that are published on their website.¹⁵

¹⁴ <https://stat.gov.pl/obszary-tematyczne/warunki-zycia/ubostwo-pomoc-spooleczna/pomoc-spooleczna-i-opieka-nad-dzieckiem-i-rodzina-w-2020-roku,10,12.html>

¹⁵ https://www.knf.gov.pl/publikacje_i_opracowania/dane_statystyczne

1.2.3 Family/children

Employers in Poland may provide additional benefits to their employees, including financial support for summer holidays or Christmas, financed from the company social benefits fund. Some employers also provide childcare facilities for their employees. There is no monitoring framework for these forms of provision.

1.2.4 Unemployment

Some employers may provide additional support in the form of out-placement of workers, or additional support to laid-off workers, particularly during the process of privatisation. There is no monitoring framework for these forms of provision.

1.3 Distinction between current expenditure and capital expenditure

1.3.1 Sickness/healthcare

Current expenditure regarding the provision of medical services is monitored by the NFZ. The Ministry of Finance within the state budget monitors current expenditure on remuneration and related costs (e.g. of social insurance), the costs of infrastructure maintenance (electricity, water, and sewerage services), and purchases for everyday activities. Property expenses on investment in medical infrastructure are separately indicated in the state budget. The aggregated data are published on an annual basis, while disaggregated data can be used by the Ministry of Health or the Ministry of Finance on a daily basis. Additionally, the Ministry of Health, supported by GUS, collects quarterly and annual information on the status of liabilities and receivables of units supervised by regional and local authorities, including medical providers (hospitals particularly). The Ministry of Health publishes annual information on the costs incurred by medical units, separating current and short-term investment costs at the national and regional level.

There is no monitoring related to capital expenditure in the case of sickness expenditure.

1.3.2 Disability, old age, and survivors

There is no distinction provided.

1.3.3 Family/children

The national monitoring framework does not differentiate between investment and current expenditure in the case of care services – early childhood education and care (ECEC) or pre-school – for children. The BDL provides information on investment expenditure by local government for the entire education sector (including at the lowest, commune, level for both pre-school provision and primary schools).

The BDL provides information on public finance spending at municipality level in the “Family” section of public finance.

1.3.4 Unemployment

There is no distinction provided.

1.3.5 Housing

There is no distinction provided.

1.3.6 Social exclusion

GUS, in the "Social Assistance" section, provides information on current and capital spending at the national, regional, county, and municipality levels.

1.4 Type of monitoring: level and outcomes

Since 2010, a performance-based breakdown of multi-annual programmes has been compiled. The first performance budget (*budżet zadaniowy*) was presented in the 2011 budget law (Postuła, 2018). Since then, the Council of Ministers has presented a three-year consolidated plan of budget expenditure by function, with the most recent plan published in 2020 (Rada Ministrów RP, 2020). The performance budget links the tasks and priorities of the state budget and public expenditure with monitoring indicators that are designed to measure the progress in achieving public policy goals.

1.4.1 Sickness/healthcare

Health outcomes are monitored by the National Institute of Public Health, the National Institute of Hygiene, GUS, and the Ministry of Health. Recently, interactive internet tools have also been established covering information on selected health outcomes (maps of healthcare needs, and provision of selected medical procedures by health units based on the NFZ data). Additionally, the NFZ reporting covers information on access to services by region. None of these is, however, related to the level of healthcare expenditure.

The performance budget provides a review of spending in areas financed from the central budget, such as emergency care, prevention, and specialised medical procedures. The budget measures access to selected services using output measures, such as: the number of patients covered by prevention programmes; the number of patients using highly specialised medical procedures per million inhabitants; the share of emergency care; the percentage implementation of air service rescue procedures in relation to the contract; and the amount of investment in medical facilities supervised by the Ministry of Health. These indicators, however, are not directly related to the financial resources used.

1.4.2 Disability, old age, and survivors

Pension benefits in the performance budget are included under "Social Benefits". The indicator monitoring this task is for coverage of the social protection system, measured as the ratio of people insured and paying social security contributions to people of working age. While this measure is not directly linked to pension spending, it captures the extent to which the social insurance system is able to provide support to the current working population in the future.

The financial stability of the social insurance system is also monitored based on the projections of the expected deficit of the pension systems. This includes five-year rolling projections, published by the ZUS annually. It covers social insurance expenditure by sub-funds, including the sickness fund (ZUS, 2021b). Additionally, every five years, the ZUS prepares a long-term projection of old-age pension expenditure and the old-age pension system deficit/surplus. The latest projection was published in 2019 (ZUS, 2019).

The ZUS also publishes annual financial statements of the FUS, as a part of access to public information activities.¹⁶ The annual information includes a commentary that focuses on explaining the factors affecting both revenue and spending in relation to social insurance benefits, including pensions.

¹⁶

<https://bip.zus.pl/documents/493361/494110/Informacja+z+wykonania+planów+finansowych+FUS+FEP+FRD+oraz+planu+budżetu....pdf/6dbbbdc6-8b43-b7ec-dc16-da1a97a69d24>

1.4.3 Family/children

In the area of family/children expenditure, the government is obliged to present its annual assessment on the implementation of the Act on the Care of Children up to Age 3. These reports analyse progress in the coverage of ECEC, considering the expenditure for this purpose.

The consolidated plan of budget expenditure by function (Rada Ministrów RP, 2020), under the heading of education, includes one measure related to the pre-school system, which is the share of children aged 3-5 covered by pre-school education.

Under family support (Chapter 13.4 of the consolidated plan) the goals are defined as providing systematic support to families in their roles, as well as the promotion of families. This goal is monitored by two indicators related to public expenditure. First is the state budget expenditure on families per child / young person up to age 24. This includes both cash and in-kind benefits, such as the "Toddler+" programme and other ECEC expenditure, expenditure on child carers, family support, and foster care. The second indicator is expenditure on the Family 500+ benefit and the "Good start" benefit, per child up to age 18.

Both indicators focus on the financial support provided from public sources to families with children, which helps to achieve the policy goal related to the reduction of poverty among families with children.

1.4.4 Unemployment

Under the consolidated plan of budget expenditure (Chapter 14.1), the focus is on promoting employment and preventing unemployment (Rada Ministrów RP, 2020). The monitoring indicators include:

- the number of people covered by ALMPs provided by the public employment services; and
- the number of people aged 15-25 covered by activation programmes offered by the Voluntary Labour Corps.

The indicators focus on monitoring the efficiency of spending on labour market policies aimed at reducing unemployment.

A review of the efficiency of public employment services was also conducted by the NIK, based on the period 2014-2017 (NIK, 2019). It measured the cost-efficiency of public employment services, defined as the ratio of expenditure on a given form of provision in relation to the number of people employed for at least 30 days in the three months after participating in a specific ALMP. In 2014-2017, the least cost-effective forms of activation were training and reimbursement of the costs of workplace equipment. In contrast, the most cost-effective were intervention work and internships.

Information on the cost-efficiency of municipal public employment services is published annually by the MRiPS.¹⁷

1.4.5 Housing

The consolidated plan of budget expenditure describes the task of construction and housing (Chapter 7.1) as increasing the availability of dwellings (Rada Ministrów RP, 2020). To measure the degree of the task's accomplishment, the number of newly built dwellings per thousand inhabitants is used. The baseline value and planned values of the measure for the years 2021-2023 are available. The amount of expenditure for the whole period and for 2021 is also given. There is no analysis of the effectiveness and efficiency of planned expenditure.

¹⁷ <https://www.gov.pl/web/rodzina/informacja-o-wartosciach-wskaznikow-osiagnietych-przez-powiatowe-urzedzy-pracy-w-2020-r>

1.4.6 Social exclusion

The consolidated spending plan by function summarises public expenditure, targets, and measures of progress in achieving them, which is typical of cost-effectiveness analysis (Rada Ministrów RP, 2020). One of the tasks for 2021 and subsequent years concerned social assistance and integration (Chapter 13.1). Three objectives were identified for this task: 1) enabling individuals and families to overcome difficult life situations; 2) increasing the social activity of older people; and 3) counteracting the social exclusion of people with disabilities. For these objectives, three measures of the degree of their implementation have been established, including a definition of their base value and for the years 2021-2023. For social assistance it is the number of people benefiting from non-cash assistance as a percentage of the total number of people benefiting from social assistance. In the description of these costs, targets, and measures there is no analysis of the effectiveness and efficiency of the expenditure (e.g. whether and how better results could be achieved for the same cost). There is also no justification for the planned values of the metrics.

1.5 Level of granularity of public social spending

1.5.1 Sickness/healthcare

Sickness expenditure is presented by the ZUS annually in the statistical information as well as quarterly on the statistical portal. The annual information includes a presentation of annual spending in PLN and in relation to GDP, number of days (total and monthly average), and the average daily sickness allowance. It also provides information on expenditure by source of financing (employers and FUS) and on the distribution of sick leave, by the period of sickness absence¹⁸ and by gender. The ZUS statistical portal includes quarterly information on expenditure by types of benefits and regions, and by groups of insured people (employees, people on civil contracts, and self-employed people).¹⁹ In the case of farmers, the KRUS quarterly statistical information provides information on total spending on sickness benefits in PLN, and its division by regions.

The expected minimum level of healthcare expenditure in the years 2018-2026 is set by the Law on Healthcare Services Financed from Public Funds (*Ustawa o świadczeniach opieki zdrowotnej finansowanych ze środków publicznych*),²⁰ and should amount to 4.78% of GDP in 2018, 4.86% in 2019, 5.03% in 2020, 5.30% in 2021, 5.75% in 2022, 6.00% in 2023, 6.20% in 2024, 6.50% in 2025, and 6.80% in 2026. The ongoing monitoring of the expenditure level is performed by the Ministry of Health, but the results are not published until the official information is released by GUS, typically in the summer of the following year. The NHA framework covers expenditure for each year by financing schemes, functions, providers, and sources of financing. Expenditure is monitored in nominal terms and as a percentage of GDP (Statistics Poland 2021).

The NFZ annual reports present the level of expenditure on medical services covered by social health insurance, disaggregated by groups of services (e.g. primary care, specialist care, hospital care, oncology, and prevention) and within that by region. Data are presented in nominal terms for a one-year period. The Ministry of Health publishes annual reports presenting data on the finances of regional and local medical providers by regions and types of expenditure (remuneration, investment, services obtained, and liabilities). The statistical information is presented in nominal terms and disaggregated by region.

¹⁸ Up to 6 days, 6-10 days, 11-20 days, 21-30 days and above 30 days.

¹⁹ <https://psz.zus.pl/kategorie/zasilki>

a) ²⁰ **Dz.U.2021.0.1285 with further amendments.**

1.5.2 Disability, old age, and survivors

The annual information provided by the ZUS includes detailed information on spending on old-age, disability, and survivor pensions. It includes information on total spending, both in PLN and in relation to GDP. Separate information is also provided on spending in PLN on bridging pensions, pre-retirement benefits, teachers' compensatory pensions (*nauczycielskie świadczenia kompensacyjne*), social pensions, and supplementary parents' pensions (*uzupełniająca świadczenia rodzicielskie*).

KRUS statistical information includes information on spending on pensions in PLN, also broken down by types of pensions.

Monthly information on total spending on pensions is also published by GUS.²¹

1.5.3 Family/children

GUS provides annual information on the structure of spending in PLN on family benefits by types, as well as by regions. The BDL includes annual information on spending on family benefits and Family 500+ benefits by county level, on tax-benefits for parents and foster families by municipality level, and on alimony benefits by regional (NUTS 2) level.

1.5.4 Unemployment

GUS provides information on monthly spending in PLN on unemployment benefits at the national level.²²

1.5.5 Housing

GUS, in the BDL, provides information on annual spending in PLN on housing benefits by national, regional, county, and municipality levels, broken down by types of housing.

1.5.6 Social exclusion

GUS, in the BDL, provides information on annual spending on social assistance by national, regional, municipality, and county levels, broken down by types of expenditure (i.e. current expenditure, salaries, services provided, benefits, and capital expenditure). It also includes expenditure on long-term care financed from the social assistance budget.

GUS also provides annual statistical information on spending, including the nominal and real changes in spending on social assistance by regions, spending per capita in PLN, and the structure of spending by types of benefits (Statistics Poland, 2021c).

1.6 Breakdown of public social spending

1.6.1 Sickness/healthcare

Sickness expenditure is not reported according to specific population groups.

The NFZ collects information on expenditure on medical services covered by social health insurance, disaggregated by gender and the age of recipients (single ages). Information on other social and economic characteristics of recipients remains unknown. The data are not published, but can be obtained upon request for a specific purpose.

²¹ <https://stat.gov.pl/obszary-tematyczne/inne-opracowania/informacje-o-sytuacji-spoeczno-gospodarczej/biuletyn-statystyczny-nr-102021,4,117.html>

²² <https://stat.gov.pl/obszary-tematyczne/inne-opracowania/informacje-o-sytuacji-spoeczno-gospodarczej/biuletyn-statystyczny-nr-102021,4,117.html>

1.6.2 Long-term care

Data on recipients of nursing and hospice/palliative long-term care services in the healthcare sector are collected by the NFZ in the above-mentioned way. Under social assistance, reporting includes data on welfare homes' residents disaggregated by gender and age (single ages). The data are available for central and regional authorities within the information system, while aggregated (national-level) data are published by the MRiPS. No information is published on the ages of recipients of homecare services, though some data on the age and gender of recipients of social assistances services, including homecare, are collected by the MRiPS.

1.6.3 Disability, old age, and survivors

Expenditure on disability, old-age, and survivor pensions is not reported by specific groups. However, the ZUS provides detailed information on the structure of pensioners (by age, gender, and levels of monthly benefits paid) in its annual reporting and on the statistical portal.

1.6.4 Family/children

GUS publishes information on the structure of families receiving family benefits, by income per capita and by number of children (one, two, three or more children).

In 2018, the MRiPS published a report on the socio-economic situation of households, which included analysis of the sources of income of families by deciles, including the income from social benefits (MRPiPS, 2018).

1.6.5 Unemployment

The statistical information provided by the MRiPS on registered unemployment includes very detailed information on the number of registered unemployed people (including by selected age group, gender, occupation, section of previous employment, municipality, and region); but there is no information related to expenditure on these groups.

1.6.6 Housing

GUS provides information on housing benefits by type of housing, but no information is available by population groups.

1.6.7 Social exclusion

Information on social exclusion expenditure is not provided by population groups.

1.7 Timing and public accessibility of data

1.7.1 Sickness/healthcare

Data on sickness expenditure are provided, depending on granularity, on a monthly, quarterly, and annual basis. The annual information is provided with around a half a year delay.

Data on healthcare expenditure is published by the NFZ, the Ministry of Health, and GUS. The NFZ budgetary plans and reporting of incurred costs is published for each year. The Ministry of Health publishes reports providing information on expenditure on medical units other than the provision of services (current costs and short-term investment) annually

(CEZ 2021).²³ Some information is, however, updated more frequently (e.g. every quarter the Ministry of Health publishes monthly information on the level of liabilities in the healthcare sector).²⁴ GUS publishes NHA reports including data on the general expenditure level for each year, with about a half a year delay (i.e. data for 2020 were published in August 2021).

1.7.2 Disability, old-age, and survivors

Data on disability, old-age, and survivor pension expenditure are provided, depending on granularity, on a monthly, quarterly, and annual basis. The annual information is provided with around a half a year delay. Information is provided both in reports that can be downloaded from the portals of social insurance institutions and from the statistical portal of the ZUS.

1.7.3 Family/children

GUS publishes information on spending on benefits aimed at families at the end of September of the following year. It can be downloaded in the form of a pdf document, but also in Excel spreadsheet format.

1.7.4 Unemployment

Some statistical data on public employment services (but not on expenditure) are provided on a monthly and quarterly basis. Expenditure data are provided annually, with around a half a year delay, published in the form of an Excel spreadsheet and a pdf document.

1.7.5 Housing

GUS updates annual BDL data on housing benefits in October of the following year. The BDL is an online, publicly accessible, database. Data can be downloaded in various numeric formats (xls, csv).

1.7.6 Social exclusion

GUS updates annual BDL data on social assistance expenditure in August of the following year. The BDL is an online, publicly accessible, database. Data can be downloaded in various numeric formats (xls, csv).

1.8 Sub-national frameworks

The most important reporting tool providing information on the sub-national level is the BDL of GUS.²⁵ The BDL is Poland's largest database, collecting and presenting data in the areas of the economy, society, and environment. It offers more than 40,000 statistical features grouped thematically, including local public finance spending (providing information on spending on social assistance and family benefits), family support, and education.

Data and statistical indicators cover the localities – counties, municipalities, and voivodeships (provinces) – of Poland, as well as units according to the NUTS nomenclature – macro-regions, regions and sub-regions.

²³ <https://www.cez.gov.pl/projekty/statystyka/biuletyn-statystyczny/#c454>

²⁴ <https://www.gov.pl/web/zdrowie/zadluzenie-spoz>

²⁵ <https://bdl.stat.gov.pl/BDL/start>

The first data are from 1995. Information resources (annual and short-term statistics) are constantly supplemented and updated.

2 Reporting/review tools for public social spending

In Poland, there are several reporting and review tools that are related to social spending, as presented below.

2.1 State budget performance monitoring

State budget expenditure, including selected social expenditure items, is supplemented by the system of performance budget planning and monitoring. Performance-based budgeting is a tool for efficient management of public tasks, ensuring the achievement of specific goals. The presentation of goals and measures related to these goals allows for a more precise observation and control of the results and effects of public administration. In 2010, a performance-based breakdown of multi-annual programmes was compiled for the first time, which was presented in the 2011 budget law.

Box 1. Performance budgets in Poland

In Poland, the first attempts at introducing performance budgets were taken by local government entities (among others Kraków, Lublin, Szczecin, and Poznań in the 1990s). At the central level, the process of introducing performance budgets was initiated in 2006 by the Chancellery of the Prime Minister, where the first methodology for performance budgets was developed, and the model of performance budgets was prepared for some budget parts (i.e. for part 28 – Science, and part 38 – Higher education). The areas and entities covered, as well as the performance budget methodology, were systematically broadened and improved as part of the implementation process, which has been co-ordinated by the Ministry of Finance since 2008.

The objectives and major stages of performance budget implementation were laid down in the Act of 27 August 2009 on Public Finance, and the Act of 27 August 2009 on Implementing measures for the Act on Public Finance, and then further specified in greater detail in the implementing decrees. The Law on Public Finance defines the concept of the “performance-based” presentation while specifying the place, role, and scope (in terms of areas and entities) of performance budgets in the public finance system. The legislation related to performance budgets was further developed, with the last changes enabling its implementation coming into force as of 1 January 2013. The changes included the legal provisions relating to the assessment of public spending efficiency and effectiveness, which regulate the overall control by the Minister of Finance as regards the efficiency and effectiveness of performance budget implementation, and the supervision and control of holders of respective budget parts, over the efficient and effective implementation of performance plans based on objective achievement metrics. Hence, 2013 was the first budget year that saw a full application of performance budget mechanisms – planning (including consolidated plans), recording, reporting, and control/supervision mechanisms.

Source: Postuła (2018).

The performance budget functions in parallel with the traditional budget, as a different way of classifying budget expenditure. The performance budget is understood as a list of state budget expenditure areas, or expenditure by public finance sector units, drawn up according to the functions of the state, including social spending (families and social protection). Public finance sector units are required to keep records of budgetary expenditure in the traditional system (according to the budget classification) and to record the same expenditure in a task-based system. A task-based budget prepared in accordance

with specific principles and methods of process implementation can be used as a tool to improve the efficiency and effectiveness of units' management.

Objectives of the implementation of performance budgeting are as follows:

- achieving greater transparency of public finances and providing citizens with more accessible information on the activities undertaken, and their costs;
- achieving greater efficiency in the implementation of public tasks; and
- increasing efficiency in the spending of public funds.

Performance budgets are based on the following principles:

- effectiveness – defining goals and measures;
- efficiency – the best outlay effects;
- transparency – the budget supports the transparency of public spending; and
- multi-annual programming – multi-year performance budget projections.

The performance budget system answers the following questions.

- What tasks are performed (are scheduled to be performed)?
- What expenses are allocated to tasks in a given financial year?
- What goals are planned to be achieved by implementing individual tasks, and how will they be measured?
- What are the effects (results) of achieving the assumed goals? (What target values should the assumed measures achieve?)
- To what extent have the goals been achieved?

Information on the monitoring of tasks and outcomes under performance budgets in Poland is presented in Section 1.4. The future of performance budgets in Poland remains an open-ended issue. Current debates and discussions, as well as actions and decisions, often call into question even the foundations of the work to date, in the search of new, and possibly more suitable, solutions. It is worth emphasising that many major issues related to performance budgeting are also regularly called into question in other OECD countries. There is a constant quest for the best methodological solutions to maximise usability and increase the functionality of this tool in public finance systems of different nation states (Postuła 2018).

2.2 Specific reviews by the Supreme Audit Office (NIK)

On top of the annual state budget review mentioned in Section 1.1, specific audits as part of the NIK's work plan are the outcome of its own proposals but also of suggestions made by the Speakers of the lower chamber of the Parliament and the Senate, the President of the Republic of Poland, and the President of the Council of Ministers, as well as other public bodies. The subject matter of audits for the given year is established based on the priority audit directions set by the NIK Council (*Kolegium NIK*). The directions define the key state functions to be reviewed in the given year. Priorities might include: to improve citizens' living conditions in the circumstances of the current and long-term financial stability of the state; to improve the effectiveness of the education system; to ensure reliable and commonly available medical care; or to preserve national heritage and resources. There are as many possibilities as there are areas for improvement in the country. The audit subjects are selected in line with the priority adopted. An example of such an assessment is the assessment of local support to people in poverty, presented in 2020.²⁶

²⁶ <https://www.nik.gov.pl/aktualnosci/sprawy-spoleczne/gminna-pomoc-dla-ubogich.html>

2.3 Public spending reviews by the Ministry of Finance

Since 2015, the Ministry of Finance has conducted spending reviews in selected policy areas. Each year several spending reviews are undertaken.²⁷ The reviews are aimed at assessing the accuracy and efficiency of public spending (Ministry of Finance, 2015). They seek to identify opportunities for improving efficiency by reallocating available financial resources and identifying possible improvements in spending practices. A spending review is in principle a participatory process, with the engagement of various stakeholders (i.e. different ministries and the government analytical centre in the Prime Minister's office). Conclusions and recommendations from each review are agreed between stakeholders involved in the process.

So far, the reviews have covered the areas of housing (Ministry of Finance, 2015b), benefits for families with low incomes (Ministry of Finance, 2015c), and mechanisms related to indexation of benefits and the legal regulations determining the rigid part of expenditure, especially in the area of social benefits, including pensions (Ministry of Finance, 2017).

A pilot expenditure review of housing support (Ministry of Finance, 2015b) contained an analysis of the effectiveness and efficiency of housing policy instruments. It described such instruments as the Housing for Youth programme (support for the purchase of housing), support for renovations and thermo-modernisation, social housing, housing allowances, a reduced VAT rate, programmes for special professional groups (e.g. soldiers and border guards), and social rented housing. For each of the instruments, objectives were identified, which were compared with the objectives of housing policy in order to assess their consistency. Effective measures were defined as those which achieved the planned goal, and effectiveness as the relation between the achieved effects and public expenditure used. An evaluation of effectiveness was undertaken based on examining whether similar effects could be achieved with alternative solutions. An attempt was also made to identify the unplanned effects of each instrument. However, the evaluation of effectiveness was qualitative in nature. The review included conclusions and recommendations without estimating the extent to which their implementation would increase the effectiveness and efficiency of spending on housing instruments.

In 2015, the Ministry of Finance conducted the review of spending for families with low income (Ministry of Finance, 2015c), which focused on the part of family expenditure addressed towards families with lower incomes, which is discussed in the social exclusion section below.

In autumn 2021 the Ministry of Finance began the healthcare spending review. The report covered selected healthcare spending areas, including ambulatory care, prevention, public procurement of pharmaceuticals, long-term care, medical education, and co-ordination of primary and secondary care.

Social Insurance Fund projections and reviews

The ZUS prepares a long-term projection of the revenue and expenditure of the Old-age Pension Fund, based on Article 61 of the Law on the Social Insurance System. The projection takes into account the demographic and socio-economic situation of the country, in particular the assumptions regarding fertility, mortality, economic growth, earnings, migration, inflation, the unemployment rate, the structure of the population (broken down into individual professional groups and groups outside the workforce), and the indexation rates of contributions and social security benefits. The projection is presented to the Council of Ministers, including an opinion prepared by the independent actuary. The projection is prepared every three years.

²⁷ <https://www.gov.pl/web/finanse/przeglady-wydatkow-publicznych>

Furthermore, ZUS prepares a projection of the financial situation for each sub-fund of the FUS for the following financial year as well as a five-year projection. It includes expected liabilities, including benefit expenditure, and receipts from contributions and other sources. It is used to monitor and plan the financial liquidity of the FUS as well as expected demand for the state budget subsidy.

Family – care of children up to 3 years of age

In the area of the family support, there is one legal obligation related to the monitoring of public obligations. The Act of 4 February 2011 on the Care of Children up to Age 3 obliges the Council of Ministers to present annual reports on the implementation of the Act, which include information on public expenditure on care services for children as well as its effects, including on the enrolment of children in various forms of care.

Unemployment cost-efficiency monitoring

In the area of unemployment, the cost-efficiency of ALMPs is monitored annually. The MRiPS publishes the indicators of cost-efficiency by municipality.

Other initiatives at national level

There are also ad hoc initiatives that may be taken up by public institutions, including the analysis of the impact of social transfers. An example of such an initiative was the analysis of the socio-economic situation of households in 2015-2016 developed by the MRiPS (MRiPS, 2018).

Sub-national monitoring – social assistance

At the county, municipality, and voivodeship level, there is an obligation for local and regional government to prepare an assessment of social assistance resources based on an analysis of the social and demographic situation.²⁸ The assessment covers social infrastructure, people and families benefiting from social assistance, and the types of problems that result in the need for social assistance. Reports are published annually by basic organisational units at the level of voivodeships, municipalities, and counties. The scope of information is very wide and includes, inter alia, data on the number of benefits, their total costs, and the households and individuals who benefit from them. Unlike national reports, resource assessments provide data over several years, allowing trends to be analysed. Since 2018, the quality of these reports has improved; they use data visualisations in the form of graphs and indicators of poverty and exclusion, including in comparison with other municipalities in the same region. In terms of the quality of conclusions and recommendations, the resource assessments vary quite a bit from very elaborate to very modest. However, there are neither analyses of the effectiveness and efficiency of expenditure incurred on social assistance and other activities, nor recommendations on how to improve them.

²⁸ Forms, indicators and guidelines (*ocena zasobów pomocy społecznej*): <https://www.gov.pl/web/rodzina/ocena-zasobow-pomocy-spolescznej>.

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